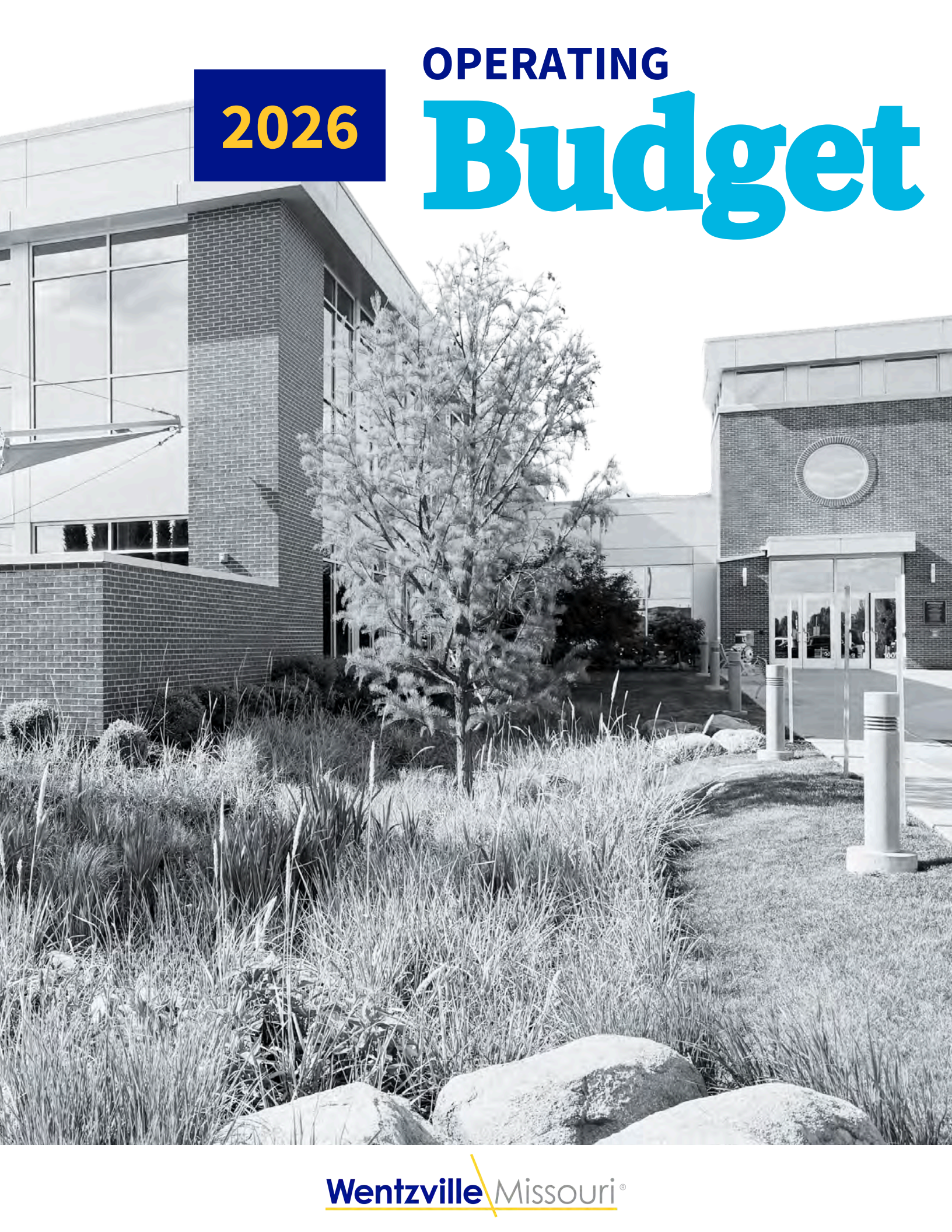




2026

OPERATING

Budget

City of Wentzville

MAYOR

Nick Guccione

ALDERMEN

Ward 1

Chantel Summers

Manny Macias

Ward 2

Robert Hussey

Jordan Broviak

Ward 3

Michael Lovell, Board President

Michael Hays

ADMINISTRATION

Douglas Lee, City Administrator

Jessica Hoffman, Assistant City Administrator

Kathryn Bowman, City Clerk

Steve Dixon, Director of Information Technology

Doug Forbeck, Director of Community Development

Paul West, Chief of Police

Jim Hetlage, City Attorney

Jeff Lenk, Director of Finance

Danielle Bruckerhoff, Assistant Director of Finance

Mike Lueck, Director of Parks and Recreation

Amy Mixen, Director of Human Resources

Daryl Hampel, Director of Public Works

Kara Roberson, Strategic Communications Officer

Matt Wohlberg, Director of Engineering

Devon Dezort, Director of Utilities

MUNICIPAL COURT

Michael Carter, Municipal Judge

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Mayor and Board of Aldermen
 City of Wentzville
 1001 Schroeder Creek Blvd.
 Wentzville, MO 63385

Dear Mayor and Aldermen:

We are pleased to present you with the proposed 2026 financial plan for the City of Wentzville.

Wentzville's Vision

Located at the crossroads of the nation, we are a welcoming community, uniquely positioned as an innovative regional leader. Wentzville delivers exceptional services and a vibrant quality of life for residents and businesses to thrive.

This document outlines the plan to achieve the goals set in the City Vision through revenues and expenditures. The 2026 plan maintains current service levels and supports the Board's identified critical success factors such as exceptional City services, infrastructure connectivity, and providing a safe and welcoming environment for all residents, businesses and visitors in our growing community of more than 48,200.

Total expenditures for the 13 Funds total \$220,347,031. Key highlights of this financial plan are outlined below.

- o The proposed property tax rates of \$0.5108 General and \$0.0500 Parks reflect a decrease from 2024. The combined rate is \$0.5608 per \$100 of assessed value. Wentzville's personal property tax rate is the third lowest of the five largest municipalities in St. Charles County.
 - o See comparative rates below:

• St. Charles	\$0.7718
• St. Peters	\$0.7700
• Wentzville	\$0.5608
• O'Fallon	\$0.4400
• Lake St. Louis	\$0.4080
- o Sales tax revenues are projected to grow by 1% over the 2025 projections. Use-tax revenues are projected to continue to increase based on changes in shopping patterns and the growth of online retail.
- o Funds have been included to fully fund the Board-adopted Capital Improvement Plan (CIP). This reflects our ongoing program to deliver projects and upgrade and replace vehicles and equipment. A summary of capital outlay purchases for all budgeted funds by departments is as follows:

Department	Budgeted Capital Expenditures
Information Technology	\$275,800
Community Development	\$36,300
Law Enforcement	\$47,744,417
Engineering	\$564,720
Public Works	\$2,968,515
Transportation	\$48,730,200
Parks	\$3,591,302
Water	\$24,644,560
Wastewater	\$7,027,150
Total	\$135,582,964

- o Consistent with the plan outlined in the CIP, this budget calls for specific drawdowns on fund balance reserves to fund one-time major capital projects. By drawing down the fund balances and eliminating the issuance of debt, the City will save on bond issuance costs and interest payments.

Park Fund	\$2,309,335
Transportation Fund	\$7,790,989
Wastewater Fund	\$4,827,372
Solid Waste	\$196,388
Total	\$15,124,084

- o Funds are included in this budget to address all five of the Mayor and Aldermen's Critical Success Factors:
 - o Regional Destination
 - o Economic Vitality
 - o Exceptional City Services
 - o Infrastructure Connectivity
 - o Safe and Welcoming Community
- o The compensation plan has been updated with a 2.6% scale adjustment based on current market trends and survey data; the standard Step increase is also included.
- o We are recommending five new full-time positions, eliminating two full-time positions and freezing two full-time positions in this budget. These positions are requested to keep up with the growth in Citywide service delivery.

<u>Department</u>	<u># Increase</u>	<u>Explanation</u>
General Government -Administration	1 Increase	Added (1) full-time Strategic Administrative Analyst. As discussed at Strategic Goal Setting, to provide additional administrative support to assist with interdepartmental coordination and Citywide metrics.
General Government - Information Technology	1 Decrease	Eliminated (1) Systems Administrator. Organizational structure will continue to be evaluated through the organizational assessment.
General Government - Procurement	1 Increase	Reclassified (1) Administrative Associate part-time to (1) Procurement Coordinator full-time.
General Government - Finance	1 Decrease	Froze (1) Financial Compliance Manager.
Law Enforcement	2 Increase	Added (2) Police Officers. Based on Board direction.
Public Works - Administration	1 Decrease	Eliminated (1) Assistant Director of Public Works. In response to the addition of a separate Utility Director.
Engineering	1 Decrease	Froze (1) Senior Construction Inspector. In response to vacancies, market conditions and pending organizational assessment.

- o The Board of Aldermen contingency account has again been funded in the amount of \$50,000.
- o All capital projects for the General Fund have been funded by the Capital Improvement Fund. Hence, there were no General Fund expenditures for capital.
- o The Transportation Fund includes several large roadway and sidewalk improvement projects. New projects that began in 2025 include:
 - o Interstate 70 Pedestrian Bridge (design; in cooperation with MoDOT's Improve I-70 Project)
 - o Mar Le Drive Extension (design; in cooperation with MoDOT's Improve I-70 Project)
 - o Wentzville Parkway and West Meyer Road Slab Replacement (design)
 - o Wentzville Parkway at Parkway Ridge Intersection and Signal Replacement (design)
- Projects that were completed in 2025 include:
 - o Highway 61 Outer Road Phase 2A (construction)
 - o North Point Prairie Road (traffic study and concept design)
 - o Wentzville Parkway Sidewalk Extension (construction)
 - o Wilmer Road Safety Improvements (preliminary design)

In addition to the projects listed above, the Transportation Fund will include funding for the following active projects that will continue into 2026:

- o David Hoekel Parkway Phase 3 (design and construction)
 - o Great Oaks Boulevard Extension (construction)
 - o Highway 61 Outer Road Phases 2 and 3 (design)
 - o Highway Z Widening (design)
 - o Main Street Reconstruction and Streetscape (design)
 - o Mexico Road Safety Improvements (construction)
 - o Signalization of Pearce Boulevard at Linn Avenue (construction)
 - o Wentzville Parkway South Phase 2 (construction)
 - o Wilmer Meadow Drive Connection (design)
- o The City has successfully secured matching funds from various outside governmental entities to reduce the City's portion of the funding for the projects listed above, which makes this list of projects financially feasible. Financial assistance for these regionally significant projects allows the City to aggressively target upgrades and repairs for both major and local roadways and sidewalks.
- o Locally, the steady residential and business growth rates provide us with a solid financial base. Wentzville is experiencing a higher rate of residential housing starts than the majority of the surrounding cities in St. Charles County. We anticipate that the City will continue to issue several hundred building permits and realize strong growth-related revenue again in 2026.
- o The City has the following ratings assigned by Moody's Investor Service: Aa3 for our Certificates of Participation Series 2015, 2016, 2019 and 2020; Aa2 for our Lease Revenue Bonds Series 2008 and Certificates of Participation Series 2023.
- o The Missouri Constitution provides that the amount of bonds payable out of tax receipts shall not exceed 10% of the total valuation of the taxable property of the City. The Missouri Constitution permits the City to become indebted for an additional 10% of the value of taxable, tangible property for the purpose of acquiring rights-of-ways; constructing, extending and improving streets; and constructing and improving sanitary or stormwater sewer systems. The City's current total net debt applicable to the limit as a percentage of the debt limit is 0.00%.

In keeping with the standards set by the Government Finance Officers Association (GFOA), bond rating agencies, and our own City policies, Wentzville continues to follow a conservative and responsible approach to financial management. The General Fund's unreserved fund balance is projected at roughly 57%, which provides a strong safeguard against temporary revenue shortfalls, economic downturns, weather events, or other unexpected expenses.

Our goal remains the same: to enhance the quality of life for all residents through effective leadership, responsible budgeting and sound planning. The 2026 Budget reflects that commitment. It focuses on maintaining exceptional City services by investing in our people and in the infrastructure that connects our community. Key projects include transportation improvements and utility expansions that support both current needs and future growth. Despite challenges such as economic shifts and evolving regulations, we remain focused on long-term financial stability and collaboration with our regional partners. Our priorities continue to center on sustainability, growth and keeping Wentzville a safe, welcoming place to live, work and visit.

Finally, I want to thank each department director and their teams for their hard work and collaboration in preparing this budget. Your continued support and participation are appreciated.



Douglas Lee
City Administrator



Jeff Lenk
Director of Finance



Bill No. 4848, an Ordinance Authorizing the Budget for the Fiscal Year Beginning January 1, 2026 and Ending December 31, 2026 of Revenues of \$223,156,328 and Expenditures of \$220,347,031 (Including \$15,124,084 in Project Specific Reserve Draws, the Budget Message, Scope and Form of Budget) for the City of Wentzville, Missouri, and Matters Relating Thereto

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WENTZVILLE, MISSOURI, AS FOLLOWS:

Section 1: The annual operating budget for the City of Wentzville, Missouri, for the fiscal year beginning January 1, 2026, and ending on December 31, 2026, a copy of which is attached hereto Exhibit A, is hereby adopted. Maximum amounts to be expended by fund are as follows:

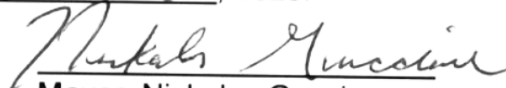
Fund	Budgeted Revenues	Budgeted Expenditures
General	37,911,920	37,866,238
Self Insurance	6,177,651	6,164,632
Park	13,799,501	16,108,836
Park Debt	3,566,687	3,566,687
Transportation	41,784,457	49,575,446
Capital	52,655,891	52,342,569
ARPA	200,000	1,819
SRF Debt	2,409,164	2,409,164
Water	51,491,923	34,128,746
Wastewater	11,260,535	16,087,907
Trash	1,126,399	1,322,787
Water WEDC	772,200	772,200
Total Operations	223,156,328	220,347,031
Reserve Draw Down		
Park	-	2,309,335
Transportation	-	7,790,989
Wastewater	-	4,827,372
Solid Waste	-	196,388
Total Reserve Draw	-	15,124,084

Section 2: That the City Administrator is hereby authorized to amend the line items of the budget as needed, but shall not authorize more funds be expended for any particular fund than authorized by this budget without prior approval of the Board of Aldermen.

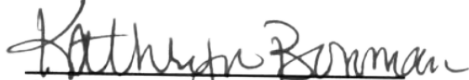
Section 3: That this ordinance shall become effective immediately upon its passage and

approval.

READ TWO TIMES AND PASSED BY THE BOARD OF ALDERMEN OF THE CITY OF WENTZVILLE, MISSOURI THIS 19 DAY OF November, 2025.


Mayor, Nickolas Guccione

Attest:


City Clerk, Kathryn Bowman

APPROVED BY THE MAYOR OF THE CITY OF WENTZVILLE, MISSOURI THIS 20 DAY OF November, 2025.


Mayor, Nickolas Guccione

Attest:


City Clerk, Kathryn Bowman

Approved as to Form:


Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wentzville
Missouri**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrell

Executive Director

Understanding This Document

This document contains the City of Wentzville's financial plan for governmental operations for the fiscal year Jan. 1, 2026, through Dec. 31, 2026. It is designed to provide information about the City, both financial and operational, in a format that is concise and readable. The City's strategic goals and priorities are outlined along with an estimate of resources available, showing revenues, fund balances and appropriations that have been approved by the Mayor and Board of Aldermen for specific purposes.



Bookmarks for major sections are provided in the navigation pane on the left. Click on the bookmark to jump directly to that section. If a “+” sign is at the left of a bookmark, click on the “+” sign to bring up subheadings.



The **Table of Contents** is hyperlinked. To jump to a specific page or subsection from the Table of Contents, hover the pointer finger on the title or page number and click the mouse. This document contains the City of Wentzville financial plan for governmental operations for the fiscal year Jan. 1, 2026, through Dec. 31, 2026. It is designed to provide information about the City, both financial and operational, in a format that is concise and readable. The City's strategic goals and priorities are outlined along with an estimate of resources available, showing revenues, fund balances and appropriations which the Mayor and Board of Aldermen have approved for specific purposes.



The **Introduction and Overview** includes the City Administrator and Finance Director's budget message addressed to the Mayor, Board of Aldermen and residents, explains and highlights key points and assumptions used to develop the budget. This section also includes the budget ordinance and the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.



This **Financial Structure, Policy and Process** section provides an “at-a-glance” overview of the City, including a profile that details statistical and supplemental data about the City government, the local economy and community, land use and history. This section also outlines the City's strategic goals and priorities, policies and procedures, fund structure and budget process.



In the **Financial Summaries** section, readers can identify where the City's money comes from and where it goes. The City's sources of revenues and expenditures are summarized by category and function and include 2024 actuals and 2025 and 2026 budgeted amounts.



The **Fund Balance** illustrates a summary of projected ending fund balances for all City funds, as well as changes in fund balance and trend information for the General fund, Special Revenue funds and Enterprise funds.



Departmental Information includes a **Position Summary** that explains personnel variances from year to year. Within each department, the reader will find all of the key information about that department, including a description, mission statement, goals and objectives and how these relate to the Citywide critical success factors, completed innovation-driven accomplishments and goals, key performance indicators, capital assets, revenue and expense detail by category and personnel information.



The **Debt Service** overview highlights what the City owes, including a breakdown of current year principal and interest payments and detail of the different types of debt and issuances.



The **Capital Overview** describes the capital funding, capital budgeting process and details the current year planned capital expenditures.



The **Glossary** gives the definitions of financial and nonfinancial terms and acronyms utilized in the budget document.



The **Line Item Detail** report, organized by fund and department, displays 2024 amended budget and actual balance, 2025 original budget, amended budget and year-to-date balance, as well as the 2026 requested budget, proposed budget and adopted budget by account.

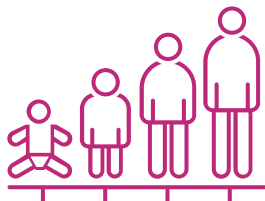
Financial Structure, Policy and Process

City Profile



Wentzville enjoys the benefits of exemplary schools, quality and affordable housing, outdoor recreation opportunities – including trails and parks – and offers easy accessibility to both I-70 and I-64.

\$ \$44,753 per capita
personal income



median age **36.0**

year of **1872**
incorporation

land use breakdown

Agricultural 43.3%

Residential 38.6%

Industrial 4.1%

Other* 5.0%

Commercial 5.1%

Parks** 3.9%

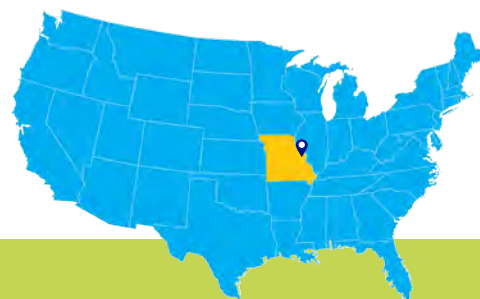
population
48,200



LOCATION

Western St. Charles County,
Missouri, at the intersection
of I-70 and I-64, U.S. 40/61

**TOTAL LAND SIZE: 19.98
square miles**



*Misc., Government, Tax Exempt, Not for Profit;
** Open Space/Parks, Recreational (map on next page)



**form of
government**



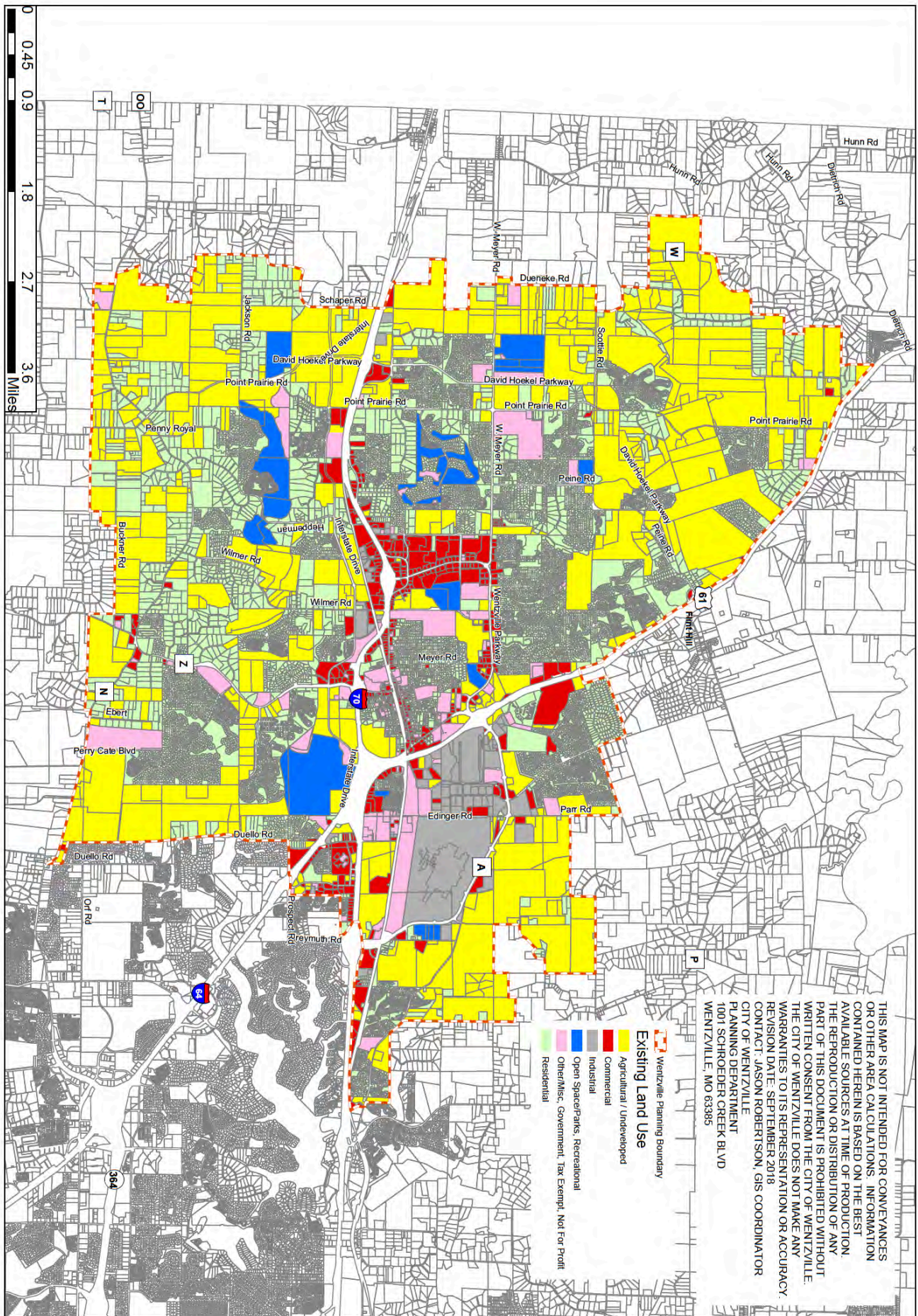
**mayor
board of aldermen
city administrator**

unemployment
rate **3.0%**



school enrollment
17,561
students





Wentzville Governance



Nick Guccione
MAYOR



Chantel Summers
ALDERMAN, WARD 1



Manny Macias,
ALDERMAN, WARD 1



Robert Hussey
ALDERMAN, WARD 2



Jordan Broviak,
ALDERMAN, WARD 2



Michael Lovell
ALDERMAN, WARD 3



Michael Hays
ALDERMAN, WARD 3

History of Wentzville

Wentzville was founded in 1855 at the height of the American westward expansion. Development of the railroad into Missouri brought new settlers and commerce to the area. This movement prompted William M. Allen, a wealthy landowner in Western St. Charles County, to establish a station along the railway that would serve the local community. Allen donated land for the railway station's development under the agreement that should the station be moved, the land would revert to his heirs. This assured the station's place in the community and secured the town's future as a hub for trade and development. The railroad expansion arrived in Wentzville in 1856. Erasmus Livingston Wentz of New York state oversaw the construction of the line. Because of his assistance on the project, Allen honored his good friend Erasmus Wentz by naming the town after him.

Wentzville was incorporated as a fourth-class city in March of 1872. Its government is composed of an elected Mayor and six aldermen, with an appointed city administrator. In the decades that followed its incorporation, Wentzville sustained slow but steady growth as an agricultural hamlet, primarily in the small services, professional and retail sectors. In 1980, however, General Motors Corporation began construction of its largest, most modern auto assembly plant at the time, generating more than 6,000 local jobs upon its completion. Today, Wentzville houses roughly 42,000 residents and, although less than an hour away from downtown St. Louis, is still a quiet, pleasant, peaceful community, rich in history and identity.



Project Highlight



The *Worth The Trip, Wentzville* campaign was introduced in 2025 to support local businesses during ongoing infrastructure improvements. The initiative reminds residents that while roadwork can be challenging, it's also a sign of progress — and Wentzville remains “open for business.” Through social media, signage and community outreach, the campaign encourages residents to shop local, dine local and continue investing in our growing community.

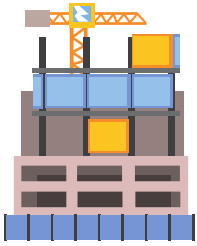


#WorthTheTripWentzville

Community Services

Please use these phone numbers to contact the City of Wentzville department or local agency you need to reach. For emergencies that require immediate attention, please call 911. To report a concern online, please visit www.wentzvillemo.gov/ConcernCenter.

Building Permits (636) 327-5102



Business Licenses (636) 327-5101



Chamber of Commerce (636) 327-6914



Tall Grass or Weeds (636) 639-2121

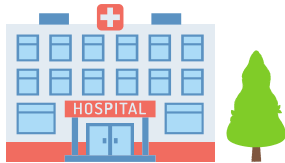


City Hall (636) 327-5101



Fire/Police Emergency 911

St. Charles Co. Recycle Center (636) 949-7900



Hospital (636) 327-1000



License Bureau (636) 445-5053



Library (636) 332-8280



Municipal Court (636) 639-2193



Post Office (636) 327-3550



Non-Emergency Police Line (636) 327-5105



School District (636) 327-3800



Parks and Recreation (636) 332-9236



Economic Development (636) 639-2015



Report a Pothole (636) 639-2121



Stray Animal (636) 327-5105



Street Light Outage (636) 639-2045



Trash/Recycling (636) 639-2049



Stormwater Concern (636) 327-5101

Submit a Crime Tip (636) 639-2180



Submit a Traffic Concern (636) 639-7575



Traffic Signal or Sign Concerns (636) 327-5101



Utility Billing (636) 639-2155

Set Up Utilities, Pay Your Bills and More!

Trash/Water/Sewer
City of Wentzville
(636) 639-2155

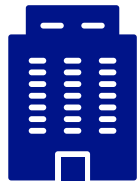
Electric
Ameren: (800) 552-7583
Cuivre River: (636) 695-4700

Gas
Ameren: (800) 552-7583
Laclede: (800) 887-4173



Learn more about the community at www.wentzvillemo.gov.

Top Employers



General Motors
Automotive

4,595



Wentzville School District
Public Schools

2,613



Lear Corporation
Automotive Parts
Manufacturer

542



Etrailer Corp.
Automotive Parts
Manufacturer

491



**Compass Health
Network**
Healthcare

460



City of Wentzville
Government

350



TVS Supply
Supply Chain
Solutions

290



Piston Automotive
Transportation
and Freight

250



**SSM St. Joseph
Healthcare**
Healthcare

238



Rapid Response
Transportation

121

Source: City Economic Development Office / City Business Licenses (system in place since 2005)

License data is number of part- and full-time employees. Wentzville School District employee counts were separated in 2016 from Districtwide to only those buildings within city limits.

Principal Taxpayers

General Motors
4.90%*

\$71,608,632*



\$5,424,533*

Etrailer Corp
0.37%*

**THF Wentzville
Dev. LLC (Big
Box Retail)**
0.53%*

\$7,806,463*



\$5,045,274*

**Aventura at
Wentzville LLC**
0.35%*

**THF Wentzville
Dev. LLC (Two
and Three)**
0.52%*

\$7,535,525*



\$4,934,392*

**Sparrowhawk
STL Industrial LLC**
0.34%*

**Dierbergs of
Wentzville LLC**
0.39%*

\$5,656,464*



\$4,856,290*

**Heartland View
Owner LLC**
0.33%*

**The Wentzville Dev.
LLC (Walmart)**
0.37%*

\$5,428,916*



\$4,285,494*

**Wentzville Bend
Development LLC**
0.29%*

Source: St. Charles County Assessors Office

*This number represents "Taxable Assessed Value" (Current Total: \$1,462,046,823)

*This number represents "Percentage of Total City Assessed Value" (Current Total: 8.38%)

Vision

Located at the crossroads of the nation, we are a welcoming community, uniquely positioned as an innovative regional leader. Wentzville delivers exceptional services and a vibrant quality of life for residents and businesses to thrive.

Critical Success Factors



Regional Destination

Providing long-term community value through trusted stewardship and responsible financial management.



Economic Vitality

Wentzville is committed to economic prosperity through partnerships, development opportunities, a versatile and skilled workforce and favorable property taxes to ensure that new and established businesses will thrive.



Exceptional City Services

Wentzville provides industry-leading services that enhance the quality of life for residents and businesses by creating unsurpassed customer experiences and ensuring responsible stewardship of resources.



Infrastructure Connectivity

Wentzville connects our community through optimized traffic systems, pedestrian-friendly amenities, dependable utilities and cutting-edge technology to enhance quality of life.

