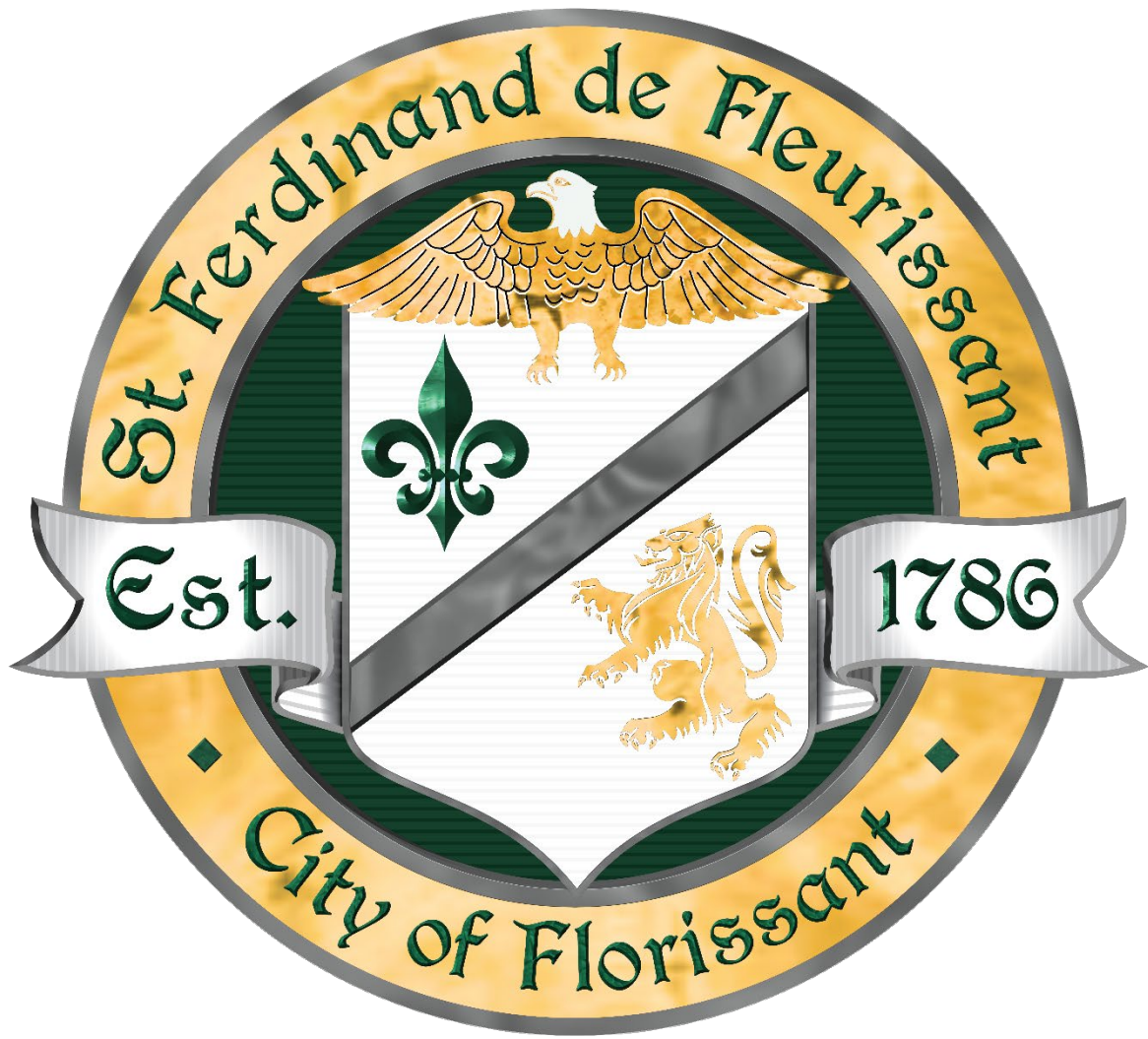




Proposed Budget

Fiscal Year Ending November 30, 2026

10/02/2025

City of Florissant FY Ending Nov. 30, 2026, Proposed Budget

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City of Florissant, Missouri
2026 Budget Message

Honorable members of the City Council and Citizens of the City of Florissant:

As Mayor of the City of Florissant, it is my responsibility to submit a proposed budget for the upcoming 2026 fiscal year. The 2026 fiscal year runs from December 1, 2025, through November 30, 2026. The proposed budget is in compliance with section 6.6 of the City Charter and section 67.010 of the Missouri Revised Statutes.

This budget contains the framework to continue to operate the City professionally while providing the high level of programs and services our residents expect. One of my goals with this proposed budget, as with past budget proposals, is to anticipate expenditures for the next fiscal year to reduce the need for supplemental appropriations, recognizing that it is impossible to eliminate them entirely.

As we prepare the upcoming budget for the 2026 fiscal year, our strategic priorities are centered on ensuring long-term impact, operational excellence, and alignment with the community's vision. A key focus is the development and implementation of a comprehensive five-year Capital Improvement Plan that prioritizes critical infrastructure and facility investments, ensuring that taxpayer dollars are directed toward the most essential and impactful projects. Additionally, we are increasing citywide training budgets to ensure that every employee has access to the certifications, tools, and knowledge necessary to perform at the highest level. This investment in our workforce supports both professional growth and enhanced service delivery to residents. Finally, we are allocating resources to continue bringing key elements of our Comprehensive Plan to life, translating community-driven goals into tangible outcomes that support sustainable growth, livability, and long-term resilience.

Priorities and Issues

The city must also prepare for external financial pressures that will impact the upcoming budget. One of the most significant of these is the rising cost of insurance premiums, which continue to increase due to broader market trends and higher claims across the public sector. These escalating costs affect multiple areas, including property, liability, and employee health insurance. As a result, we must proactively allocate additional funding to ensure continued coverage without compromising service delivery or fiscal stability. Planning for these increases now will help the city manage risk more effectively and avoid unexpected shortfalls in the future.

Another priority for the Administration is employee retention and recruitment. With that in mind, In Fiscal Year 2026, Administration would like to propose a Cost-of-Living Adjustment (COLA) back into the conversation and the budget annually. Administration is proposing a one (1) percent COLA increase for 2026 in addition to employees' three (3) percent merit increase which they are eligible for upon a satisfactory performance evaluation. With the addition of the COLA, it shows our support for our employees' livelihood and wellbeing.

Improving accessibility at all city facilities and infrastructure is another important focus of this year's budget, directly supporting the goals of our citywide Comprehensive Plan. Through the Public Works and Parks Department's ADA Transition Plan, we will continue making targeted upgrades to buildings, parks, and public spaces to ensure they are inclusive and accessible to all. These improvements not only support ADA compliance but also reflect our commitment to equity and community connection. Funding will prioritize high-impact areas, with continued progress planned in the years ahead.

This past year brought an unusually harsh weather cycle, which significantly impacted our infrastructure. Many of our streets experienced more wear and damage than we would typically see in a full calendar year. As a result, we are prioritizing street maintenance and repairs in the upcoming year's budget. We recognize how important safe and reliable roads are for our residents, and we are committed to investing in improvements that will enhance daily travel and long-term durability across our community. All of this being said, the city looks to increasing spending on the streets over the next 5 years and into the future.

Public Works

The Public Works Department will continue its diligence in policing the City for exterior housing violations. We will continue administering the Property rental licensing program. The Department will also continue to administer the Business licensing function for the City. Proposition S, the street sales tax, will be the conduit for \$1,800,000 in major street projects along with money from the Capital Improvement Fund that will fund more street maintenance projects. The long-standing practice of utilizing grants to help fund projects for our bridges and roadways is a very cost-effective approach enabling Florissant to leverage the maximum value from tax collections. We have secured grant funding using this mechanism for: Mullanphy Road which will be constructed in fiscal year 2026, St. Denis, St. Catherine and Patterson Road which will be constructed in fiscal year 2027

Police Department

The Florissant Police Department looks to continue its work in the FY 2026 budget to increase recruitment and retention through competitive pay and benefits relative to other agencies. The department also seeks to give officers the tools, technology, and training to effectively provide police services. This initiative includes the department's budget request to obtain report writing software powered by artificial intelligence, implementation of additional License Plate Reader (LPR) cameras, and increasing the department's training budget by 12%. These investments in public safety seek to further department mission of providing quality police services to residents with integrity, fairness, and professionalism.

Parks Department

In Fiscal Year 2026, the Florissant Parks and Recreation Department will remain focused on addressing deferred maintenance and continuing to update our facilities and parks. The Park Improvement Account is currently facing several challenges, as it is heavily committed to covering daily operating expenses, staff salaries, and debt repayment. This leaves limited

funding available for capital improvement projects. To help address these needs, Parks submitted several requests to the Capital Improvement Fund, including new park tables and trash receptacles, equipment for parks maintenance and the golf course, as well as additional equipment to expand our forestry operations. In addition, the Department has applied for a Municipal Park Grant to support the construction of two new soccer fields at Koch Park, complete with irrigation and connecting sidewalks. Despite these financial challenges, we remain committed to improvements and to practicing strong fiscal responsibility as we move into the upcoming year.

HR

The City works to keep a competitive edge with our municipal counterparts. Following our compensation study and implementation in 2024, we hope the new salary scales will continue to offer our employees growth and longevity within their position, and to assist in our recruitment efforts.

In addition, the State of Missouri's minimum wage will be increasing to \$15.00 per hour effective January 2026. As a result, the compensation scales for permanent part-time and seasonal employees will be adjusted to reflect the increase and to stay competitive. The hours for permanent part-time positions continue to be limited so that no part-time position will be regularly scheduled to work more than 28 hours per week.

The City's benefit plans, and membership in LAGERS (Missouri Local Government Employees Retirement System) are still in place and an effort to provide a total compensation package designed to be as competitive as possible to continue to attract and retain outstanding Florissant police officers and other City employees.

Health insurance costs seem to continue to soar. Human Resources, with the assistance of our insurance brokers continue to research alternatives to control our health insurance costs and find our employees enhanced savings through our new status of self-insured. The move has allowed us to take control of our health insurance costs and manage the details of our plans more closely.

IT

The Information Technology Department remains committed to safeguarding the City's systems, data, and resources while providing reliable technology services to support our employees. This year, our focus will include maintaining our video surveillance and security systems, strengthening information security with updated software and endpoint protection, and implementing multiple authentication systems. By maintaining multiple layers of security and running simulated cyber-attack exercises, we continue to proactively protect the City's networks and sensitive information from evolving threats.

We are also prioritizing staff training to ensure employees remain well-prepared to identify and respond to security risks, while carefully managing our budget to remain fiscally conservative with taxpayer resources. Our team is implementing systems for automated system updates and alerts, and making thoughtful investments that maximize value and minimize risk. Together, these initiatives help us protect the City's digital infrastructure and support our employees.

Economic Development

The Economic Development Department continues to move forward promoting Florissant in a positive light, working to bring new development to our city, and making sure that Florissant is always growing. In collaboration with our Florissant Media Department, we have worked to

build the “Choose Florissant” and “City of Festival” brands and promote our businesses and festivals on social media and the overall community on the economic development website.

This year we have added another exciting new housing development of 136 new homes called River Bluffs. The development will be broken into three sections with different price points and models: River Bluffs Estates, River Bluffs Manors, and River Bluffs Meadows. Just down the street Koch Park Manors remains under construction and has entered Phase 2 as Phase 1 is almost entirely sold out. Included in these developments are almost 1 mile of pedestrian trails built at the developer’s expense. These trails will eventually be used to extend a connection in collaboration with Great Rivers Greenway of the existing Sunset Greenway to Koch Park.

The city has recently conducted a hotel market feasibility study to help attract a high-quality hotel to our city, and we are excited to see renovations happening at the Quality Inn and the former Red Roof Inn being repurposed as Baymont by Wyndham. Another exciting new project that is being studied is the Town Square development across from City Hall. The City recently took part in a planning study on this project with East-West Gateway and the Great Streets panel.

We have worked vigorously to fill many of the big box vacancies in our existing shopping centers with national tenants such as Ollie’s, Bath & Body Works, and Crunch Fitness. New Healthcare facilities have opened including Archwell Health, St. Louis Orthopedic Center, and Premier Institute of Oral Surgery. We have also seen new commercial retail development in several different areas of the city, including Aldi, St. Louis Kolache, Lotawata Creek Chicken Shack, and Sweet Spot Café, just to name a few. We are pleased to see the blighted Kmart building has recently been demolished which has prepared that site for new development.

Budget Overview

Revenues in the proposed General Fund budget are estimated to be \$29.9 million, a \$1.6 million dollar increase from the FY2025 budget. However, the increase in budget revenues has more to do with prior year revenue estimates being conservative rather than an increase in the tax base. Compared to actuals and year to date data from FY 2025, FY 2026 revenues are expected to remain relatively flat or increase nominally given economic factors and uncertainty among consumers and markets. For instance, we project that all tax revenues will increase 4% from the prior year budget but only 1% from 2024 estimates.

Also notable is the projected increase in interest income in the General Fund of \$760,000. While interest rates are currently projected to decrease over the coming year, the City Council recently adopted a new investment policy allowing the Finance Department to maximize the return on the City’s funds. Additionally, the City’s healthy reserve of \$29 million will allow the City to keep enough funds invested to hit the projected benchmark while still prioritizing safety

Proposed expenditures in the General Fund budget are \$33.8 million dollars which is a \$1.2 million dollar increase for the FY 2025 amended budget. Salaries and benefits across all departments in the General fund are proposed to increase 2% from the prior budget year. Some categories are increasing more, such as full-time salaries (7%), but are offset but a decrease in medical insurance costs realized as the City. This is the result of the City intentionally overfunding the Self-Insurance Fund in FY 2024 and FY 2025 to establish a claim fund reserve. Now that the reserve is established, the City can take advantage of the flexibility that the Self-Insurance Fund offers, despite rising medical costs.

Operating costs in the General Fund are proposed to increase almost 13%. Significant drivers of this increase are property and liability premium increases (\$388,000) as well as restructuring how certain maintenance costs are distributed among governmental funds. As shown in the table below, the General Fund is proposed to take on additional \$760,840 from the Capital Improvement and Public Safety funds to allow those funds to prioritize and fund major capital items.

Expenditure Description	Amount In/(Out)	Fund Moved From/To
Internet/Fiber and Connectivity	108,000	From Capital Improvement
Equipment and Tool Maintenance	135,000	From Capital Improvement
Building and Grounds Maintenance	269,440	From Capital Improvement
Public Safety Buildings Utility and Maint.	183,900	From Public Safety Fund
Street Lighting Utility	500,000	From Capital Improvement
Total Moved Into General Fund		1,196,340
Capital Copier Lease	(72,500)	To Capital Improvement
Capital Software Agreements	(188,000)	To Capital Improvement
Capital Golf Cart Lease	(110,000)	To Capital Improvement
Capital Public Safety Radio Purchases	(65,000)	To Public Safety Fund
Total Moved Out of General Fund		(435,500)
Net Effect		760,840

The FY 2026 budget also restructures several departmental budgets to make the budget document easier to understand and to reflect organizational changes. First, the IT/Media department is now the IT Department, with all Media staff and activities being moved under the umbrella of the Administration Department. Second, the Senior Services, E-Sports, and Sumer Camp department budgets have been moved under the umbrella of the Civic Center department budget. Finally, the Bangert and Koch aquatic center budgets have been merged to form a single Aquatics department budget.

In addition to the initiative to increase available funding for major capital items and infrastructure, the FY 2026 budget includes a 5-year capital improvement plan. Highlights from the plan include an average of \$3.4 million annually invested in major street and infrastructure reconstruction and maintenance. Additionally, the plan addresses deferred maintenance concerns at the JJE and JFK Civic Centers and funds the construction of new park amenities through the Municipal Park Grant Program, consistent with the Florissant Parks and Recreation Master Plan.

Respectfully Submitted,



Timothy J. Lowery
Mayor

City of Florissant
FY 2026 Personnel Schedule

FTE by Department

Administration - 102				Total:	19
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
CITY CLERK	FT-Full-Time	City Clerk	Un CC	1	
DEPUTY CITY CLERK	FT-Full-Time	City Clerk	Gr 7	1	
MAILROOM PRINT CLERK	FT-Full-Time	City Clerk	Gr 1	1	
RECEPTIONIST	FT-Full-Time	City Clerk	Gr 1	1	
				City Clerk Total:	4
DIRECTOR OF ADMINISTRATION & ECONOMIC DEVELOPMENT				FT-Full-Time	Econ. Dev.
				Un Ad	1
				Econ. Dev. Total:	1
DIRECTOR OF FINANCE	FT-Full-Time	Finance	Un FI	1	
ASST DIR OF FINANCE	FT-Full-Time	Finance	Gr 14	1	
ACCOUNT TECHNICIAN	FT-Full-Time	Finance	Gr 6	5	
				Finance Total:	7
DIRECTOR OF HUMAN RESOURCE	FT-Full-Time	HR	Un HR	1	
HR SPECIALIST	FT-Full-Time	HR	Gr 7	1	
				HR Total:	2
MAYOR	FT-Full-Time	Mayor	Un MY	1	
MAYOR'S EXECUTIVE ASSISTANT	FT-Full-Time	Mayor	Un MA	1	
				Mayor's Office Total:	2
COMMUNICATIONS & MEDIA MAN.	FT-Full-Time	Media	Gr 12	1	
MEDIA PRODUCTION SPECIALIST	FT-Full-Time	Media	Gr 6	2	
				Media Total:	3
Housing - 103				Total:	3
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
DIRECTOR OF COMMUNITY DEVELOPMENT & HOUSING				FT-Full-Time	Housing
				Gr 12	1
COMMUNITY DEVELOPMENT SPEC	FT-Full-Time	Housing	Gr 7	1	
OFFICE CLERK I	FT-Full-Time	Housing	Gr 3	1	
				Housing Total:	3
Municipal Court - 105				Total:	9.1
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
JUDGE	ELECTED	Court		1	
COURT ADMINISTRATOR	FT- Full-Time	Court	Un CT	1	
DEPUTY COURT CLERK	FT-Full-Time	Court	Gr 7	1	
ASST COURT CLERK	FT-Full-Time	Court	Gr 3	4	
PT ASST COURT	PT-Part-Time	Court	p 6	2.1	
				Court Total:	9.1
Prosecutting Attorney - 106				Total:	1
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
PROSECUTING ATTORNEY CLERK	FT-Full-Time	PA	Gr 3	1	
				PA Total:	1

City of Florissant
FY 2026 Personnel Schedule

FTE by Department

Information Technology - 107				Total:	3
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
DIR OF IT	FT-Full-Time	IT	Un IT		1
IT ADMINISTRATOR	FT-Full-Time	IT	Gr 12		1
INFORMATION SYSTEMS TECHNIC	FT-Full-Time	IT	Gr 8		1
				IT Total:	3

Police Department - 201				Total:	118.61
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
CHIEF OF POLICE	FT-Full-Time	Office of the Chief	Ch		1
ADMINISTRATIVE ASSISTANT	FT-Full-Time	Office of the Chief	Gr 5		1
				Office of the Chief Total:	2
MAJOR	FT-Full-Time	Bureau of Support Services	Mj		1
POLICE ACCREDITATION- COMMUNICATIONS MANAGER	FT-Full-Time	Bureau of Support Services	Sg		1
SERGEANT	FT-Full-Time	Bureau of Support Services	Sg		1
IT ADMINISTRATOR - LAW ENFORCEMENT	FT-Full-Time	Bureau of Support Services	Gr 12		1
POLICE CRIME ANALYST	FT-Full-Time	Bureau of Support Services	Po		1
CORR OFFICER	FT-Full-Time	Bureau of Support Services	Co		5
DISPATCHER-FT	FT-Full-Time	Bureau of Support Services	Di		9
PT DISPATCHER	PT-Part-Time	Bureau of Support Services	P 13		0.45
OFFICE CLERK II	FT-Full-Time	Bureau of Support Services	Gr 5		1
OFFICE CLERK I	FT-Full-Time	Bureau of Support Services	Gr 3		3
CUSTODIAN FT	FT-Full-Time	Bureau of Support Services	Gr 1		1
				Bureau of Support Services Total:	24.45
CAPTAIN	FT-Full-Time	Bureau of Investigations	Cp		1
SERGEANT	FT-Full-Time	Bureau of Investigations	Sg		2
POLICE OFFICER	FT-Full-Time	Bureau of Investigations	Po		9
				Bureau of Investigations Total:	12
MAJOR	FT-Full-Time	Bureau of Field Operations	Mj		1
LIEUTENANT	FT-Full-Time	Bureau of Field Operations	Lt		6
SERGEANT	FT-Full-Time	Bureau of Field Operations	Sg		5
POLICE OFFICER	FT-Full-Time	Bureau of Field Operations	Po		65
PT PARK POLICE	PT-Part-Time	Bureau of Field Operations	P15		3.16
				Bureau of Field Operations Total:	80.16

Public Works - 301				Total:	59.53
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
DIR PUBLIC WORKS	FT-Full-Time	Office of PW Director	Un PW		1
ADMINISTRATIVE ASSISTANT	FT-Full-Time	Office of PW Director	Gr 5		1
				Office of PW Director Total:	2
STREET SUPERINT	FT-Full-Time	Street Division	Gr 12		1
CREW FOREMAN	FT-Full-Time	Street Division	Gr 9		1
CREW LEADER	FT-Full-Time	Street Division	Gr 7		3

City of Florissant
FY 2026 Personnel Schedule

FTE by Department

Public Works - 301 Continued...				Total:	59.53
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
MAINTENANCE WORKER II	FT-Full-Time	Street Division	Gr 6	2	
MAINTENANCE WORKER I	FT-Full-Time	Street Division	Gr 4	3	
SNL LABOR STREET DEPT	SEASONAL	Street Division	S7	1.23	
EQUPT MAINT SUPERVISOR	FT-Full-Time	Street Division	Gr 10	1	
EQUPT MAINT MECHANIC	FT-Full-Time	Street Division	Gr 6	2	
Street Division Total:				14.23	
CITY ENGINEER	FT-Full-Time	Engineering Division	Gr 14	1	
ENGINEERING TECHNICIAN	FT-Full-Time	Engineering Division	Gr 8	1	
BUILDING MAINTENANCE SUPERVISOR	FT-Full-Time	Engineering Division	Gr 11	1	
BUILDING MAINTENANCE	FT-Full-Time	Engineering Division	Gr 7	2	
CUSTODIAN FT	FT-Full-Time	Engineering Division	Gr 1	1	
CODE ENFORCEMENT	FT-Full-Time	Engineering Division	Gr 6	1	
Engineering Division Total:				7	
BUILDING COMMISSIONER	FT-Full-Time	Building Division	Gr 13	1	
PLAN REVIEWER	FT-Full-Time	Building Division	Gr 10	1	
COMM INSPECTOR	FT-Full-Time	Building Division	Gr 10	1	
BUILDING INSPECTOR II - MULTI	FT-Full-Time	Building Division	Gr 8	4	
BUILDING INSPECTOR I - PROP/HOUSING	FT-Full-Time	Building Division	Gr 7	1	
CODE ENFORCEMENT	FT-Full-Time	Building Division	Gr 6	2	
OFFICE CLERK II	FT-Full-Time	Building Division	Gr 5	1	
OFFICE CLERK I	FT-Full-Time	Building Division	Gr 3	5	
PT BUILDING INSPECTOR	PT-Part-Time	Building Division	P 11	1.24	
PT PERMIT INSP CLRK	PT-Part-Time	Building Division	p 6	0.93	
Building Division Total:				18.17	
HEALTH SUPERINTENDENT	FT-Full-Time	Health Department	Gr 12	1	
CREW LEADER	FT-Full-Time	Health Department	Gr 7	2	
MAINTENANCE WORKER II	FT-Full-Time	Health Department	Gr 6	1	
MAINTENANCE WORKER I	FT-Full-Time	Health Department	Gr 4	4	
OFFICE CLERK I	FT-Full-Time	Health Department	Gr 3	3	
LABORER	SEASONAL	Health Department	S7	1.23	
Health Department Total:				12.23	
BUS DRIVER	FT-Full-Time	Transportation	Gr 1	2	
PT BUS DRIVER	PT-Part-Time	Transportation	P 5	0.9	
Transportation Total:				2.9	
CREW LEADER	FT-Full-Time	Sewer Lateral	Gr 7	1	
MAINTENANCE WORKER II	FT-Full-Time	Sewer Lateral	Gr 6	1	
MAINTENANCE WORKER I	FT-Full-Time	Sewer Lateral	Gr 4	1	
Sewer Lateral Total:				3	

City of Florissant
FY 2026 Personnel Schedule

FTE by Department

Park Improvement - 400				Total:	25.61
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
DIR PARKS AND REC	FT-Full-Time	Park Improvement	Un PK	1	
PARK SUPERINTENDENT	FT-Full-Time	Park Improvement	Gr 12	1	
ADMINISTRATIVE ASSISTANT	FT-Full-Time	Park Improvement	Gr 5	1	
FORESTER	FT-Full-Time	Park Improvement	Gr 7	1	
CREW FOREMAN	FT-Full-Time	Park Improvement	Gr 9	1	
CREW LEADER	FT-Full-Time	Park Improvement	Gr 7	5	
MAINTENANCE WORKER II	FT-Full-Time	Park Improvement	Gr 6	4	
MAINTENANCE WORKER I	FT-Full-Time	Park Improvement	Gr 4	5	
LABORER	SEASONAL	Park Improvement	S7	2.88	
PT PARK RANGER II	PT-Part-Time	Park Improvement	P 10	1.23	
PT PARK RANGER	PT-Part-Time	Park Improvement	P 7	2.5	
				Park Improvement Total:	25.61

Civic Centers - 401				Total:	45.35
JOB TITLE	TYPE	DIVISION	Grade	FTE*	
SUPER OF REC	FT-Full-Time	Civic Center	Gr 12	1	
CENTER DIRECTOR	FT-Full-Time	Civic Center	Gr 10	1	
RECREATION MANAGER	FT-Full-Time	Civic Center	Gr 9	2	
RECREATION SUPERVISOR	FT-Full-Time	Civic Center	Gr 7	1	
REC SPECIALIST	FT-Full-Time	Civic Center	Gr 6	1	
OFFICE CLERK I	FT-Full-Time	Civic Center	Gr 3	2	
CUSTODIAN FT	FT-Full-Time	Civic Center	Gr 1	3	
PT CUSTODIAN	PT-Part-Time	Civic Center	P 5	2.81	
PT FACILITY SUPERVISOR	PT-Part-Time	Civic Center	P 10	1.53	
PT FITNESS CENTER ATTENDANT	PT-Part-Time	Civic Center	P 1	4.04	
PT RECEPTIONIST	PT-Part-Time	Civic Center	P 3	3.22	
PT POOL MANAGER	PT-Part-Time	Civic Center	P 10	0.54	
PT HEAD LIFEGRD	PT-Part-Time	Civic Center	P 8	1.06	
PT LIFEGUARD	PT-Part-Time	Civic Center	P 5	3.1	
				Civic Center Total:	27.3
RINK MANAGER	SEASONAL	Rink	S9	1.41	
RINK CASHIER	SEASONAL	Rink	S1	1.34	
RINK GUARDS	SEASONAL	Rink	S1	2.46	
				Rink Total:	5.21
E-SPORTS MANAGER	FT-Full-Time	Esport	Gr 6	1	
PT FACILITY SUPERVISOR	PT-Part-Time	Esport	P 10	0.51	
PT ESPORT ATTENDANT	PT-Part-Time	Esport	P 3	2.02	
				Esport Total:	3.53
CENTER DIRECTOR	FT-Full-Time	Senior	Gr 10	1	
OFFICE CLERK I	FT-Full-Time	Senior	Gr 3	1	
PT SENIOR CITIZEN SPECIALIST	PT-Part-Time	Senior	P 7	0.5	
				Senior Total:	2.5

City of Florissant
FY 2026 Personnel Schedule

FTE by Department

Civic Centers - 401 Continued... **Total:** 45.35

JOB TITLE	TYPE	DIVISION	Grade	FTE*
CAMP DIRECTOR	SEASONAL	Summer Camp	S9	0.29
ASSISTANT CAMP DIRECTOR	SEASONAL	Summer Camp	S5	0.58
RECREATION LEADERS	SEASONAL	Summer Camp	S3	5.94
Summer Camp Total:				6.81

Theater - 402 **Total:** 7

JOB TITLE	TYPE	DIVISION	Grade	FTE*
THEATRE MANAGER	FT-Full-Time	Theater	Gr 12	1
ASSISTANT THEATRE MANAGER	FT-Full-Time	Theater	Gr 6	1
THEATRE TECHNICAL COORD.	FT-Full-Time	Theater	Gr 5	1
PT ASST TECHNICAL DIRECTOR	PT-Part-Time	Theater	P 9	0.7
PT THEATRE TECHNICIAN	PT-Part-Time	Theater	P 7	1.4
PT CLRK TYPIST THTR	PT-Part-Time	Theater	P 1	0.5
PT CUSTODIAN	PT-Part-Time	Theater	P 5	0.7
SNL CUSTODIAN	SEASONAL	Theater	P 5	0.7
Theater Total:				7

Aquatics - 404 **Total:** 11.26

JOB TITLE	TYPE	DIVISION	Grade	FTE*
POOL MANAGER	SEASONAL	Aquatics	S10	0.81
HEAD LIFEGUARD	SEASONAL	Aquatics	S8	0.72
LIFEGUARD	SEASONAL	Aquatics	S4	7.69
CASHIER	SEASONAL	Aquatics	S1	2.04
Aquatics Total:				11.26