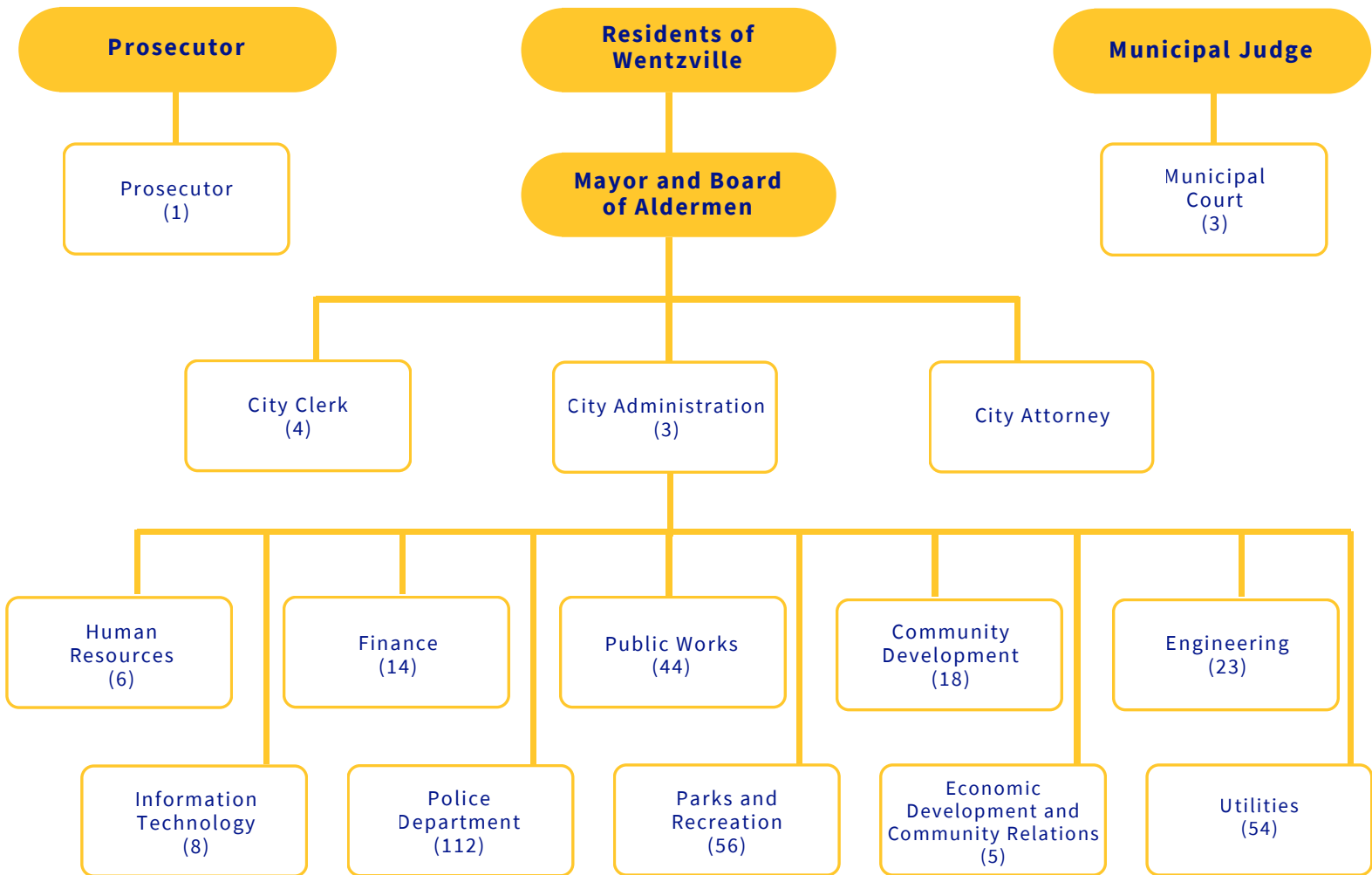


Safe and Welcoming Community

Wentzville is a safe, inclusive and engaged community, with a built environment and diverse mix of services and outreach that create a unique sense of place.

About the process: In 2021, the City of Wentzville, in collaboration with the Board of Aldermen and City staff, undertook a two-day strategic planning session to shape our decision-making and guide the City's operations and initiatives. With the guidance of a consultant, we defined our **Critical Success Factors** and refined our **Vision** statement to align with our community's long-term goals. This collaborative effort ensures that our Critical Success Factors reflect the needs and aspirations of our residents while driving the City's strategic direction.

Organizational Chart



\ The numbers reflect current FTEs in each department or division.
Please note: The Fire District is a separate taxing jurisdiction \

Boards, Commissions and Committees

- | | |
|----------------------------|--|
| Audit Committee | Parks and Recreation Art and Program Committee |
| Board of Adjustment | Parks and Recreation Tree Board |
| Board of Aldermen | Planning and Zoning Commission |
| Board of Appeals | St. Charles County Extension Center |
| Citizen Recognition | Stormwater Committee |
| Downtown Committee | Wentzville Economic Development Council, Inc. |
| Parks and Recreation Board | |

Fund Descriptions

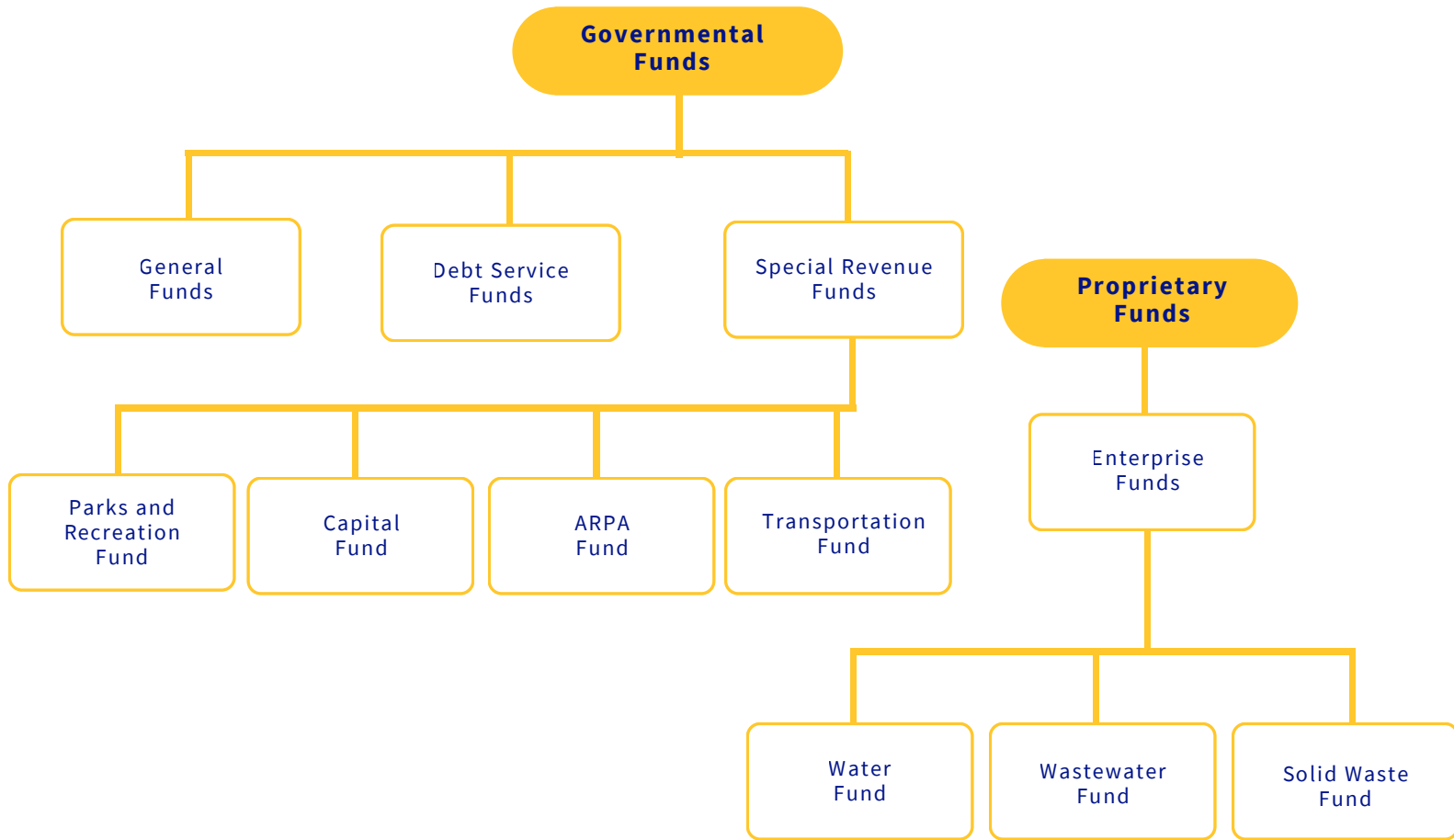
The City's annual budget is organized by fund. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts and resources which are dedicated for a specific purpose. The revenue and expenditure accounts for each fund are listed within each budget section. The funds and departments within the funds are organized in the following order General Fund, Special Revenue Funds, Enterprise Funds and Debt Service Funds.

Budgeted Funds include:

- **General Fund** – The general fund is the general operation fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds** – Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City has the following special revenue funds:
 - **Parks & Recreation Fund** – Used to account for revenues and expenses for recreation purposes.
 - **Capital Improvements Fund** – Used to account for capital improvement sales tax revenues to be used for the purchase of equipment, vehicles, land and to construct City buildings.
 - **American Rescue Plan Act (ARPA) Fund** – Used to account for funding received as a result of The American Rescue Plan Act of 2021, signed into law on March 11, 2021. Eligible uses of these funds include:
 - Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,
 - COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
 - Premium pay for essential workers,
 - Investments in water, sewer, and broadband infrastructure.
 - **Transportation Fund** – Used to account for transportation sales tax revenues and grants to be used for the construction, reconstruction, repair and maintenance of streets, roads and bridges.
- **Enterprise Funds** – used to account for activities that are similar to those found in the private sector. The measurement focus is on the determination of net income and capital maintenance. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, not including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City prepares budgets for the following three enterprise funds:
 - **Water Fund** – Used to account for revenues and expenses for water services.
 - **Wastewater Fund** – Used to account for revenues and expenses for the waste water services.
 - **Solid Waste Fund** – Used to account for revenues and expenses for the trash/recycling services.
- **Debt Service** – The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Fund Structure

Budgeted Funds Organizational Chart



Relationship between City Funds and Functional Units

Functional Units	Funds								
	Major Governmental Funds						Enterprise Funds		
	General	Debt Service	Parks & Recreation	Capital	ARPA	Transportation	Water	Wastewater	Solid Waste
Governmental Activities:									
Administration									
Human Resources									
Information Technology									
Procurement									
Finance									
Economic Development									
Municipal Court									
Police									
Public Works									
Engineering									
Community Development									
Parks and Recreation									
Business-Type Activities:									
Water									
Wastewater									
Solid Waste									

Shaded box identifies fund use by functional unit.

Financial Policies

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

GOVERNMENTAL FUND TYPES

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in enterprise funds) are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income. The City prepares budgets for the following governmental fund types:

- General Fund – The general fund is the general operation fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- Debt Service – The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City has the following special revenue funds:
 - Parks and Recreation Fund – Used to account for revenues and expenses for recreation purposes.
 - Capital Improvements Fund – Used to account for capital improvement sales tax revenues to be used for the purchase of equipment, vehicles, land and to construct City buildings.
 - American Rescue Plan Act (ARPA) Fund – Used to account for funding received as a result of the American Rescue Plan Act of 2021, signed into law on March 11, 2021.
 - Transportation Fund – Used to account for transportation sales tax revenues and grants to be used for the construction, reconstruction, repair, and maintenance of streets, roads and bridges.

ENTERPRISE FUND TYPES

Enterprise funds are used to account for activities that are similar to those found in the private sector. The measurement focus is on the determination of net income and capital maintenance. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, not including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City prepares budgets for the following three enterprise funds:

- Water Fund – Used to account for revenues and expenses for the water services.
- Wastewater Fund – Used to account for revenues and expenses for the wastewater services.
- Solid Waste Fund – Used to account for revenues and expenses for trash services.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the general-purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the time of transactions or events for recognition in the financial statements.

Financial Policies Cont'd

The City records transactions during the year on the modified accrual basis of accounting for governmental fund types and the accrual basis of accounting for the enterprise fund types. The Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP).

BUDGETARY BASIS OF ACCOUNTING

According to the Government Finance Officers Association (GFOA) "Basis of Accounting versus Budgetary Basis" best practice, the basis of accounting used for purposes of financial reporting in accordance with GAAP is not necessarily the same basis used in preparing the budget document.

For those governments that use a budgetary basis of accounting other than GAAP, some of the more common differences between GAAP and the budgetary basis of accounting are as follows:

- The timing of revenue and expenditures may be different under the GAAP basis of accounting than under the budgetary basis of accounting. For example, in GAAP accounting revenues are recognized in governmental funds as soon as they are both "measurable" and "available" whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.
- Encumbered amounts are commonly treated as expenditures under the budgetary basis of accounting while encumbrances are never classified as expenditures under the GAAP basis of accounting.
- Budgetary revenues and expenditures may include items classified as "other financing sources" and "other financing uses" under the GAAP basis of accounting.
- Under the GAAP basis of accounting, changes in the fair value of investments generally are treated as adjustments to revenue, which commonly is not the case under the budgetary basis of accounting.
- Under the GAAP basis of accounting, expenditure is recognized for the net present value of minimum lease payments at the time a government enters into a capital lease involving a governmental fund. No such expenditure typically is recognized under the budgetary basis of accounting.
- There may be differences between the fiscal year used for financial reporting and the budget period (e.g., the use of lapse periods in connection with encumbrances, project length budgets, grant budgets tied to the *grantors* fiscal year).
- The fund structure used in GAAP financial statements may differ from the fund structure used for budgetary purposes (e.g., debt service payments may be accounted for in the general fund for budgetary purpose, but reported in a debt service fund in the GAAP financial statements).
- The government's budget document may not include all of the component units and funds incorporated into the GAAP financial statements (e.g., a school district included in the GAAP financial statements may not be incorporated into the budget).
- Under the GAAP basis of accounting used in proprietary funds, the receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but allocations for depreciation and amortization expense are recorded. Often the opposite is true under the budgetary basis of accounting.

Financial Policies Cont'd

- Grant revenue is generally recognized when the qualifying expenditures are incurred. Due to the City's policy of recognizing encumbrances outstanding at year-end as expenditures, certain grant revenues have also been recognized for budget purposes.
- For GAAP purposes, property tax revenue is recognized to the extent it is collected within the current period or expected to be collected within 60 days following the end of the fiscal period. Property tax revenue not received at year-end is recorded as deferred revenue. On a budget basis, property tax revenue is recognized at the point in time that the tax is levied.
- For the enterprise fund types (water, wastewater and solid waste), depreciation is not recorded on a budget basis. Budget basis accounting for these funds is the same as for the governmental fund types. As such, capital expenditures are shown as expenses on a budget basis. In addition, payment of principal and interest on revenue bonds is shown as an expense when paid. Both budget basis and GAAP basis financial statements are shown in the Annual Comprehensive Financial Report. Differences between these financial statements are reconciled and discussed in that report.

BUDGET AND FINANCIAL POLICIES

The City of Wentzville has adopted budget and financial policies that align with state statutes and regulations while providing city-directed guidelines to manage City finances. All City policies are monitored, reviewed and updated as needed. If amended, policies are formally adopted and approved by the Board of Aldermen.

The City's fund balance policy and definition of a balanced budget shall be in accordance with Missouri Revised Statutes. Where in no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year; provided, that nothing herein shall be construed as requiring any political subdivision to use any cash balance as current revenue or to change from a cash basis of financing its expenditures. The 2026 budget presented is balanced.

The City will live within its means. All departments supported by the resources of the City must function within the limits of the financial resources identified or available specifically to them.

Current appropriations in all funds are limited to the sum of available, unencumbered fund balances and revenues the City estimates it will receive during the current budget period.

The revenues generated in the City's Special Revenue Funds come from tax levies, fees, grants and intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations. Sufficient charges and rate schedules shall be levied to support operations of the Special Revenue Funds. The General Fund may subsidize Special Revenue Funds beyond the rate structure only when needed to perform expected services.

Enterprises should strive to become self-supporting entities through annual reviews of fee structure, charges for services, and other operating revenues. Sufficient user charges and fees shall be pursued and levied to support the full cost (operating, direct, indirect and capital) of operations. Market rates and charges levied by other public and private organizations for similar services should be considered when establishing tax rates, fees and charges.

Financial Policies Cont'd

Enterprises should strive to become self-supporting entities through annual reviews of fee structure, charges for services, and other operating revenues. Sufficient user charges and fees shall be pursued and levied to support the full cost (operating, direct, indirect and capital) of operations. Market rates and charges levied by other public and private organizations for similar services should be considered when establishing tax rates, fees and charges.

A five-year Capital Improvements Program shall be prepared and updated each year. The operating impact of each project shall be identified and incorporated into annual operating budgets. Capital assets shall be purchased and maintained on a regular schedule. Within legal limits and the constraints of operating budgets, debt shall be issued for the purchase of capital assets, including major renovations.

The City will consider General Fund requests for new or expanded programs during the course of the regular budget process. Only in extreme circumstances will such requests be considered during the course of the year.

To the extent possible, current revenues will fund current operations.

The various sources of revenue shall be monitored to determine that rates are adequate and each source is maximized.

The City of Wentzville will pursue federal, state and private grants, but will strictly limit financial support of these programs to avoid commitments that continue beyond funding availability.

It is the policy of the City to charge fees for services where such an approach is permissible, and where a limited and specific group of beneficiaries who can pay such charges is identifiable.

The City will continuously seek new revenues and pursue diverse support, so as to limit the dependence on one or only a few sources.

Financial Policies Cont'd

FUND BALANCE

As prescribed by GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, governmental funds report fund balance classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The classifications of fund balance components (in declining order of constraint) are:

- Nonspendable – Assets that are not in spendable form (i.e. inventory, prepaids, supplies, long-term receivables).
- Restricted – Amounts with externally imposed constraints, such as those mandated by creditors, grantors, contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws or regulations (i.e. grant money).
- Committed – Amounts with a purpose formally imposed by formal action (ordinance) of the Board of Aldermen; the highest level of decision making authority; binding unless modified and rescinded by the Board of Aldermen.
- Assigned – Amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the Board of Aldermen or a City official delegated that authority. The Board of Aldermen has not authorized by resolution any other City official the ability to assign fund balance. Encumbrances shall be considered assigned unless they specifically meet the requirements to be restricted or committed.
- Unassigned – This consists of the governmental fund balances that do not meet the definition of “nonspendable,” “restricted,” “committed” or “assigned.” The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific purposes.

The City applies restricted resources first to finance qualifying expenditures, when either restricted or unrestricted amounts are available. For unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts.

GENERAL FUND BALANCE RESERVE

The City of Wentzville has determined that its finances can be impacted by economically sensitive revenues and unanticipated one-time expenditures. The City desires to maintain a prudent level of financial resources to guard against service disruption in the event of unexpected temporary revenue shortfalls or unanticipated one-time expenditures. This policy is intended to establish a targeted reserve amount sufficient to provide stability and flexibility to respond to unexpected adversity. In addition, this policy is intended to document the appropriate reserve level to protect the City's credit worthiness.

This policy establishes how the reserve will be funded and conditions under which the reserve may be used.

The City's reserve is intended to be sufficient to achieve the following objectives:

- Emergency Funds – To provide a source of funds for repairs to City equipment, vehicles, buildings or infrastructure in the event of an unexpected emergency for which the City has not appropriated funds for repairs or replacements as part of its regular annual budget.
- Liquidity – To ensure the availability of funds to correct uneven cash-flows resulting from the timing differences between revenues received and expenditures made and thereby prevent short-term cash flow borrowings.

Financial Policies Cont'd

- Insure an Orderly Provision of Services – To ensure the availability of funds for continuous efficient services in the event of an economic recession which results in a significant decline in revenues.
- Minimize Risk of Unexpected Revenue Cuts or Increased Expenditures – To provide a source of money for funding governmental operations in the event of unexpected events such as new federal or state government mandates, invalidation of a revenue source, assessment changes or limitations on taxation, unanticipated expenditures resulting from natural disasters, such as flooding, or similar unpredictable events.

The City utilized tools provided by GFOA to determine the appropriate level of reserve for the City's General Fund. Based upon the results of the assessment and Resolution No. 11-336 adopted by the Board of Aldermen on Feb. 23, 2011, the City has determined the targeted General Fund reserve to be a target of not less than 25% of annual operating expenditures and a minimum of three months regular, ongoing operating expenses. Similarly, the Park, Water and Wastewater Funds target is to maintain an operating fund balance of not less than 15% of annual operating expenditures.

It is the intent of the City to limit use of the reserve to address unanticipated, non-recurring needs. The reserve shall not normally be applied to recurring annual operating expenditures. However, it may be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place pursuant to an appropriation in the Annual Budget. In addition, the reserve may be spent in the event of an emergency or a fiscal crisis for the following purposes:

- To correct revenue cash-flow shortfalls
- To correct unforeseen annual revenue budgetary shortfalls
- To the extent permitted by law, to make temporary or emergency operating transfers to any other City Fund
- For emergency repairs, replacements or expenditures
- For one-time unanticipated purchases (i.e. real estate)

In the event that the reserve is used as provided above, a plan will be developed and included in the Five Year Capital Plan adopted by the Mayor and Board of Aldermen for the years subsequent to the reserve draw to replenish the reserve to the targeted level.

The City Administrator is directed to submit future draft Annual Budget and Five Year Capital Improvement Plan documents that reach the goals established by this policy.

Financial Policies Cont'd

INVESTMENTS

The City considers all highly liquid debt instruments with original maturities of three months or less to be cash equivalents. State statute RSMo 30.260 authorizes the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds and repurchase agreements. Investments are reported at fair value based on quoted market prices.

Resolution 08-215 was approved by the Board of Aldermen on Dec. 10, 2008, to accept the Investment Policy for the City in order to ensure longer-term funds and proceeds from certain bond issues are covered by a separate policy or other appropriate agency policies.

Pooling of Funds

Except for cash in certain restricted and special funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment income is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

External Management of Funds

Investment through external programs, facilities and professionals operating in a manner consistent with the policy will constitute compliance.

The primary objectives, in priority order, of investment activities shall be safety, liquidity and yield. All participants in the investment process act responsibly as custodians of the public trust with prudent care and shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interest in the financial institutions with which they conduct business and shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Authority to manage the investment program is granted to the Finance Director or his or her designee as approved by the Board of Aldermen under the Code of the City. During the fiscal year ending Dec. 31, 2016, the City adopted GASB Statement No. 72 Fair Value Measurement and Applications, which provides guidance for determining a fair value measurement for financial reporting purposes. The City measures and records its investments, other than money market accounts, using fair value measurement guidelines established by general accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1 Input

Quoted prices for identical assets or liabilities in an active market that an entity has the ability to access.

Level 2 Input

Quoted prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are observable.

Level 3 Input

Unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available.

Financial Policies Cont'd

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If the fair value of an asset or liability is measuring using inputs from more than one level of fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement. The City holds investments that are measured in both Level 1 (U.S. Treasuries) and Level 2 (Government-sponsored agencies).

DEBT

The City is subject to state statutes, which limit the amount of bonded debt that the City may issue to 10% of the most recent assessed valuation.

CAPITAL ASSETS

The City completes a five-year capital improvement plan annually to allow the City to proactively plan its future capital needs well in advance, yet allow flexibility for changing needs. The first year reflects the capital projects included in the current fiscal year budget. The remaining four years represent a schedule and estimate of future capital projects that may be funded based on revenue projections. Capital expenditures alongside the funding sources are listed by year and can be moved or adjusted to remain in balance. There may be further adjustments as the plan is updated with current information annually.

Capital assets include property, equipment and infrastructure (i.e. roads, bridges, sidewalks, etc.). Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair value as of the date of the donation.

Capital assets are defined by the City as assets with an initial individual cost of \$5,000 or more and a useful life in excess of one year. Additions or improvements and other capital outlays that significantly extend the useful life of an asset or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance which do not add value to the asset or materially extend the asset's useful lives are expensed as incurred. Assets which have been acquired with funds received through grants must be used in accordance with the terms of the grant.

Depreciation on exhaustible assets is computed on the straight-line basis over the following estimated useful lives:

<u>Major Group</u>	<u>Life</u>
Building	10-30 years
Equipment	3-10 years
Infrastructure	30-40 years

Financial Policies Cont'd

How the Budget Conforms to Financial Policies

Fund Accounting

Fund accounting is critical for Wentzville, as it ensures that financial resources are allocated based on their intended use. By organizing funds into separate accounting entities with self-balancing accounts, the city can track and manage its finances across various activities, including general operations, debt service, and special purposes (like parks and recreation). This allows for a clear understanding of how much money is available for specific purposes and ensures compliance with financial constraints and legal requirements.

Governmental Fund Types

The City's budget is broken down into governmental fund types, which help track the use of taxpayer funds and other resources. The funds include:

General Fund: Tracks the City's primary operational activities and is crucial for general operations, from personnel costs to city services. This fund needs careful budget planning to ensure daily operations are funded.

Debt Service Fund: Manages the accumulation and payment of the City's debt obligations, requiring careful budget allocations for long-term financial planning.

Special Revenue Funds: Earmarked for specific purposes like parks, transportation, and capital improvements, these funds ensure that specific revenue sources are only spent on their designated purposes. Budgeting for these funds ensures legal compliance and allocates resources based on funding mandates.

Enterprise Funds: Enterprise funds operate similarly to private businesses, covering essential services such as water, wastewater, and solid waste. These funds rely on user charges rather than taxes. In the budget, these funds need to balance operating expenses with revenues from service fees, making it essential for the city to review fees regularly to ensure self-sustainability.

Basis of Accounting

The basis of accounting used in the City's financial statements impacts the budget process by determining when revenues and expenses are recognized. The City follows a modified accrual basis for governmental funds and an accrual basis for enterprise funds, aligning its financial reporting with Generally Accepted Accounting Principles (GAAP). However, for budget purposes, the City may use a different basis, focusing on actual cash flows, which impacts how funds are tracked and allocated.

Budgetary Basis of Accounting

Differences between the GAAP and budgetary basis impact how the City plans its budget. For example, while GAAP recognizes expenses when incurred, the City may recognize them when funds are actually paid, which can affect cash flow management and expenditure planning in the budget process.

Financial Policies Cont'd

Fund Balance

Fund balance classifications (Nonspendable, Restricted, Committed, Assigned, and Unassigned) guide how resources are allocated in the budget. For example, restricted funds must be used for legally defined purposes, while unassigned balances in the General Fund offer flexibility for the City's general operations. The City's budgeting process must ensure that restricted and committed resources are allocated appropriately, while unassigned funds are used prudently to cover unforeseen expenditures or maintain a fiscal reserve.

General Fund Balance Reserve

The general fund balance reserve policy ensures that the City maintains sufficient financial reserves to address emergencies, liquidity needs, and unexpected revenue shortfalls. In the budget process, the City targets a reserve of at least 25% of operating expenditures, and any use of the reserve requires careful planning to replenish it. This policy ensures long-term financial stability and protects the City's ability to provide services in times of fiscal uncertainty.

Budget and Financial Policies

The City's budget policies, including limits on fund transfers, fee structures for enterprise services, and capital improvement planning, provide a framework for responsible financial management. These policies ensure that the City's budget is balanced, meaning expenditures do not exceed revenues, and resources are allocated in a way that supports both immediate needs and long-term financial sustainability.

In summary, these elements form the backbone of the City's budget process, ensuring that resources are allocated efficiently, legal requirements are met, and financial stability is maintained for both day-to-day operations and long-term goals.

Budget Process

BUDGET PROCESS

The operating budget is based on the Balanced Budget principle of financing current expenditures with current revenues and accumulated reserves. Operating expenditures will not be directly supported by debt. Expenditures shall include adequate funding of retirement benefits and adequate maintenance and replacement of capital and operating assets. The budgeted expenditures reflect the City's perceived needs and desires of the community based on available information and long-range planning.

The Board of Aldermen adopts an annual budget on the modified accrual basis of accounting for all governmental fund types (General Fund, Debt Service Fund, Special Revenue Funds, Capital Project Funds and Enterprise Funds). The budget is based on generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.

The Board of Aldermen hold budget work sessions with the City Administrator, Finance Director and staff to make final revisions to the proposed budget. No less than a 10-day notice is given by publication announcing a public hearing on the proposed budget in a newspaper with general circulation within the City. After the legal notice is published, the public hearing and introduction of the bill for the adoption of the annual budget are held at the Board of Aldermen meeting in the month of November. The notice also informs the public that a copy of the proposed budget may be inspected at City Hall, during business hours.

The budget is adopted before Dec. 31 of the year prior to enactment.

City staff reviews budget appropriations and actual financial requirements throughout the year. The Board of Aldermen may amend or adjust the budget, by adoption of an amending budget ordinance, which adjusts the revenue and expenditure authorization during the budget year.

The following is a sample calendar illustrating the timing and responsibility of issues related to the budget process.

June 3	Administer instructions, forms and reports to departments
June 5-6	Strategic Goal Setting – discuss budget policies and priorities
July 7	Distribute critical success factors to departments
July 7	Budget and capital forms returned
July 18	Finance to complete 2026 revenue projections
July 18	Departments to complete 2026 revenue projections for their department
July 21	Five Year Capital Improvement Plan review with staff
August 8	Departments to complete updates to departmental innovation-driven accomplishments and goals and key performance indicators based on Board approved critical success factors sent out on July 7
August 13	Requested budgets entered in Incode Budget Maintenance
August 18-21	Meet with departments to review departmental budgets
August 20	Board of Aldermen work session to review Five Year Capital Improvement Plan
August 21-September	Finance and City Administrator balancing
October 8	Proposed Fiscal Year 2026 Budget delivered to Mayor and Board of Aldermen
October 16	Board of Aldermen work session to review Proposed Fiscal Year 2026 Budget
November 5	Presentation, Public Hearing and First Reading of 2026 Budget
November 19	Second Reading and Adoption of 2026 Budget

Budget Process Cont'd

FINANCIAL MONITORING

This section outlines the general financial monitoring responsibilities involved in the management and use of the City's resources.