Golf - 405 **Total:** 0.48

JOB TITLE	TYPE	DIVISION	Grade	FTE*
GOLF COURSE SUPERINTENDENT	FT-Full-Time	Golf	Gr 10	1
GOLF CLBHS MANAGER	FT-Full-Time	Golf	Gr 10	1
ASSISTANT GOLF CLUBHOUSE MA	FT-Full-Time	Golf	Gr 6	1
GOLF COURSE ASSISTANT SUPERI	FT-Full-Time	Golf	Gr 6	1
PT GOLF PRO SHOP MANAGER	PT-Part-Time	Golf	P 10	1.4
PRO SHOP MANAGER	SEASONAL	Golf	S 10	0.47
FOOD & BEVERAGE MANAGER	SEASONAL	Golf	S 10	0.46
GROUNDSKEEPER	SEASONAL	Golf	S7	2.6
PRO SHOP STAFF	SEASONAL	Golf	S2	0.48
CART ATTENDANTS	SEASONAL	Golf	S1	1.35
FOOD & BEVERAGE STAFF	SEASONAL	Golf	S1	1.2
Golf Total:				11.96

General Fund Summary
FY2026 PROPOSED BUDGET

<u>Revenue</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
Taxes	21,152,438	20,620,000	746,280	21,366,280
Licenses and Permits	2,264,692	2,139,000	141,400	2,280,400
Charges for Services	2,117,046	2,516,920	102,284	2,619,204
Other Revenue	698,863	797,000	(120,000)	677,000
Interest Revenue	85,632	70,000	760,000	830,000
Fines and Forfeitures	1,126,575	920,000	110,000	1,030,000
Intergovernmental	947,427	1,187,782	(123,312)	1,064,470
Total Revenue	28,392,674	28,250,702	1,616,652	29,867,354

<u>Department</u>				
101 - Legislative	141,296	165,054	(9,893)	155,161
102 - Administration	4,397,786	4,304,770	452,813	4,757,583
103 - Housing	89,307	204,990	(12,797)	192,193
105 - Municipal Court	541,932	605,599	110,479	716,078
106 - Prosecuting Attorney	279,660	287,744	573	288,317
107 - Information Technology	882,952	1,117,060	(482,511)	634,549
201 - Police Department	13,948,484	15,474,964	322,491	15,797,455
301 - Public Works	4,830,281	5,397,121	714,803	6,111,924
401 - Civic Centers	2,331,697	2,751,943	28,652	2,780,595
402 - Theater	560,309	637,102	73,304	710,406
404 - Aquatics	390,379	584,615	(64,181)	520,434
405 - Golf	849,996	980,151	124,543	1,104,694
Total Expenditures	29,244,078	32,511,113	1,258,276	33,769,389

OTHER FINANCING SOURCES (USES)

Sale of City Property	2,196	30,000	(30,000)	-
Transfers In - Public Safety Fund	3,090,203	2,418,972	249,028	2,668,000
Transfers in - Sewer Lateral Fund	445,144	462,736	22,765	485,501
Transfer in - Capital Improvement Fund	113,313	125,499	(125,499)	-
Transfer in - Property Maintenance Fund	413,714	433,436	(9,005)	424,431
Transfer in - Street Improvement Fund	278,268	305,821	18,282	324,103
Transfers In - ARPA Fund	681,210	487,122	(487,122)	-
Other Financing Sources	5,024,048	4,263,586	(361,551)	3,902,035

Total Revenue	28,392,674	28,250,702	1,616,652	29,867,354
Total Expenditures	29,244,078	32,511,113	1,258,276	33,769,389
Other Financing Sources	5,024,048	4,263,586	(361,551)	3,902,035
Net Change in Fund Balance	4,172,644	3,175		0

Starting Fund Balance	25,585,132	29,757,776		29,760,951
Ending Fund Balance	29,757,776	29,760,951		29,760,951

General Fund Revenues
FY 2026 Proposed Budget

Estimated Revenues
Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended	Variance	Proposed
			Budget		Budget
<i>Taxes</i>					
101-40001-000	CIGARETTE TAX	78,726	80,000	-	80,000
101-40011-000	GASOLINE TAX	1,994,879	2,000,000	100,000	2,100,000
101-40012-000	GASOLINE TAX-VEHICLE FEE	230,973	240,000	11,280	251,280
101-40021-000	ROAD & BRIDGE TAX	683,732	650,000	-	650,000
101-40112-000	SALES TAX - MARIJUANA	209,372	200,000	30,000	230,000
101-40110-000	SALES TAX-COUNTY	9,231,359	9,250,000	(50,000)	9,200,000
101-40111-000	VEHICLE SALES TAX	558,499	500,000	-	500,000
101-40140-000	USE TAX	2,064,608	2,100,000	175,000	2,275,000
101-40210-000	UTILITY TAX-AMEREN UE	3,123,578	2,900,000	225,000	3,125,000
101-40211-000	UTILITY TAX-GAS	1,565,383	1,400,000	150,000	1,550,000
101-40212-000	UTILITY TAX-TELEPHONES	523,424	500,000	15,000	515,000
101-40213-000	UTILITY TAX-WATER	887,907	800,000	90,000	890,000
Total Taxes		21,152,438	20,620,000	746,280	21,366,280
<i>Licenses and Permits</i>					
101-41101-000	BUSINESS LICENSE-MERCHANT	940,258	940,000	-	940,000
101-41102-000	BUSINESS LICENSE-VENDING	3,730	3,000	400	3,400
101-41103-000	BUSINESS LICENSE-SOLICITORS	1,650	1,000	-	1,000
101-41110-000	LIQUOR LICENSES	62,352	60,000	-	60,000
101-41201-000	BUILDING PERMITS	793,485	720,000	101,000	821,000
101-41202-000	MINIMUM HOUSING-RES.	393,530	350,000	30,000	380,000
101-41210-000	ANNUAL SIGN FEE	20,550	25,000	2,500	27,500
101-41220-000	OTHER PERMITS-EXCAVATION	17,902	20,000	-	20,000
101-41221-000	OTHER PERMITS-OCC.-COMME	28,345	20,000	5,000	25,000
101-41230-000	ENGINEERING FEES	2,890	-	2,500	2,500
Total Licenses and Permits		2,264,692	2,139,000	141,400	2,280,400
<i>Charges for Services</i>					
101-43003-000	GYM RENTAL JJE	17,323	20,000	-	20,000
101-43004-000	GYM RENTAL JFK	25,985	30,000	-	30,000
101-43405-000	ROOM RENTALS JJE	15,591	18,000	-	18,000
101-43406-000	ROOM RENTALS JFK	24,253	28,000	-	28,000
101-43001-000	NATURE CENTER RENTAL	27,717	32,000	-	32,000
101-43101-000	CENTER RECEIPTS	51,401	60,000	-	60,000
101-43102-000	CENTER CLASSES	73,365	90,000	(10,000)	80,000
101-43103-000	CENTER POOL CLASSES	58,744	30,000	20,000	50,000
101-43104-000	CENTER MEMBERSHIPS	133,474	100,000	15,000	115,000
101-43123-000	E-SPORTS CLASSES	126	3,000	-	3,000
101-42005-000	MERCHANDISE-ESPORTS	831	750	-	750
101-43407-000	ROOM RENTALS E-SPORTS	-	40,000	-	40,000

General Fund Revenues
FY 2026 Proposed Budget

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended	Variance	Proposed
			Budget		Budget
<i>Charges for Services Continued</i>					
101-43801-000	ESPORTS-RECEIPTS	16,134	41,000	4,000	20,000
101-43802-000	ESPORTS-RENTAL	12,428	12,700	17,300	30,000
101-43201-000	RINK-RECEIPTS	9,676	9,000	12,000	21,000
101-43202-000	RINK-RECEIPTS-RENTAL	77,379	80,000	-	80,000
101-43203-000	RINK-SKATING CLASSES	293	-	1,500	1,500
101-43204-000	RINK-PASSES	1,172	1,000	-	1,000
101-43350-000	POOL RECEIPTS-KOCH	171,822	160,000	(20,000)	140,000
101-43360-000	O.D. POOL CLASSES- KOCH	-	2,000	2,000	4,000
101-43301-000	POOL RECEIPTS-BANGERT	23,351	140,000	-	140,000
101-43310-000	O.D. POOL CLASSES	3,627	10,000	-	10,000
101-43320-000	SWIM TEAM-BANGERT	10,304	8,400	10,100	18,500
101-43330-000	O.D. POOL PASSES	25,795	-	21,000	21,000
101-43401-000	MISC. P&R-TIVITY	69,390	25,000	2,394	27,394
101-43402-000	MISC.P&R-CARD REPLACE	3,054	5,000	-	5,000
101-43410-000	MISC P&R-MEETING ROOM	25,985	30,000	-	30,000
101-43411-000	MISC P&R-SHOWMOBILE	1,600	2,000	-	2,000
101-43415-000	MISC P&R-PAVILION	25,089	28,000	-	28,000
101-43418-000	MISC FIELD PERMITS/RENTALS	16,400	15,000	-	15,000
101-43420-000	MISC.P&R-COURT PRACTICE	935	6,000	-	6,000
101-43450-000	MISC.P&R-ATHLETIC LEAGUES	46,551	100,000	-	100,000
101-43465-000	MISC. P&R-DOG PARK FEES	501	-	500	500
101-43501-000	SUMMER/WINTER CAMP	86,951	200,000	-	200,000
101-43601-000	THEATRE	61,715	70,000	38,000	108,000
101-43602-000	THEA. E-TICKET FEES	11,253	10,000	4,000	14,000
101-43610-000	FAMILY THEATRE SERIES	12,340	60,000	(25,000)	35,000
101-43630-000	ADVERTISING - THEATRE	4,002	7,250	2,750	10,000
101-43690-000	CONCESSIONS-THEATRE	1,612	5,500	740	6,240
101-43711-000	CONCESSIONS-ESPORTS	17,771	18,000	7,000	25,000
101-43702-000	CONCESSIONS-ICE RINK	4,634	5,000	15,000	20,000
101-43703-000	CONCESSIONS-VENDING	7,703	10,000	-	10,000
101-43704-000	CONCESSIONS-KOCH	36,631	20,000	20,000	40,000
101-43706-000	CONCESSIONS-BANGERT	7,391	40,000	(15,000)	25,000
101-43707-000	CONCESSIONS-ST. FERDINAND	-	75,000	(75,000)	-
101-43708-000	CONCESSIONS-SKATE SHOP	2,961	3,000	-	3,000
101-43710-000	CONC-SUMMERCAMP EVENTS	-	8,000	-	8,000
101-44303-000	SENIOR CITIZEN CLASSES	9,039	10,620	-	10,620
101-44301-000	SENIOR CITIZEN LUNCHEONS	22,920	48,700	-	48,700
101-44302-000	SENIOR CITIZEN TRIPS	15,331	33,000	-	33,000
101-42001-000	GREEN FEES-GREEN FEES	323,076	290,000	30,000	320,000
101-42002-000	CART FEES - GOLF CARTS	277,949	255,000	20,000	275,000

General Fund Revenues
FY 2026 Proposed Budget

Estimated Revenues
Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
101-42003-000	PRO SHOP SALES	86,678	80,000	5,000	85,000
101-42004-000	CONCESSION SALES AND FEES	156,794	140,000	15,000	155,000
101-42020-000	RENTAL FEES - CARTS & CLUBS	-	1,000	9,000	10,000
Total Charges for Services		2,117,046	2,516,920	127,284	2,619,204
<i>Other Revenue</i>					
101-44003-000	LAND RENTAL	154,589	152,000	-	152,000
101-44009-000	P&Z / SPECIAL MEETING	10,895	5,000	-	5,000
101-44010-000	PROPERTY MAINTENANCE	93,679	150,000	-	150,000
101-44012-000	POLICE REPORTS	26,883	25,000	-	25,000
101-44013-000	FALSE ALARMS	11,550	15,000	-	15,000
101-44019-000	DONATIONS	5,600	-	-	-
101-44090-000	MISCELLANEOUS INCOME	67,539	-	-	-
101-44201-000	VIDEO-CHARTER FRANCHISE F	251,215	350,000	(100,000)	250,000
101-44202-000	VIDEO-AT&T FRANCHISE FEES	77,034	100,000	(20,000)	80,000
Total Other Revenue		698,985	797,000	(120,000)	677,000
<i>Interest</i>					
101-45001-000	INTEREST INCOME	85,632	70,000	760,000	830,000
Total Interest		85,632	70,000	760,000	830,000
<i>Fines and Forfeitures</i>					
101-46001-000	COURT-FINES	1,093,652	900,000	100,000	1,000,000
101-46002-000	COURT-POLICE TRAININ	16,412	10,000	5,000	15,000
101-46004-000	COURT-INMATE SEC.FD.	16,511	10,000	5,000	15,000
Total Fines and Forfeitures		1,126,575	920,000	110,000	1,030,000
<i>Intergovernmental</i>					
101-47141-000	GRANTS & REIMB.-IT	-	171,052	(171,052)	-
101-47101-000	GRANTS & REIMB.-POLICE	2,096	190,000	45,812	235,812
101-47102-000	GRANTS & REIMB.-POLICE SRO	765,614	750,000	-	750,000
101-47104-000	GRANTS & REIMB.-POLICE MODOT	29,923	30,000	-	30,000
101-47105-000	GRANTS & REIMB.-POLICE DEA	20,776	20,000	-	20,000
101-47106-000	GRANTS & REIMB - POLICE EMPG	6,206	-	-	-
101-47107-000	GRANTS & REIMB.-POLICE USPS	1,605	-	-	-
101-47140-000	GRANTS & REIMB.-THEATRE	-	26,730	1,928	28,658
101-47510-000	POLICE FORFEITURE REVENUE	121,084	-	-	-
Total Intergovernmental		947,306	1,187,782	(123,312)	1,064,470
Total Revenue					
		28,392,674	28,250,702	1,641,652	29,867,354

101 - Legislative
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
101-50001-101	PART-TIME	103,185	105,612	-	105,612
101-51001-101	F.I.C.A.	7,070	10,000	(1,920)	8,080
101-51011-101	LAGERS PENSION	13,437	22,000	(7,531)	14,469
101-51021-101	WORKERS COMP	177	442	(442)	-
101-55800-101	COUNCIL EXPENSE - OTHER	3,378	2,700	-	2,700
101-55801-101	COUNCIL EXPENSE - WARD 1	263	2,700	-	2,700
101-55802-101	COUNCIL EXPENSE - WARD 2	2,791	2,700	-	2,700
101-55803-101	COUNCIL EXPENSE - WARD 3	278	2,700	-	2,700
101-55804-101	COUNCIL EXPENSE - WARD 4	1,476	2,700	-	2,700
101-55805-101	COUNCIL EXPENSE - WARD 5	1,119	2,700	-	2,700
101-55806-101	COUNCIL EXPENSE - WARD 6	2,525	2,700	-	2,700
101-55807-101	COUNCIL EXPENSE - WARD 7	3,383	2,700	-	2,700
101-55808-101	COUNCIL EXPENSE - WARD 8	1,811	2,700	-	2,700
101-55809-101	COUNCIL EXPENSE - WARD 9	404	2,700	-	2,700
Total Expenditures		141,296	165,054	(9,893)	155,161
<i>Summary</i>					
	Personnel and Benefits	123,869	138,054	(9,893)	128,161
	Operating	17,427	27,000	-	27,000
		141,296	165,054	(9,893)	155,161

102 - Administrative
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
101-50000-102	FULL-TIME	1,103,181	1,275,415	65,993	1,341,408
101-50001-102	PART-TIME	-	6,188	(6,188)	-
101-50003-102	OVERTIME	673	2,000	(2,000)	-
101-51001-102	F.I.C.A.	83,610	98,043	4,310	102,353
101-51005-102	DB PENSION CONTRIBUTIONS	-	14,621	(1,937)	12,684
101-51006-102	DB PENSION EXPENSES	18,725	15,000	-	15,000
101-51011-102	LAGERS PENSION	138,708	172,000	11,298	183,298
101-51012-102	MEDICAL INS	259,733	292,500	(25,140)	267,360
101-51014-102	DENTAL INS.	6,931	7,300	1,022	8,322
101-51015-102	LIFE INS.	5,756	12,432	(6,394)	6,038
101-51016-102	RETIREEES LIFE INSURANCE	460	1,440	-	1,440
101-51017-102	LONG TERM DIS.	3,616	3,500	1,049	4,549
101-51018-102	RESIDENCY INCENTIVE PROG	4,600	6,000	2,400	8,400
101-51021-102	WORKERS COMP	4,776	1,772	-	1,772
101-51600-102	CONTRACT SERVICES	48,504	6,000	19,000	25,000
101-52100-102	UNIFORMS	-	400	500	900
101-53121-102	COPIER RENTAL EQUIP & SUPPLIES	34,641	53,000	(49,000)	4,000
101-52300-102	POSTAGE & PRINTING	44,407	51,500	-	51,500
101-52453-102	SOFTWARE PURCH/MAINT	14,585	19,682	8,320	28,002
101-53201-102	OFFICE EXPENSE - ADMIN	6,191	8,000	-	8,000
101-53202-102	OFFICE EXPENSE - H.R.	768	1,000	-	1,000
101-53203-102	OFFICE EXPENSE - CITY CLERK	483	5,000	1,500	6,500
101-53204-102	OFFICE EXPENSE - ECON DEV	-	500	-	500
101-54400-102	LICENSE, PERMITS & INSPECTION	-	-	2,750	2,750
101-54200-102	TRAVEL, TRAINING, CERTS	-	-	2,000	2,000
101-54201-102	TRAVEL, TRAINING, CERTS-FINANC	267	7,500	-	7,500
101-54202-102	TRAVEL, TRAINING, CERTS-H.R.	3,395	5,000	-	5,000
101-54203-102	TRAVEL, TRAINING, CERTS-CITY CL	7,087	7,500	-	7,500
101-54204-102	TRAVEL, TRAINING, CERTS-ECON DEV	3,044	8,500	-	8,500
101-54300-102	DUES & SUBSCRIPTIONS	24,514	25,150	-	25,150
101-54301-102	DUES & SUBSCRIPTIONS - FINANCE	1,176	1,320	-	1,320
101-54302-102	DUES & SUBSCRIPTIONS - H.R.	759	925	-	925
101-54303-102	DUES & SUBSCRIPTIONS-CITY CLK	430	775	(255)	520
101-54304-102	DUES & SUBSCRIPTIONS-ECON DEV	4,565	5,000	500	5,500
101-54305-102	DUES & SUBSCRIPTIONS - MAYOR	17,604	6,500	-	6,500
101-55000-102	PROFESSIONAL SERVICES	15,142	37,635	(22,635)	15,000
101-55002-102	PROFESSIONAL SERV - BANK FEES	726	2,000	-	2,000
101-55003-102	PROF SERV - LEGAL	205,035	165,000	55,000	220,000
101-55004-102	PROF SERV - ACCTG & AUDIT	18,000	101,000	-	101,000
101-55005-102	PROF SERV - PR PROCESSING	64,495	65,000	-	65,000
101-55006-102	PROF SERV - EMPLOYMENT SERV	47,523	23,000	-	23,000

102 - Administrative
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended	Variance	Proposed
			Budget		Budget
101-55007-102	PROF SERV - FLEX SPENDING	(2,342)	-	-	-
101-55008-102	PROF SERV - ECONOMIC DEV	13,308	15,000	(5,080)	9,920
101-55212-102	SUPPLIES-CITY FUNCTIONS	1,910	5,000	-	5,000
101-55213-102	BOARDS & COMMISSIONS	4,649	8,500	(1,000)	7,500
101-55214-102	COMMUNITY ENGAGEMENT	396	2,200	3,800	6,000
101-55216-102	SERVICE AWARDS	4,610	13,000	-	13,000
101-55217-102	ELECTION EXPENSE	14,328	40,000	-	40,000
101-55810-102	MAYOR'S EXPENSE	12,931	15,000	-	15,000
101-55600-102	CITY-WIDE ADVERTISING	39,480	40,000	69,900	109,900
101-55601-102	LEGAL NOTICES & ADVER.	1,881	19,000	(15,000)	4,000
101-55700-102	BONDS	1,047	1,200	-	1,200
101-55702-102	GENERAL LIABILITY INS	128,939	156,215	39,644	195,859
101-55703-102	INSURANCE DEDUCTIBLES	40,460	130,000	-	130,000
101-55704-102	INSURANCE CLAIMS PAID BY CITY	890,000	50,000	(50,000)	-
101-55705-102	PROP CRIME, INLAND,FLOOD, EQK	502,047	556,330	122,289	678,619
101-55706-102	AUTO INSURANCE	387,702	423,350	105,833	529,183
101-55707-102	LAW ENFORCEMENT LIABILITY	144,593	293,127	118,334	411,461
101-55708-102	OTHER INS - CYBER, ETC	17,740	21,750	2,000	23,750
Total Expenditures		4,397,786	4,304,770	452,813	4,757,583

Summary

Personnel and Benefits	1,630,767	1,908,211	44,413	1,952,624
Operating	654,492	764,587	70,300	834,887
Property & Liability Insurance	2,112,528	1,631,972	338,100	1,970,072
	4,397,786	4,304,770	452,813	4,757,583

103 - Housing
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended	Variance	Proposed
			Budget		Budget
101-50000-103	FULL-TIME	60,097	135,117	626	135,743
101-51001-103	F.I.C.A.	4,457	14,236	(3,909)	10,327
101-51005-103	DB PENSION CONTRIBUTIONS	-	1,550	(280)	1,270
101-51011-103	LAGERS PENSION	7,740	18,478	16	18,494
101-51012-103	MEDICAL INS	13,530	26,940	(9,300)	17,640
101-51014-103	DENTAL INS.	281	859	(202)	657
101-51015-103	LIFE INS.	339	1,053	(429)	624
101-51017-103	LONG TERM DIS.	207	378	81	459
101-51018-103	RESIDENCY INCENTIVE PROG	-	-	600	600
101-51021-103	WORKERS COMP	906	3,929	-	3,929
101-52100-103	UNIFORMS	442	450	-	450
101-53200-103	OFFICE EXPENSE	842	1,000	-	1,000
101-54200-103	TRAVEL, TRAINING, CERTS	466	1,000	-	1,000
	Total Expenditures	89,307	204,990	(12,797)	192,193
 <i>Summary</i>					
	Personnel and Benefits	87,557	202,540	(12,797)	189,743
	Operating	1,750	2,450	-	2,450
		89,307	204,990	(12,797)	192,193

105 - Municipal Court
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
101-50000-105	FULL-TIME	286,866	299,686	(1,672)	298,014
101-50001-105	PART-TIME	61,844	69,873	61,399	131,272
101-51001-105	F.I.C.A.	26,209	28,271	4,435	32,706
101-51005-105	DB PENSION CONTRIBUTIONS	-	4,239	(1,429)	2,810
101-51011-105	LAGERS PENSION	34,097	40,757	8,050	48,807
101-51012-105	MEDICAL INS	90,677	85,000	1,400	86,400
101-51014-105	DENTAL INS.	1,861	2,147	481	2,628
101-51015-105	LIFE INS.	1,265	2,282	(913)	1,369
101-51017-105	LONG TERM DIS.	772	980	28	1,008
101-51018-105	RESIDENCY INCENTIVE PROG	700	2,000	(800)	1,200
101-51021-105	WORKERS COMP	691	554	-	554
101-51600-105	CONTRACT SERVICES	12,653	25,500	-	25,500
101-52450-105	SOFTWARE PURCHASE & MAINT	9,772	15,000	-	15,000
101-52940-105	JANITORIAL SERVICES*	-	-	39,500	39,500
101-53200-105	OFFICE EXPENSE	5,583	15,960	-	15,960
101-54200-105	TRAVEL, TRAINING, CERTS	6,377	4,900	-	4,900
101-54300-105	DUES & SUBSCRIPTIONS	150	250	-	250
101-55000-105	PROFESSIONAL SERVICES	2,417	4,000	-	4,000
101-55002-105	PROFESSIONAL SERV - BANK FEES	-	4,200	-	4,200
Total Expenditures		541,932	605,599	110,479	716,078
 <i>Summary</i>					
Personnel and Benefits		504,981	535,789	70,979	606,768
Operating		36,951	69,810	39,500	109,310
		541,932	605,599	110,479	716,078

106 - Prosecuting Attorney
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
101-50000-106	FULL-TIME	43,078	47,486	1,915	49,401
101-51001-106	F.I.C.A.	3,077	3,633	109	3,742
101-51005-106	DB PENSION CONTRIBUTIONS	-	545	(83)	462
101-51011-106	LAGERS PENSION CONTRIBUTION	5,842	6,458	243	6,701
101-51012-106	MEDICAL INS	17,173	15,800	(1,400)	14,400
101-51014-106	DENTAL INS.	429	429	9	438
101-51015-106	LIFE INS.	249	459	(233)	226
101-51017-106	LONG TERM DIS.	152	154	13	167
101-51021-106	WORKERS COMP	73	71	-	71
101-51600-106	CONTRACT SERVICES	190,071	185,300	-	185,300
101-52420-106	INTERNET/FIBER CONNECTIVITY	-	81	-	81
101-52450-106	SOFTWARE PURCHASE & MAINT	5,695	5,270	-	5,270
101-53200-106	OFFICE EXPENSE	515	2,750	-	2,750
101-54200-106	TRAVEL, TRAINING, CERTS	2,692	4,020	-	4,020
101-54300-106	DUES & SUBSCRIPTIONS	120	120	-	120
101-55000-106	PROFESSIONAL SERVICES	10,494	15,168	-	15,168
Total Expenditures		279,660	287,744	573	288,317

Summary

Personnel and Benefits
Operating

70,073	75,035	573	75,608
209,587	212,709	-	212,709
279,660	287,744	573	288,317

**107 - Information Technology
FY2026 PROPOSED BUDGET**

*Expenditures
Department Detail*

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
101-50000-107	FULL-TIME*	315,010	315,353	(92,496)	222,857
101-50003-107	OVERTIME*	7,157	5,000	(5,000)	-
101-51001-107	F.I.C.A.	24,479	24,125	(7,245)	16,880
101-51005-107	DB PENSION CONTRIBUTIONS	-	3,674	(1,610)	2,064
101-51011-107	LAGERS PENSION	44,182	42,888	(12,658)	30,230
101-51012-107	MEDICAL INS*	97,130	98,929	(54,634)	44,295
101-51014-107	DENTAL INS.	2,333	2,147	(1,008)	1,139
101-51015-107	LIFE INS.	1,777	2,299	(1,303)	996
101-51017-107	LONG TERM DIS.	1,107	1,093	(342)	751
101-51018-107	RESIDENCY INCENTIVE PROG	2,700	-	-	-
101-51021-107	WORKERS COMP	1,103	837	-	837
101-51600-107	CONTRACT SERVICES	17,890	126,500	(56,500)	70,000
101-52100-107	UNIFORMS	2,137	1,500	(1,000)	500
101-52400-107	TELEPHONE - LAND LINE	66,545	63,000	(1,000)	62,000
101-52401-107	CELLULAR	55,270	56,000	(1,000)	55,000
101-52420-107	INTERNET/FIBER CONNECTIVITY	-	-	108,000	108,000
101-52440-107	COMPUTER EQUIP,SUPPLIES & MAIN	23,482	90,315	(82,815)	7,500
101-52450-107	SOFTWARE PURCHASE & MAINT	128,166	188,000	(188,000)	-
101-53200-107	OFFICE EXPENSE	2,616	3,000	(2,000)	1,000
101-54400-107	LICENSE, PERMITS & INSPECTIONS*	2,304	2,500	(2,500)	-
101-54200-107	TRAVEL,TRAINING,CERTS	466	5,000	(4,500)	500
101-55040-107	PROF SERV - COMPUTER SERVICES	18,679	15,000	(5,000)	10,000
101-55602-107	PUBLICITY*	68,421	69,900	(69,900)	-
Total Expenditures		882,952	1,117,060	(482,511)	634,549

Summary

Personnel and Benefits	496,977	496,345	(176,296)	320,049
Operating	385,975	620,715	(306,215)	314,500
	882,952	1,117,060	(482,511)	634,549

* Media functions and employees moved to Administration - 102

201 - Police Department
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
101-50000-201	FULL-TIME	7,758,572	8,474,144	824,562	9,298,706
101-50001-201	PART-TIME	248,842	315,037	(76,113)	238,924
101-50003-201	OVERTIME	380,007	370,000	-	370,000
101-51001-201	F.I.C.A.	626,090	689,412	63,287	752,699
101-51005-201	DB PENSION CONTRIBUTIONS	-	101,706	(14,615)	87,091
101-51011-201	LAGERS PENSION	1,280,249	1,465,054	28,884	1,493,938
101-51012-201	MEDICAL INS	2,002,275	2,103,500	(266,481)	1,837,019
101-51014-201	DENTAL INS.	45,176	47,659	(222)	47,437
101-51015-201	LIFE INS.	42,265	65,082	(22,718)	42,364
101-51017-201	LONG TERM DIS.	26,163	31,329	55	31,384
101-51018-201	RESIDENCY INCENTIVE PROG	19,200	24,000	-	24,000
101-51021-201	WORKERS COMP	310,559	335,893	-	335,893
101-51600-201	CONTRACT SERVICES	6,100	-	-	-
101-51602-201	LIVING ALLOWANCE - NON-EMP	35,332	56,000	(56,000)	-
101-52600-201	UTILITIES	46,140	50,000	45,000	95,000
101-52120-201	CLOTHING ALLOWANCE	-	16,000	-	16,000
101-52100-201	UNIFORMS	101,260	98,000	4,000	102,000
101-52401-201	CELLULAR	54,497	35,000	6,500	41,500
101-52402-201	RADIO/WALKIE REPAIR & MAINT	96,511	65,000	(65,000)	-
101-52440-201	COMPUTER EQUIP,SUPPLIES & MAIN	25,403	20,000	-	20,000
101-52450-201	SOFTWARE PURCHASE & MAINT	255,625	282,200	13,000	295,200
101-52700-201	GASOLINE	239,483	230,000	-	230,000
101-52900-201	BLDG REPAIR & MNTN	74,129	-	84,400	84,400
101-52940-201	JANITORIAL SERVICES	-	-	15,000	15,000
101-53020-201	VEHICLE REPAIRS & MAINT	5,001	8,600	2,500	11,100
101-55250-201	CHIEF'S EXPENSE	3,163	5,000	-	5,000
101-55251-201	CANINE EXPENSE	7,041	9,000	7,000	16,000
101-55253-201	INVESTIGATIVE EXPENSE	6,005	12,000	-	12,000
101-53200-201	OFFICE EXPENSE	24,373	30,000	4,500	34,500
101-53220-201	EVIDENCE SUPPLIES	10,199	17,500	3,500	21,000
101-53221-201	PRISONER SUPPLIES	8,881	13,500	1,500	15,000
101-53340-201	ARMORY SUPPLIES	25,350	160,000	(110,000)	50,000
101-54200-201	TRAVEL,TRAINING,CERTS	75,837	106,600	12,700	119,300
101-54300-201	DUES & SUBSCRIPTIONS	5,332	6,500	-	6,500
101-55040-201	PROF SERV - COMPUTER SERVICES	9,900	10,000	-	10,000
101-55252-201	COMMUNITY OUTREACH EXPENSE	11,819	12,000	-	12,000
101-55200-201	PROGRAM & EVENTS - OTHER	1,652	3,000	-	3,000
101-55201-201	VALLEY OF FLOWERS	1,298	2,500	(1,500)	1,000