I. City Administrator – The City Administrator is ultimately responsible for the implementation and management of the budget and for the proper use, preservation and protection of the City's assets. The City Administrator may delegate this authority and responsibility to department heads or other City staff.

II. Finance Department – The Finance Director's responsibility is to monitor the fiscal and program implementation of the approved budget. The Finance Director reports to the City Administrator and the Board of Aldermen on various aspects of the budget implementation and management. In addition, the Finance Department works closely with other Departments to apprise them of their financial status and of any potential issues that may affect their operations. The Finance Department may review fiscal or operational issues affecting any part of the City organization.

III. Departments – Each Department is responsible for monitoring and managing its resources, ensuring budgets are not exceeded, and all expenditures are in conformity with City, state and federal ordinances, statutes, policies and regulations.

Independent Audits and Financial Reports

Sound business practice and federal and state laws require annual, independent audits of the City's financial statements. The independent accounting firm of Botz Deal & Co. performed the City's 2022 audit and issued an opinion on the City's General Purpose Financial Statements. The City's Finance staff prepares substantial analytical documentation for the annual audit and produces the Annual Comprehensive Financial Report in accordance with generally accepted accounting principles and statutory requirements. Historically, the auditor's opinions on the City's financial statements have been unqualified.

Working Capital

Through prudent fiscal management, the City has avoided the need for short-term borrowing. The City estimates revenues realistically for the annual budget. General Fund resources have typically exceeded requirements, as evidenced by the growth in fund balance.

Financial Planning

The Board of Aldermen requires the preparation of a Five-Year Capital Improvement Program (CIP) each year. It is a listing of capital projects over a specified period of time. The purpose of the CIP is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. Future years in the CIP may be revised as necessary as changes occur in economic conditions, public needs, changes in priorities, etc.

Controls

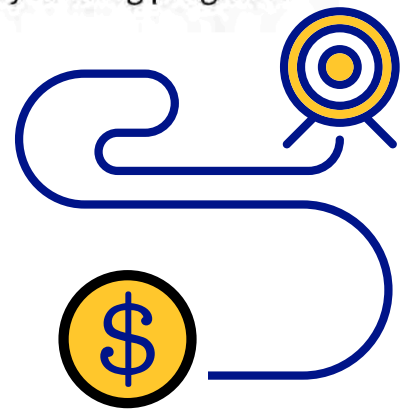
In addition to standard financial management controls and internal management and operating policies and procedures, several other financial controls provide additional security of City resources:

- Purchasing – The procurement process utilizes a centralized purchase order system, on all purchases exceeding \$1,000, requiring Department authorization within approved limits. Controls on both dollar value and individual staff purchasing authorization have been implemented through the use of purchasing cards.
- Expenditures – The City's automated expenditure processing system verifies requested expenditures against current budget availability to prevent spending in excess of appropriations.
- Investment Ratios – The City's Investment Policy purpose is to establish investment guidelines. The Finance Department prepares a quarterly report that, among other things, reports composition and maturity breakdowns to compare to the suggested guidelines. The primary objective of the City of Wentzville investment activities is the preservation of capital.

Long-Range Financial Plan

The City utilizes conservative budgeting techniques to forecast revenues and expenditures for planning purposes. While the City does not formally adopt a long-range financial plan, the City projects revenues and expenditures for a five-year period during the Capital Improvement Plan and Budget processes using the methods detailed below. These forecasts take into account planned levels of service and the strategic goals and priorities determined by the Mayor and the Board of Aldermen. Even with conservative forecasting methodologies and assumptions, there are inherent risks to long-term financial planning including, but limited to:

- Decline in sales and/or use tax as this source of revenue is volatile
- Changes to outside funding sources including federal, state and county funding programs
- Negative economic impacts (recession, pandemic, etc.)
- Unforeseen and/or emergency related expenditures
- Changes in contracted rates with service providers
- Wage and benefit plan adjustments



Forecasting Methodology and Assumptions

The City used the following qualitative and quantitative methods to forecast revenues:

- Review City revenue history and trends
- Survey departments regarding trends in revenues
- Review national economic forecasting projections
- Monitor national and local economic trends
- Examine state and federal budgets and legislative changes
- Examine relationships between revenues and economic values

The City produces and continuously monitors a budget consistent with the current activity and trends and continuously monitors the financial impacts.

Forecasting Methodology and Assumptions Cont'd

2026 Budget Assumptions - Revenues

Definition		Explanation
Property Tax	10% Decrease over 2025 Budget	Based on expected tax rate of \$0.5608 per \$100 of assessed valuation projections from the County as well as the board-directed \$250,000 reduction. It also reflects an additional reduction related to Missouri SB3 that refers to a statewide property tax credit program for seniors that allows counties to freeze the real estate taxes on eligible resident's primary home.
Sales Tax	1% over 2025 Projections	Based on current activity and historical trends, while also accounting for the anticipated impacts of the major highway construction associated with the "Improve I-70" project.
Use Tax	3% over 2025 Projections	Continue to witness an increase in online shopping and based on the current activity and prior year history as well as population growth.
Charges for Services - Parks	7% Increase	Increase in rental fees, daily admissions, addition of new programs and classes, and expanded efforts in donations and sponsorships.
Charges for Services - Water and Sewer	8% Increase	Increase consistent with City growth and increase in residential and commercial building permits as well as rate adjustments.
Utility Gross Receipts Tax	14% Increase over 2025 Budget	Accounts for Ameren Missouri's approximate 12% rate increase that began in summer 2025. Downward trend in utility taxes, especially in telecommunications, and as a result of Senate Bill 153 where the 5% fee shall be phased out as follows: - Beginning Aug. 28, 2023, 4.5% of gross revenues; - Beginning Aug. 28, 2024, 4% of gross revenues; - Beginning Aug. 28, 2025, 3.5% of gross revenues; - Beginning Aug. 28, 2026, 3% of gross revenues; - Beginning Aug. 28, 2027, and continuing thereafter, 2.5% of gross revenues.
Building Permits	65% Increase over 2025 Budget	Accounts for Mercy and BJC one-time building permit fees. Budget projections are associated with the following: - Anticipated commercial projects - Changes to multiplier and permits fees. - New residential projects approved for construction in 2025.
Fines and Forfeitures	No Change Compared to 2025 Budget	Consistent with 2025 activity and the decline in citations due to Senate Bill No. 5.

2026 Budget Assumptions - Expenditures

Definition		Explanation
Wages	2.6% Scale Adjustment + Step	Implemented a salary step and grade in line with our 2022 Classification and Compensation Study with a consultant recommended 2.6% market adjustment. Note: Beginning in 2026, personnel wages and benefits will be charged 100% to each employee's home department through payroll. Previously, wages were split across departments via payroll with an additional administrative fee allocation. The administrative fee allocation has been updated to include all allocations that were previously distributed directly through payroll. As a result, the wages and benefits line items in the 2026 budget may appear lower or higher than in prior years, since those costs are now consolidated within the administrative allocation. This change consolidates those costs within the allocation, providing a clearer and more consistent presentation of administrative expenses.
Employee Insurance	Varies	Maintain the current 85%/15% cost share dependent and 90%/10% employee only coverages for the base plan.
Insurance	10% Average Increase	General liability, workers' compensation, property, auto and crime insurance based on renewal documents received for the policy year 7/1/25 - 6/30/26.
Gas	\$3.50/gallon	Consistent citywide based on current year and local economic activity.
Training	Varies	Based on departments' needs and available options.
Commodities	Increases Citywide	Due to the current economy and price increases, office and operating supplies, uniforms, tools and equipment, etc. are budgeted at higher dollar amounts.
Repairs and Maintenance	Varies	Motor vehicle/equipment, office equipment, building and grounds, etc. based on departments' needs.
Contract Services and Professional Fees	Varies	Based on departments' needs.

Sustainable Fiscal Strategy for City Funds

The long-term financial plan, based on the assumptions from the 2026-2030 Capital Improvement Plan and budget process, outlines a sustainable fiscal strategy for the General Fund, Park Fund, Transportation Fund, Capital Fund, Water Fund, Wastewater Fund, and Solid Waste Fund. Revenue projections assume moderate growth from taxes, fees, intergovernmental aid, and rate models for both water and sewer services, ensuring that utility rates cover rising costs and infrastructure improvements. Expenditure controls focus on managing personnel costs, maintaining infrastructure, and paying down debt. Capital investments are strategically planned, with bond proceeds and intergovernmental revenues funding key projects like the Law Enforcement Center and water infrastructure improvements. By aligning expenditures with the Capital Improvement Plan, leveraging rate models for utility services, and ensuring consistent revenue growth, this financial plan supports stable operations, future infrastructure needs, and prudent debt management, while maintaining reserves to safeguard against economic fluctuations. Below is a detailed long-term financial plan based on the assumptions provided for each fund. The plan spans five years and offers strategies for revenue generation, expenditure control, and fund balance management. This will help ensure fiscal responsibility and sustainable growth for the City's major funds.

General Fund

Revenue Assumptions:

- Property Tax: 2% annual increase with board-directed \$250,000 reduction plan
- Sales Tax: 3% annual increase
- Other Tax: 3% annual increase
- Licenses & Permits: 3% annual increase
- Charges for Services: 3% annual increase
- Fines and Forfeitures: 1% annual increase (Court fines remain flat)
- Miscellaneous & Interest: 3% annual increase
- Intergovernmental Revenue: Based on specific government aid
- Transfers: based on personnel growth, cost-of-living increase, and merit increases
- Anticipated Unexpended Budget: 2% of annual budgeted expenditures

Expenditure Assumptions:

- Personnel: 3.5% scale adjustment + funds for new personnel (7% total increase annually)
- Other Charges/Services: 3% annual increase
- Supplies, Repairs/Maintenance, Contract Services: 3% annual increase

Fund Management Strategy:

- Maintain a healthy unassigned fund balance equivalent to at least 25% of total annual operating expenses.
- Use fund balance increases for capital assistance or debt reduction.
- Set aside reserve funds for potential economic downturns.
- Perform an annual review of personnel costs and scale adjustments to ensure sustainability.

Expected Outcome:

By controlling personnel growth and maintaining a stable revenue stream, the General Fund will continue to support essential services while gradually increasing reserves. Fund balance increases should be used strategically for capital investments and debt reduction.

Forecasting Methodology and Assumptions Cont'd

Park Fund

Revenue Assumptions:

- Property Tax: 2% annual increase
- Sales Tax: 3% annual increase
- Other Tax: 3% annual increase
- Licenses & Permits: 3% annual increase
- Charges for Services: 3% annual increase
- Miscellaneous & Interest: 3% annual increase
- Intergovernmental Revenue: As part of federal or state aid for park improvements

Expenditure Assumptions:

- Personnel: 3.5% scale adjustment + new hires
- Other Charges/Services, Supplies, Repairs, Contract Services: 3% annual increase
- Capital Outlay: Based on 2026-2030 Capital Improvement Plan
- Debt Service: Based on amortization schedules

Fund Management Strategy:

- Allocate a portion of bond proceeds toward improvements to the Law Enforcement Center when Parks takes over the building.
- Maintain a healthy unassigned fund balance equivalent to at least 15% of total annual operating expenses.
- Control personnel expenses by limiting new hires to critical positions.
- Use the fund balance to match capital outlay projects with long-term planning goals, ensuring that park facilities are up-to-date without overextending on debt.

Expected Outcome:

The Park Fund will maintain a balanced budget by gradually increasing revenue through taxes and fees. Prioritizing projects based on the Capital Improvement Plan will help ensure financial sustainability.

Transportation Fund

Revenue Assumptions:

- Sales Tax: 3% annual increase
- Other Tax: 3% annual increase
- Interest: 3% annual increase
- Intergovernmental Revenue: Based on 2026-2030 Capital Improvement Plan
- Transfers: based on personnel growth, cost-of-living increase, and merit increases

Expenditure Assumptions:

- Other Charges/Services: Final debt payment in 2025
- Repairs/Maintenance: Based on street and sidewalk maintenance needs
- Contract Services: 3% annual increase
- Capital Outlay: Based on 2026-2030 Capital Improvement Plan

Fund Management Strategy:

- Pay off debt in 2025, freeing up funds for repairs, maintenance, and capital outlay in subsequent years.
- Use intergovernmental revenue to cover major projects without depleting fund balances.
- Control annual maintenance costs by utilizing in-house services where possible.

Expected Outcome:

The Transportation Fund focuses on infrastructure improvements, and its stable revenue stream from taxes and intergovernmental aid ensures ongoing street and sidewalk maintenance.

Forecasting Methodology and Assumptions Cont'd

Capital Fund

Revenue Assumptions:

- Sales Tax: 3% annual increase
- Interest: 3% annual increase
- Bond Proceeds: Planned for 2026 to construct a new Law Enforcement Center
- Intergovernmental Revenue: Based on 2026-2030 Capital Improvement Plan

Expenditure Assumptions:

- Professional Fees: 3% annual increase
- Capital Outlay: Based on 2026-2030 Capital Improvement Plan
- Transfer Out for Debt Payment: Based on amortization schedules

Fund Management Strategy:

- Maximize bond proceeds for constructing a new Law Enforcement Center.
- Maintain flexibility in capital outlay planning to adjust for changing priorities or economic conditions.

Expected Outcome:

By securing bond proceeds and intergovernmental revenue, the Capital Fund will focus on completing critical capital projects while managing debt payments in a sustainable way.

Water Fund

Revenue Assumptions:

- Licenses & Permits: 4% annual increase
- Charges for Services: 6% rate increase in 2026 and 2027, followed by a 3% annual increase thereafter
- Miscellaneous: 1.5% annual increase
- Interest: 3% annual increase
- Bond Proceeds: Planned for 2026 to fund capital projects outlined in the 2026-2030 Capital Improvement Plan

Expenditure Assumptions:

- Personnel: 3.5% scale adjustment + new personnel (4.5% total increase annually)
- Other Charges/Services, Supplies, Repairs, Contract Services: 3% annual increase
- Capital Outlay: Based on 2026-2030 Capital Improvement Plan
- Debt Service: Project-specific debt service

Fund Management Strategy:

- Plan for rate increases in 2026-2027 to cover rising costs and future infrastructure needs.
- Maintain a healthy unassigned fund balance equivalent to at least 15% of total annual operating expenses.
- Use bond proceeds for critical water infrastructure projects while minimizing debt service burdens.
- Maintain reserves for emergency repairs and upgrades.

Expected Outcome:

The Water Fund will remain sustainable through a combination of rate increases, careful management of personnel costs, and strategic use of bond proceeds for capital improvements.

Forecasting Methodology and Assumptions Cont'd

Wastewater Fund

Revenue Assumptions:

- Licenses & Permits: 4% annual increase
- Charges for Services: 6% rate increase in 2026 and 2027, followed by a 3% annual increase thereafter
- Miscellaneous: 1.5% annual increase
- Interest: 1% annual increase
- Bond Proceeds: For 2026-2030 Capital Improvement Projects

Expenditure Assumptions:

- Personnel: 3.5% scale adjustment + new personnel (4.5% total increase annually)
- Other Charges/Services, Supplies, Repairs, Contract Services: 3% annual increase
- Capital Outlay: Based on 2026-2030 Capital Improvement Plan
- Debt Service: Project-specific debt service

Fund Management Strategy:

- Plan for rate increases in 2026-2027 to cover rising costs and future infrastructure needs.
- Maintain a healthy unassigned fund balance equivalent to at least 15% of total annual operating expenses.
- Maintain reserves for emergency repairs and upgrades.

Expected Outcome:

The Water Fund will remain sustainable through a combination of rate increases, careful management of personnel costs, and strategic use of bond proceeds for capital improvements.

Summary of Key Strategies:

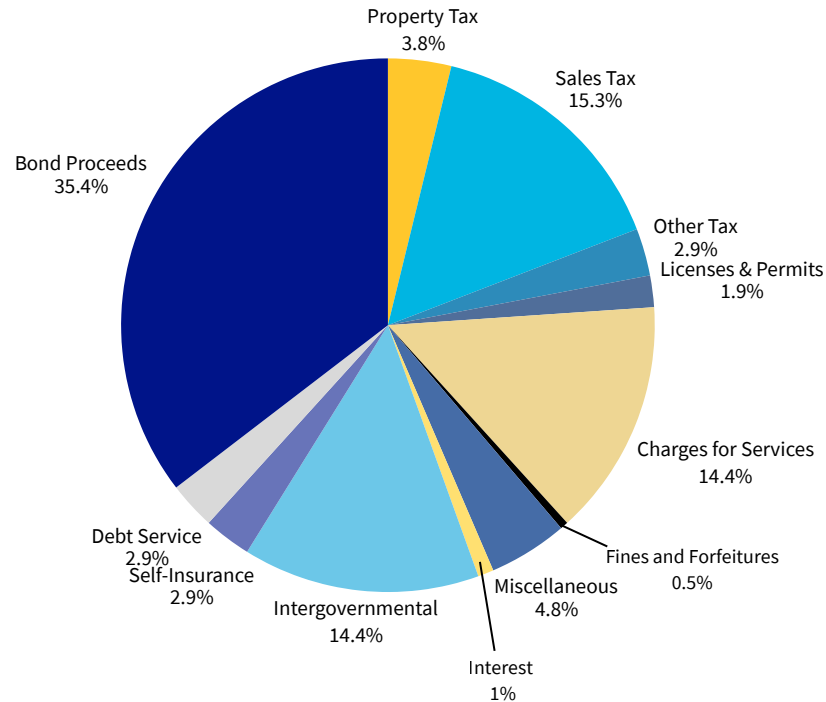
- **Balanced Revenue Growth:** Moderate tax and fee increases across all funds.
- **Personnel Cost Control:** Limit growth in personnel expenditures by carefully managing new hires.
- **Debt Management:** Focus on paying off existing debt while managing new bond proceeds for capital projects.
- **Reserves:** Maintain a healthy unassigned fund balance in each fund to ensure liquidity and stability in the event of revenue shortfalls or unanticipated expenses.
- **Capital Improvement Planning:** Align expenditures with the 2026-2030 Capital Improvement Plan to ensure long-term infrastructure needs are met.

This approach should help maintain financial stability while allowing for necessary capital investments and service improvements.



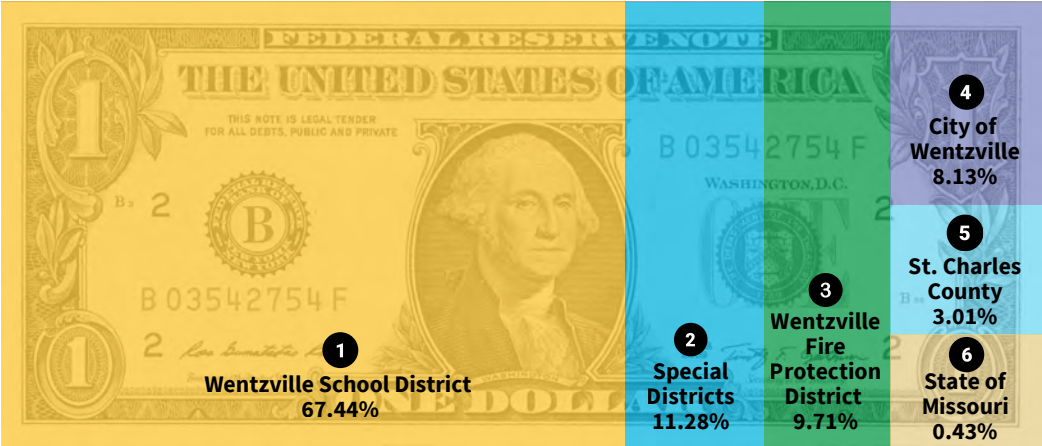
Where Does the Money Come From?

- **Taxes:** the majority of the City's revenue, 23%, is generated by taxes levied on property, retail sales and the gross receipts tax on the sales of electricity, gas, telephone and television video services. The City's sales taxes includes a 1% general sales tax, a 0.50% parks sales tax, a 0.50% capital sales tax and a 0.50% transportation sales tax. Tax revenue also includes the receipts from the State for fuel taxes and motor vehicles sales tax and license fees.
- **Licenses and permits:** include the revenues from building permits, engineering permits, business licenses, liquor licenses, and occupancy inspections.
- **Fines and forfeitures:** include the fines collected by the City's Municipal Court.
- **Charges for services:** include fees from Parks and Recreation, Water, Sewer, Solid Waste and an administrative charge based on a percentage of the administrative services in the General fund that are allocated to the proprietary funds and the Park Fund. The administrative fee includes overhead costs for departments such as Human Resources, Information Technology, Procurement, Finance, and others as well as a portion of the legal fees and Citywide information technology-related fees.
- **Investment income:** includes revenues earned from the investment of idle City funds throughout the year in accordance with the City's investment policy.
- **Miscellaneous:** include proceeds from the sale of equipment, false alarm fees and contract services provided to local schools by the Police Department.
- **Intergovernmental revenues:** represent 16% of the City's total revenues and include the receipts from federal, state and county grants, with the majority for Transportation Fund road projects.
- **Bond Proceeds:** includes the 2026 bond issuance for the new public safety center and water fund capital projects.



Revenues	Budgeted 2026
Property Tax	\$ 8,549,341
Sales Tax	35,934,096
Other Tax	6,813,957
Licenses & Permits	4,001,478
Charges for Services	32,864,630
Fines & Forfeitures	515,100
Miscellaneous	1,082,039
Interest	2,405,000
Intergovernmental	34,454,985
Self Insurance	6,177,651
Debt Service	6,748,051
Bond Proceeds	83,610,000
Total Revenues	\$ 223,156,328

Where Does the Property Tax Go?





A Wentzville homeowner with a \$300,000 market value home



Paid \$3,933.06 in real estate taxes



With 0.5608 ¢ or \$319.66 going to the City of Wentzville.

- 1. Wentzville R-IV School District 4.6532¢ (67.44%)†
- 2. Special Districts* 0.7785¢ (11.28%)
- 3. Wentzville Fire Protection District 0.6698¢ (9.71%)
- 4. *City of Wentzville 0.5608¢ (8.13%)
- 5. St. Charles County** 0.2078¢ (3.01%)
- 6. State of Missouri 0.0300¢ (0.43%)

†Please note if you live in the Fort Zumwalt School District, the rate is 4.2346%.

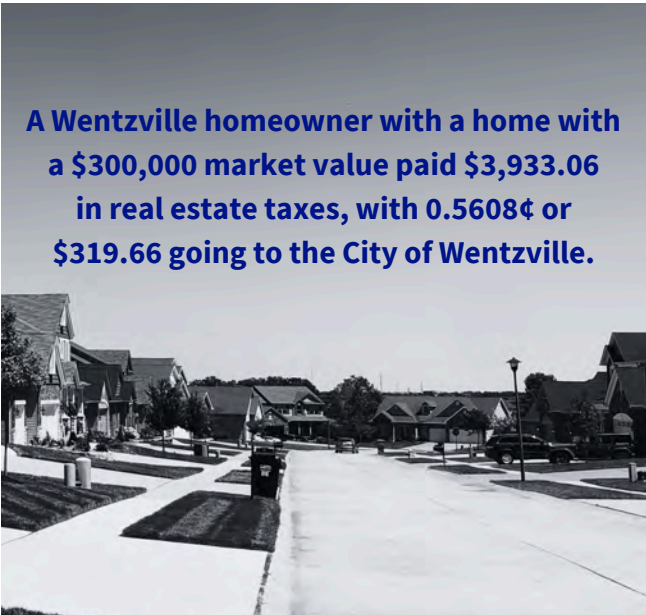
*Special Districts: St. Charles County Ambulance District, Development Disability, St. Charles County Library District and St. Charles Community College

** Includes County, Road and Bridge, and Alarm Dispatch



The City’s Property Tax Rate remains one of the lowest property tax rates in St. Charles County and makes up only 8.13% of a resident’s total property tax bill.

*Rate before Board of Aldermen +250,000 directed reduction.



A Wentzville homeowner with a home with a \$300,000 market value paid \$3,933.06 in real estate taxes, with 0.5608¢ or \$319.66 going to the City of Wentzville.

How is Property Tax Calculated?

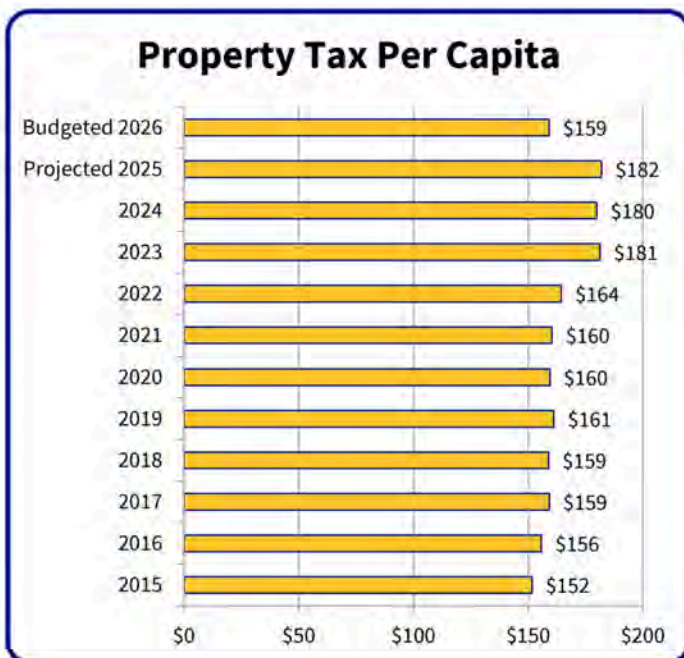
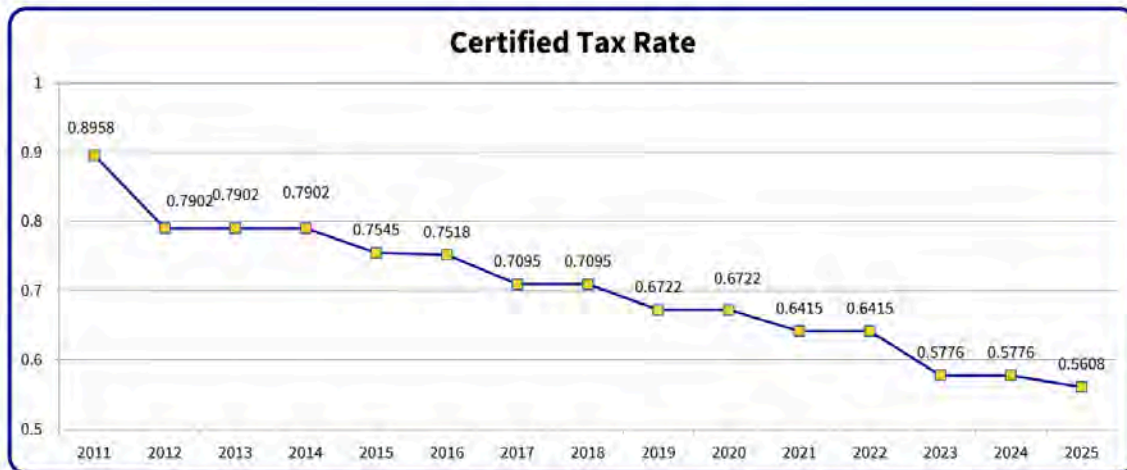


Assessed valuation of residential property equals 19% of appraised value. The City’s tax rate for fiscal year 2024 was levied at \$0.5608 per \$100 of assessed valuation.

APPRAISED VALUE	ASSESSED VALUATION	TAX RATE	CITY'S PORTION OF TAX BILL
\$300,000	$\times 19\% = \$57,000$	$\div \$100 = \570	$\times .5608 = \$319.66$

PROPERTY TAX

Property taxes include revenues from current and delinquent tax collections on real property, personal property, and railroad and utility property. Real property taxes are levied each August based on the assessed valuation of property located in the City as of the previous January 1. The St. Charles County Assessor establishes assessed valuations. The City tax rate for fiscal year 2025 is expected to be levied at \$0.5608 per \$100 of assessed valuation, a decrease from fiscal year 2024. This expected levy would include \$0.5108 for the General Fund and \$0.0500 for the Parks & Recreation Fund. Residents are billed in November. Taxes are due and collectible on Dec. 31, and are delinquent and represent a lien on related property on Jan. 1 of the following year. Taxes are billed, collected and remitted to the City by the St. Charles County Collector for a fee of 2.1% (1.5% to the County Collector and 0.6% to the Assessor) of the taxes collected, except for railroad and utility.



Fiscal Year	Population	Property Tax Revenue
2024	48,200	\$8,673,260
2023	47,497	8,613,078
2022	47,197	7,763,683
2021	45,452	7,289,686
2020	44,372	7,077,561
2019	42,296	6,736,175
2018	41,164	6,541,983
2017	39,414	6,276,828
2016	37,395	5,826,341
2015	35,603	5,398,321

PROPERTY TAX CONT'D



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
City of Wentzville										
Operating	0.6873	0.6848	0.6463	0.6463	0.6123	0.6123	0.5843	0.5843	0.5261	0.5261
Parks	0.0672	0.0670	0.0632	0.0632	0.0599	0.0599	0.0572	0.0572	0.0515	0.0515
Total City of Wentzville	0.7545	0.7518	0.7095	0.7095	0.6722	0.6722	0.6415	0.6415	0.5776	0.5776
Overlapping Governments										
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
St. Charles County*	0.2340	0.2403	0.2301	0.2301	0.2181	0.2480	0.2370	0.2294	0.2078	0.2078
Wentzville Fire Protection District	0.7960	0.8756	0.8667	0.8317	0.7834	0.7734	0.7299	0.7299	0.6698	0.6698
Wentzville R-IV School District	5.2117	5.2117	4.9801	4.9836	4.7586	5.2486	5.0416	5.0428	4.6532	4.6532
Special Districts**	0.8114	0.8469	0.7966	0.8288	0.7889	0.7899	0.7611	0.7606	0.7785	0.7785
Total Overlapping Governments	7.0831	7.2045	6.9035	6.9042	6.5790	7.0899	6.7996	6.7927	6.3393	6.3393
TOTAL CITY AND OVERLAPPING GOVERNMENTS	7.8376	7.9563	7.6130	7.6137	7.2512	7.7611	7.4412	7.4342	6.9169	6.9169

*County, Road and Bridge, Alarm Dispatch

**St. Charles County Ambulance, Development Disability, St. Charles County Library District, St. Charles Community College

Reassessments on real property are performed every two years. In the past, the assessed value was equal to one-third of the property's market value. However, after the state restructured the assessment process in 1984, assessed valuation of residential property equaled 19% of appraised value, agricultural equaled 12%, and commercial and industrial equaled 32%. Personal property continues to be valued at one-third of the property's true value in money.