201 - Police Department
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
101-56001-201	FORFEITURE EXP-POLICE	57,682	157,748	(157,748)	-
101-53120-201	RENTALS - OTHER	180	5,000	-	5,000
101-53121-201	COPIER RENTAL EQUIP & SUPPLIE	16,545	26,000	(23,500)	2,500
101-56050-201	GRANT RELATED EXPENSES	4,349	15,000	-	15,000
Total Expenditures		13,948,484	15,474,964	322,491	15,797,455

Summary

Personnel and Benefits	12,739,398	14,022,816	536,639	14,559,455
Operating	1,209,086	1,452,148	(214,148)	1,238,000
	13,948,484	15,474,964	322,491	15,797,455

301 - Public Works
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
101-50000-301	FULL-TIME	2,552,261	2,792,373	259,947	3,052,320
101-50001-301	PART-TIME	209,000	205,000	(89,310)	115,690
101-50002-301	PART-TIME SEASONAL	35,170	46,251	40,789	87,040
101-50003-301	OVERTIME	75,268	75,000	-	75,000
101-51001-301	F.I.C.A.	212,377	258,549	(3,748)	254,801
101-51005-301	DB PENSION CONTRIBUTIONS	-	35,769	(7,215)	28,554
101-51011-301	LAGERS PENSION	335,033	405,378	12,882	418,260
101-51012-301	MEDICAL INS	943,849	1,023,993	(191,817)	832,176
101-51014-301	DENTAL INS.	22,282	22,353	(15)	22,338
101-51015-301	LIFE INS.	14,322	29,439	(15,351)	14,088
101-51017-301	LONG TERM DIS.	8,991	8,590	1,791	10,381
101-51018-301	RESIDENCY INCENTIVE PROG	31,300	37,200	(6,000)	31,200
101-51021-301	WORKERS COMP	110,563	126,676	-	126,676
101-51600-301	CONTRACT SERVICES	12,900	17,000	-	17,000
101-52600-301	UTILITIES	106,671	102,000	-	102,000
101-52100-301	UNIFORMS	9,432	15,400	9,600	25,000
101-52700-301	GASOLINE	96,245	120,000	(20,000)	100,000
101-52900-301	BLDG REPAIR & MNTN*	-	-	100,000	100,000
101-53000-301	EQUIPMENT REPAIRS & MAINT*	-	-	60,000	60,000
101-53050-301	SMALL TOOLS-PURCH,REPAIR/MAINT*	-	-	25,000	25,000
101-53200-301	OFFICE EXPENSE	18,948	20,000	600	20,600
101-53300-301	MATERIAL & SUPPLIES	1,783	15,000	-	15,000
101-54200-301	TRAVEL, TRAINING, CERTS	21,679	22,950	19,050	42,000
101-54300-301	DUES & SUBSCRIPTIONS	462	4,700	8,600	13,300
101-55000-301	PROFESSIONAL SERVICES	11,748	13,500	-	13,500
101-55200-301	PROGRAM & EVENTS - OTHER	-	-	10,000	10,000
101-56530-301	STREET LIGHTING*	-	-	500,000	500,000
Total Expenditures		4,830,281	5,397,121	705,503	6,111,924
<i>Summary</i>					
	Personnel and Benefits	4,550,414	5,066,571	1,953	5,068,524
	Operating	279,867	330,550	712,850	1,043,400
		4,830,281	5,397,121	714,803	6,111,924

* Expenses were moved from Capital Improvement Fund - 403

401 - Civic Centers
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
101-50000-401	FULL-TIME	565,085	767,208	(18,611)	748,597
101-50001-401	PART-TIME	711,059	723,485	(63,288)	660,197
101-50002-401	PART-TIME SEASONAL	166,216	149,500	242,055	391,555
101-50003-401	OVERTIME	6,964	6,800	(6,800)	-
101-51001-401	F.I.C.A.	108,987	165,507	(27,529)	137,978
101-51005-401	DB PENSION CONTRIBUTIONS	-	18,648	(11,645)	7,003
101-51011-401	LAGERS PENSION	64,459	104,340	(1,332)	103,008
101-51012-401	MEDICAL INS	222,591	293,800	(75,616)	218,184
101-51014-401	DENTAL INS.	4,956	6,011	(317)	5,694
101-51015-401	LIFE INS.	3,122	5,054	(1,580)	3,474
101-51017-401	LONG TERM DIS.	1,924	2,272	285	2,557
101-51018-401	RESIDENCY INCENTIVE PROG	8,050	9,600	1,200	10,800
101-51021-401	WORKERS COMP	22,833	21,048	(4,520)	16,528
101-51600-401	CONTRACT SERVICES	64,107	80,000	-	80,000
101-52602-401	UTILITIES-CENTERS	309,840	280,000	-	280,000
101-52100-401	UNIFORMS	397	500	10,850	11,350
101-52900-401	BLDG REPAIR & MNTN	-	700	(700)	-
101-55230-401	SENIOR CITIZEN PROGRAMS	71,108	117,470	(13,800)	103,670
Total Expenditures		2,331,697	2,751,943	28,652	2,780,595

Summary

Personnel and Benefits

Operating

1,886,245	2,273,273	32,302	2,305,575
445,452	478,670	(3,650)	475,020
2,331,697	2,751,943	28,652	2,780,595

*Expenditures from preceding years are consolidated from departments Senior - 104, Civic Center 401, Summer Camp 403, and Esport 409

402 - Theater
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
101-50000-402	FULL-TIME	141,654	170,581	26,501	197,082
101-50001-402	PART-TIME	103,395	100,000	33,677	133,677
101-50002-402	PART-TIME SEASONAL	-	-	3,657	3,657
101-51001-402	F.I.C.A.	18,749	23,391	2,044	25,435
101-51005-402	DB PENSION CONTRIBUTIONS	-	1,448	396	1,844
101-51011-402	LAGERS PENSION	16,463	23,199	3,534	26,733
101-51012-402	MEDICAL INS	48,149	47,200	(4,000)	43,200
101-51014-402	DENTAL INS.	1,252	1,288	26	1,314
101-51015-402	LIFE INS.	799	1,099	(197)	902
101-51017-402	LONG TERM DIS.	488	598	66	664
101-51021-402	WORKERS COMP	5,724	4,828	-	4,828
101-51600-402	CONTRACT SERVICES	4,578	5,600	(1,100)	4,500
101-52100-402	UNIFORMS	1,500	1,500	(500)	1,000
101-52450-402	SOFTWARE PURCHASE & MAINT	9,660	19,670	-	19,670
101-52801-402	MERCHANDISE-CONCESSIONS	1,453	3,500	(500)	3,000
101-52900-402	BLDG REPAIR & MNTN	-	1,000	10,000	11,000
101-53200-402	OFFICE EXPENSE	10,018	7,500	(3,000)	4,500
101-53300-402	MATERIAL & SUPPLIES	7,620	1,000	-	1,000
101-54200-402	TRAVEL, TRAINING, CERTS	5,037	6,500	-	6,500
101-54300-402	DUES & SUBSCRIPTIONS	100	450	(200)	250
101-55002-402	PROFESSIONAL SERV - BANK FEES	5,679	4,500	-	4,500
101-55200-402	PROGRAM & EVENTS - OTHER	8,524	10,600	(600)	10,000
101-55201-402	VALLEY OF FLOWERS	46,912	43,650	-	43,650
101-55202-402	STL FAMILY THEATRE	58,098	65,000	(2,500)	62,500
101-55203-402	MUSIC UNDER STARS	51,923	54,000	6,500	60,500
101-55210-402	FALL FESTIVAL	3,849	5,500	1,000	6,500
101-55220-402	PILOT PROJECT - 2 PRODUCTIONS	-	13,500	(1,500)	12,000
101-55602-402	PUBLICITY	8,684	20,000	-	20,000
Total Expenditures		560,309	637,102	73,304	710,406

Summary

Personnel and Benefits

Operating

336,675	373,632	65,704	439,336
223,634	263,470	7,600	271,070
560,309	637,102	73,304	710,406

404 - Aquatics
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
101-50001-404	PART-TIME	6,768	-	-	-
101-50002-404	PART-TIME SEASONAL	345,989	425,000	(42,804)	382,196
101-51001-404	F.I.C.A.	26,986	36,000	(6,762)	29,238
101-51021-404	WORKERS COMP	10,636	51,615	(25,615)	26,000
101-51600-404	CONTRACT SERVICES	-	10,000	3,000	13,000
101-52601-404	UTILITIES	-	60,000	-	60,000
101-52100-404	UNIFORMS*	-	-	10,000	10,000
101-56100-404	CAPITAL ADDITIONS	-	2,000	(2,000)	-
Total Expenditures		390,379	584,615	(64,181)	520,434
<i>Summary</i>					
	Personnel and Benefits	390,379	512,615	(75,181)	437,434
	Operating	-	72,000	11,000	83,000
		390,379	584,615	(64,181)	520,434

*Expenses were moved from Park Improvement Fund - 209

405 - Golf
FY2026 PROPOSED BUDGET

Expenditures
Department Detail

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
101-50000-405	FULL-TIME	209,977	241,010	12,737	253,747
101-50001-405	PART-TIME	17,696	25,000	2,678	27,678
101-50002-405	PART-TIME SEASONAL	187,369	200,000	23,258	223,258
101-50003-405	OVERTIME	-	-	5,000	5,000
101-51001-405	F.I.C.A.	30,449	37,307	1,064	38,371
101-51005-405	DB PENSION CONTRIBUTIONS	-	3,051	(705)	2,346
101-51011-405	LAGERS PENSION	28,856	30,006	4,332	34,338
101-51012-405	MEDICAL INS	89,603	104,000	(23,552)	80,448
101-51014-405	DENTAL INS.	1,717	1,717	35	1,752
101-51015-405	LIFE INS.	1,214	1,235	(77)	1,158
101-51017-405	LONG TERM DIS.	741	720	133	853
101-51018-405	RESIDENCY INCENTIVE PROG	2,200	2,400	-	2,400
101-51021-405	WORKERS COMP	7,634	8,300	-	8,300
101-52600-405	UTILITIES	59,400	59,000	-	59,000
101-52100-405	UNIFORMS	1,510	2,000	-	2,000
101-52300-405	POSTAGE & PRINTING	138	1,460	200	1,660
101-52450-405	SOFTWARE PURCHASE & MAINT	3,710	4,000	-	4,000
101-52700-405	GASOLINE	9,661	15,000	-	15,000
101-52800-405	MERCHANDISE-PRO SHOP	25,197	35,000	(10,000)	25,000
101-52801-405	MERCHANDISE-CONCESSIONS	54,873	60,000	-	60,000
101-52900-405	BLDG REPAIR & MNTN*	-	-	44,440	44,440
101-52960-405	GROUNDS MAINT GOLF COURSE*	-	-	125,000	125,000
101-52961-405	GROUNDS MAINT - TREES	11,500	12,000	-	12,000
101-53000-405	EQUIPMENT REPAIRS & MAINT*	-	-	50,000	50,000
101-53200-405	OFFICE EXPENSE	129	1,200	-	1,200
101-54400-405	LICENSE, PERMITS & INSPECTION	750	1,820	-	1,820
101-54200-405	TRAVEL, TRAINING, CERTS	1,541	1,900	-	1,900
101-54300-405	DUES & SUBSCRIPTIONS	1,880	1,825	-	1,825
101-55000-405	PROFESSIONAL SERVICES	-	1,000	-	1,000
101-55002-405	PROFESSIONAL SERV - BANK FEES	400	300	-	300
101-55602-405	PUBLICITY	1,955	5,000	-	5,000
101-53120-405	RENTALS - OTHER	2,924	3,700	-	3,700
101-53121-405	COPIER RENTAL EQUIP & SUPPLIES	-	200	-	200
101-53130-405	GOLF CART LEASE/RENTAL	96,972	120,000	(110,000)	10,000
Total Expenditures		849,996	980,151	124,543	1,104,694
<i>Summary</i>					
Personnel and Benefits		577,455	654,746	24,903	679,649
Operating		272,540	325,405	99,640	425,045
		849,996	980,151	124,543	1,104,694

* Expenses were moved from Capital Improvement Fund - 403

Sewer Lateral Fund
FY2026 PROPOSED BUDGET

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
204-40410-000	SEWER LATERAL REVENUE	907,162	900,000	-	900,000
204-45004-000	INTEREST INCOME	18,965	3,000	32,000	65,000
	Total Revenue	926,127	903,000	32,000	965,000
204-52101-000	UNIFORMS AND ALLOWANCES	298	900	600	1,500
204-52440-000	COMPUTER EQUIP,SUPPLIES & MAIN	-	25,000	(20,000)	5,000
204-52450-000	SOFTWARE PURCHASE & MAINT	-	4,000	-	4,000
204-52700-000	GASOLINE	7,535	5,000	2,500	7,500
204-53000-000	EQUIPMENT REPAIRS & MAINT	12,420	10,000	-	10,000
204-53020-000	VEHICLE REPAIRS & MAINT	1,656	2,000	-	2,000
204-53200-000	OFFICE EXPENSE	-	-	1,000	1,000
204-53300-000	MATERIAL & SUPPLIES	31,671	36,000	-	36,000
204-54200-000	TRAVEL,TRAINING,CERTS	-	500	-	500
204-54300-000	DUES & SUBSCRIPTIONS	-	335	-	335
204-55004-000	PROF SERV - ACCTG & AUDIT	-	2,500	-	2,500
204-55080-000	PROF SERV - SEWER LAT REPAIRS	141,362	190,000	-	190,000
204-55081-000	PROF SERV-SEWER LATERAL VIDEO	(5,700)	-	10,000	10,000
204-55085-000	PROF SERV - TREE REMOVAL	-	5,000	-	5,000
	Total Expenditures	189,242	281,235	(5,900)	275,335
OTHER FINANCING SOURCES (USES)					
	Transfer Out General Fund - Personnel	(420,144)	(437,735)	-	(460,501)
	Transfer Out General Fund - Insurance	(25,000)	(25,000)	-	(25,000)
	Other Financing Sources	(445,144)	(462,735)	-	(485,501)
	Total Revenue	926,127	903,000	32,000	965,000
	Total Expenditures	189,242	281,235	(5,900)	275,335
	Other Financing Uses	(445,144)	(462,735)	-	(485,501)
	Net Change in Fund Balance	291,741	159,030	37,900	204,164
	Starting Fund Balance	1,788,479	2,080,220		2,239,250
	Ending Fund Balance	2,080,220	2,239,250		2,443,414

Park Improvement Fund
FY2026 PROPOSED BUDGET

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
209-40120-00C	SALES TAX	4,128,692	4,100,000	7,000	4,107,000
209-44019-00C	DONATIONS	-	-	-	-
209-45006-00C	INTEREST INCOME	35,563	55,000	(25,000)	30,000
209-47901-00C	GRANTS & REIMBURSEMENTS	524,602	1,160,000	(575,000)	585,000
Total Revenue		4,688,857	5,315,000	(593,000)	4,722,000
209-50000-40C	FULL-TIME	994,805	1,001,707	134,200	1,135,907
209-50001-40C	PART-TIME	83,956	100,000	37,141	137,141
209-50002-40C	PART-TIME SEASONAL	75,666	67,974	34,026	102,000
209-50003-40C	OVERTIME	57,943	40,000	(40,000)	-
209-51001-40C	F.I.C.A.	92,041	101,642	3,235	104,877
209-51005-40C	DB PENSION CONTRIBUTIONS	-	13,094	(2,497)	10,597
209-51011-40C	LAGERS PENSION	123,354	136,232	9,129	145,361
209-51012-40C	MEDICAL INS	285,000	295,000	(5,080)	289,920
209-51014-40C	DENTAL INS.	8,220	13,740	(5,418)	8,322
209-51015-40C	LIFE INS.	5,453	10,126	(4,897)	5,229
209-51017-40C	LONG TERM DIS.	3,509	3,191	658	3,849
209-51018-40C	RESIDENCY INCENTIVE PROG	8,800	9,600	(2,400)	7,200
209-51020-40C	UNEMPLOYMENT CLAIM RES.	5,888	6,000	-	6,000
209-51021-40C	WORKERS COMP	39,120	32,302	-	32,302
209-51600-40C	CONTRACT SERVICES	54,747	60,000	20,000	80,000
209-52004-40C	DEBT PAYMENT - 2016 SOB	336,242	337,000	-	337,000
209-52007-40C	DEBT PAYMENT - 2021 COP	235,290	234,980	-	234,980
209-52102-40C	UNIFORMS - JJE	7,826	7,900	(7,900)	-
209-52103-40C	UNIFORMS - JFK	765	1,200	(1,200)	-
209-52104-40C	UNIFORMS-SUMMER CAMP	891	1,500	(1,500)	-
209-52105-40C	UNIFORMS - BANGERT	2,127	4,000	(4,000)	-
209-52106-40C	UNIFORMS - PARKS	6,000	8,500	-	8,500
209-52107-40C	UNIFORMS - KOCH AQUATIC CENTER	3,229	6,000	(6,000)	-
209-52108-40C	UNIFORMS - ESPORTS	-	750	(750)	-
209-52402-40C	RADIO/WALKIE REPAIR & MAINT	-	1,750	-	1,750
209-52450-40C	SOFTWARE PURCHASE & MAINT	18,453	60,000	(7,186)	52,814
209-52455-40C	SOFTWARE PURCH & MAINT ESPORTS	-	18,000	-	18,000
209-52604-40C	UTILITIES-PARKS	116,152	129,000	-	129,000
209-52703-40C	GASOLINE-CENTERS	2,407	8,000	-	8,000
209-52704-40C	GASOLINE-PARKS	57,726	65,000	3,000	68,000
209-52802-40C	MERCHANDISE-CONCESSIONS-SKATE	-	7,000	3,000	10,000
209-52803-40C	MERCHANDISE-CONCESSIONS-CENTER	31,682	20,700	-	20,700
209-52804-40C	MERCHANDISE-CONCESSIONS-BANGER	6,655	23,000	-	23,000
209-52805-40C	MERCHANDISE-CONCESSIONS-KOCH	35,077	40,000	(7,000)	33,000
209-52806-40C	MERCHANDISE-CONCESSION ESPORTS	-	15,000	5,000	20,000
209-52903-40C	BLDG REPAIR & MNTN-NAT LODGE	10,017	27,000	(20,000)	7,000

Park Improvement Fund
FY2026 PROPOSED BUDGET

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
209-52920-40C	BLDG REPAIR & MNTN-JJE	133,543	113,100	26,500	139,600
209-52921-40C	BLDG REPAIR & MNTN-JFK	44,620	38,400	12,600	51,000
209-52922-40C	BLDG REPAIR & MNTN-JJE POOL	5,399	14,000	-	14,000
209-52923-40C	BLDG REPAIR & MNTN-BANGERT	7,221	10,000	(1,350)	8,650
209-52924-40C	BLDG REPAIR & MNTN-PARKS	69,199	54,500	500	55,000
209-52925-40C	BLDG REPAIR & MNTN-KOCH	9,971	6,000	1,000	7,000
209-52926-40C	BLDG REPAIR & MNTN-ESPORTS	-	2,500	-	2,500
209-52961-40C	GROUNDS MAINT - TREES	159,913	145,500	(7,500)	138,000
209-52962-40C	PARK PAVEMENT REPAIRS	200	8,000	-	8,000
209-52981-40C	SECURITY EQUIP & MAINT-JJE	720	1,500	-	1,500
209-52982-40C	SECURITY EQUIP & MAINT-JFK	840	1,000	-	1,000
209-53010-40C	EQUIPMENT REPAIRS & MAINT-JJ	790	8,000	-	8,000
209-53011-40C	EQUIPMENT REPAIR & MAINT-PARKS	40,464	48,000	(2,000)	46,000
209-53050-40C	SMALL TOOLS-PURCH,REPAIR/MAINT	-	2,000	-	2,000
209-53110-40C	VEHICLE LEASES - PARKS	181,398	191,808	(191,808)	-
209-53140-40C	EQUIPMENT RENTAL/LEASE-CENTER	-	500	-	500
209-53142-40C	EQUIPMENT RENTAL/LEASE-PAR	8,651	19,500	(3,500)	16,000
209-53210-40C	OFFICE EXPENSE - JJE	6,448	20,000	-	20,000
209-53211-40C	OFFICE EXPENSE - JFK	1,646	5,500	(5,000)	500
209-53214-40C	OFFICE EXPENSE - PARKS	4,387	1,000	-	1,000
209-53310-40C	MATERIAL & SUPPLIES - JJE	3,401	10,800	6,000	16,800
209-53311-40C	MATERIAL & SUPPLIES - JFK	2,225	6,000	(5,000)	1,000
209-53312-40C	MATERIAL & SUPPLIES - JJE POOL	11,994	14,000	(2,000)	12,000
209-53313-40C	MATERIAL & SUPPLIES-BANGERT	10,352	15,000	-	15,000
209-53314-40C	MATERIAL & SUPPLIES-PARKS	102,802	99,600	-	99,600
209-53315-40C	MATERIAL & SUPPLIES -ICE RINK	15,868	8,800	4,000	12,800
209-53317-40C	MATERIALS & SUPPLIES-KOCH	17,880	32,000	(7,000)	25,000
209-54210-40C	TRAVEL, TRAINING, CERTS-JJE	224	7,950	2,650	10,600
209-54212-40C	TRAVEL, TRAINING, CERTS-PARKS	5,413	7,501	4,099	11,600
209-54215-40C	TRAVEL, TRAINING, CERTS-POOL	8,040	10,000	3,000	13,000
209-54310-40C	DUES & SUBSCRIPTIONS - JJE	2,985	4,000	9,700	13,700
209-54312-40C	DUES & SUBSCRIPTIONS - ESPOR	8,024	12,000	-	12,000
209-54410-40C	LICENSE, PERMIT, INSP - JJE	3,398	4,450	-	4,450
209-54411-40C	LICENSE, PERMIT, INSP - JFK	-	750	-	750
209-54412-40C	LICENSE, PERMIT, INSP-JJE POOL	900	3,800	-	3,800
209-54413-40C	LICENSE, PERMIT, INSP-BANGER	-	2,700	-	2,700
209-54414-40C	LICENSE, PERMIT, INSP - PARKS	90	150	-	150
209-54415-40C	LICENSE, PERMIT, INSP - KOCH	3,750	2,700	-	2,700
209-55002-40C	PROFESSIONAL SERV - BANK FEE	48	3,500	-	3,500
209-55024-40C	PROF SERV-PARKS	42,400	76,300	(76,300)	-
209-55201-40C	VALLEY OF FLOWERS	989	-	-	-
209-55206-40C	PROF SRV GRASS CUTTING	26,406	-	-	-

**Park Improvement Fund
FY2026 PROPOSED BUDGET**

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
209-55211-40C	JULY 4TH EVENTS	32,500	33,500	1,000	34,500
209-55240-40C	PROGRAM & EVENTS - JJE	32,545	56,500	5,000	61,500
209-55241-40C	PROGRAM & EVENTS - JFK	2,196	4,000	-	4,000
209-55242-40C	PROGRAM & EVENTS - SUMMER CAMP	19,720	34,000	-	34,000
209-55243-40C	PROGRAM & EVENTS - PARKS	3,621	5,000	-	5,000
209-55244-40C	PROGRAM & EVENTS - ESPORTS	-	15,000	-	15,000
209-55602-40C	PUBLICITY	47,298	67,000	-	67,000
209-55603-40C	PUBLICITY - ESPORTS	-	3,000	-	3,000
209-56100-40C	CAPITAL ADDITIONS	846,401	2,057,762	(1,054,876)	1,002,886
	Total Expenditures	4,635,923	6,195,459	(1,146,724)	5,048,735
					4,045,849
OTHER FINANCING SOURCES (USES)					
209-44108-00C	INSURANCE PROCEEDS	-	67,897	(67,897)	-
	Other Financing Sources	-	67,897	(67,897)	-
	Total Revenue	4,688,857	5,315,000	(593,000)	4,722,000
	Total Expenditures	4,635,923	6,195,459	(1,146,724)	5,048,735
	Other Financing Sources	-	67,897	-	-
	Net Change in Fund Balance	52,934	(812,562)	553,724	(326,735)
	Starting Fund Balance	1,723,231	1,776,165		963,603
	Ending Fund Balance	1,776,165	963,603		636,868

Property Maintenance Fund
FY2026 PROPOSED BUDGET

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
216-41104-000	BUSINESS LICENSE RENTAL	398,950	390,000	-	390,000
216-41105-000	VACANT PROP. REGISTRATIONS	28,370	20,000	8,000	28,000
	Total Revenue	427,320	410,000	8,000	418,000
216-53200-000	OFFICE EXPENSE	2,573	6,000	(3,000)	3,000
216-55000-000	PROFESSIONAL SERVICES	-	-	1,000	1,000
	Total Expenditure	2,573	6,000	(2,000)	4,000
OTHER FINANCING SOURCES (USES)					
	Transfer Out General Fund - Personnel	(413,714)	(433,436)	-	(424,431)
	Other Financing Sources	(413,714)	(433,436)	-	(424,431)
	Total Revenue	427,320	410,000	8,000	418,000
	Total Expenditures	2,573	6,000	(2,000)	4,000
	Other Financing Uses	(413,714)	(433,436)	-	(424,431)
	Net Change in Fund Balance	11,033	(29,436)	10,000	(10,431)
	Starting Fund Balance	104,125	115,158		85,722
	Ending Fund Balance	115,158	85,722		75,291

Public Safety Fund
FY2026 PROPOSED BUDGET

*Fund Summary
by Object*

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
217-40120-000	SALES TAX	3,485,153	3,300,000	3,450,000	3,450,000
217-45009-000	INTEREST INCOME	-	-	-	35,000
	Total Revenue	3,485,153	3,300,000	3,450,000	3,450,000
217-52440-000	COMPUTER EQUIP,SUPPLIES & MAIN	-	72,165	835	73,000
217-52450-000	SOFTWARE PURCHASE & MAINT	63,309	118,000	25,000	143,000
217-52600-000	UTILITIES	36,991	45,000	(45,000)	-
217-52900-000	BLDG REPAIR & MNTN	11,444	41,885	(41,885)	-
217-52980-000	SECURITY EQUIPMENT	-	20,000		
217-53150-000	EQUIPMENT LEASE	108,801	147,000	-	147,000
217-56100-000	CAPITAL ADDITIONS	479,641	426,835	215,165	642,000
	Total Expenditure	700,185	870,885	154,115	1,005,000
OTHER FINANCING SOURCES (USES)					
217-44109-000	INSURANCE PROCEEDS	-	50,123	-	-
217-44105-000	SALE OF VEHICLES	21,430	-	-	-
	Transfer Out General Fund - Personnel	(3,090,203)	(2,418,972)	(249,028)	(2,668,000)
	Other Financing Sources	(3,068,773)	(2,368,849)	(249,028)	(2,668,000)
	Total Revenue	3,485,153	3,300,000	3,450,000	3,450,000
	Total Expenditures	700,185	870,885	154,115	1,005,000
	Other Financing Uses	(3,068,773)	(2,368,849)	(249,028)	(2,668,000)
	Net Change in Fund Balance	(283,805)	60,266	3,046,857	(223,000)
	Starting Fund Balance	1,645,573	1,361,768		1,422,034
	Ending Fund Balance	1,361,768	1,422,034		1,199,034

Court Building Fund
FY2026 PROPOSED BUDGET

<u>Account String</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
314-46006-000	COURT COST-COURT BUILDING	82,194	82,500	2,500	85,000
	Total Revenue	82,194	82,500	2,500	85,000
314-52003-000	DEBT SERVICE INTEREST (FUND 101)	26,967	25,034	(3,000)	23,022
	Total Expenditure	26,967	25,034	(3,000)	23,022
		(26,966.66)	(25,033.70)		(23,022.39)
	Total Revenue	82,194	82,500	2,500	85,000
	Total Expenditures	26,967	25,034	(3,000)	23,022
	Net Change in Fund Balance	55,227	57,466	5,500	61,978
	Starting Fund Balance	(770,476)	(715,249)		(657,783)
	Ending Fund Balance	(715,249)	(657,783)		(595,805)