PROPERTY TAX CONT'D

The Assessor's Office is responsible for establishing the fair market value of all property within St. Charles County as of the tax date, January 1. This assures the tax burden is distributed fairly among those responsible for payment. The market value of your property is multiplied by the statutory level of assessment to arrive at an assessed value. Personal Property is assessed at 33 1/3% of its true value in money (RSMo. 137.115), with the following exceptions: farm machinery and livestock at 12%; historic vehicles and historic aircraft at 5%; grain (unmanufactured) at 1/2%. The Assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of Jan. 1 of each calendar year. Boats and other special vehicles are taxed on one-third of the Modified Accelerated Cost Recovery System life tables (per RSMo. 137.122); in general, however, special situations do exist for non-standard items. Personal property taxes are assessed, billed, collected and distributed at the same rate and in the same manner as real estate taxes.



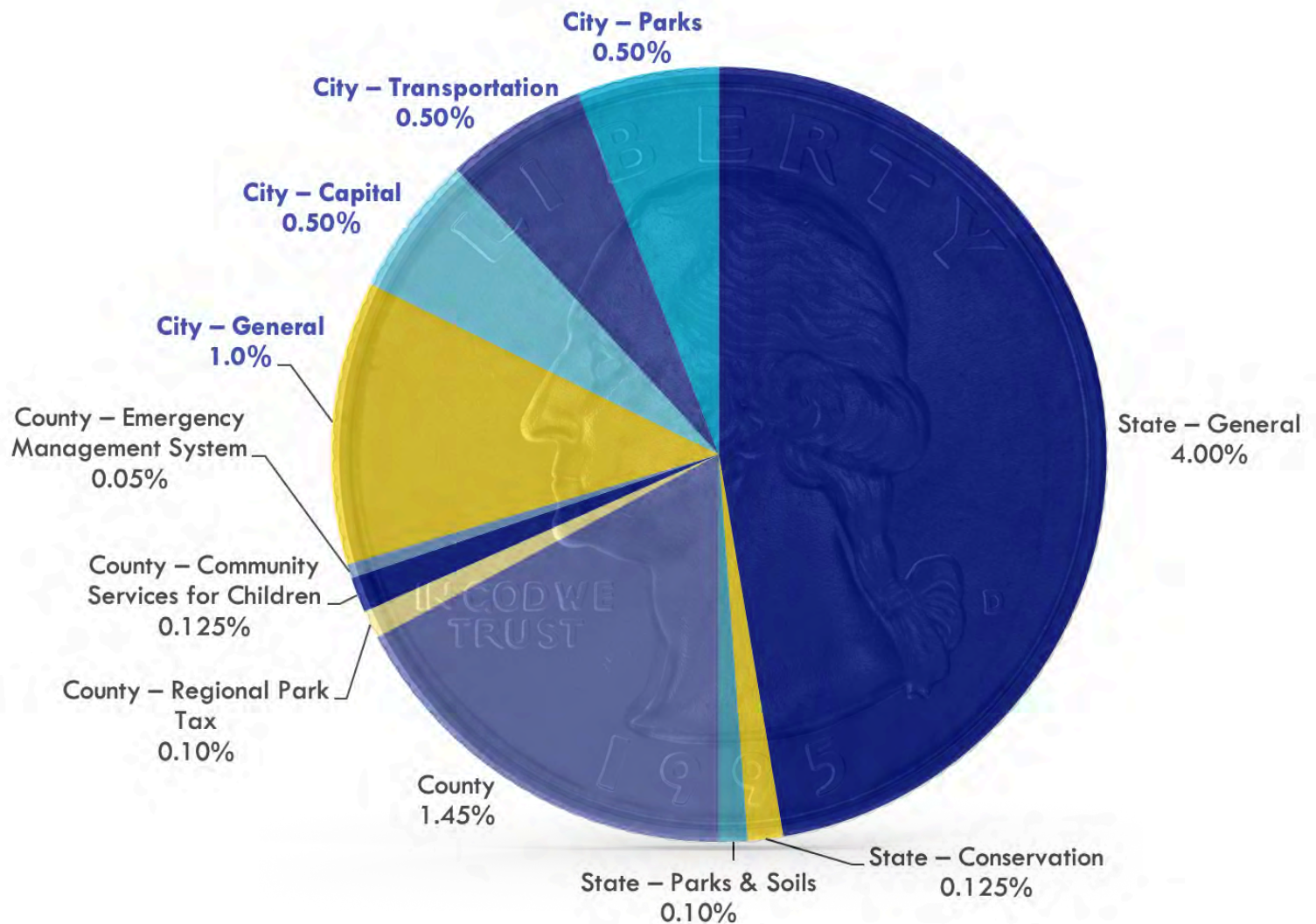
Fiscal Year	Residential	Commercial	Agriculture	Personal	Total	Estimated Actual Value	Ratio Total Assessed to Total Estimated Actual Value	Total Direct Tax Rate
2024	\$977,092,149	\$229,556,054	\$394,171	\$255,004,449	\$1,462,046,823	\$6,616,365,826	22.1%	\$0.5776
2023	952,247,085	224,475,188	394,999	272,847,058	1,449,964,330	6,526,966,786	22.2	0.5776
2022	759,412,964	201,667,051	412,575	227,174,435	1,188,667,025	5,307,830,452	22.4	0.6415
2021	731,190,386	190,766,535	401,404	204,792,622	1,127,150,947	5,062,238,774	22.3	0.6415
2020	650,289,401	189,296,357	401,148	202,810,708	1,042,797,614	4,625,901,935	22.5	0.6722
2019	627,822,441	173,389,666	376,888	188,984,880	990,573,875	4,457,975,585	22.2	0.6722
2018	549,215,298	169,209,320	463,743	195,266,372	914,154,733	4,009,049,598	22.8	0.7095
2017	520,465,071	171,085,744	468,897	176,284,875	868,304,587	3,806,694,897	22.8	0.7095
2016	443,185,988	158,338,171	644,918	146,812,756	748,981,833	3,273,177,202	22.9	0.7518
2015	415,157,030	154,251,973	722,815	121,979,772	692,111,590	3,039,037,190	22.8	0.7545

Railroad and utility taxes are levied on property owned by the railroads and utilities within St. Charles County. The amount attributable to each municipality is based upon the holdings within the city limits of each jurisdiction. The tax rate for 2025 is expected to be \$0.5608 per \$100 of assessed valuation. These taxes are billed, collected and remitted to the City by the St. Charles County Collector for a fee of 1% per state statute.

Property Tax Projections for future fiscal years are based on the expected tax rate of \$0.5608 per \$100 of assessed valuation. The projections take into consideration the stability of property values and a continued growth pattern of new construction. The city plans to adjust the property tax rate every even-numbered year to reflect a \$250,000 board-directed reduction. The City's tax base has the potential to grow even with the slow housing market due to available land to be developed and possible voluntary annexation adjacent to the City limits. Actual, budgeted and projected amounts are net of collection fees and are estimated at a 94.9% collection rate.



How is Sales Tax Allocated?



Breakdown of Sales Tax Rate

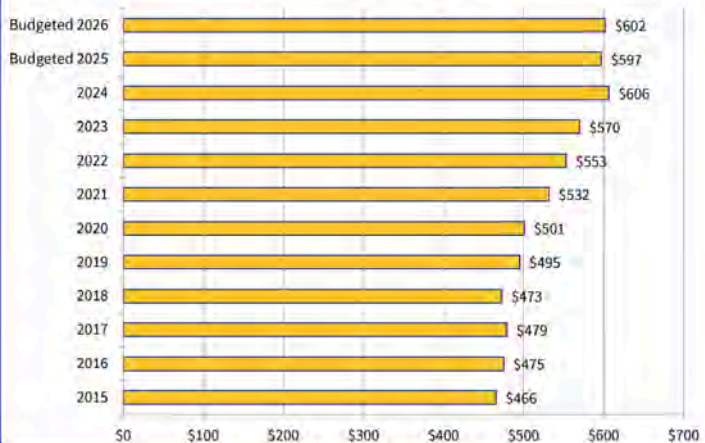
Total sales tax collected in the City of Wentzville is 8.45%. The City receives 2.5%, the County receives 1.5%, Children & Family Services receives 0.125%, Metro Park receives 0.10%, and the state of Missouri receives 4.225%. Of the City's 2.5% sales tax, 1% is for General Fund operations, 0.5% is deposited in the Capital Fund, 0.5% is deposited the Transportation Fund for related transportation projects, and 0.5% is deposited in the Park Fund for operations, capital and debt payments.

SALES TAX

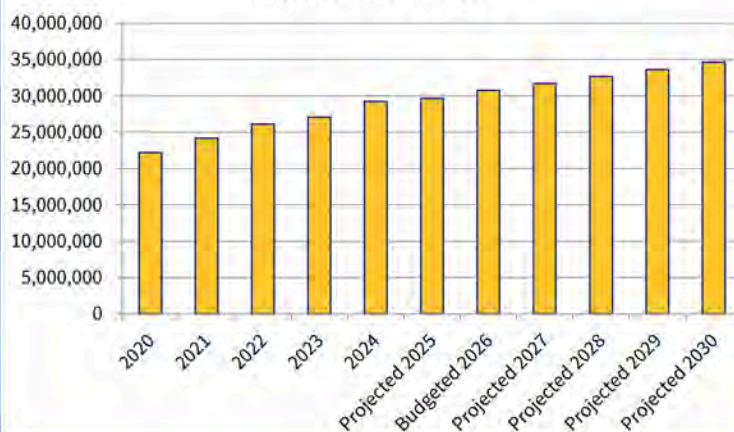
Description: The Missouri Department of Revenue collects and distributes all sales and use tax in the state. Businesses may remit on a monthly or quarterly basis in the period following the actual transactions. The state will then remit the taxes to the City the following month. Sales taxes are collected on retail sales in the City, with 1¢ allocated to General, 1/2¢ to Parks & Recreation, 1/2¢ to Capital and 1/2¢ to Transportation. The tax rate of 8.450% is comprised of the following:



Sales Tax Per Capita

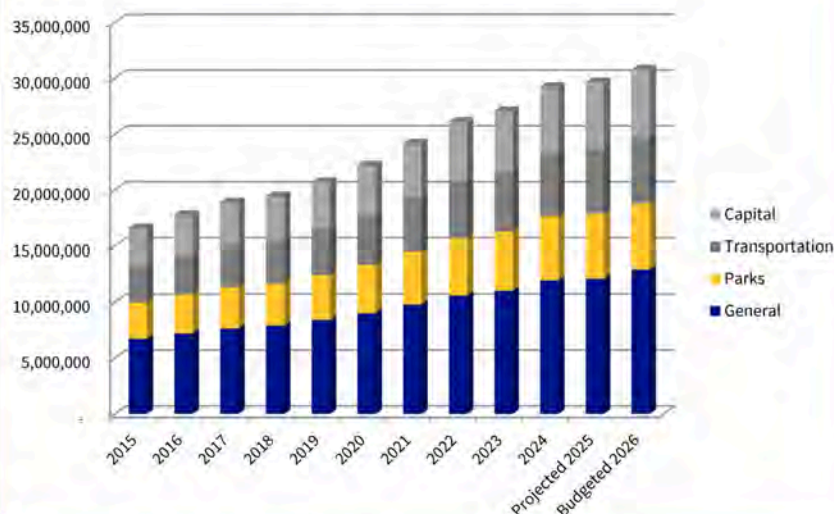


Financial Trend



Sales tax collections are a strong source of revenue for the City and remain the largest source of income. Up to an additional 1% sales tax may be added for Transportation Development Districts and Community Improvement Districts located throughout the City.

Sales Tax Revenue



Sales tax projects for future years are based on the change in population and commercial development both within and outside of the city limits. It takes into account businesses that opened or closed in 2024 and retail expected to open during the 2025 budget year. For 2026, the City is expecting approximately a 1% increase in sales tax over the 2025 projected tax revenue.

SALES TAX CONT'D

Regional Parks Sales Tax

Parks & Recreation receives, in addition to the sales tax, the Regional Parks sales tax. The Parks, Soils and Water Sales Tax is a statewide one-tenth-of-one percent sales tax that provides funding for Missouri parks and historic sites and soil and water conservation efforts. The tax is divided equally between the two efforts.

State Motor Fuel Sales Tax

Transportation receives, in addition to the sales tax, the State Motor Fuel Tax which is comprised of three components: gasoline tax, motor vehicles sales tax, and motor vehicle fee increases. The tax is remitted to the Missouri Department of Revenue and allocated to municipalities based on census population.

- With the passage of Senate Bill 262, effective Oct. 1, 2021, the Missouri motor fuel tax rate increased from \$0.17 per gallon to \$0.295 per gallon. The tax rate increased an additional 2.5 cents per gallon each July 1 through 2025.
- Missouri's fuel tax rate of \$0.295 per gallon is for all motor fuel, including gasoline, diesel, kerosene, gasohol, ethanol, etc. The tax is passed on to the ultimate consumer purchasing fuel at retail. The tax is distributed to the Missouri Department of Transportation, Missouri cities and Missouri counties for road construction and maintenance. There are about 700 licenses, including suppliers, distributors, transporters and terminal operations. Consumers may apply for a refund of the fuel tax when fuel is used in an exempt manner, such as off-road use like farming or construction.
- Motor vehicles sales tax is collected on all motor vehicles, and trailers, which shall be dedicated for highway and transportation use. Fifteen percent of this tax is allocated to cities.
- Motor vehicle fee increases is a tax based on all state license fees and taxes upon motor vehicles, trailers and motor vehicles fuels.



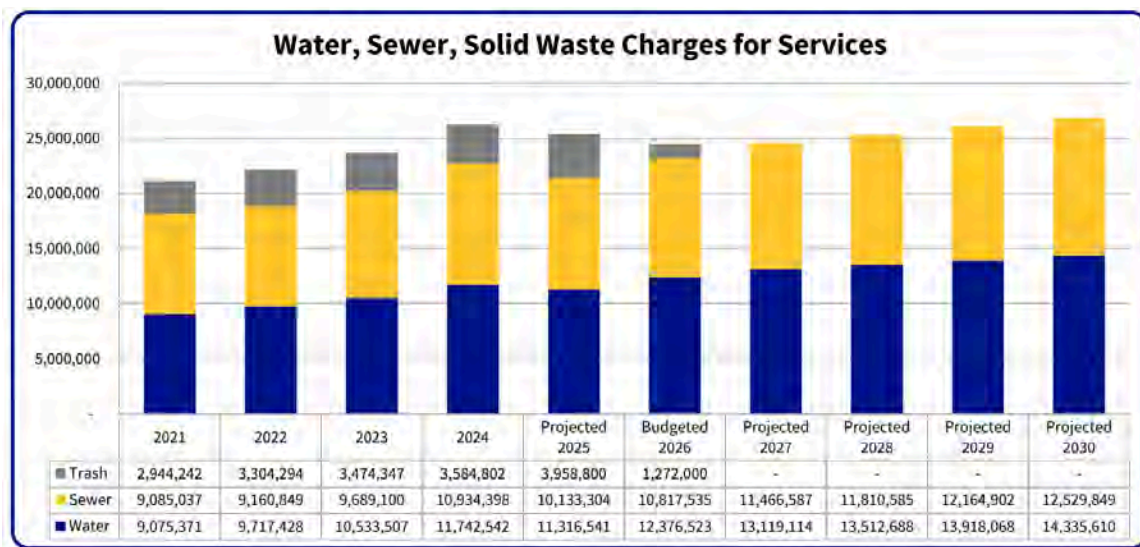
CHARGES FOR SERVICES

Water, Sewer, Solid Waste

Revenues for water, sewer and solid waste fees, including all monthly utility bills paid by customers of the City's utility system. Utility bills are calculated, distributed and payments collected on a monthly basis. Revenue sources include, but are not limited to:

- Water, sewer and solid waste sales/charges
- Sales of meter fittings
- Reconnect charges
- Service charges
- Connection fees
- Backflow registration fees
- Damaged transponders
- Penalties and interest

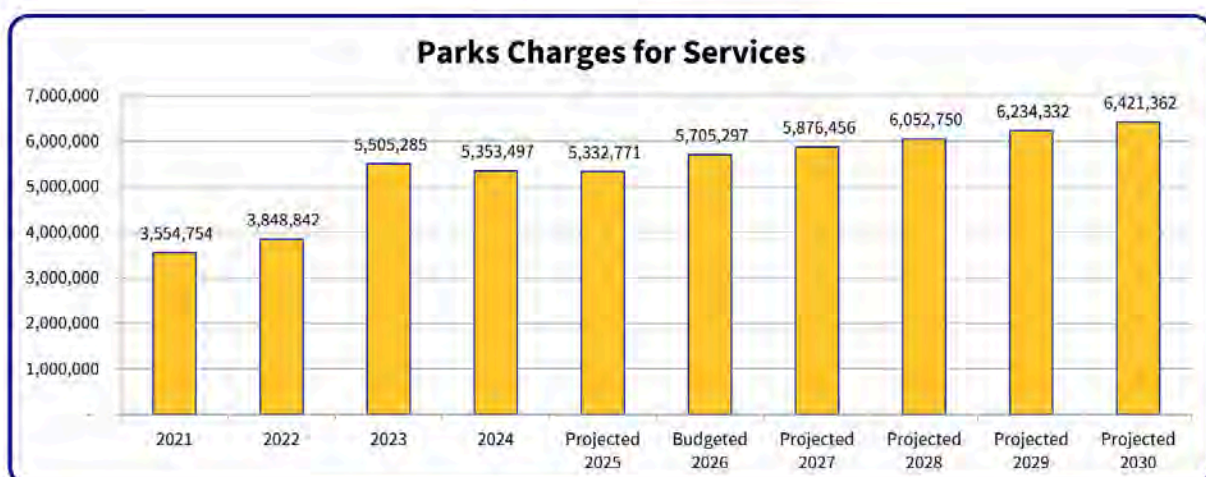
In 2025, the City solicited bids for solid waste services, resulting in a new turn-key contract that will commence in May 2026. Accordingly, the 2026 budget for the Solid Waste Fund reflects only four months of contract activity.



Parks

Revenues for programs provided by the Parks and Recreation Department. Revenue sources include, but are not limited to:

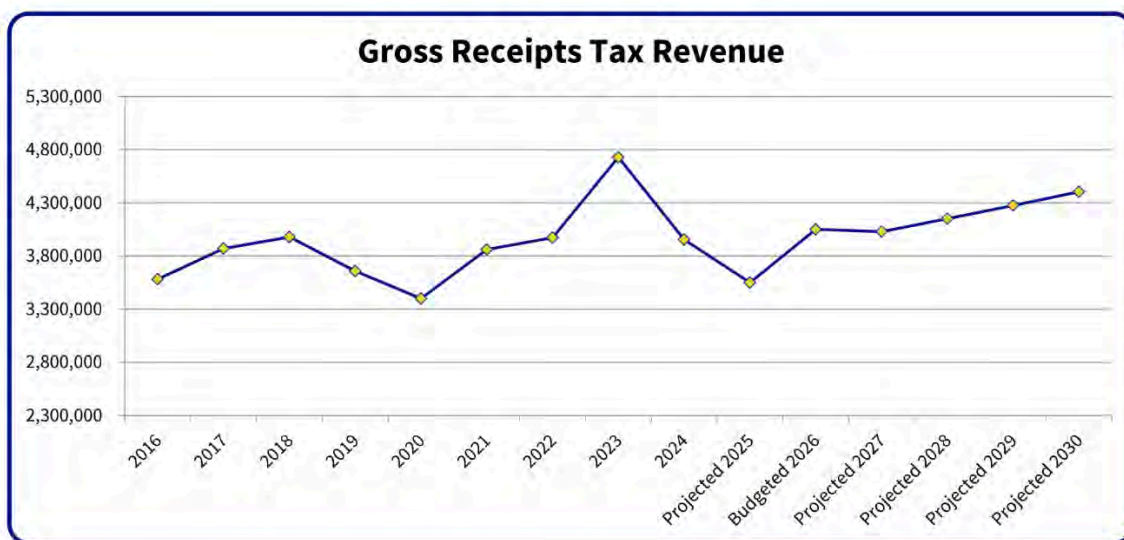
- Facility and Field Rental
- Memberships and Passes
- Special Events and Programs
- Recreation Center
- Adult Sports and Activities
- Aquatics
- Swim Lessons
- Youth Sports and Activities



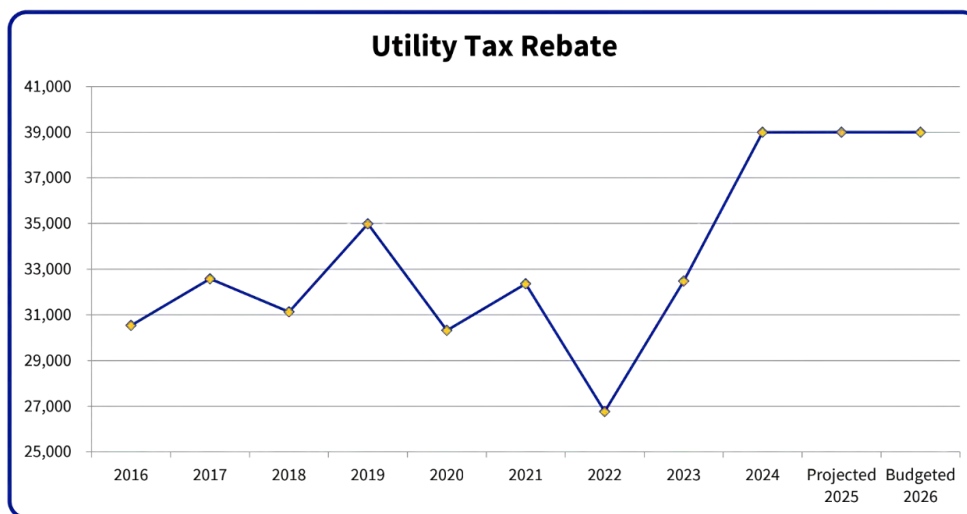
UTILITY GROSS RECEIPTS TAX

Description: The gross receipts tax is applied to any person, partnership, venture, or corporation engaged in the business of supplying electricity, gas, water, telephone, or other utilities to residents of the City. This includes a tax of 5% of the gross receipts from such businesses on the first \$10,000 purchased monthly by a user and a tax of 0.5% on all purchases in excess of \$10,000 per month. Beginning Aug. 28, 2023, the fee shall be phased out as follows: 4.5% of gross revenues; Aug. 28, 2024, 4% of gross revenues; Aug. 28, 2025, 3.5% of gross revenues; Aug. 28, 2026, 3% of gross revenues; and Aug. 28, 2027, and continuing thereafter, 2.5% of gross revenues.

Gross receipts tax projections are based on historical trend information. The 2026 budget is set for a 14% increase compared to the 2025 budget, which accounts for Ameren Missouri's approximate 12% rate increase that began in the summer of 2025. Telecommunications taxes continue to decrease due to fewer landlines and more data services. The utility taxes fluctuate and vary depending on business activity, climatic conditions, etc.

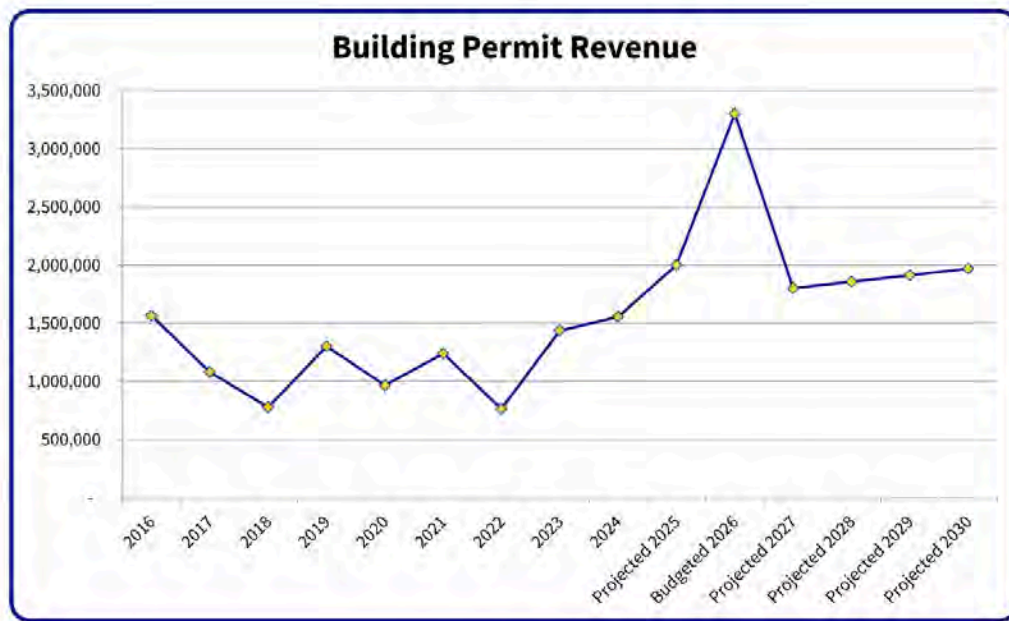


In 2006, a utilities license fee rebate for exempt customers on electricity, gas and telephone was started. This is for senior citizens and residents on disability that make below a certain income level. The rebate amount is paid from the General Fund.



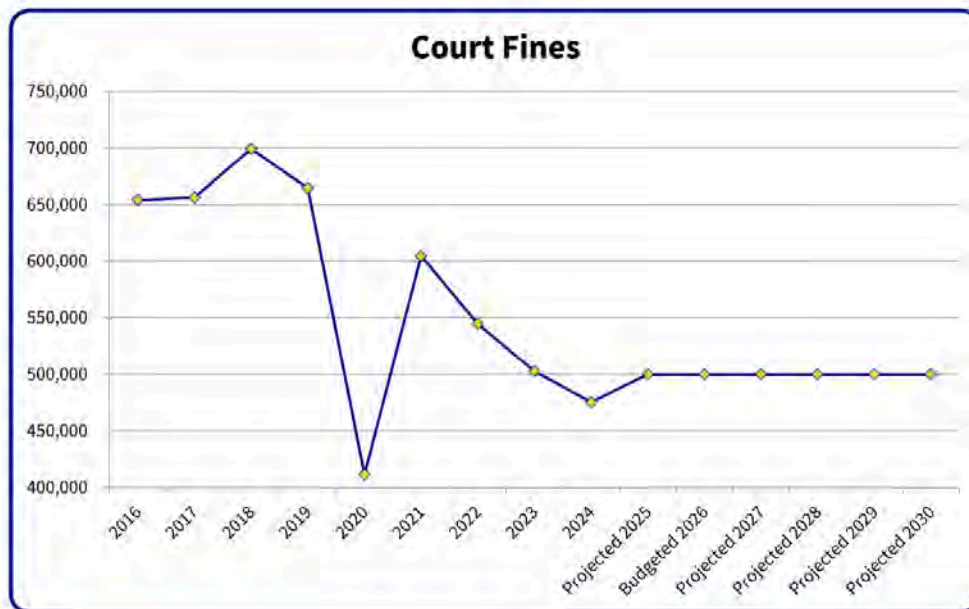
BUILDING PERMITS

Description: Per City ordinance, Section 500.350, of the Municipal Code, the Residential and Commercial building permit fees shall be calculated using the most current estimated square footage construction costs listed in the Building Valuation Data, as published by the International Code Council. However, if the known estimated construction cost, as listed on the permit application, exceeds the Building Valuation Data calculated amount, the known estimated construction cost will be used to determine the permit fee. The building permit fee multiplier shall be applied at a rate of 0.0050.



COURT FINES

Description: Through the City's municipal court, the municipal judge levies a variety of fines and other court costs upon those convicted of violation of City ordinances. Such fines and costs are allocated to the General Fund.