<u>Account String</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Estimated	Variance	FY 2026 Proposed Budget
335-40310-000	PROPERTY TAX REVENUE	1,001,721	985,488	226,936	1,212,424
	Total Revenue	1,001,721	985,488	226,936	1,212,424
335-52011-000	DEBT SERVICE - PRINCIPAL	310,150	1,032,175	(468,450)	563,725
335-52012-000	DEBT SERVICE - INTEREST	500,700	451,213	(204,921)	246,292
	Total Expenditure	810,850	1,483,388	(673,371)	810,017
	Total Revenue	1,001,721	985,488	226,936	1,212,424
	Total Expenditures	810,850	1,483,388	(673,371)	810,017
	Net Change in Fund Balance	190,871	(497,900)	900,306	402,407
	Starting Fund Balance	711,813	902,685		404,785
	Ending Fund Balance	902,685	404,785		807,192

Capital Improvement Fund
FY2026 PROPOSED BUDGET

Fund Summary
by Object

<u>Account Sting</u>	<u>Account Description</u>	FY 2024	FY 2025		FY 2026
		Estimated	Amended Budget	Variance	Proposed Budget
403-40120-000	SALES TAX	4,394,268	4,400,000	(85,000)	4,315,000
403-45002-000	INTEREST INCOME	35,564	52,500	27,500	80,000
	GRANT REVENUE	-	1,331,871	-	300,000
	Total Revenue	4,429,832	5,784,371	(57,500)	4,695,000
403-52004-000	DEBT PAYMENT - 2016 SOB	353,181	356,000	(2,674)	353,326
403-52007-000	DEBT PAYMENT - 2021 COP	352,935	352,470	770	353,240
403-52420-000	INTERNET/FIBER CONNECTIVITY	125,299	115,000	(115,000)	-
403-52440-107	COMPUTER EQUIP,SUPPLIES & MAIN	70,461	127,000	(42,000)	85,000
403-52450-102	SOFTWARE PURCHASE & MAINT	-	-	116,000	116,000
403-52450-107	SOFTWARE PURCHASE & MAINT	-	-	127,600	127,600
403-52450-301	SOFTWARE PURCHASE & MAINT	35,816	55,000	42,000	97,000
403-52901-000	BLDG REPAIR & MNTN-OTHER	14,279	6,000	(6,000)	-
403-52902-000	BLDG REPAIR & MNTN-CITY HALL	44,614	50,000	(50,000)	-
403-52904-000	BLDG REPAIR & MNTN-GOVT BLDG	18,814	14,000	(14,000)	-
403-52905-000	BLDG REPAIR & MNTN-GARAGE	14,382	15,000	(15,000)	-
403-52906-000	BLDG REPAIR & MNTN-HEALTH	9,335	15,000	(15,000)	-
403-52907-000	BLDG REPAIR & MNTN-POLICE	49,900	59,000	(59,000)	-
403-52908-000	BLDG REPAIR & MNTN-GOLF	13,769	44,440	(44,440)	-
403-52909-000	BLDG REPAIR & MNTN-THEATRE	11,838	13,500	(13,500)	-
403-52910-000	BLDG REPAIR & MNTN-SR CENTER	6,010	3,700	(3,700)	-
403-52940-000	JANITORIAL SERVICES	73,485	75,000	(75,000)	-
403-52960-000	GROUNDS MAINT GOLF COURSE	80,139	90,000	(90,000)	-
403-52980-000	SECURITY EQUIP & MAINT	59,806	60,000	-	60,000
403-53000-000	EQUIPMENT REPAIRS & MAINT	81,146	60,000	(60,000)	-
403-53001-000	EQUIPMENT REPAIRS GOLF COURSE	42,173	50,000	(50,000)	-
403-53020-000	VEHICLE REPAIRS & MAINT	37,558	80,000	4,000	84,000
403-53030-000	VEHICLE REPAIRS & MAINT-PARKS	19,094	25,000	-	25,000
403-53031-000	VEHICLE REPAIRS & MAINT-POLICE	152,572	151,200	-	151,200
403-53050-000	SMALL TOOLS-PURCH,REPAIRMAINT	18,685	25,000	(25,000)	-
403-53100-000	VEHICLE LEASES	-	7,000	-	7,000
403-53101-000	VEHICLE LEASES - PUBLIC WORKS	181,339	233,000	34,003	267,003
403-53107-000	LEASED VEHICLE REP MAINT EQUIP	-	-	15,000	15,000
403-53110-000	VEHICLE LEASES - PARKS	-	-	201,000	201,000
403-53150-102	EQUIPMENT LEASE	-	-	67,500	67,500
403-53150-405	EQUIPMENT LEASE	-	-	122,000	122,000
403-53300-000	MATERIAL & SUPPLIES	118,063	190,000	(40,000)	150,000
403-53350-000	STREET MARKINGS	23,398	35,000	-	35,000
403-55001-301	PROFESSIONAL SERVICES - PW	-	-	40,000	40,000
403-55001-000	PROFESSIONAL SERVICES - OTHER	53,832	140,000	(90,000)	50,000
403-55004-000	PROF SERV - ACCTG & AUDIT	-	3,500	(3,500)	-
403-55031-000	PROF SERV - LAND ACQUISITION	-	-	100,000	100,000
403-55040-000	PROF SERV - COMPUTER SERVICES	186,905	175,000	(22,000)	153,000

**Capital Improvement Fund
FY2026 PROPOSED BUDGET**

*Fund Summary
by Object*

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
403-55050-000	PROF SERV - ECONOMIC DEV	58,500	25,000	(25,000)	-
403-56100-102	CAPITAL ADDITIONS - ADMIN	2,394	-	-	-
403-56100-107	CAPITAL ADDITIONS - IT	11,703	-	-	-
403-56100-201	CAPITAL ADDITIONS - POLICE	84,995	-	-	-
403-56100-301	CAPITAL ADDITIONS - PW	429,084	575,900	(148,900)	427,000
403-56100-400	CAPITAL ADDITIONS - PARKS	-	-	651,761	651,761
403-56100-405	CAPITAL ADDITIONS - GOLF	155,124	-	-	50,000
403-56500-000	STREET CONTRACTS	1,415,855	1,000,000	1,292,000	2,292,000
403-56510-000	BRIDGE REPAIR & MNTN.	-	45,000	(45,000)	-
403-56520-000	SIDEWALK REPAIRS	-	90,000	(90,000)	-
403-56530-000	STREET LIGHTING	420,756	550,000	(500,000)	50,000
403-56600-000	PROJECT ENGINEERING	221,850	388,214	11,786	400,000
403-56607-000	PROF SERV - ST CATHERINE	-	200,000	(175,000)	25,000
403-56608-000	PROF SERV - PATTERSON	-	189,000	(169,000)	20,000
403-56800-000	STORMWTR PROJECTS	23,834	750,000	(450,000)	300,000
Total Expenditures		5,072,923	6,438,924	386,706	6,875,630
403-44103-000	SALE OF VEHICLES	53,613	30,000	(30,000)	-
	Transfer Out General Fund - Personnel	(113,313)	(125,499)	-	-
		(59,700)	(95,499)	(30,000)	-
Total Revenue		4,429,832	5,784,371	(57,500)	4,695,000
Total Expenditures		5,072,923	6,438,924	386,706	6,875,630
Other Financing Uses		(59,700)	(95,499)	(30,000)	-
Net Change in Fund Balance		(702,791)	(750,052)	(474,206)	(2,180,630)
Starting Fund Balance		4,250,538	3,547,747		2,797,695
Ending Fund Balance		3,547,747	2,797,695		617,065

Street Improvement Fund
FY2026 PROPOSED BUDGET

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Amended Budget	Variance	FY 2026 Proposed Budget
408-40110-000	SALES TAX	1,767,426	1,700,000	67,000	1,767,000
408-44094-000	MISCELLANEOUS REVENUE			-	
408-45005-000	INTEREST INCOME	-	-	15,000	15,000
408-47800-000	GRANT REVENUE		1,040,000	(85,966)	954,034
	Total Revenue	1,767,426	2,740,000	(3,966)	2,736,034
408-53360-000	ICE/SNOW REMOVAL	83,579	175,000	5,000	180,000
408-53360-000	STREET CONTRACTS	1,916,022	2,481,703	(402,161)	2,079,542
	Total Expenditure	1,999,601	2,656,703	(397,161)	2,259,542
OTHER FINANCING SOURCES (USES)					
	Transfer Out General Fund - Personnel	(278,268)	(305,821)	(26,792)	(332,613)
	Other Financing Sources	(278,268)	(305,821)	(26,792)	(332,613)
	Total Revenue	1,767,426	2,740,000	(3,966)	2,736,034
	Total Expenditures	1,999,601	2,656,703	(397,161)	2,259,542
	Other Financing Uses	(278,268)	(305,821)	(26,792)	(332,613)
	Net Change in Fund Balance	(510,443)	(222,524)	366,403	143,879
	Starting Fund Balance	1,376,357	865,914		643,390
	Ending Fund Balance	865,914	643,390		787,269

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Estimated	Variance	FY 2026 Proposed Budget
600-45001-000	INTEREST INCOME	299,169	48,212	(48,212)	-
	Total Revenue	299,169	48,212	(48,212)	-
434-56320-000	KOCH POOL CONSTRUCTION	3,444,452	-	-	-
434-56321-000	KOCH POOL FURN FIXT EQUIP	146,925	425	(425)	-
434-56330-000	BANGERT POOL CONSTRUCTION	3,505,590	-	-	-
434-56331-000	BANGERT POOL FURN FIXT EQUIP	131,821	536	(536)	-
434-56340-000	JJE POOL UPGRADES	72,506	105,068	144,932	250,000
434-56350-000	OTHER PROJECT COSTS	144,308	-	-	-
	ARBITRAGE PAYMENT	-	-	65,939	65,939
	Total Expenditure	7,445,601	106,028	209,911	315,939
	Total Revenue	299,169	48,212	(48,212)	-
	Total Expenditures	7,445,601	106,028	209,911	315,939
	Net Change in Fund Balance	(7,146,432)	(57,817)	(258,122)	(315,939)
	Starting Fund Balance	7,520,187	373,755		315,939
	Ending Fund Balance	373,755	315,939		-

Self Insurance Fund
FY2026 PROPOSED BUDGET

<u>Account Sting</u>	<u>Account Description</u>	FY 2024 Estimated	FY 2025 Estimated	Variance	FY 2026 Proposed Budget
600-48100-000	MEDICAL INS CONTRIBUTIONS -ER	3,026,970	3,025,644	743,724	3,769,368
600-48110-000	MEDICAL INS CONTRIBUTIONS -EE	336,330	323,434	(14,602)	308,832
600-45001-000	INTEREST INCOME		20,000		60,000
600-59000-000	STOP LOSS REIMBURSEMENT	772,798	600,000		500,000
	Total Revenue	4,136,098	3,969,078	729,122	4,638,200
600-58100-000	MEDICAL PREMIUMS & FEES*	-	-	1,170,402	1,170,402
600-58110-000	MEDICAL INS CLAIMS	3,072,232	3,130,608	250,449	3,381,057
	Total Expenditure	3,072,232	3,130,608	1,420,850	4,551,458
	Total Revenue	4,136,098	3,969,078	729,122	4,638,200
	Total Expenditures	3,072,232	3,130,608	1,420,850	4,551,458
	Net Change in Fund Balance	1,063,866	838,470	(691,728)	86,742
	Starting Fund Balance	-	1,063,866		1,902,336
	Ending Fund Balance	1,063,866	1,902,336		1,989,078

*Stop Loss Premiums and Fees were expensed directly to governmental funds in FY24 and FY25

**Capital Improvement Plan - Administration/IT
FY 2026 PROPOSED BUDGET**

Notable Capital Expenditures

Project	Type	Fund	Account	Project #	2026	2027	2028	2029	2030
City Hall Plaza	Major Project	403	403-56600-000	260001	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Description:	The City received a planning grant from EWGW-Great Streets to redo the city parking lots across from City Hall and turn into a town square/plaza for festivals and events. In that planning document several costs were estimated. Proposal is to start with the engineering and design costs to get the project started and provide more clarity.								

Website Redesign	Software	403	403-52450-102	260002	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Description:	Project would find a new vendor for the City's website and redesign to improve design, functionality, and accessibility.								

Other Capital Expenditures

				2026	2027	2028	2029	2030
Capital Copier Lease	Equipment	403	403-53150-102	\$ 67,500	\$ 67,500	\$ 67,500	\$ 67,500	\$ 67,500
OpenGov Software	Software	403	403-52450-102	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000
Network Switch Upgrade	Equipment	403	403-56100-107	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -
Security Camera Server	Equipment	403	403-56100-107	\$ -	\$ 175,000	\$ -	\$ -	\$ -

Administration/IT Capital Projects Total: \$ 583,500 \$ 348,500 \$ 173,500 \$ 138,500 \$ 138,500

**Capital Improvement Plan - Police Department
FY 2026 PROPOSED BUDGET**

Notable Capital Expenditures

Project	Type	Fund	Account	Project #	2026	2027	2028	2029	2030
Emergency Vehicles Operation Simulator	Equipment	217	217-56100-000	260003	\$ 133,000	\$ -	\$ -	\$ -	\$ -
Description:		Purchase of a Emergency Vehicles Operations Simulator for additional training. This project would promote officer safety through scenario training and would decrease the risk of crashes during pursuits.							

AI Report Writing Software	Software	217	217-52450-000		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Description:		Addition of AI support module subscription to existing report writing software. This software would significantly cut down on report writing time for officers and allow for more time on the road for the patrol division.							

Other Capital Expenditures

				2026	2027	2028	2029	2030
Body Worn/Dash Camera Lease	Equipment	217	217-53150-000	\$ 119,000	\$ 119,000	\$ 119,000	\$ 119,000	\$ 119,000
License Plate Readers Lease	Equipment	217	217-53150-000	\$ 28,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Headquarters Parking Lot	Building	403	403-56100-201	\$ -	\$ -	\$ -	\$ 150,000	\$ -
Radio Replacement/Repair	Equipment	217	217-56100-000	\$ 65,000	\$ -	\$ 250,000	\$ -	\$ -
Police Department Fleet Purchase	Vehicles	217	217-56100-000	\$ 411,000	\$ 411,000	\$ 421,000	\$ 421,000	\$ 431,000
Solar Power Speed Sign	Equipment	217	217-56100-000	\$ 25,000	\$ -	\$ -	\$ -	\$ -

Police Department Capital Projects Total: \$ 741,000 \$ 630,000 \$ 640,000 \$ 640,000 \$ 650,000

Capital Improvement Plan - Public Works
FY 2026 PROPOSED BUDGET

Notable Capital Expenditures

Project	Type	Fund	Account	Project #	2026	2027	2028	2029	2030
Salt Truck Replacement	Vehicle	403	403-56100-301	260004	\$ 260,000	\$ -	\$ -	\$ -	\$ -
Description:	Current vehicle is 2004 model. parts for this vehicle are hard to find and some have to be manufactured for this vehicle. the cost includes new spreader and plow and control systems.								

ADA Transition Plan	Plan	403	403-55001-301	260005	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -
Description:	Creation of an ADA transition plan for City buildings and Infrastructure. Will promote accessibility for disabled residents and compliance with federal regulations.								