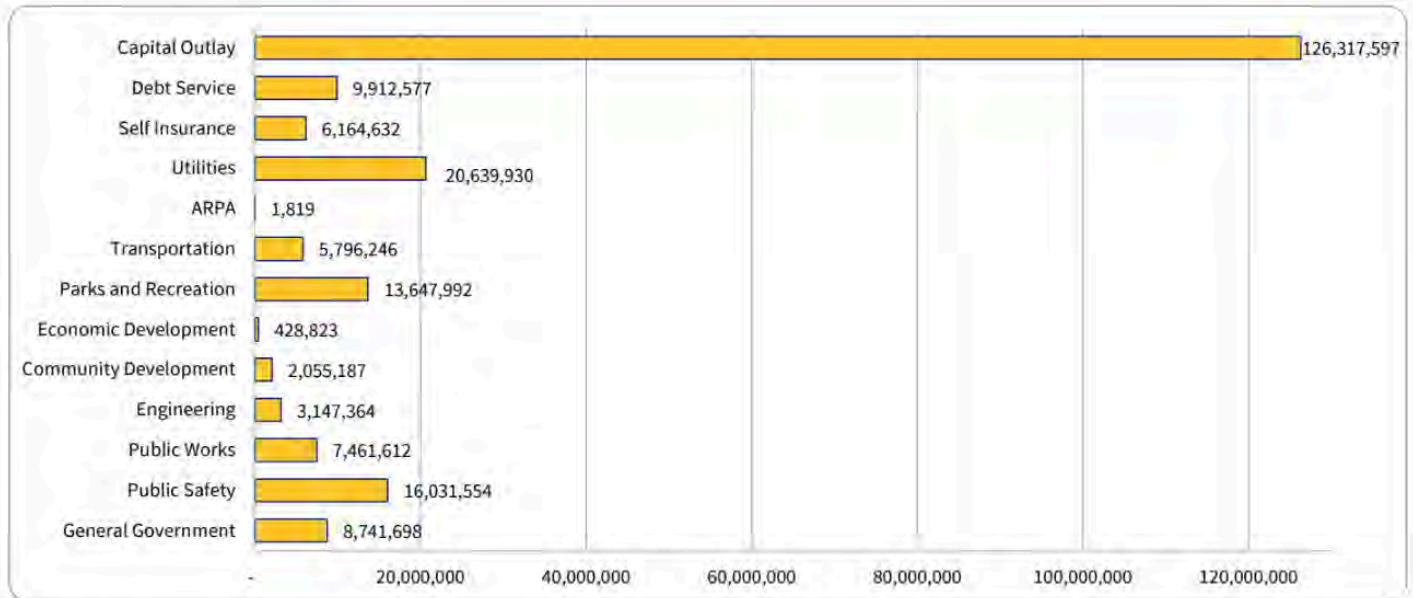
CONSOLIDATED REVENUE

	ACTUAL 2024	AMENDED 2025	BUDGETED 2026	% CHANGE
GENERAL GOVERNMENT				
Property Tax	8,271,826	8,584,519	7,748,995	-10%
Sales & Use Tax	13,861,672	14,224,081	14,671,781	3%
Other Tax	3,988,524	3,593,000	4,084,000	14%
Licenses & Permits	2,086,372	2,800,024	3,913,078	40%
Charges For Services	2,080,104	2,356,337	2,693,275	14%
Fines & Forfeitures	489,924	514,500	515,100	-
Miscellaneous	1,120,807	903,091	817,689	-10%
Interest	569,240	240,000	350,000	46%
Intergovernmental	106,681	65,000	185,000	185%
Other Financing Sources	1,191,284	1,412,142	1,959,544	39%
Anticipated Unexpended	-	797,354	973,458	22%
	33,766,434	35,490,048	37,911,920	7%
PARKS				
Property Tax	809,661	850,469	800,346	-6%
Sales & Use Tax	6,731,104	6,826,255	7,003,212	3%
Other Tax	188,856	185,000	189,957	3%
Licenses & Permits	65,196	70,000	80,000	13%
Charges For Services	5,353,497	5,332,771	5,705,297	7%
Miscellaneous	55,231	34,100	48,350	29%
Interest	632,146	250,000	300,000	17%
Intergovernmental	2,057,845	(312,661)	(327,661)	5%
	15,893,536	13,235,934	13,799,501	4%
TRANSPORTATION				
Sales & Use Tax	6,637,426	6,826,322	7,003,212	3%
Other Tax	2,403,272	2,270,000	2,540,000	12%
Miscellaneous	90,521	-	-	-
Interest	1,065,388	500,000	600,000	20%
Intergovernmental	11,341,161	13,749,802	33,092,686	141%
Other Financing Sources	(853,350)	(1,084,481)	(1,451,441)	34%
	20,684,418	22,261,643	41,784,457	88%
CAPITAL				
Sales & Use Tax	6,851,429	7,037,462	7,255,891	3%
Miscellaneous	73,993	14,625	-	-100%
Interest	1,453,657	270,000	400,000	48%
Bond Proceeds	-	-	45,000,000	-
Transfers	260,910	227,800	-	-100%
	8,639,989	7,549,887	52,655,891	597%
ARPA				
Interest	458,822	200,000	200,000	-
Intergovernmental	1,025,331	-	-	-
ARPA Funds	4,668,634	-	-	-
	6,152,787	200,000	200,000	-

CONSOLIDATED REVENUE

	ACTUAL 2024	AMENDED 2025	BUDGETED 2026	% CHANGE
UTILITIES				
Licenses & Permits	10,951,333	10,141,104	10,825,935	7%
Charges For Services	16,099,037	15,360,841	13,741,523	-11%
Miscellaneous	2,981,766	340,500	473,000	39%
Interest	686,139	260,000	405,000	56%
Bond Proceeds	-	-	38,610,000	-
Transfers	(227,800)	(227,800)	(176,601)	-23%
	30,490,475	25,874,645	63,878,857	147%
INTERNAL SERVICE				
Self-Insurance	5,600,719	5,793,828	6,057,651	5%
Interest	250,529	80,000	120,000	50%
	5,851,248	5,873,828	6,177,651	5%
DEBT SERVICE				
Lease Income	2,766,309	2,339,097	3,110,662	33%
Interest	259,264	-	-	-
Other Financing Sources	1,329,185	2,184,038	2,150,712	-2%
Transfer In For Debt Payment	1,486,559	1,493,041	1,486,677	-
	5,841,317	6,016,176	6,748,051	12%
TOTAL CITY REVENUE	127,320,204	116,502,161	223,156,328	92%

Where Does the Money Go?



General Government expenditures include Administration, Human Resources, Information Technology, Procurement and Finance.

Public Works includes expenditures for the administration, streets and signals, fleet and facility operations departments.

Engineering includes expenditures for the stormwater department.

Community Development includes expenditures for the administration, planning and zoning and building inspection departments.

Parks and Recreation includes expenditures for the administration, aquatics, recreation and maintenance departments.

Transportation expenditures include funding for road projects and street and sidewalk maintenance.

Capital Outlay expenditures include land, land improvements, buildings, building improvements, furniture, fixtures, machinery, equipment, vehicles and all other assets costing \$5,000 or more having an initial useful life extending beyond one year.

Debt Service includes principal and interest payments for the City's outstanding debt on parks (Splash Station Aquatic Center, Heartland, Peruque Valley, Ice Arena and the Wentzville Rec Center (WREC), and enhancements of infrastructure throughout the City. The City plans to issue bonds in 2026 for \$83,610,000 for a new Public Safety Center and water capital projects outlined in the 2026-20230 Capital Improvement Plan.



CONSOLIDATED OPERATING EXPENSE

	ACTUAL 2024	AMENDED 2025	BUDGETED 2026	% CHANGE
GENERAL GOVERNMENT				
Personnel	3,866,218	4,554,811	4,966,707	9%
Other Charges/Services	1,439,881	1,524,073	1,436,972	6%
Supplies	383,037	311,110	256,099	-18%
Repairs/Maintenance	941,823	1,155,572	1,355,911	17%
Contract Services	511,846	591,210	726,009	23%
	7,142,805	8,136,776	8,741,698	7%
PUBLIC SAFETY				
Personnel	12,964,194	14,174,986	14,914,651	5%
Other Charges/Services	808,846	771,530	649,481	-16%
Supplies	359,057	301,097	273,834	-9%
Repairs/Maintenance	40,410	56,383	46,700	-17%
Contract Services	99,712	145,619	146,888	1%
	14,272,219	15,449,615	16,031,554	4%
PUBLIC WORKS				
Personnel	3,657,205	4,390,565	4,784,716	9%
Other Charges/Services	1,208,627	1,224,885	1,440,434	18%
Supplies	596,034	810,534	577,954	-29%
Repairs/Maintenance	360,487	450,339	414,430	-8%
Contract Services	200,917	343,587	244,078	-29%
	6,023,270	7,219,910	7,461,612	3%
ENGINEERING				
Personnel	2,149,143	2,021,671	2,871,751	42%
Other Charges/Services	103,957	117,287	127,018	8%
Supplies	11,720	21,576	18,830	-13%
Repairs/Maintenance	11,582	27,966	12,000	-57%
Contract Services	65,862	111,911	117,765	5%
	2,342,264	2,300,411	3,147,364	37%
COMMUNITY DEVELOPMENT				
Personnel	1,695,022	1,900,723	1,953,334	3%
Other Charges/Services	74,518	86,943	70,558	-19%
Supplies	14,943	19,000	17,985	-5%
Contract Services	15,501	123,500	13,310	-89%
	1,799,984	2,130,166	2,055,187	-4%
ECONOMIC DEVELOPMENT				
Personnel	127,586	124,666	130,801	5%
Other Charges/Services	7,215	77,314	52,695	-32%
Supplies	-	2,300	1,440	-37%
Special Events	123,525	141,828	214,712	51%
Contract Services	31,856	31,856	29,175	-8%
	290,182	377,964	428,823	13%

CONSOLIDATED OPERATING EXPENSE

	ACTUAL 2024	AMENDED 2025	BUDGETED 2026	% CHANGE
PARKS				
Personnel	6,365,297	7,569,978	8,101,108	7%
Other Charges/Services	2,365,522	2,268,326	2,210,593	-3%
Supplies	953,688	1,043,253	1,120,894	7%
Repairs/Maintenance	293,520	279,477	244,535	-13%
Contract Services	352,284	470,886	484,185	3%
Debt Service	1,486,559	1,493,041	1,486,677	74%
	11,816,870	13,124,961	13,647,992	4%
TRANSPORTATION				
Other Charges/Services	1,112,352	513,845	-	-100%
Repairs/Maintenance	4,303,358	5,057,898	5,548,206	10%
Contract Services	180,867	342,633	248,040	-28%
	5,596,577	5,914,376	5,796,246	-2%
CAPITAL				
Other Charges/Services	85,062	-	-	-
Professional Fees	12,607	13,465	10,440	-22%
Transfer – Debt Payment	2,257,211	2,254,211	3,154,086	40%
	2,354,880	2,267,676	3,164,526	40%
ARPA				
Professional Fees	2,643	2,823	1,819	-36%
UTILITIES				
Personnel	5,083,807	6,248,848	5,701,244	-9%
Other Charges/Services	14,284,544	9,167,538	10,685,973	17%
Supplies	405,329	1,276,408	912,700	-28%
Repairs/Maintenance	1,866,861	1,733,604	1,504,832	-13%
Contract Services	3,820,647	4,366,880	1,835,181	-58%
	25,461,188	22,793,278	20,639,930	-9%
INTERNAL SERVICE				
Self-Insurance	5,308,356	6,057,501	6,146,320	1%
Supplies	9,032	9,020	3,300	-63%
Professional Fees	2,124	15,014	15,012	-
	5,319,512	6,081,535	6,164,632	1%
DEBT SERVICE				
Debt Payment – P&I	5,655,398	5,996,331	6,733,178	12%
Professional Fees	10,384	19,845	14,873	-25%
	5,665,782	6,016,176	6,748,051	12%
TOTAL CITY EXPENSE				
	88,088,176	91,815,667	94,029,434	2%

CONSOLIDATED CAPITAL EXPENSE

	ACTUAL 2024	AMENDED 2025	BUDGETED 2026	% CHANGE
PARKS				
Capital Outlay	1,258,256	1,417,234	2,460,844	74%
TRANSPORTATION				
Capital Outlay	13,343,461	23,929,770	43,779,200	83%
CAPITAL				
Capital Outlay	14,709,997	18,384,101	49,178,043	167%
ARPA				
Capital Outlay	4,668,633	5,089,038	-	-100%
UTILITIES				
Capital Outlay	78,061	11,201,799	30,899,510	155%
TOTAL CAPITAL	34,058,408	60,021,942	126,317,597	

FUND BALANCE

Fund Balance is an accumulated excess of revenues over expenditures in a fund. An amount left over after expenditures are subtracted from resources is added to a beginning fund balance each year. The Board of Aldermen approved target fund balance percentages compared to annual operating expenditures of 25% for the General Fund and 15% for the Park, Water and Wastewater Funds.

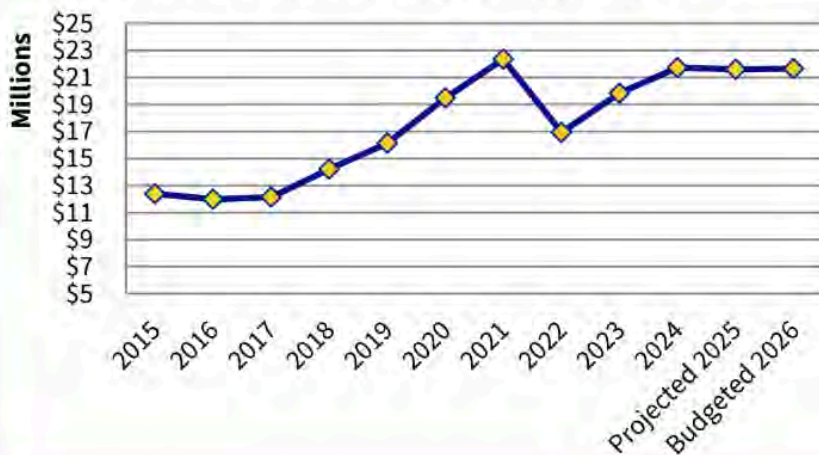
2026 Budget Fund Balances														
	General	Self Insurance	Park	Park Debt	Transp.	Capital	ARPA	SRF Debt	Water	WW	Solid Waste	Water WEDC	WW WEDC	
	101	106	205	218	302	303	304	503	504	505	507	549	559	Total
Estimated Fund Balance 2025	21,611,390	5,485,974	11,798,071	5,148,794	17,249,063	13,229,757	(3,106,733)	7,949,113	9,547,823	6,333,115	520,951	3,125,984	289,284	99,182,587
														-
2026 Revenue	37,911,920	6,177,651	13,799,501	3,566,687	41,784,457	52,655,891	200,000	2,409,164	51,491,923	11,260,535	1,126,399	772,200	-	223,156,328
2026 Expense	37,866,238	6,164,632	13,647,992	3,566,687	5,796,246	3,164,526	1,819	2,409,164	10,256,386	9,060,757	1,322,787	772,200	-	94,029,434
Capital	-	-	2,460,844	-	43,779,200	49,178,043	-	-	23,872,360	7,027,150	-	-	-	126,317,597
Total Expense	37,866,238	6,164,632	16,108,836	3,566,687	49,575,446	52,342,569	1,819	2,409,164	34,128,746	16,087,907	1,322,787	772,200	-	220,347,031
Reserve Draw Down	-	-	2,309,335	-	7,790,989	-	-	-	-	4,827,372	196,388	-	-	15,124,084
Revenue Over/(Under) Expense	45,682	13,019	-	-	-	313,322	198,181	-	17,363,177	-	-	-	-	17,933,381
Projected Fund Balance 2026	21,657,072	5,498,993	9,488,736	5,148,794	9,458,074	13,543,079	(2,908,552)	7,949,113	26,911,000	1,505,743	324,563	3,125,984	289,284	101,991,884

The Wentzville Economic Development Council was formed in 1994 as a Missouri not-for-profit corporation for the purpose of facilitating the acquisition and construction of certain capital improvements and facilities solely for the benefit of the City. The WEDC is legally separate from the City; however, its governing body is substantively the same as the City's. Consequently, it is, in substance, the same as the primary government. As such, the balances and transactions of this component unit are blended into the accompanying financial statements and reported in a capital projects fund in a manner similar to the balances and transactions of the City itself.

GENERAL FUND

CHANGE IN FUND BALANCE			
	ACTUAL 2024	AMENDED 2025	BUDGETED 2026
BEGINNING FUND BALANCE	19,840,474	21,736,184	21,611,390
REVENUES:			
Property Tax	8,271,826	8,584,519	7,748,995
Sales Tax	13,861,672	14,224,081	14,671,781
Other Tax	3,988,524	3,593,000	4,084,000
Licenses and Permits	2,086,372	2,800,024	3,913,078
Charges for Services	2,080,104	2,356,337	2,693,275
Fines and Forfeitures	489,924	514,500	515,100
Miscellaneous	1,120,807	903,091	817,689
Interest	569,240	240,000	350,000
OPERATING REVENUE	32,468,469	33,215,552	34,793,918
Intergovernmental	106,681	65,000	185,000
Transfer	1,191,284	1,412,142	1,959,544
Anticipated Unexpended Budget	-	797,354	973,458
TOTAL REVENUE	33,766,434	35,490,048	37,911,920
EXPENSES:			
Personnel	24,459,368	27,167,422	29,621,960
Other Charges/Services	3,643,044	3,802,032	3,777,158
Supplies	1,364,791	1,465,617	1,146,142
Repairs/Maintenance	1,477,827	1,832,088	2,043,753
Contract Services	925,694	1,347,683	1,277,225
TOTAL EXPENSES	31,870,724	35,614,842	37,866,238
ENDING UNASSIGNED FUND BALANCE	21,736,184	21,611,390	21,657,072
INCREASE/(USE OF) FUND BALANCE	1,895,710	(124,794)	45,682

General Fund Unrestricted Fund Balance Trend

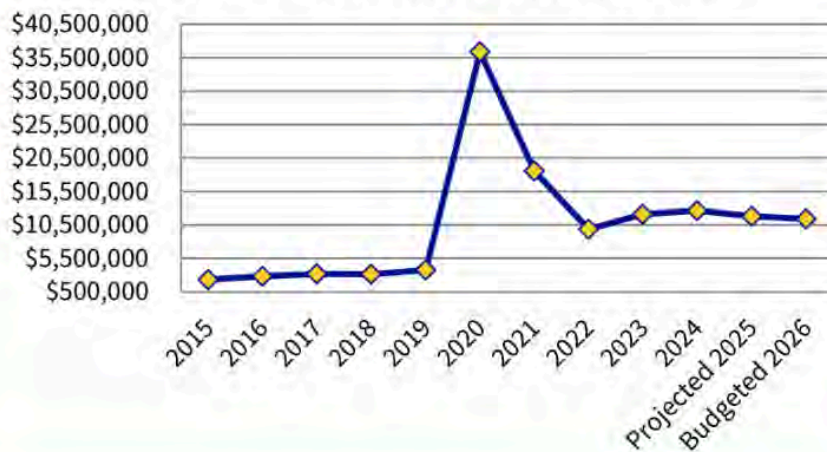


The City developed the 2026 budget based on current trends and history. Property tax reduction relates to board-directed reduction in addition to SB3 for the senior tax freeze. The increase for licenses and permits relates to a one-time budgeted line item for Mercy and BJC building permits. Expenditures include the implementation of the 2022 compensation study and reflect pricing increases related to the current economic conditions and market. The use of fund balance in 2025 is related to reappropriations from the 2024 budget that were carried forward.

PARK FUND

CHANGE IN FUND BALANCE			
	ACTUAL 2024	AMENDED 2025	BUDGETED 2026
BEGINNING FUND BALANCE, Restricted for Parks	12,085,856	12,632,772	11,798,071
BEGINNING FUND BALANCE, Restricted for WREC	1,624,951	3,896,445	3,424,887
REVENUES:			
Property Tax	809,661	850,469	800,346
Sales Tax	6,731,104	6,826,255	7,003,212
Other Tax	188,856	185,000	189,957
Licenses and Permits	65,196	70,000	80,000
Charges For Services	5,353,497	5,332,771	5,705,297
Miscellaneous	55,231	34,100	48,350
Interest	632,146	250,000	300,000
OPERATING REVENUE	13,835,691	13,548,595	14,127,162
Intergovernmental	2,057,845	(312,661)	(327,661)
TOTAL REVENUE	15,893,536	13,235,934	13,799,501
EXPENSES:			
Personnel	6,365,297	7,569,976	8,101,108
Other Charges/Services	2,365,522	2,268,326	2,210,593
Supplies	953,688	1,043,253	1,120,894
Repairs/Maintenance	293,520	279,477	244,535
Contract Services	352,284	470,886	484,185
Capital Outlay	1,258,256	1,417,234	2,460,844
Transfer	1,486,559	1,493,041	1,486,677
TOTAL EXPENSES	13,075,126	14,542,193	16,108,836
ENDING FUND BALANCE, Restricted for Parks	12,632,772	11,798,071	11,414,455
ENDING FUND BALANCE, Restricted for WREC	3,896,445	3,424,887	1,499,168
INCREASE/(USE OF) FUND BALANCE FOR PARKS	546,916	(834,701)	(383,616)
INCREASE/(USE OF) FUND BALANCE FOR WREC	2,271,494	(471,558)	(1,925,719)

Park Fund Unrestricted Fund Balance Trend



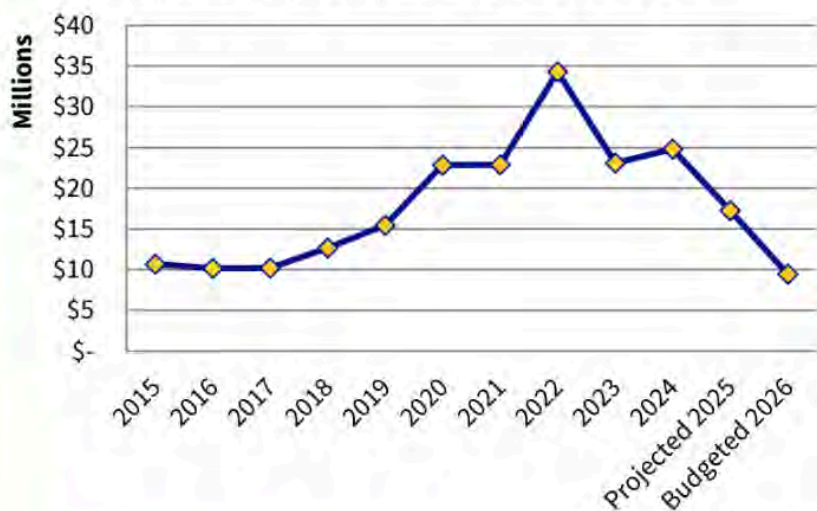
The reserve draw downs restricted for Parks in 2025 and 2026 are related to capital projects outlined in the City's Five-Year Capital Improvement Plan.

The reserve draw down restricted for the WREC in 2025 relates to the operational deficit for the WREC facility. The draw down in 2026 relates to capital projects specific to the WREC identified in the Five-Year Capital Improvement Plan.

TRANSPORTATION FUND

CHANGE IN FUND BALANCE			
	ACTUAL 2024	AMENDED 2025	BUDGETED 2026
BEGINNING FUND BALANCE	23,087,186	24,831,566	17,249,063
REVENUES:			
Sales Tax	6,637,426	6,826,322	7,003,212
Other Tax	2,403,272	2,270,000	2,540,000
Miscellaneous	90,521	-	-
Interest	1,065,388	500,000	600,000
OPERATING REVENUE	10,196,607	9,596,322	10,143,212
Intergovernmental	11,341,161	13,749,802	33,092,686
Transfer	(853,350)	(1,084,481)	(1,451,441)
TOTAL REVENUE	20,684,418	22,261,643	41,784,457
EXPENSES:			
Other Charges/Services	1,112,352	513,845	-
Repairs/Maintenance	4,303,358	5,057,898	5,548,206
Contract Services	180,867	342,633	248,040
Capital Outlay	13,343,461	23,929,770	43,779,200
TOTAL EXPENSES	18,940,038	29,844,146	49,575,446
ENDING FUND BALANCE	24,831,566	17,249,063	9,458,074
INCREASE/(USE OF) FUND BALANCE	1,744,380	(7,582,503)	(7,790,989)

Transportation Fund Unrestricted Fund Balance Trend

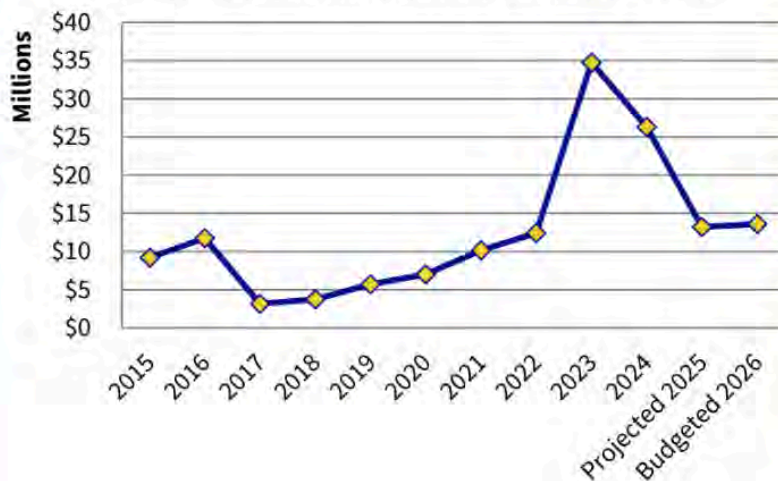


The reserve draw downs in 2025 and 2026 relates to capital projects outlined in the City's Five-Year Capital Improvement Plan. These projects include, but are not limited to, David Hoekel Parkway Phase 3, Highway Z Widening, Mexico Road and Peine Road Safety Improvements, Great Oaks Blvd. Extension, Highway 61 Outer Road, David Hoekel Parkway Phase 2D, and historic downtown revitalization. The increase in repairs and maintenance in 2026 relates to the shift of the following expenditures that were previously funded in the Streets & Signals budget in the General Fund: rock salt, street light maintenance, and longline striping.

CAPITAL FUND

CHANGE IN FUND BALANCE			
	ACTUAL 2024	AMENDED 2025	BUDGETED 2026
BEGINNING FUND BALANCE	34,756,535	26,331,647	13,229,757
REVENUES:			
Sales Tax	6,851,429	7,037,462	7,255,891
Interest	73,993	14,625	-
Bond Proceeds and Premium	1,453,657	270,000	400,000
Bond Proceeds	-	-	45,000,000
Transfer	260,910	227,800	-
TOTAL REVENUE	8,639,989	7,549,887	52,655,891
EXPENSES:			
Other Charges/Services	85,062	-	-
Professional Fees	12,607	13,465	10,440
Capital Outlay	14,709,997	18,384,101	49,178,043
Transfer Out – Debt Payment	2,257,211	2,254,211	3,154,086
TOTAL EXPENSES	17,064,877	20,651,777	52,342,569
ENDING FUND BALANCE	26,331,647	13,229,757	13,543,079
INCREASE/(USE OF) FUND BALANCE	(8,424,888)	(13,101,890)	313,322

Capital Fund Unrestricted Fund Balance Trend

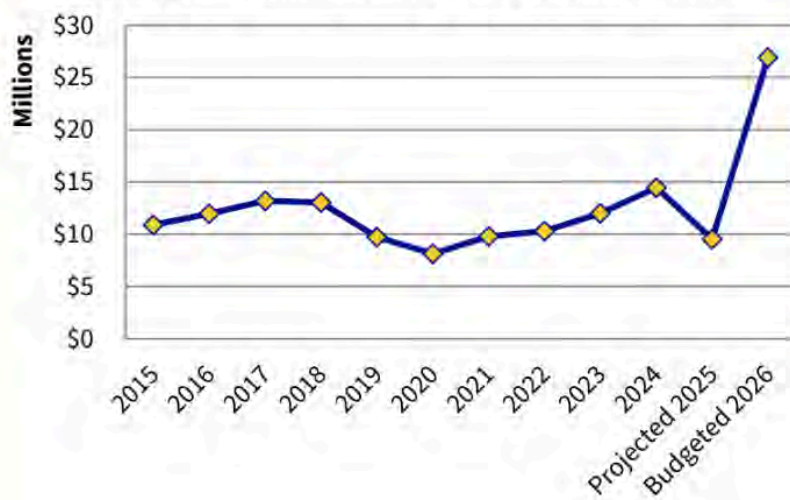


The reserve draw down in 2025 is related to capital projects outlined in the City's Five-Year Capital Improvement Plan. The draw down in 2024 primarily relates to the new Public Works Facility. In 2026, revenues include bond proceeds of \$45,000,000 related to the issuance of debt for the construction of the new Public Safety Center outlined in the Capital Improvement Plan with the first debt service payment budgeted in 2026.

WATER FUND

CHANGE IN FUND BALANCE			
	ACTUAL 2024	AMENDED 2025	BUDGETED 2026
BEGINNING FUND BALANCE	12,002,145	14,457,666	9,547,823
REVENUES:			
Licenses & Permits	16,935	7,800	8,400
Charges For Services	11,742,542	11,316,541	12,376,523
Miscellaneous	894,212	69,500	97,000
Interest	671,735	250,000	400,000
Bond Proceeds	-	-	38,610,000
TOTAL REVENUE	13,325,424	11,643,841	51,491,923
EXPENSES:			
Personnel	2,432,527	3,023,565	3,058,928
Other Charges/Services	6,962,412	4,670,764	5,860,372
Supplies	168,995	951,173	593,285
Repairs/Maintenance	1,086,861	652,357	468,532
Contract Services	155,379	229,531	275,269
Capital Outlay	63,729	7,026,294	23,872,360
TOTAL EXPENSES	10,869,903	16,553,684	34,128,746
ENDING FUND BALANCE	14,457,666	9,547,823	26,911,000
INCREASE/(USE OF) FUND BALANCE	2,455,521	(4,909,843)	17,363,177

Water Fund Unrestricted Fund Balance Trend

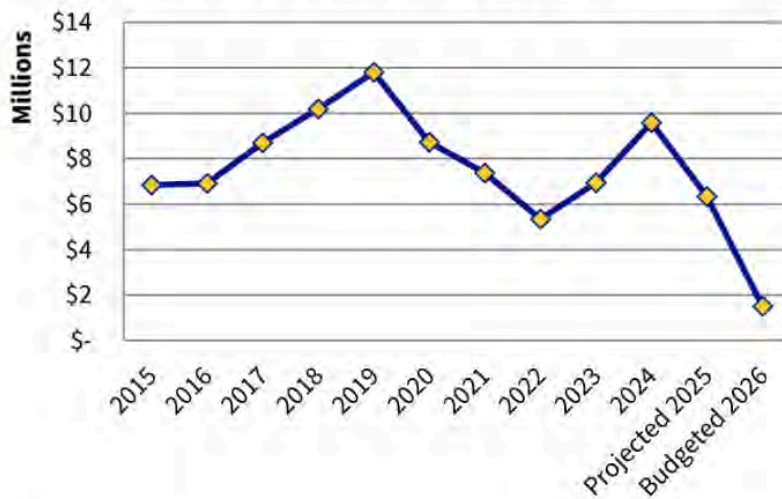


The reserve draw down in 2025 is specific to capital projects outlined in the City's Capital Improvement Plan. These projects include construction of a new water storage tank, coating the interior of the GM ground storage tank, a deep aquifer water well, and waterline extensions and replacements to meet the water storage needs and fire protection requirements for existing demand and anticipated future City growth. In 2026, revenues include bond proceeds of \$38,610,000 related to the issuance of debt for water projects outlined in the Capital Improvement Plan with the first debt service payment budgeted in 2026.

WASTEWATER FUND

CHANGE IN FUND BALANCE			
	ACTUAL 2024	AMENDED 2025	BUDGETED 2026
BEGINNING FUND BALANCE	6,949,813	9,593,085	6,333,115
REVENUES:			
Charges For Services	10,934,398	10,133,304	10,817,535
Miscellaneous	2,267,441	65,000	93,000
Interest	499,800	200,000	350,000
Transfer	(227,800)	(227,800)	-
TOTAL REVENUE	13,473,839	10,170,504	11,260,535
EXPENSES:			
Personnel	2,397,132	2,966,480	2,642,316
Other Charges/Services	7,129,361	4,347,570	4,765,051
Supplies	230,694	319,235	317,415
Repairs/Maintenance	780,000	1,081,247	1,036,300
Contract Services	279,048	540,437	299,675
Capital Outlay	14,332	4,175,505	7,027,150
TOTAL EXPENSES	10,830,567	13,430,474	16,087,907
ENDING FUND BALANCE	9,593,085	6,333,115	1,505,743
INCREASE/(USE OF) FUND BALANCE	2,643,272	(3,259,970)	(4,827,372)

Wastewater Fund Unrestricted Fund Balance Trend



The reserve draw downs in 2025 and 2026 are specific to capital projects outlined in the City's Capital Improvement Plan. These projects are primarily lift station replacements.

SOLID WASTE FUND

CHANGE IN FUND BALANCE			
	ACTUAL 2024	AMENDED 2025	BUDGETED 2026
BEGINNING FUND BALANCE	619,137	471,570	520,951
REVENUES:			
Meridian PILOT	24,473	20,500	-
Charges For Services	3,584,802	3,958,800	1,272,000
Miscellaneous	67,533	71,000	26,000
Interest	14,404	10,000	5,000
Transfer	-	-	(176,601)
TOTAL REVENUE	3,691,212	4,060,300	1,126,399
EXPENSES:			
Personnel	254,148	258,803	-
Other Charges/Services	192,771	149,204	60,550
Supplies	5,640	6,000	2,000
Contract Services	3,386,220	3,596,912	1,260,237
TOTAL EXPENSES	3,838,779	4,010,919	1,322,787
ENDING FUND BALANCE	471,570	520,951	324,563
INCREASE/(USE OF) FUND BALANCE	(147,567)	49,381	(196,388)

Solid Waste Fund Unrestricted Fund Balance Trend



The reserve draw down in 2024 relates to General fund personnel allocation charges as well as fees for a consultant to evaluate the City's current services and contract. In 2025, the City solicited bids for solid waste services, resulting in a new turn-key contract that will commence in May 2026. Accordingly, the 2026 budget reflects only four months of contract activity.

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
General Governmental - Administration								
Alderman	E	*		6		6		6
Mayor	E	*		1		1		1
City Adminstrator	X2	25	1		1		1	
Assistant City Administrator	X1	22	1		1		1	
City Clerk	X1	22	1		1		1	
Strategic Communications Officer	M5	19	1		1		1	
Customer Relations Supervisor	M2	14	1		1		1	
Assistant City Clerk	M2	14	1		1		1	
Strategic Administrative Analyst	P2	14	0		0		1 ^A	
Communications Coordinator	P1	9	1		1		1	
Digital Content Coordinator	P1	9	1		1		1	
Senior Administrative Associate - City Clerk	U3	9	1		1		1	
Administrative Associate - City Clerk	U2	6	1		1		1	
Customer Relations Associate	U2	6	1		1		0 ^B	
General Governmental - Human Resources								
Director of Human Resources	X1	22	1		1		1	
Assistant Director of Human Resources	M5	19	0		1 ^A		1	
Human Resources Manager	M3	17	1		0 ^A		0	
Risk and Employee Development Manager	M3	16 ^E	1		1		1	
Recruitment and Retention Specialist	P2	11	1		1		1	
Payroll Specialist	P2	11	1		1		1	
Senior Administrative Associate - HR	U3	9	0		0		1 ^C	
Administrative Associate - HR	U2	6	1	1	1	2 ^A	0 ^C	2

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
General Governmental - Information Technology								
Director of Information Technology	X1	23	1		1		1	
Assistant Director of Information Technology	M5	20	1		1		1	
Systems Engineer	P4	18	1		1		1	
Network Specialist	P3	15	1		1		1	
Systems Administrator	P3	15	0		1 ^B		0 ^D	
IT Project Manager	P2	13	1		1		1	
Senior IT Support Analyst	C3	12	0		1 ^C		1	
IT Support Analyst	C2	10	0		1 ^D		1	
Senior Administrative Associate - IT	U3	9	0		1 ^E		1 ^E	
Computer Technician	C1	9	2		0 ^{C,D}		0	
General Government - Procurement								
Procurement Superintendent	M4	17	1		1		0 ^F	
Procurement Manager	M3	16	0		0		1 ^F	
Senior Procurement Specialist	P3	13	1		2 ^F		2	
Procurement Specialist	P2	11	1		1 ^{F,G}		1	
Procurement Coordinator	P1	10	1		0 ^G		1 ^G	
Administrative Associate - Procurement	U2	6		1		1		0 ^A
General Government - Finance								
Director of Finance	X1	23	1		1		1	
Assistant Director of Finance	M5	20	1		1		1	
Financial Compliance Manager (Freeze)	P4	18	0		1 ^H		0 ^H	
Billing and Customer Relations Supervisor	M2	14	1		1		1	
Senior Utility Billing Associate	U3	9	1		2 ^I		2	
Accounting Associate	U2	6	2		2		2	
Customer Relations Associate	U2	6	2		1 ^I	1 ^B	2 ^I	0 ^B
Customer Relations Representative - Finance	U1	4		1		0 ^B		0
General Government - Economic Development								
Economic Development Manager	P4	16	1		1		1	

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
Public Safety - Municipal Court								
Municipal Judge	E	*		1		1		1
Court Administrator	M5	15	1		1		1	
Senior Court Associate	U3	9	1		1		1	
Court Associate	U2	6	1	1	1	1	1	2 ^C
Court Representative	U1	4		0		1 ^C		0 ^C
Public Safety - Prosecutor								
Prosecutor Associate	U2	6	1		1		1	
Public Safety - Police								
Police Chief	X1	24	1		1		1	
Police Major	M5	P-6	1		1		1	
Police Captain - Field Operations and Support Services	M4	P-5	2		2		2	
Police Lieutenant	M3	P-4	5		5		5	
Police Sergeant	M2	P-3	10		10		11 ^J	
Police Corporal	M1	P-2	8		8		8	
Police Officer	P2	P-1	49		52 ^J		53 ^{J,K}	
School Resource Officer	P2	P-1	8		8		8	
Police Records Manager	M3	16	1		1		1	
Dispatch Supervisor	M2	14	1		1		1	
Lead Corrections Technician	C3	11	1		1		1	
Animal Control Officer	C2	8	2		2		2	
Corrections Technician (Commissioned)	C2 (C3)	8 (12)	5		5		5	
Dispatch Officer	C2	8 (10)	9	2	9	2	9	2
Community Data Analyst	U2	6	1		1		1	
Police Records Associate	U2	6	2		3 ^K		3	
Police Records Representative	U1	4	1	1	0 ^K	1		1
Public Works - Administration								
Director of Public Works	X1	22	1		1		1	
Assistant Director of Public Works	M5	20	1		1		0 ^L	
Senior Civil Engineer	P3	17 ^C	1		1		0	
Executive Administrative Associate	U4	11	1		1		1	

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
<i>Public Works - Streets and Signals</i>								
Streets and Signals Superintendent	M4	17	1		1		1	
Streets and Signals Supervisor	M2	15	2		2		2	
Street Maintenance Foreman	M1	13	2		2		2	
Senior Street Maintenance Technician	T5	12	3		4 ^L		4	
Senior Traffic Technician	T5	12	1		1		1	
Senior Stormwater Maintenance Technician	T5	12	1		1		1	
Street Maintenance Technician II	T4	11	3		4 ^M		4	
Traffic Technician II	T4	11	1		1		1	
Stormwater Maintenance Technician II	T4	11	1		1		1	
Street Maintenance Technician	T3	10	7		7		7	
<i>Public Works - Fleet</i>								
Fleet Maintenance Supervisor	M2	15	1		1		1	
Fleet Maintenance Foreman	M1	13	0		0		1 ^M	
Senior Fleet Maintenance Technician	T5	12	2		3 ^N		2 ^M	
Fleet Technician II	T4	11	1		2 ^O		2	
Fleet Technician I	T3	10	1		1		1	
Administrative Associate - Fleet	U2	6		1		1		1
<i>Public Works - Facility Operations</i>								
Facility and Fleet Operations Superintendant	M4	17	1		1		1	
Facility Operations Supervisor	M2	15	1		1		1	
Senior Facility Maintenance Technician	T5	12	2		2		2	
Facility Maintenance Technician	T3	10	2	1	2	1	2	1
Lead Facility Attendant	T2	8	1		1		1	
Facility Attendant	T1	3	2		4 ^P		4	

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
<i>Engineering</i>								
Director of Engineering	X1	22	1		1		1	
Assistant Director of Engineering	M5	20	1		1		1	
Engineering Manager	M3	17	2		2		0 ^{N,O}	
Construction Manager	M3	17	0		0		1 ^N	
Engineering Supervisor	M2	18 ^B	0		0		1 ^O	
Senior Civil Engineer	P3	17 ^C	2		2		2	
Construction Inspector Supervisor	M2	15	0		1 ^Q		1	
Senior Project Manager - Engineering	P3	15	1		1		1	
Civil Engineer	P1	16 ^D	1		2 ^R		2	
Project Manager - Engineering	P2	14	2		2		2	
AutoCad Technician	C3	13	1		1		1	
GIS Coordinator	P1	12		1	1 ^S	0 ^D	1	
Senior Construction Inspector	C3	12	2		2		1 ^P	
Construction Inspector	C2	11	4		4		4	
Senior Administrative Associate	U3	9	1		1		1	
Intern - Engineering	V5	V5 ^E		2		2		2
<i>Engineering - Stormwater</i>								
Stormwater Manager	M3	17	1		1		1	
Stormwater MS4 Programs Administrator	P3	16	0		0		1 ^Q	
Stormwater Specialist	P2	13	1		1		0 ^Q	
Senior Stormwater Technician	C3	13 ^F	0		1 ^T		1	
Stormwater Technician	C2	11	1		0 ^T		0	
<i>Community Development - Administration</i>								
Director of Community Development	X1	22	1		1		1	
Administrative Associate - CD	U2	6	0		1 ^U		1	
Customer Relations Representative - CD	U1	4	1		0 ^U		0	
<i>Community Development - Planning and Zoning</i>								
Planning Manager	M3	16	1		1		1	
GIS Manager	P3	15	1		1		1	
Executive Administrative Associate	U4	11	1		1		1	
Planning Technician	C2	10	1		1		1	73

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
Community Development - Building Inspection								
Building Official	M4	18	1		1		1	
Senior Plans Examiner	P3	15	1		1		1	
Office Administration Supervisor	M2	14	1		1		1	
Residential Plans Examiner	P2	13	1		1		1	
Building Safety Inspector	C2	10	3		3		3	
Code Compliance Inspector	C1	8	3		3		3	
Administrative Associate - CD	U2	6	0		2 ^{U,V}		2	
Customer Relations Representative - CD	U1	4	1	1	0 ^U	0 ^E	0	0
Parks and Recreation - Administration								
Director of Parks and Recreation	X1	23	1		1		1	
Assistant Director of Parks and Recreation	M5	20	1		1		1	
Parks Business and Technology Superintendent	M4	17	1		1		1	
Parks Planning and Development Manager	M3	17	1		1		1	
Marketing and Communications Manager	M3	16	1		1		1	
Recreation Facility Manager	M3	16	1		1		1	
Parks Development Specialist	P2	14	1		1		1	
Guest Services Supervisor	M2	13	1		1		1	
Parks Business Supervisor	M2	13	1		1		1	
Administrative Support Specialist	P2	11	1		1		1	
Digital Marketing and Sponsorship Coordinator	P1	9	1		1		1	
Senior Administrative Associate	U3	9		1		1	1 ^R	0 ^D
Marketing and Design Associate	U2	6		1		1		1
Parks Business Associate	U2	6	1		1		1	
Intern - Park Development and Project Management	V4	V4 ^G		0		0		1
Lead Guest Services Attendant	V2	V2		8		8		0 ^E
Guest Services Attendant	V1	V1		6		6		14 ^E
Intern - Marketing	V1	V1		3		3		2

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
<i>Parks and Recreation - Aquatics</i>								
Recreation Manager - Ice and Aquatics	M3	16	1		1		1	
Recreation Supervisor - Aquatics	M2	13	1		1		2 ^s	
Recreation Leader - Aquatics and Fitness	M1	9	1		1		0 ^s	
Aquatic Facility Coordinator	V5	V5		5		5		5
Parks and Recreation Associate - Aquatics	V3	V3		2		2		2
Lead Concessions Attendant	V2	V2		2		2		2
Lead Guest Services Attendant	V2	V2		3		3		0
Lead Lifeguard	V3	V3		6		6		6
Concessions Attendant	V1	V1		13		13		13
Guest Services Attendant	V1	V1		6		6		9
Lifeguard	V1	V1		65		65		65
<i>Parks and Recreation - Ice Arena</i>								
Recreation Supervisor - Ice Arena Programs	M2	13	1		1		1	
Recreation Supervisor - Ice Operations	M2	13	1		1		1	
Ice Operations Technician	C1	6	1		1		1	
Ice Arena Coordinator	V5	V5		4		4		4
Lead Concessions Attendant	V2	V2		3		3		3
Lead Guest Services Attendant	V2	V2		1		1		0
Lead Ice Arena Attendant	V2	V2		5		5		5
Concessions Attendant	V1	V1		3		3		3
Guest Services Attendant	V1	V1		1		1		2
Ice Arena Attendant	V1	V1		12		12		12

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
<i>Parks and Recreation - Recreation</i>								
Recreation Superintendant	M4	17	1		1		1	
Recreation Manager - Special Events and Programs	M3	16	1		1		1	
Recreation Manager - Sports and Fitness	M3	16	1		1		1	
Recreation Supervisor - Fitness	M2	13	1		1		1	
Recreation Supervisor - Concessions and Parties	M2	13	1		1		1	
Recreation Supervisor - Sports	M2	13	1		1		1	
Recreation Supervisor - Youth Programming and Camp	M2	13	1		1		1	
Concessions Coordinator	V4	V4		1		1		1
Day Camp Coordinator	V4	V4		1		1		1
Assistant Day Camp Coordinator	V3	V3		2		2		2
Parks and Recreation Associate (Youth, Events, Sports)	V3	V3		7		7		7
Lead Concessions Attendant	V2	V2		6		6		6
Lead Day Camp Counselor	V2	V2		6		6		6
Concessions Attendant	V1	V1		22		22		22
Day Camp Counselor	V1	V1		39		39		39

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
Parks and Recreation - WREC								
Recreation Supervisor - STEAM Programs	M2	13		1		0 ^F		0
Guest Services Supervisor	M2	13	1		1		1	
Lead Facility Attendant	T2	8	1		1		1	
Customer Relations Representative - WREC	U1	4	2		2		2	
Facility Attendant	T1	3	3	2	3	1 ^G	3	1
Preschool Instructor	V4	V4		3		3		3
STEAM Coordinator	V4	V4		0		2 ^F		2
Gym and Fitness Associate	V3	V3		1		1		1
Lead Concessions Attendant	V2	V2		1		1		1
Lead Guest Services Attendant	V2	V2		3		3		0
Lead Lifeguard	V3	V3		4		4		4
Lead Play Center Attendant	V2	V2		4		4		4
Lead Preschool Attendant	V2	V2		6		6		6
Concessions Attendant	V1	V1		4		4		4
Guest Services Attendant	V1	V1		5		5		8
Gym and Fitness Attendant	V1	V1		6		6		6
Lifeguard	V1	V1		23		23		23
Play Center Attendant	V1	V1		3		3		3
Preschool Attendant	V1	V1		5		5		5
Parks and Recreation - Maintenance								
Parks Operations Superintendant	M1	17	1		1		1	
Parks Maintenance Manager	M3	16	1		1		1	
Facility Services Supervisor	M2	13	1		1		1	
Parks Construction Foreman	M1	13	1		1		1	
Parks Facility Maintenance Foreman	M1	13	1		1		1	
Senior Parks Facility Maintenance Technician	T5	12	2		2		2	
Senior Equipment Mechanic Technician	T5	12	0		1 ^W		1	
Parks Construction Technician II	T4	11	1		2 ^X		2	
Parks Maintenance Technician	T3	10		4		4		4
Facility Attendant	T1	3	0	0	1 ^Y	1 ^H	1	1

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
Parks and Recreation - Horticulture and Forestry								
Horticulture Manager	M3	16	1		1		1	
Senior Athletic Turf Technician	T5	12	2		2		2	
Senior Landscape Technician	T5	12	1		1		1	
Senior Parks Technician	T5	12	1		1		1	
Senior Forestry Technician	T5	12	1		1		1	
Forestry Technician II	T4	11	0		1 ^Z		1	
Athletic Turf Technician	T3	10	2		2		2	
Horticulture and Forestry Technician	T3	10	3		3		3	
Lead Groundskeeper	T2	8		4		4		4
Groundskeeper	T1	3		6		6		6
Groundskeeper Apprentice	V1	V1		2		2		2
Utilities - Administration								
Director of Utilities	X1	22	0		1 ^{AA}		1	
Senior Civil Engineer	P3	17 ^B	0		0		1	
Utilities - Water								
Water Supply and Distribution Superintendent	M4	18	1		1		1	
Water Compliance Supervisor	M2	16	1		1		1	
Water Distribution Supervisor	M2	16	1		1		1	
Water Supply Supervisor	M2	16	1		1		1	
GIS Analyst	M2	14	1		1		1	
Water Foreman	M1	13	2		3 ^{BB}		3	
GIS Coordinator	P1	12	1		1		1	
Senior Utility Services Technician	T5	12	1		1		1	
Water Operator III	T5	12	1		1		1	
Water Operator III - Distribution	T5	12	2		2		2	
Water Operator III - Supply	T5	12	1		0 ^{BB}		0	
Water Operator II - Distribution	T4	11	5		6 ^{CC}		6	
Water Operator II - Supply	T4	11	4		5 ^{CC}		5	
Senior Administrative Associate - Water	U3	9	0		0		1 ^T	
Administrative Associate - Water	U2	6	1		1		1 ^{T,U}	
Water Operator Apprentice	T1	V5		0		0		2 ^F
Customer Relations Representative - Water	U1	4	1		1		0 ^U	78

Position Summary

Title	Career Stream /Level	Grade	2024		2025		2026	
			F/T	P/T	F/T	P/T	F/T	P/T
Utilities - Wastewater								
Wastewater Systems Superintendent	M4	18	1		1		1	
Wastewater Collections Supervisor	M2	16	1		1		1	
Wastewater Maintenance Supervisor	M2	16	1		1		1	
Wastewater Biosolids Management Supervisor	M2	16	1		1		1	
Wastewater Compliance Supervisor	M2	16	0		1 ^{DD}		1	
Wastewater Process Foreman	M1	13	1		0 ^{DD}		0	
Wastewater Collections Foreman	M1	13	1		1		1	
Wastewater Pretreatment and Data Management Specialist	T5	12	0		1		1	
Wastewater Operator III	T5	12	2		2		2	
Wastewater Operator III - Collections	T5	12	1		1		1	
Wastewater Operator III - Maintenance	T5	12	2		2		2	
Wastewater Operator III - Plant	T5	12	3		2		2	
Wastewater Operator II - Collections	T4	11	3		3		3	
Wastewater Operator II - Maintenance	T4	11	0		1		1	
Wastewater Operator II - Plant	T4	11	2		1		3 ^V	
Wastewater Operator I - Collections	T3	10	2		2		2	
Wastewater Operator I - Plant	T3	10	3		4 ^{EE}		2 ^V	
Administrative Associate - Wastewater	U2	6	1		1		1	
TOTAL HEADCOUNT			326	342	350	343	351	342

Variance Explanations 2025-2026

Full Time

- A. Added (1) Strategic Administrative Analyst
- B. Eliminated (1) Customer Relations Associate - Admin
- C. Reclassified (1) Administrative Associate - HR to Senior Administrative Associate - HR
- D. Eliminated (1) Systems Administrator - IT
- E. Reclassified (1) Admin Associate - IT to (1) Senior Admin Associate
- F. Reclassified (1) Procurement Superintendent to (1) Procurement Manager
- G. Reclassified (1) Administrative Associate - Procurement Part-Time to (1) Procurement Coordinator Full-time
- H. Freeze (1) Financial Compliance Manager - Finance
- I. Reclassified (1) Customer Relations Associate - Finance Part-Time to Full-Time
- J. Reclassified (1) Police Officer to (1) Police Sergeant
- K. Added (2) Police Officers
- L. Eliminated (1) Assistant Director of Public Works
- M. Reclassified (1) Senior Fleet Maintenance Technician to (1) Foreman Fleet Maintenance
- N. Reclassified (1) Engineering Manager to (1) Construction Manager
- O. Reclassified (1) Engineering Manager to (1) Engineering Supervisor
- P. Freeze (1) Senior Construction Inspector - Engineering
- Q. Reclassified (1) Stormwater Specialist Grade 13 to Stormwater MS4 Programs Administrator Grade 16
- R. Reclassified (1) Senior Administrative Associate - Parks Part-Time to Full-Time
- S. Reclassified (1) Recreation Leader - Aquatics and Fitness to (1) Recreation Supervisor - Aquatics
- T. Reclassified (1) Administrative Associate - Water to (1) Senior Administrative Associate - Water
- U. Reclassified (1) Customer Relations Associate - Water to (1) Administrative Associate - Water
- V. Reclassified (2) Wastewater Operator I - Plant to (2) Wastewater Operator II - Plant

Part Time

- A. Reclassified (1) Administrative Associate - Procurement Part-Time to (1) Procurement Coordinator Full-Time
- B. Reclassified (1) Customer Relations Associate - Finance Part-Time to Full-Time
- C. Reclassified (1) Court Representative to (1) Court Associate
- D. Reclassified (1) Senior Admin Associate - Parks Part-Time to (1) Senior Administrative Associate Full-Time
- E. Reclassified (8) Lead Guest Services Attendant to (8) Guest Services Attendant
- F. Added (2) Water Operator Apprentice

Salary Grade

- A. Reclassified Billing and Customer Relations Supervisor from Grade 13 to Grade 14
- B. Reclassified Engineering Supervisor from Grade 17 to Grade 18
- C. Reclassified Senior Civil Engineer from Grade 16 to Grade 17
- D. Reclassified Civil Engineer from Grade 14 to Grade 16
- E. Reclassified Engineering Intern from V4 to V5
- F. Reclassified Senior Stormwater Technician Grade 12 to 13
- G. Reclassified Parks Intern - Planning from Grade V1 to V4

Salary Matrix 2026

FY2026 STEP AND GRADE PAY PLAN (HOURLY)															
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	16.93	17.35	17.77	18.19	18.62	19.04	19.46	19.89	20.31	20.73	21.16	21.58	22.00	22.43	22.85
2	17.94	18.39	18.84	19.29	19.73	20.18	20.63	21.08	21.53	21.98	22.43	22.87	23.32	23.77	24.22
3	19.02	19.49	19.97	20.44	20.92	21.39	21.87	22.35	22.82	23.30	23.77	24.25	24.72	25.20	25.67
4	19.74	20.30	20.87	21.43	21.99	22.56	23.12	23.69	24.25	24.81	25.38	25.94	26.51	27.07	27.63
5	20.92	21.52	22.12	22.72	23.31	23.91	24.51	25.11	25.70	26.30	26.90	27.50	28.10	28.69	29.29
6	22.18	22.81	23.45	24.08	24.71	25.35	25.98	26.61	27.25	27.88	28.51	29.15	29.78	30.42	31.05
7	23.51	24.18	24.85	25.52	26.20	26.87	27.54	28.21	28.88	29.55	30.23	30.90	31.57	32.24	32.91
8	24.92	25.63	26.34	27.06	27.77	28.48	29.19	29.90	30.61	31.33	32.04	32.75	33.46	34.17	34.89
9	26.41	27.17	27.92	28.68	29.43	30.19	30.94	31.70	32.45	33.21	33.96	34.72	35.47	36.23	36.98
10	28.00	28.80	29.60	30.40	31.20	32.00	32.80	33.60	34.40	35.20	36.00	36.80	37.60	38.40	39.20
11	29.68	30.53	31.37	32.22	33.07	33.92	34.77	35.61	36.46	37.31	38.16	39.01	39.85	40.70	41.55
12	31.46	32.36	33.26	34.16	35.05	35.95	36.85	37.75	38.65	39.55	40.45	41.35	42.25	43.14	44.04
13	33.35	34.30	35.25	36.21	37.16	38.11	39.06	40.02	40.97	41.92	42.88	43.83	44.78	45.73	46.69
14	35.35	36.36	37.37	38.38	39.39	40.40	41.41	42.42	43.43	44.44	45.45	46.46	47.47	48.48	49.49
15	37.47	38.54	39.61	40.68	41.75	42.82	43.89	44.96	46.03	47.10	48.17	49.25	50.32	51.39	52.46
16	40.47	41.62	42.78	43.94	45.09	46.25	47.40	48.56	49.72	50.87	52.03	53.18	54.34	55.50	56.65
17	43.70	44.95	46.20	47.45	48.70	49.95	51.20	52.44	53.69	54.94	56.19	57.44	58.69	59.94	61.19
18	47.20	48.55	49.90	51.25	52.59	53.94	55.29	56.64	57.99	59.34	60.69	62.03	63.38	64.73	66.08
19	50.98	52.43	53.89	55.35	56.80	58.26	59.72	61.17	62.63	64.08	65.54	67.00	68.45	69.91	71.37
20	55.05	56.63	58.20	59.77	61.35	62.92	64.49	66.07	67.64	69.21	70.78	72.36	73.93	75.50	77.08
21	59.46	61.16	62.86	64.56	66.25	67.95	69.65	71.35	73.05	74.75	76.45	78.15	79.84	81.54	83.24
22	64.22	66.05	67.88	69.72	71.55	73.39	75.22	77.06	78.89	80.73	82.56	84.40	86.23	88.07	89.90
23	69.35	71.33	73.32	75.30	77.28	79.26	81.24	83.22	85.20	87.19	89.17	91.15	93.13	95.11	97.09
24	74.90	77.04	79.18	81.32	83.46	85.60	87.74	89.88	92.02	94.16	96.30	98.44	100.58	102.72	104.86
25	93.63	96.30	98.98	101.65	104.33	107.00	109.68	112.35	115.03	117.70	120.38	123.05	125.73	128.40	131.08
P-1	34.38	35.24	36.10	36.96	37.82	38.68	39.54	40.40	41.26	42.11	42.97	43.83	44.69		
P-2	35.58	36.47	37.36	38.25	39.14	40.03	40.92	41.81	42.70	43.59	44.48	45.37	46.26		
P-3	43.76	44.85	45.94	47.04	48.13	49.22	50.32	51.41	52.51	53.60					
P-4	50.97	52.24	53.52	54.79	56.06	57.34	58.61	59.89	61.16	62.44					
P-5	57.12	58.55	59.98	61.41	62.83	64.26	65.69	67.12	68.55	69.98					
P-6	63.96	65.56	67.16	68.76	70.36	71.96	73.56	75.15							
V1	15.18	15.56	15.94	16.32	16.70	17.08	17.46	17.84	18.22	18.60	18.98	19.36	19.74	20.12	20.50
V2	16.09	16.50	16.90	17.30	17.70	18.10	18.51	18.91	19.31	19.71	20.12	20.52	20.92	21.32	21.73
V3	17.06	17.49	17.91	18.34	18.76	19.19	19.62	20.04	20.47	20.90	21.32	21.75	22.18	22.60	23.03
V4	17.71	18.21	18.72	19.22	19.73	20.23	20.74	21.25	21.75	22.26	22.76	23.27	23.78	24.28	24.79
V5	18.77	19.30	19.84	20.38	20.91	21.45	21.99	22.52	23.06	23.59	24.13	24.67	25.20	25.74	26.28