Building Construction Works at Street Division	Building	403	403-56100-301	260007	\$ 410,000	\$ -	\$ -	\$ -	\$ -
Description:	This includes a footing for a new storage building and alteration of existing garage doors to allow for the new volumetric concrete mixer to be stored inside								

Stormwater Projects	Infrastructure	403	403-56800-301		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Description:	Ongoing stormwater planning and infrastructure projects. Generally fully reimbursed by various granting agencies.								

Other Capital Expenditures

				2026	2027	2028	2029	2030
Paint Striper	Equipment	403	403-56100-301	\$ 41,000	\$ -	\$ -	\$ -	\$ -
Pot Hole Patcher	Equipment	403	403-56100-301	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Inspector Mobile Computers	Equipment	403	403-56100-301	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Customer Kiosk Permit Window	Equipment	403	403-56100-301	\$ 10,000	\$ -	\$ -	\$ -	\$ -

**Capital Improvement Plan - Public Works
FY 2026 PROPOSED BUDGET**

<i>Street Capital Expenditures</i>				2026	2027	2028	2029	2030
Street Reconstruction (403)	Infrastructure	403	403-56500-000	\$ 1,292,000	\$ 307,230	\$ 934,000	\$ 133,000	\$ 980,000
Street Name/Year:				Yaqui Dr Hopi Dr St. Alice	St. Catherine*	Grants Parkway	Montacella	Holiday Hill St. Thomas Ct
*Denotes Grant Funding (amount shown is net of funding)								
Street Reconstruction (408)	Infrastructure	408	408-53360-000	\$ 1,125,508	\$ 1,537,200	\$ 978,000	\$ 1,300,716	\$ 1,505,747
Street Name/Year:				Mullanphy Rd* Newgate St. Virgil St. Brendan	Patterson* St. Denis Phase I St. Denis Phase II Brook Dr Cherry St. Walter	Bobbins Chateau Cortez Little Lane	Alpha Dr Beta Dr Claire Santa Cruz St. Margaret St. Martha	E Duchesne S. Duchesne W Duchesne Plaza Duchesne St. Genevieve
*Denotes Grant Funding (amount shown is net of funding)								
Street Resurfacing/Maint.	Infrastructure	403	403-56500-000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 100,000
Street Total:				\$ 3,417,508	\$ 2,844,430	\$ 2,912,000	\$ 2,433,716	\$ 2,585,747

Public Works Capital Projects Total: \$ 4,295,534 \$ 3,186,457 \$ 3,214,028 \$ 2,735,745 \$ 2,887,777

Capital Improvement Plan - Parks and Recreation
FY 2026 PROPOSED BUDGET

Notable Capital Expenditures

Project	Type	Fund	Account	Project #	2026	2027	2028	2029	2030
Koch Park Soccer Fields	Park	209	209-56100-000	260008	\$ 155,000	\$ -	\$ -	\$ -	\$ -
Description:	Improvements to the soccer fields at Koch Park through the municipal park grant program. Amount shown is net of Municipal Park Grant Commission funding (\$575,000).								
JFK Parking Lot	Building	403	403-56100-400	260009	\$ 355,000	\$ -	\$ -	\$ -	\$ -
Description:	Updating JFK parking lot to include additional new spaces and resurface existing with new lines.								
JJE HVAC	Building	403	403-56100-400	260010	\$ 188,000	\$ -	\$ -	\$ -	\$ -
Description:	The JJE HVAC system is a two stage cooling system. Stage 2 has been broke for several years now. We replaced one of the condensers this year and the system has an active leak.								
Park Table Replacement	Equipment	209	209-56100-000	260011	\$ 94,156	\$ -	\$ -	\$ -	\$ -
Description:	Parks Department is looking to replace all the wood tables with 8 ft perforated metal black tables. These tables would be used at the pavilions at each of our parks. The parks department will keep several of the old wood tables to have as spares for festivals or special								

Other Capital Expenditures

				2026	2027	2028	2029	2030
Golf Cart Capital Lease	Equipment	403	403-53150-405	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
Golf Course Mower	Equipment	209	209-56100-000	\$ 59,750	\$ -	\$ -	\$ -	\$ -
Golf Course Roof Repair	Building	403	403-56100-405	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Park Maintenance Mowers	Equipment	209	209-56100-000	\$ 36,000	\$ -	\$ 36,000	\$ -	\$ -
JFK Bathroom Remodel	Building	209	209-56100-000	\$ 32,038	\$ -	\$ -	\$ -	\$ -
Stump Grinder	Equipment	403	403-56100-400	\$ 31,414	\$ -	\$ -	\$ -	\$ -
Mullanphy Basket Ball Court Resurface	Park	209	403-56100-400	\$ 30,950	\$ -	\$ -	\$ -	\$ -
Turf Topdresser	Equipment	403	403-56100-400	\$ 22,260	\$ -	\$ -	\$ -	\$ -
Angies Playground Table Replacement	Equipment	403	403-56100-400	\$ 21,587				
Trash Can Replacement	Equipment	403	403-56100-400	\$ 18,500	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan - Parks and Recreation
FY 2026 PROPOSED BUDGET

Other Capital Expenditures Continued

Project	Type	Fund	Account	2026	2027	2028	2029	2030
Park Maintenance Building Roof Repair	Building	403	403-56100-400	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Debris Blower	Equipment	209	209-56100-000	\$ 10,950	\$ -	\$ -	\$ -	\$ -
Ice Rink Decorative Windows	Building	209	209-56100-000	\$ 9,042	\$ -	\$ -	\$ -	\$ -

Future Capital Expenditures

					2026	2027	2028	2029	2030
JJE Parking Lot	Building	403	403-56100-400		\$ -	\$ 440,000	\$ -	\$ -	\$ -
Description:	Resurface, strip, and create new curbs at JJE parking lot.								
St. Ferdinand Trail Municipal Park Grant	Park	209	209-56100-000		\$ -	\$ 85,000	\$ -	\$ -	\$ -
Description:	The City of Florissant proposes the development of a new 1.3-mile walking trail within St. Ferdinand Park to promote outdoor recreation, physical activity, and community wellness. The project involves the construction of a 10-foot wide asphalt trail that will meander through the scenic areas of the park, providing a safe, accessible, and enjoyable path for walkers, joggers, and families. The trail will enhance connectivity within the park, linking key amenities such as playgrounds, pavilions, athletic fields, and natural features. Amount shown is net of Municipal Park Grant Commission funding (\$575,000).								

Park Capital Projects Total: \$ 459,491 \$ 647,000 \$ 158,000 \$ 122,000 \$ 122,000

Fund Projections Summary
FY 2026 PROPOSED BUDGET

209 - Park Improvement Fund Projections

	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue	\$ 4,147,000	\$ 4,229,940	\$ 4,314,539	\$ 4,400,830	\$ 4,488,846
Grant Revenue	\$ 575,000	\$ 575,000	\$ -	\$ -	\$ -
Op. Expense	\$ 4,045,849	\$ 4,020,849	\$ 3,995,849	\$ 3,970,849	\$ 3,945,849
Cap Expenses	\$ 1,002,886	\$ 660,000	\$ 36,000	\$ -	\$ 36,000
Net Change	\$ (326,735)	\$ 124,091	\$ 282,690	\$ 429,981	\$ 506,997
Beginning Fund Balance	\$ 963,603	\$ 636,868	\$ 760,959	\$ 1,043,649	\$ 1,473,629
Ending Fund Balance	\$ 636,868	\$ 760,959	\$ 1,043,649	\$ 1,473,629	\$ 1,980,627

217 - Public Safety Fund Projections

	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue	\$ 3,450,000	\$ 3,519,000	\$ 3,589,300	\$ 3,661,167	\$ 3,734,391
Expenses	\$ 3,673,000	\$ 3,489,340	\$ 3,806,527	\$ 3,614,857	\$ 3,684,354
Net Change	\$ (223,000)	\$ 29,660	\$ (217,227)	\$ 46,310	\$ 50,037
Beginning Fund Balance	\$ 1,422,034	\$ 1,199,034	\$ 1,228,694	\$ 1,011,467	\$ 1,057,777
Ending Fund Balance	\$ 1,199,034	\$ 1,228,694	\$ 1,011,467	\$ 1,057,777	\$ 1,107,813

403 - Capital Improvement Fund Projection

	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue	\$ 4,395,000	\$ 4,470,000	\$ 4,530,000	\$ 4,620,000	\$ 4,710,000
Grant Revenue	\$ 300,000	\$ 1,528,921	\$ 300,000	\$ 300,000	\$ 300,000
Expenses	\$ 6,875,630	\$ 6,018,729	\$ 4,756,278	\$ 4,026,650	\$ 4,729,726
Net Change	\$ (2,180,630)	\$ (19,808)	\$ 73,722	\$ 893,350	\$ 280,274
Beginning Fund Balance	\$ 2,797,695	\$ 617,065	\$ 597,257	\$ 670,979	\$ 1,564,329
Ending Fund Balance	\$ 617,065	\$ 597,257	\$ 670,979	\$ 1,564,329	\$ 1,844,603

408 - Street Improvement Fund Projections

	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue	\$ 1,782,000	\$ 1,817,340	\$ 1,812,340	\$ 1,848,386	\$ 1,848,386
Grant Revenue	\$ 954,034	\$ 3,328,800	\$ -	\$ -	\$ -
Expenses	\$ 2,592,155	\$ 5,390,244	\$ 1,519,706	\$ 1,860,757	\$ 2,085,040
Net Change	\$ 143,879	\$ (244,104)	\$ 292,634	\$ (12,371)	\$ (236,654)
Beginning Fund Balance	\$ 643,390	\$ 787,269	\$ 543,165	\$ 835,799	\$ 823,428
Ending Fund Balance	\$ 787,269	\$ 543,165	\$ 835,799	\$ 823,428	\$ 586,774

General Fund Revenue and Expenditure Projections
FY2026 PROPOSED BUDGET

<u>Assumption</u> <u>Revenue</u>	FY 2026 Proposed Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
+3% Taxes	21,366,280	22,007,268	22,667,486	23,347,511	24,047,936
+3% Licenses and Permits	2,280,400	2,348,812	2,419,276	2,491,855	2,566,610
+2% Charges for Services	2,619,204	2,671,588	2,725,020	2,779,520	2,835,111
+0% Other Revenue	677,000	677,000	677,000	677,000	677,000
-4% Interest Revenue	830,000	798,000	764,000	730,000	693,000
+2% Fines and Forfeitures	1,030,000	1,050,600	1,071,612	1,093,044	1,114,905
2% Intergovernmental	1,064,470	1,085,759	1,107,475	1,129,624	1,152,217
Total Revenue	29,867,354	30,639,028	31,431,869	32,248,554	33,086,779
<u>Department</u>					
+0% <i>Personnel and Benefits</i>	128,161	128,161	128,161	128,161	128,161
+0% <i>Operating</i>	27,000	27,000	27,000	27,000	27,000
101 - Legislative	155,161	155,161	155,161	155,161	155,161
+3% <i>Personnel and Benefits</i>	1,952,624	2,011,203	2,071,539	2,133,685	2,197,696
+1% <i>Operating</i>	834,887	843,236	851,668	860,185	868,787
+2% <i>Property & Liability Insurance</i>	1,970,072	2,009,473	2,049,663	2,090,656	2,132,469
102 - Administration	4,757,583	4,863,912	4,972,870	5,084,526	5,198,952
+3% <i>Personnel and Benefits</i>	189,743	195,435	201,298	207,337	213,557
+1% <i>Operating</i>	2,450	2,475	2,499	2,524	2,549
103 - Housing	192,193	197,910	203,798	209,862	216,107
+3% <i>Personnel and Benefits</i>	606,768	624,971	643,720	663,032	682,923
+1% <i>Operating</i>	109,310	110,403	111,507	112,622	113,748
105 - Municipal Court	716,078	735,374	755,227	775,654	796,671
+3% <i>Personnel and Benefits</i>	75,608	77,876	80,213	82,619	85,097
+1% <i>Operating</i>	212,709	214,836	216,984	219,154	221,346
106 - Prosecuting Attorney	288,317	292,712	297,197	301,773	306,443
+3% <i>Personnel and Benefits</i>	320,049	329,650	339,540	349,726	360,218
+1% <i>Operating</i>	314,500	317,645	320,821	324,030	327,270
107 - Information Technology	634,549	647,295	660,361	673,756	687,488
+3% <i>Personnel and Benefits</i>	14,559,455	14,996,239	15,446,126	15,909,510	16,386,795
+1% <i>Operating</i>	1,238,000	1,250,380	1,262,884	1,275,513	1,288,268
201 - Police Department	15,797,455	16,246,619	16,709,010	17,185,022	17,675,063
+3% <i>Personnel and Benefits</i>	5,068,524	5,220,580	5,377,197	5,538,513	5,704,668
+1% <i>Operating</i>	1,043,400	1,053,834	1,064,372	1,075,016	1,085,766
301 - Public Works	6,111,924	6,274,414	6,441,569	6,613,529	6,790,435
+3% <i>Personnel and Benefits</i>	2,305,575	2,374,742	2,445,985	2,519,364	2,594,945
+1% <i>Operating</i>	475,020	479,770	484,568	489,414	494,308
401 - Civic Centers	2,780,595	2,854,512	2,930,552	3,008,778	3,089,253
+3% <i>Personnel and Benefits</i>	439,336	452,516	466,092	480,074	494,477
+1% <i>Operating</i>	271,070	273,781	276,519	279,284	282,077
402 - Theater	710,406	726,297	742,610	759,358	776,553
+3% <i>Personnel and Benefits</i>	437,434	450,557	464,074	477,996	492,336
+1% <i>Operating</i>	83,000	83,830	84,668	85,515	86,370
404 - Aquatics	520,434	534,387	548,742	563,511	578,706
+3% <i>Personnel and Benefits</i>	679,649	700,038	721,040	742,671	764,951
+1% <i>Operating</i>	425,045	429,295	433,588	437,924	442,304
405 - Golf	1,104,694	1,129,334	1,154,628	1,180,595	1,207,254
Total Expenditures	33,769,389	34,657,927	35,571,726	36,511,525	37,478,085
OTHER FINANCING SOURCES (USES)					
+3% Transfers In - Public Safety Fund	2,668,000	2,748,029	2,831,048	2,915,088	3,003,179
+3% Transfers in - Sewer Lateral Fund	485,501	500,066	515,068	530,520	546,436
+3% Transfer in - Property Maintenance Fund	424,431	437,164	450,279	463,787	477,701
+3% Transfer in - Street Improvement Fund	324,103	333,826	343,841	354,156	364,781
Other Financing Sources	3,902,035	4,019,085	4,140,236	4,263,551	4,392,096
Total Revenue	29,867,354	30,639,028	31,431,869	32,248,554	33,086,779
Total Expenditures	33,769,389	34,657,927	35,571,726	36,511,525	37,478,085
Other Financing Sources	3,902,035	4,019,085	4,140,236	4,263,551	4,392,096
Net Change in Fund Balance	-	186	379	581	
Starting Fund Balance	29,760,951	29,760,952	29,760,953	29,760,954	29,760,955
Ending Fund Balance	29,760,951	29,761,138	29,761,332	29,761,535	29,761,745