FY2026 STEP AND GRADE PAY PLAN (ANNUALIZED)															
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	35,204	36,085	36,965	37,845	38,725	39,605	40,485	41,365	42,245	43,125	44,006	44,886	45,766	46,646	47,526
2	37,316	38,249	39,182	40,115	41,048	41,981	42,914	43,847	44,779	45,712	46,645	47,578	48,511	49,444	50,377
3	39,556	40,545	41,534	42,523	43,511	44,500	45,489	46,478	47,467	48,456	49,445	50,433	51,422	52,411	53,400
4	41,056	42,229	43,402	44,575	45,748	46,921	48,094	49,267	50,440	51,613	52,786	53,959	55,132	56,305	57,478
5	43,519	44,762	46,006	47,249	48,492	49,736	50,979	52,223	53,466	54,709	55,953	57,196	58,439	59,683	60,926
6	46,130	47,448	48,766	50,084	51,402	52,720	54,038	55,356	56,674	57,992	59,310	60,628	61,946	63,264	64,582
7	48,898	50,295	51,692	53,089	54,486	55,883	57,280	58,678	60,075	61,472	62,869	64,266	65,663	67,060	68,457
8	51,832	53,313	54,794	56,275	57,755	59,236	60,717	62,198	63,679	65,160	66,641	68,121	69,602	71,083	72,564
9	54,942	56,512	58,082	59,651	61,221	62,791	64,361	65,931	67,500	69,070	70,640	72,210	73,779	75,349	76,919
10	58,238	59,902	61,566	63,230	64,894	66,558	68,222	69,886	71,549	73,213	74,877	76,541	78,205	79,869	81,533
11	61,732	63,496	65,260	67,023	68,787	70,551	72,315	74,079	75,842	77,606	79,370	81,134	82,897	84,661	86,425
12	65,436	67,306	69,175	71,045	72,914	74,784	76,653	78,523	80,393	82,262	84,132	86,001	87,871	89,740	91,610
13	69,363	71,345	73,327	75,308	77,290	79,272	81,254	83,236	85,217	87,199	89,181	91,163	93,144	95,126	97,108
14	73,524	75,625	77,725	79,826	81,927	84,027	86,128	88,229	90,329	92,430	94,530	96,631	98,732	100,832	102,933
15	77,936	80,163	82,389	84,616	86,843	89,070	91,296	93,523	95,750	97,976	100,203	102,430	104,657	106,883	109,110
16	84,171	86,576	88,981	91,386	93,790	96,195	98,600	101,005	103,410	105,815	108,220	110,624	113,029	115,434	117,839
17	90,904	93,501	96,098	98,696	101,293	103,890	106,487	109,085	111,682	114,279	116,876	119,473	122,071	124,668	127,265
18	98,177	100,982	103,787	106,592	109,397	112,202	115,007	117,812	120,617	123,422	126,227	129,032	131,837	134,642	137,447
19	106,031	109,060	112,090	115,119	118,149	121,178	124,208	127,237	130,266	133,296	136,325	139,355	142,384	145,414	148,443
20	114,513	117,785	121,057	124,328	127,600	130,872	134,144	137,416	140,687	143,959	147,231	150,503	153,774	157,046	160,318
21	123,674	127,208	130,741	134,275	137,808	141,342	144,875	148,409	151,942	155,476	159,009	162,543	166,076	169,610	173,143
22	133,568	137,384	141,200	145,017	148,833	152,649	156,465	160,282	164,098	167,914	171,730	175,546	179,363	183,179	186,995
23	144,254	148,376	152,497	156,619	160,740	164,862	168,983	173,105	177,226	181,348	185,469	189,591	193,712	197,834	201,955
24	155,794	160,245	164,696	169,148	173,599	178,050	182,501	186,953	191,404	195,855	200,306	204,757	209,209	213,660	218,111
25	194,743	200,307	205,871	211,435	216,999	222,563	228,127	233,691	239,255	244,819	250,383	255,947	261,511	267,075	272,639
P-1	71,509	73,297	75,084	76,872	78,660	80,448	82,235	84,023	85,811	87,599	89,386	91,174	92,962		
P-2	74,012	75,862	77,712	79,563	81,413	83,263	85,114	86,964	88,814	90,664	92,515	94,365	96,215		
P-3	91,011	93,287	95,562	97,837	100,113	102,388	104,663	106,938	109,214	111,489					
P-4	106,013	108,664	111,314	113,964	116,615	119,265	121,915	124,566	127,216	129,866					
P-5	118,815	121,785	124,756	127,726	130,696	133,667	136,637	139,608	142,578	145,548					
P-6	133,040	136,366	139,692	143,018	146,344	149,670	152,996	156,322							

Variance Explanations 2024-2025

Full Time

- A. Reclassified (1) HR Manager M3/17 to Assistant Director of HR M5/19
- B. Added (1) Systems Administrator - IT
- C. Reclassified (1) Computer Technician C1/9 to Senior IT Support Analyst C3/12
- D. Reclassified (1) Computer Technician C1/9 to IT Support Analyst C2/10
- E. Added (1) Administrative Associate - IT
- F. Reclassified (1) Procurement Specialist P2/11 to Senior Procurement Specialist P3/13
- G. Reclassified (1) Procurement Coordinator P1/10 to Procurement Specialist P2/11
- H. Added (1) Financial Compliance Manager - Finance
- I. Reclassified (1) Utility Billing Associate U2/6 to Senior Utility Billing Associate U3/9
- J. Added (3) Police Officers
- K. Reclassified (1) Police Records Representative to (1) Police Records Associate
- L. Added (1) Senior Street Maintenance Technician
- M. Added (1) Street Maintenance Technician II
- N. Added (1) Senior Fleet Maintenance Technician
- O. Added (1) Fleet Technician II
- P. Added (2) Facility Attendants - Public Works
- Q. Added (1) Construction Inspector Supervisor - Engineering
- R. Added (1) Civil Engineer - Engineering
- S. Added (1) GIS Technician - Engineering (Reclassified from Part-time)
- T. Reclassified (1) Stormwater Technician C2/11 to Senior Stormwater Technician C3/12
- U. Reclassified (2) Customer Relations Representative U1/4 - CD to Administrative Associate - CD U2/6
- V. Added (1) Administrative Associate - CDD (Reclassified from Part-time Customer Relations Representative)
- W. Added (1) Senior Equipment Mechanic - Park
- X. Added (1) Parks Construction Technician II
- Y. Added (1) Facility Attendant - Parks (Reclassified from Part-time)
- Z. Added (1) Forestry Technician II - Park
- AA. Added (1) Director of Utilities
- BB. Reclassified (1) Water Operator III T5/12 to M1/13 Water Foreman
- CC. Added (2) Water Operator II
- DD. Reclassified (1) Wastewater Process Foreman to (1) Wastewater Compliance Supervisor
- EE. Added (1) Wastewater Operator I

Part Time

- A. Added (1) Administrative Associate HR
- B. Reclassified (1) Part-time Customer Relations Representative U1/4 to Utility Billing Associate U2/6
- C. Added (1) Part-time Court Representative
- D. Eliminated (1) GIS Technician - Engineering (Reclassified to Full-time)
- E. Eliminated (1) Customer Relations Representative - CDD (Reclassified to Full-time Administrative Associate)
- F. Reclassified (1) Recreation Supervisor - STEAM to (2) STEAM Coordinators
- G. Eliminated (1) Facility Attendant - Parks (Reclassified to Full-time)
- H. Added (1) Facility Attendant - Park Maintenance

Salary Grade

- A. Reclassified (1) Assistant City Clerk U4/11 to M2/14
- B. Reclassified (1) Risk and Employee Development Manager P3/13 to M3/16
- C. Reclassified Fleet Maintenance Technician I T2/8 to T3/10
- D. Reclassified (2) Engineering Intern Grade V4 to 5
- E. Reclassified (1) Parks Planning & Development Manager M3/16 to M3/17
- F. Reclassified (1) Parks Development Specialist 13/P2 to 14/P2
- G. Reclassified Aquatic Facility Coordinator Grade V4 to V5
- H. Reclassified Lead Lifeguard Grade V2 to V3
- I. Reclassified Ice Arena Coordinator Grade V4 to V5

Salary Matrix 2025

FY2025 STEP AND GRADE PAY PLAN (HOURLY)															
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	16.50	16.91	17.32	17.73	18.15	18.56	18.97	19.38	19.80	20.21	20.62	21.03	21.45	21.86	22.27
2	17.49	17.92	18.36	18.80	19.23	19.67	20.11	20.55	20.98	21.42	21.86	22.29	22.73	23.17	23.61
3	18.54	19.00	19.46	19.93	20.39	20.85	21.32	21.78	22.24	22.71	23.17	23.63	24.10	24.56	25.02
4	19.24	19.79	20.34	20.89	21.44	21.99	22.54	23.09	23.64	24.18	24.73	25.28	25.83	26.38	26.93
5	20.39	20.98	21.56	22.14	22.72	23.31	23.89	24.47	25.05	25.64	26.22	26.80	27.38	27.97	28.55
6	21.62	22.23	22.85	23.47	24.09	24.70	25.32	25.94	26.56	27.17	27.79	28.41	29.03	29.64	30.26
7	22.91	23.57	24.22	24.88	25.53	26.19	26.84	27.50	28.15	28.81	29.46	30.11	30.77	31.42	32.08
8	24.29	24.98	25.68	26.37	27.06	27.76	28.45	29.15	29.84	30.53	31.23	31.92	32.62	33.31	34.00
9	25.75	26.48	27.22	27.95	28.69	29.42	30.16	30.89	31.63	32.37	33.10	33.84	34.57	35.31	36.04
10	27.29	28.07	28.85	29.63	30.41	31.19	31.97	32.75	33.53	34.31	35.09	35.87	36.65	37.43	38.21
11	28.93	29.75	30.58	31.41	32.23	33.06	33.89	34.71	35.54	36.37	37.19	38.02	38.84	39.67	40.50
12	30.66	31.54	32.41	33.29	34.17	35.04	35.92	36.79	37.67	38.55	39.42	40.30	41.18	42.05	42.93
13	32.50	33.43	34.36	35.29	36.22	37.15	38.07	39.00	39.93	40.86	41.79	42.72	43.65	44.57	45.50
14	34.45	35.44	36.42	37.41	38.39	39.37	40.36	41.34	42.33	43.31	44.30	45.28	46.26	47.25	48.23
15	36.52	37.56	38.61	39.65	40.69	41.74	42.78	43.82	44.87	45.91	46.95	48.00	49.04	50.08	51.13
16	39.44	40.57	41.70	42.82	43.95	45.08	46.20	47.33	48.46	49.58	50.71	51.84	52.96	54.09	55.22
17	42.60	43.81	45.03	46.25	47.46	48.68	49.90	51.12	52.33	53.55	54.77	55.98	57.20	58.42	59.64
18	46.00	47.32	48.63	49.95	51.26	52.58	53.89	55.21	56.52	57.83	59.15	60.46	61.78	63.09	64.41
19	49.68	51.10	52.52	53.94	55.36	56.78	58.20	59.62	61.04	62.46	63.88	65.30	66.72	68.14	69.56
20	53.66	55.19	56.73	58.26	59.79	61.33	62.86	64.39	65.92	67.46	68.99	70.52	72.06	73.59	75.12
21	57.95	59.61	61.26	62.92	64.58	66.23	67.89	69.54	71.20	72.85	74.51	76.17	77.82	79.48	81.13
22	62.59	64.38	66.16	67.95	69.74	71.53	73.32	75.11	76.89	78.68	80.47	82.26	84.05	85.84	87.62
23	67.60	69.53	71.46	73.39	75.32	77.25	79.18	81.11	83.05	84.98	86.91	88.84	90.77	92.70	94.63
24	73.00	75.09	77.17	79.26	81.35	83.43	85.52	87.60	89.69	91.78	93.86	95.95	98.03	100.12	102.20
25	91.25	93.86	96.47	99.08	101.68	104.29	106.90	109.50	112.11	114.72	117.33	119.93	122.54	125.15	127.75
P-1	33.51	34.35	35.18	36.02	36.86	37.70	38.53	39.37	40.21	41.05	41.89	42.72	43.56		
P-2	34.68	35.55	36.41	37.28	38.15	39.02	39.88	40.75	41.62	42.48	43.35	44.22	45.09		
P-3	42.65	43.71	44.78	45.85	46.91	47.98	49.04	50.11	51.18	52.24					
P-4	49.68	50.92	52.16	53.40	54.64	55.89	57.13	58.37	59.61	60.85					
P-5	55.68	57.07	58.46	59.85	61.24	62.63	64.03	65.42	66.81	68.20					
P-6	62.34	63.90	65.46	67.02	68.57	70.13	71.69	73.25							
V1	14.80	15.17	15.54	15.91	16.28	16.65	17.02	17.39	17.76	18.13	18.50	18.87	19.24	19.61	19.98
V2	15.69	16.08	16.47	16.86	17.25	17.65	18.04	18.43	18.82	19.21	19.61	20.00	20.39	20.78	21.18
V3	16.63	17.04	17.46	17.87	18.29	18.70	19.12	19.54	19.95	20.37	20.78	21.20	21.61	22.03	22.45
V4	17.26	17.75	18.24	18.74	19.23	19.72	20.22	20.71	21.20	21.69	22.19	22.68	23.17	23.67	24.16
V5	18.79	19.31	19.84	20.36	20.88	21.40	21.92	22.44	22.96	23.48	23.99	24.51	25.03	25.55	26.07

FY2025 STEP AND GRADE PAY PLAN (ANNUALIZED)															
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	34,312	35,170	36,028	36,886	37,744	38,601	39,459	40,317	41,175	42,033	42,891	43,748	44,606	45,464	46,322
2	36,371	37,280	38,190	39,099	40,008	40,917	41,827	42,736	43,645	44,555	45,464	46,373	47,282	48,192	49,101
3	38,554	39,518	40,482	41,446	42,409	43,373	44,337	45,301	46,265	47,229	48,193	49,156	50,120	51,084	52,048
4	40,015	41,158	42,302	43,445	44,588	45,731	46,875	48,018	49,161	50,305	51,448	52,591	53,734	54,878	56,021
5	42,417	43,629	44,841	46,053	47,264	48,476	49,688	50,900	52,112	53,324	54,536	55,747	56,959	58,171	59,383
6	44,961	46,246	47,530	48,815	50,099	51,384	52,668	53,953	55,238	56,522	57,807	59,091	60,376	61,660	62,945
7	47,659	49,021	50,382	51,744	53,106	54,468	55,829	57,191	58,553	59,914	61,276	62,638	64,000	65,361	66,723
8	50,519	51,962	53,406	54,849	56,292	57,736	59,179	60,623	62,066	63,509	64,953	66,396	67,839	69,283	70,726
9	53,550	55,080	56,610	58,140	59,670	61,200	62,730	64,260	65,790	67,320	68,850	70,380	71,910	73,440	74,970
10	56,763	58,385	60,007	61,628	63,250	64,872	66,494	68,116	69,737	71,359	72,981	74,603	76,224	77,846	79,468
11	60,168	61,887	63,606	65,325	67,044	68,763	70,482	72,202	73,921	75,640	77,359	79,078	80,797	82,516	84,235
12	63,778	65,600	67,422	69,245	71,067	72,889	74,711	76,534	78,356	80,178	82,000	83,822	85,645	87,467	89,289
13	67,605	69,537	71,468	73,400	75,331	77,263	79,194	81,126	83,058	84,989	86,921	88,852	90,784	92,715	94,647
14	71,661	73,708	75,756	77,803	79,851	81,898	83,946	85,993	88,040	90,088	92,135	94,183	96,230	98,278	100,325
15	75,961	78,131	80,302	82,472	84,642	86,812	88,983	91,153	93,323	95,494	97,664	99,834	102,004	104,175	106,345
16	82,038	84,382	86,726	89,070	91,414	93,758	96,102	98,446	100,789	103,133	105,477	107,821	110,165	112,509	114,853
17	88,601	91,132	93,664	96,195	98,727	101,258	103,790	106,321	108,852	111,384	113,915	116,447	118,978	121,510	124,041
18	95,689	98,423	101,157	103,891	106,625	109,359	112,093	114,827	117,560	120,294	123,028	125,762	128,496	131,230	133,964
19	103,344	106,297	109,249	112,202	115,155	118,107	121,060	124,013	126,965	129,918	132,870	135,823	138,776	141,728	144,681
20	111,612	114,801	117,990	121,179	124,367	127,556	130,745	133,934	137,123	140,312	143,501	146,689	149,878	153,067	156,256
21	120,541	123,985	127,429	130,873	134,317	137,761	141,205	144,649	148,093	151,537	154,981	158,425	161,869	165,313	168,757
22	130,184	133,904	137,623	141,343	145,062	148,782	152,501	156,221	159,940	163,660	167,379	171,099	174,818	178,538	182,257
23	140,599	144,616	148,633	152,650	156,667	160,684	164,701	168,719	172,736	176,753	180,770	184,787	188,804	192,821	196,838
24	151,847	156,185	160,524	164,862	169,201	173,539	177,878	182,216	186,554	190,893	195,231	199,570	203,908	208,247	212,585
25	189,808	195,231	200,654	206,077	211,500	216,923	222,346	227,769	233,192	238,615	244,038	249,461	254,884	260,307	265,730
P-1	69,697	71,439	73,182	74,924	76,667	78,409	80,151	81,894	83,636	85,379	87,121	88,864	90,606		
P-2	72,136	73,940	75,743	77,547	79,350	81,153	82,957	84,760	86,564	88,367	90,170	91,974	93,777		
P-3	88,705	90,923	93,140	95,358	97,576	99,793	102,011	104,229	106,446	108,664					
P-4	103,327	105,910	108,493	111,076	113,660	116,243	118,826	121,409	123,992	126,575					
P-5	115,804	118,699	121,594	124,489	127,384	130,280	133,175	136,070	138,965	141,860					
P-6	129,669	132,910	136,152	139,394	142,636	145,877	149,119	152,361							



Administration

City Clerk, City Administrator, Mayor and Aldermen

City Administrator

Department Description: The City Administrator, appointed by the Board of Aldermen, provides professional leadership in carrying out the policies and objectives formulated by the Board. This includes administering the planning, development, coordination and monitoring of programs and projects to ensure they meet the goals set by the Board of Aldermen. The City Administrator supervises over purchasing, budgeting, financial reporting, public relations, policy development, personnel management, and the development and maintenance of the City's infrastructure.

City Clerk

Department Description: The City Clerk is primarily responsible for the following functions:

- Serving as the official City records keeper. The City Clerk is also responsible for administering any Sunshine (Records) Requests.
- Preparing and maintaining the minutes of Board of Aldermen proceedings, recording and filing official City records, certifying and issuing official documents, filing official notices and advertisements, and posting public notices as required by law.
- Providing notary public services, accepting filing for candidacy in City elections, officially swearing in public officials and certain public employees for public office and duty, and maintaining the subdivision trustee database.
- Supervising customer-service staff who assists the public with inquiries about City operations.
- Issuing licenses and permits including business, liquor and solicitors licenses, yard-sale sign permits, and more.

Administration

Key Performance Indicators						
Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Ordinances Adopted	100	108	100	98	90	90
Resolutions Approved	189	177	179	170	150	150
Records Request Completed	132	163	140	155	175	175
Business Licenses Issued	664	709	700	764	750	750
Liquor Licenses Issued (Includes special events and picnic licenses)	262	195	148	174	193	190
Vision Newsletter mailings (average per month)	21,000	21,400	22,250	22,700	22,850	23,000
Concerns (Citywide)	3,564	4,025	4,421	3,986	4,352	4,874
Facebook and Instagram Followers	14,932	16,432	18,285	24,850*	29,500*	31,000*

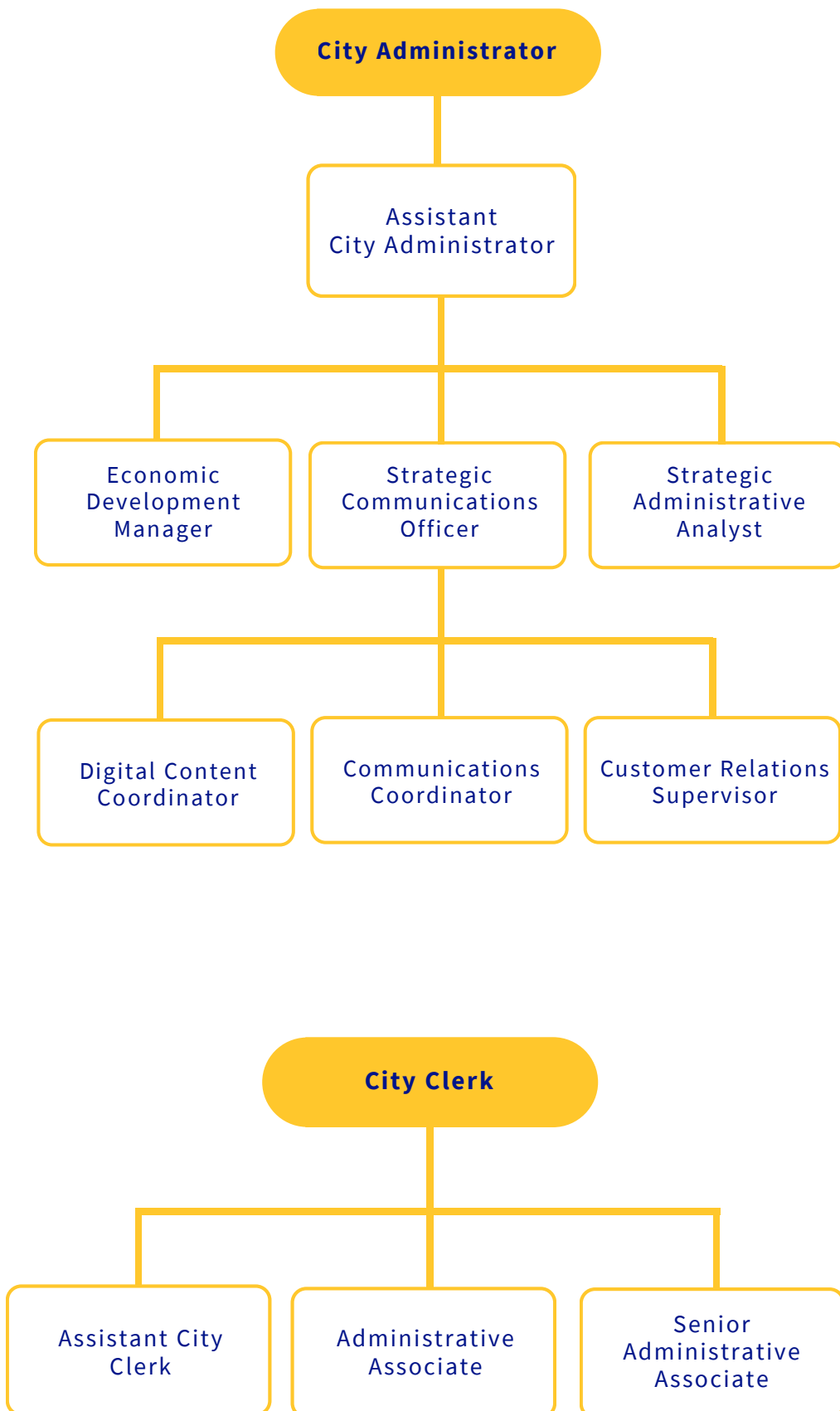
*This metric was updated in 2024 to include both Instagram and Facebook Followers; previous years only included Facebook followers. Additionally, Facebook changed its analytics in 2025, so these numbers are estimates.

2025 Purpose-Driven Accomplishments and Goals
Received the 2025 Top Workplaces Award from the St. Louis Post-Dispatch
Strengthened Stakeholder Connections through Storytelling — Used <i>CityScope</i> to reach residents and “Worth the Trip, Wentzville” campaign to engage both businesses and residents.
Created and piloted the Academy of Civic Engagement, a new initiative designed to foster deeper community engagement.

2026 Goals and Objectives	CRITICAL SUCCESS FACTORS				
	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Continued Process and Customer-Experience Improvement.			X		X
Continue to Educate and Empower Employees to Enhance City Services.			X		X
Focused effort to “Celebrate the Wins” Citywide.	X	X	X	X	X
Enhance agenda and minutes management and launch electronic voting to streamline processes and improve accessibility.			X		
Elevate our various communication channels to share important information and updates with City stakeholders regarding place-making strategies, business opportunities, access to our quality City services, details about projects and improvements, and more.	X	X	X	X	X
Prioritize Citywide process improvements to elevate the customer experience for both internal and external stakeholders. This will include an Operational Audit to streamline workflows, strengthen collaboration and improve the accessibility, timeliness and quality of services.	X	X	X	X	X



Administration

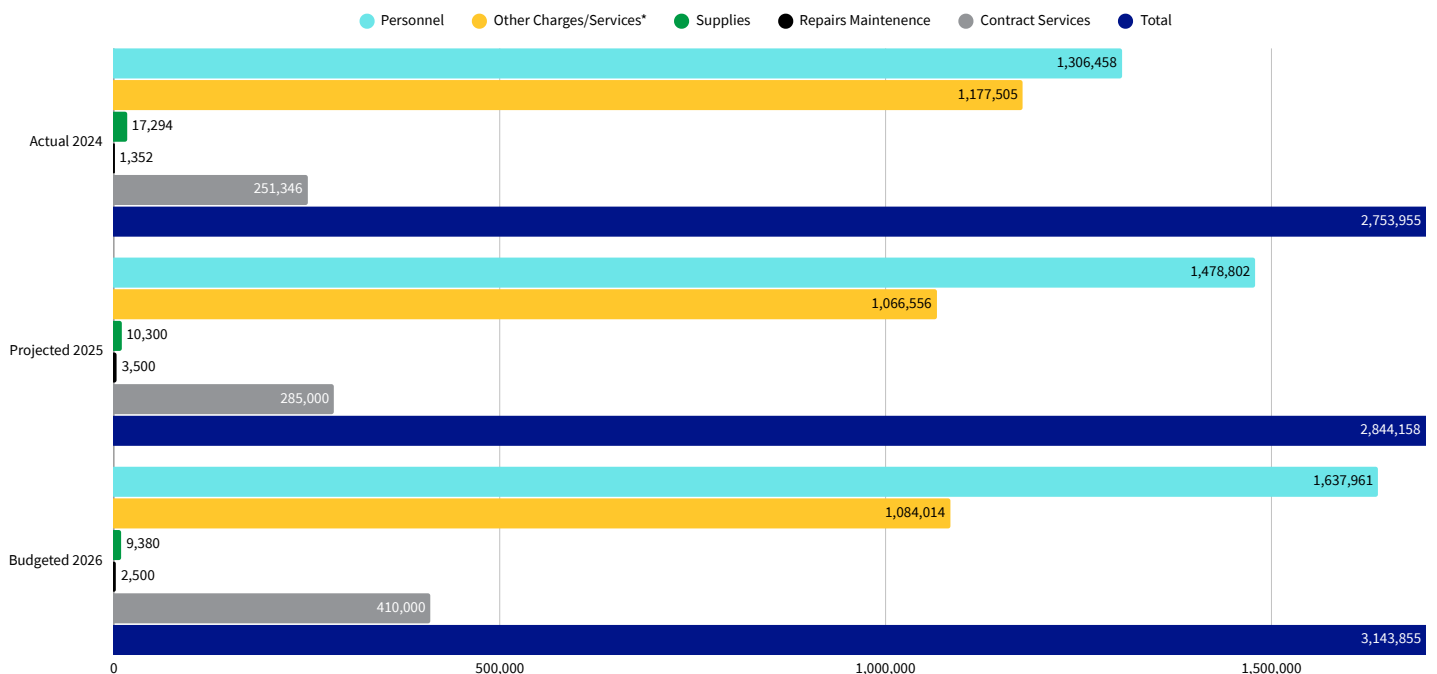


Departmental Snapshot: Administration

Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Alderman	E			6
Mayor	E			1
City Adminstrator	X2	25	1	
Assistant City Administrator	X1	22	1	
City Clerk	X1	22	1	
Strategic Communications Officer	M5	19	1	
Customer Relations Supervisor	M2	14	1	
Assistant City Clerk	M2	14	1	
Strategic Administrative Analyst	P2	14	1	
Communications Coordinator	P1	9	1	
Digital Content Coordinator	P1	9	1	
Senior Administrative Associate - City Clerk	U3	9	1	
Administrative Associate - City Clerk	U2	6	1	
Total			11	7

Expenditures



Refer to page 3 of the Line Item Detail



Human Resources

Department Description: The Human Resources Department (HR) provides overall policy direction on human resources management issues and administrative support functions related to the management of employees for all City departments. In addition to providing strategic central human resources functions, the HR Department is responsible for administering and managing labor law and policy compliance, recruitment and retention strategies, training and development, benefits, compensation, contract management, budgeting, performance management, employee relations, risk management and safety, record keeping and technology. Further responsibilities include Citywide coordination of the employee recognition program, employee events and communications.

Vision: The Human Resources Department supports and strategically guides the City of Wentzville's mission to be an employer of choice, providing long-term valuable employee/employer relationships, by attracting and retaining a qualified workforce dedicated to delivering unsurpassed customer experiences that enhance the quality of life for our residents.

Mission: Through strategic partnerships and collaboration, the Human Resources Department attracts, develops and retains a high-performing, inclusive and diverse workforce and fosters a healthy, safe, well-equipped and productive work environment for employees, their families, customer-departments, community partners and the public in order to maximize individual potential, expand organizational capacity and position the City of Wentzville as an employer of choice.

Human Resources

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Employee Engagement (Employer of Choice)	77%	61%	70%	71%	74%	75%
HR Customer Satisfaction Rate (Exceptional City Services)			4.2	4.3	4.4	4.5
Newsletter Engagement Rate (Employee Connectivity)		58%	62%	71%	75%	80%

Note: KPIs were updated Citywide in 2023. Some KPIs are new metrics that have not been tracked before and, therefore, may not have data prior to projected numbers for 2024.

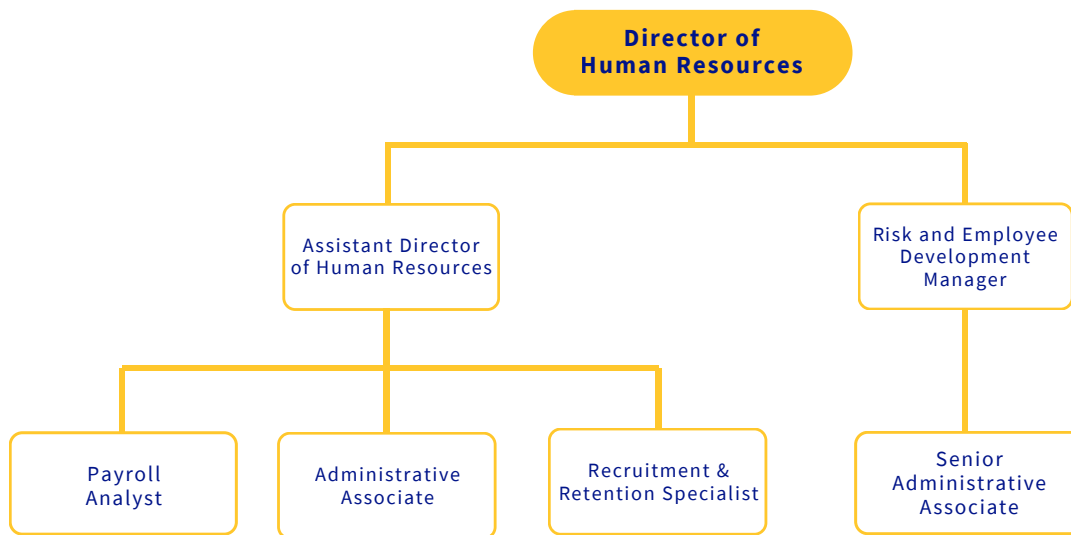
2025 Purpose-Driven Accomplishments and Goals

Supervisor Compliance Training: Developed and launched a supervisor employment law compliance First-Line Defense workshop
Career Development Pathways Program: Established certification, skills and competency banks and began development of training plans
MOD Rating: Decreased from .82 to .75, resulting in premium savings
Enhanced Employee Onboarding: Developed and launched departmental onboarding portals to further engage and educate new hires and an onboarding tracker to support hiring managers.
Expanded employee communication methods (email reminders, text messages, MyComm) to reach less-engaged audiences, significantly increasing engagement with communications content.
Developed and published a Talent Acquisition Guide to provide more in-depth guidance to hiring managers on the recruitment process
Policy: Implemented multiple policy changes to improve efficiency in payroll processes.
Launched Paycom Superuser group with 18 participating supervisors to increase efficiency and utilization.
Digitized all active employee personnel files to improve access and retention methods.
Improved Strengths Assessment process for new hires and promotions, now utilizing an automated evaluation process via Paycom.

2026 Goals and Objectives

2026 Goals and Objectives	CRITICAL SUCCESS FACTORS				
	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
In partnership with stakeholders, position the City as an employer of choice. The Human Resources Department strives to attract and retain a skilled workforce by being fiscally responsible and transparent throughout the hiring process, providing relevant and legally compliant recommendations for total compensation programs, policies, procedures and programs. <i>(Bereavement Support, Recognition Program, Tuition Reimbursement)</i>	X				
Provide competitive, prosperous and meaningful career opportunities through mentorship, professional development and flexibility to attract and retain a skilled workforce where employees can thrive. <i>(LMS Content, Gallup Certification and Training)</i>		X			
Provide strategic support and guidance to attract and retain a qualified workforce dedicated to delivering unsurpassed customer experiences that enhance the quality of life for our residents. <i>(P/T HR Associate Position, Job Fair Entry, Executive Recruitment, Digitize Active Personnel Files)</i>			X		
Provide tools and resources to engage and connect employees at all stages of the employee life-cycle and streamline processes across departments. <i>(Recognition and Events expansion)</i>				X	
Provide a work environment that is safe and welcoming by providing the tools, resources and expertise that are necessary to create an engaged, diverse and inclusive work environment that is flexible and family-friendly. <i>(Peace Officer Mental Health Check-ins, Critical Incident Response, Safety Program Materials and Campaigns)</i>					X

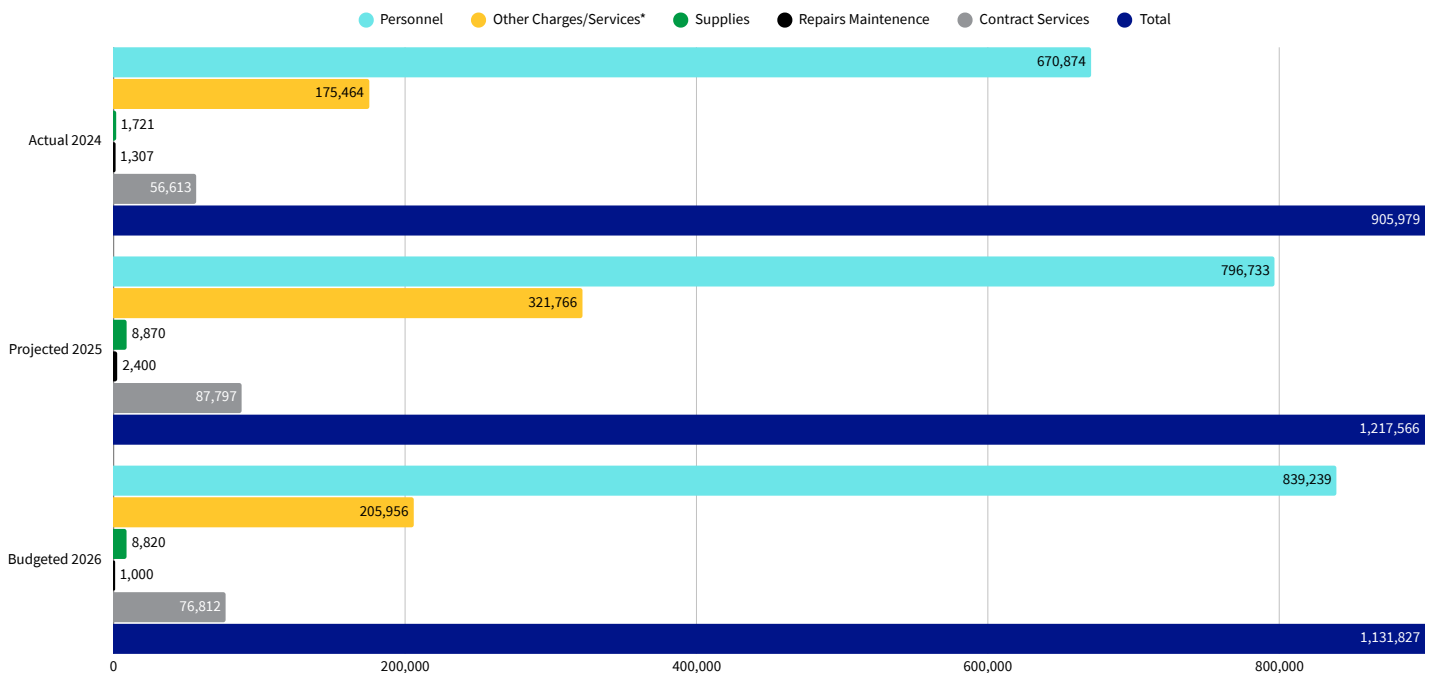




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Director of Human Resources	X1	22	1	
Assistant Director of Human Resources	M5	19	1	
Risk and Employee Development Manager	M3	16	1	
Recruitment & Retention Specialist	P2	11	1	
Payroll Specialist	P2	11	1	
Senior Administrative Associate - HR	U3	9	1	
Administrative Associate - HR	U2	6		2
Total			6	2

Expenditures



Refer to page 5 of the Line Item Detail



Information Technology

Department Description: The Information Technology (IT) Department is responsible for providing information technology solutions and services that are proactive, timely, efficient, and effective to all City personnel. The Department serves as a critical support function and provides vital technology-related services including application and desktop, infrastructure, network/voice, project management, security and governance. The following outlines the core technology and services provided and supported by the Department.

Mission: To deliver the best proven technology and services available for computer, data, telecommunications, mapping, and critical business systems to employees and the public through excellent customer service, continuous improvement, innovative problem-solving, adherence to standardized information best practices, and collaborative solutions.

Strategic Focus: To improve efficiency and cost-effectiveness, by improving customer service and support, implementing IT governance, and improving reliability upon the City's infrastructure.

Information Technology

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Network Uptime ¹				99.9125%	99.4912%	99.9%
Server Uptime ¹				99.9741%	99.9129%	99.9%
Ticket Survey (Scale 1 to 5)				4.91% (141)	4.90% (163)	4.7%
Email Threat Protection					825	

¹ Uptime results account for scheduled maintenance. / These metrics were updated in 2024, so no prior data is available.

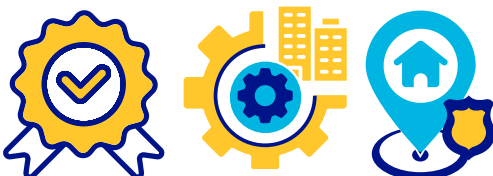
2025 Purpose-Driven Accomplishments and Goals

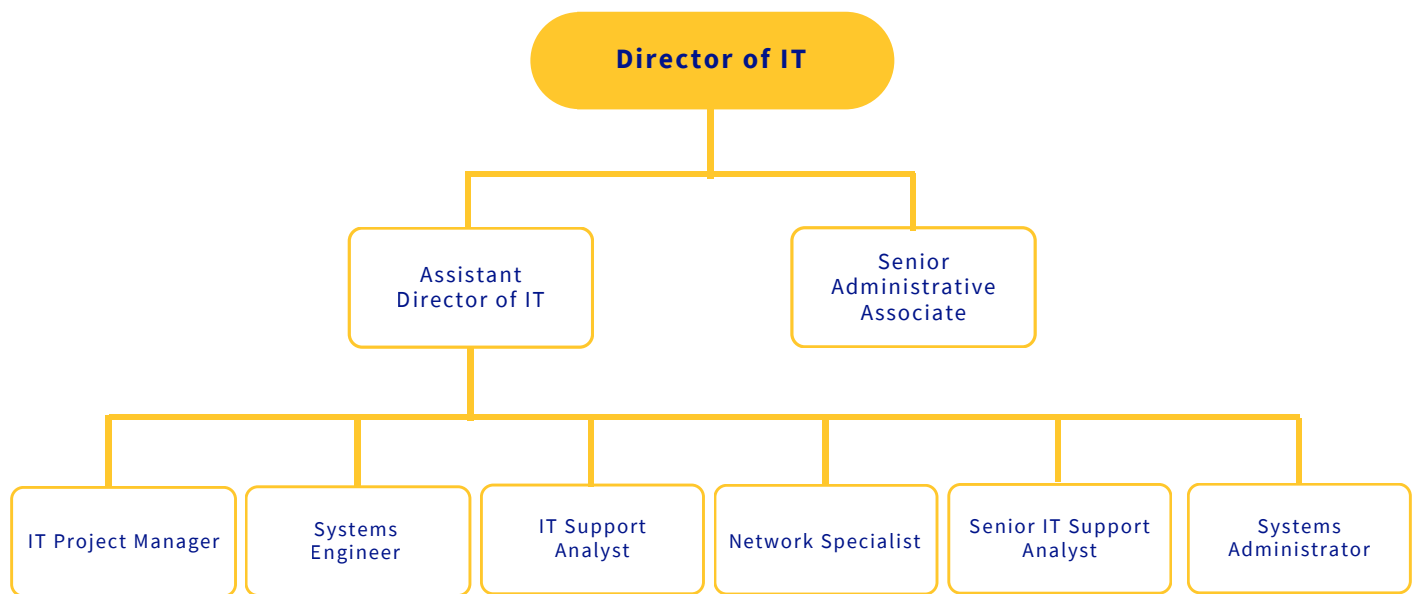
Installed approximately 1,500 feet of fiber optic cable to support security camera infrastructure and connectivity for the County Fairgrounds to enhance connectivity and security at Rotary Park
Led efforts to remodel the City Hall Board Chambers, with a focus on improving acoustics and enhancing overall functionality.
Provided technical assistance for the relocation and reinstallation of phones and computer equipment during the second-floor remodeling project at City Hall.
Collaborated with the Parks Department to establish a network connection for the digital monument sign located at Luetkenhaus Boulevard and East Pearce Boulevard.
Improved security threats and potentially malicious emails through enhanced software implementation.
Recapped and upgraded 35 desktop computers and 16 laptops, improving reliability, performance, and user satisfaction across departments.
Fully compliant with the end-of-life of Windows 10.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Enhance the site access, connectivity, and security by installing private fiber optic lines to all City facilities.			X	X	
Improve security posture and operational efficiency by streamlining and modernizing our identity access management (IAM) measures			X		X
Implementing certificate-based Wi-Fi to enhance network security, streamline access management, and improve overall user experience by using digital certificates for device authentication.			X		X
Enhance reporting capability to improve the accuracy, timeliness, and accessibility of business reporting by implementing advanced reporting tools and optimizing data management processes.			X		
Implement a Skills Matrix program to identify skill gaps, enhance employee development, increase productivity, and strengthen succession planning.			X		
Implement a new employee engagement program to address technology needs and answer questions, enhancing communication between City employees and the Information Technology Department.			X		

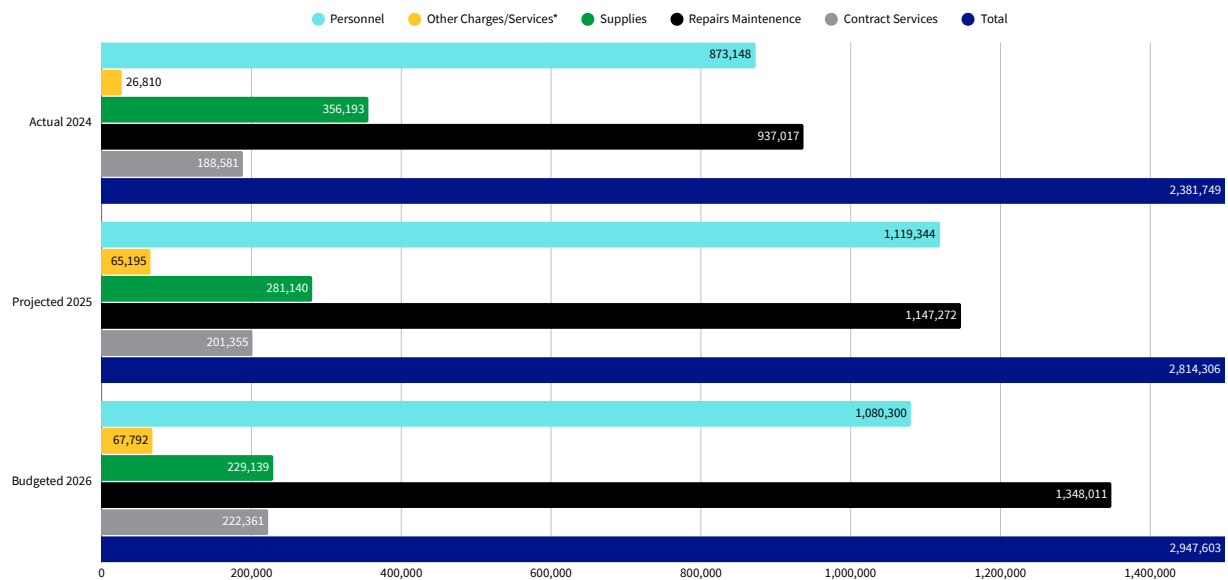




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Director of Information Technology	X1	23	1	
Assistant Director of Information Technology	M5	20	1	
Systems Engineer	P4	18	1	
Network Specialist	P3	15	1	
IT Project Manager	P2	13	1	
Senior IT Support Analyst	C3	12	1	
IT Support Analyst	C2	10	1	
Senior Administrative Associate - IT	U3	9	1	
Total			8	

Expenditures



Refer to page 6 of the Line Item Detail



Procurement

Department Description: The Procurement Division coordinates and is responsible for the acquisition of all supplies, equipment, construction and professional services for all departments in a cost-effective manner. This Division supervises the competitive bidding process, helps prepare bid specifications, and authorizes or recommends all purchases.

Mission: To provide the City with the highest quality goods and services in the most cost effective, timely and fiscally responsible manner in compliance with applicable regulations and policies using a fair and transparent process.

Vision: Deliver leadership in procurement and contracting services, creating value by delivering expertise and exceptional service to our internal departments and other stakeholders through a high-performing, managed process.

Procurement

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Number of POs issued	1,224	1,352	1,483	1,634	1,835	2,060
Dollar Amount of Purchase Orders	\$55,593,741	\$32,625,343	\$64,585,000	\$32,682,745	\$37,867,727	\$44,670,911
Number of Active Agreements	590	640	752	646	657	670
Number of Formal Bids	97	98	105	129	142	156
Number of Informal Bids	74	36	43	58	70	84
Dollar Amount of Pro-card Purchases	\$1,190,647	\$1,341,825	\$1,681,000	\$1,601,641	\$1,526,364	\$1,610,500
Dollar Amount of Rebates	\$12,500	\$12,552	\$19,900	\$21,385	\$20,380	\$21,503
Cost Savings (Cost Avoidance): cost avoided by competitive bidding (the average of bids higher than awarded bids)	\$2,091,000	\$1,512,000	\$5,633,000	\$3,291,187	\$3,824,640	\$4,511,762
Supplier Diversity: percent of total suppliers invited to solicitations that self-classify as SBE, DVB, MOB, DBE, SDB and WOB	45.9%	46.5%	46.6%	46.0%	46.5%	47%
Cost Effectiveness: Percent of Expenditures Compared to Budget	96.49%	94.82%	100%	100%	100%	100%
Training Savings: cost savings as NIGP members (NIGP Classes, Webinars, Annual Conference) compared to nonmember pricing	Data not available	Data not available	\$7,400	\$1,085	\$1,500	\$1,800

2025 Purpose-Driven Accomplishments and Goals

Bidding and contract development support for Solid Waste Management for Utilities.

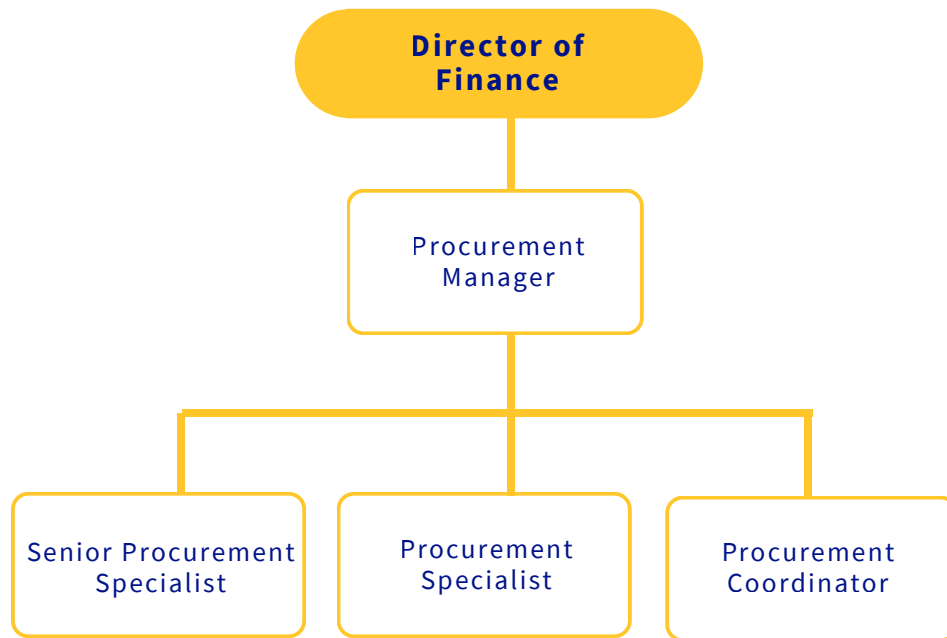
Bidding and contract development support for new Public Safety Center for Police.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Strategically plan the City's purchases and contracts and provide leadership that aligns resources and technology in order to receive the most effective purchases/contracts possible.	X		X		
In collaboration with the Engineering Department, provide bidding and contract development support for engineering design services/consultants and construction projects.	X		X	X	
In collaboration with the Public Works Department, provide bidding and contract development support for construction projects, repair/maintenance projects and equipment.	X		X	X	
In collaboration with the Police Department, provide bidding and contract development support for safety equipment, vehicles and maintenance projects.	X		X	X	X
In collaboration with the Parks and Recreation Department, provide bidding and contract development support for services, construction projects, and repair/maintenance projects and equipment.	X		X	X	
In collaboration with City Administration/Economic Development, provide proposal and contract development support for services that increase the effectiveness of the City's Administration/Economic Development Office and thereby support economic vitality.	X	X	X	X	
In collaboration with the Finance Department, provide proposal and contract development support for services such as auditing and utility billing that enhance the City's ability to better serve the residents.	X		X		
In collaboration with the IT Department, provide proposal and contract development support for services that enhance infrastructure connectivity.	X		X	X	
Develop, implement and utilize contract management tools and reports, to improve contract oversight and customer service to end-user departments.	X		X	X	

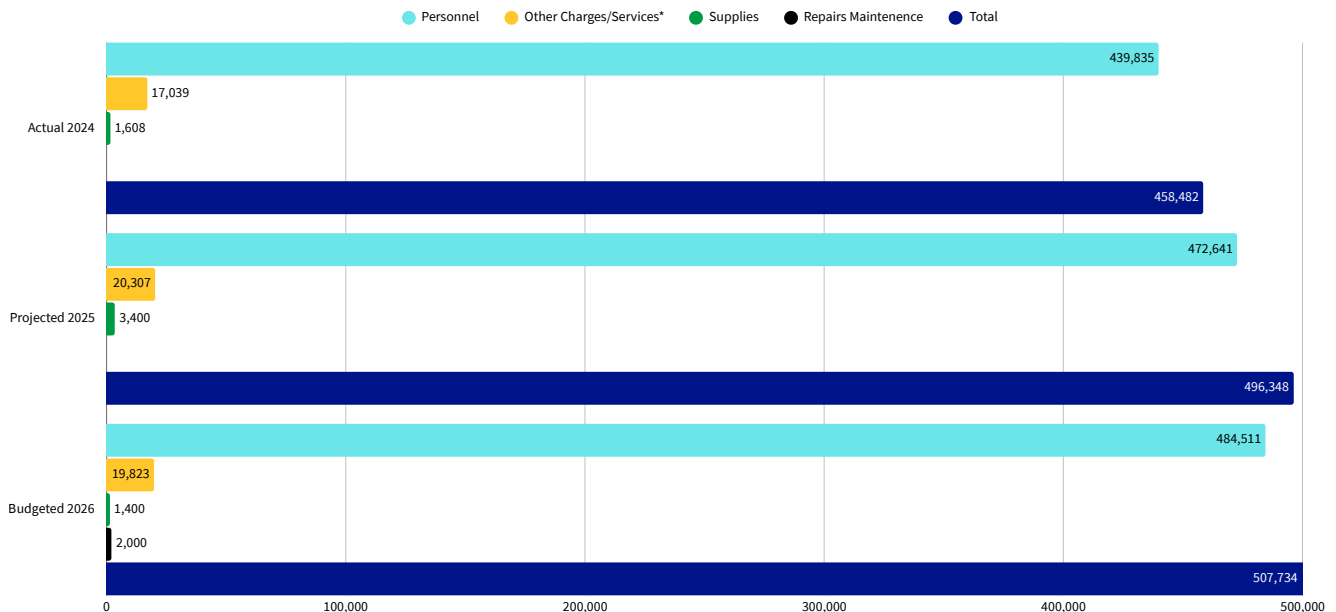




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Procurement Manager	M4	16	1	
Senior Procurement Specialist	P3	13	2	
Procurement Specialist	P2	11	1	
Procurement Coordinator	P1	10	1	
Total			5	

Expenditures





Finance

Department Description: The Finance Department provides professional support to City management in order to allow them to make sound fiscal and organizational decisions. The Department helps maintain the City's financial health, and monitors/reports on the financial position of the City. The Finance Department is also responsible for collecting, analyzing, recording, auditing and reporting financial transactions of the City in the accordance with all applicable accounting, City and other governmental requirements and/or guidelines. The Department provides for fiscal management and processing of all accounting transactions for all City funds. This includes processing accounts payable, accounts receivable, centralized payroll, and utility billing. Duties include: Provide financial support services to entire organization; prepare and administer the annual budget; manage the City's investments; processes receivables, payables and payroll; prepare timely and accurate financial, payroll and personnel reports; oversee maintenance of special assessments and TIF districts; process utility billing, administer funds management, banking relations, and the implementation of financial and internal controls; administer grant and intergovernmental revenue; provide debt service analysis and bond payment management.

Mission:

The Finance Department coordinates and records the financial affairs of the City and provides various internal services for all City departments.

Finance

Key Performance Indicators

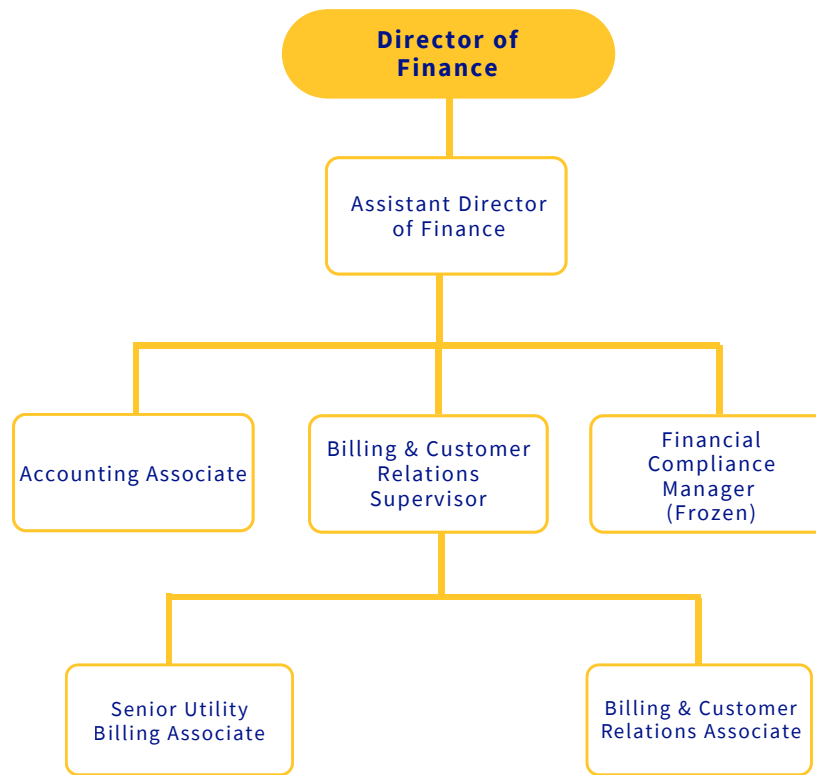
Metric	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Efficiency of Administrative Processes:							
Encourage vendors to authorize payment via electronic fund transfer (EFT) rather than issuing checks to optimize A/P's operational processes.							
# of AP Invoices Processed	9,348	10,387	8,244	7,692	7,942	8,600	9,000
# of AP Checks Issued	3,457	3,090	2,793	2,750	2,738	2,900	3,000
# of EFTs Issued	2,946	4,088	2,751	2,837	3,059	3,300	3,600
Encourage customers to pay utility bills utilizing electronic payment forms.	100,625	109,763	113,441	117,495	125,160	128,900	132,700
Timely reporting of month-end reconciliations by the 10th of the following month.	X	X	X	X	X	X	X
Customer and Employee Satisfaction:							
Retain the highest qualified individuals to provide excellent customer service and professional services to the public.							
Turnover Rate	0%	0%	0%	11%	0%	0%	0%
# of Special Recognition Awards (Shout-Outs)	18	16	8	5	2	5	5
Provide staff training and development to meet position criteria and individual development of employees.							
Annual Citywide training completed	X	X	X	X	X	X	X
Cost-effectiveness:							
Provide long-term financial planning aligned with the critical success factors.							
Produce a five-year capital improvement plan to balance projected revenues with expected capital expenditures to help meet the community's growing needs.	X	X	X	X	X	X	X
Utilize City fund reserves to avoid issuing debt for capital projects and land purchases.	\$2,014,672	\$-0-	\$6,841,097	\$875,000	-\$0-	-\$0-	-\$0-
Earn discounted continuing professional education rates through joint opportunities via memberships. Discounted rates range from 10%-100% per credit hour.	X	X	X	X	X	X	X
Department percentage of actual expenditures versus budgeted expenditures.	99%	93%	90%	91%	101%	98%	98%
Compliance with Regulations and Policies:							
Produce quality financial documents that meet the highest reporting standards in accordance with GAAP and GFOA and provide relevant information to all users.							
Certificate of Achievement for Excellence in Financial Reporting	X	X	X	X	X	X	X
Distinguished Budget Presentation Award	X	X	X	X	X	X	X
Popular Annual Financial Report	X	X	X	X	X	X	X
Unqualified audited financial statement opinion	X	X	X	X	X	X	X
Funds Invested	\$56,016,391	\$55,370,155	\$61,307,162	\$62,846,524	\$82,753,951	\$83,000,000	\$85,000,000
Average Return on Investments	\$767,412	\$535,484	\$710,867	\$987,470	\$2,459,767	\$2,028,000	\$2,100,000
Property Tax Rate	0.6722	0.6415	0.6415	0.5776	0.5776	0.5608	0.5608

2025 Purpose-Driven Accomplishments and Goals

Earned the Certificate of Achievement for Excellence in Financial Reporting for the 2024 ACFR.
Earned the Distinguished Budget Presentation Award for the 2025 Budget.
Earned the Popular Annual Financial Report Award for the 2025 ACFR.
Received a clean, "unqualified" opinion for the 2024 ACFR.
Collaborated with IT to design and launch a comprehensive budget board on Monday.com for 2026.
Boosted digital engagement by updating online tools, refreshing messaging, and launching a targeted e-billing campaign. The Utility Billing team reduced 1,122 printed bills, added 558 new e-bill sign-ups, and saved the City approximately \$793 in just one month.

2026 Goals and Objectives	CRITICAL SUCCESS FACTORS				
	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Monitor revenue, expenditures and fund balances for all funds to comply with the budget and ensure adequate funding remains in place for investing in infrastructure, parks and trails, streets, downtown and other improvements and additions.	X			X	
Utilize the budget and capital improvement plan documents and processes to prepare for funding of capital purchases including infrastructure, road projects, downtown revitalization, parks and trails, vehicles and equipment, and other improvements and additions.	X			X	
Annually evaluate the State defined cost-of-living index, the assessed value of new construction and improvements, the assessed value of the added territory, last year's ending assessed valuation and the current assessed valuation after the Board of Equalization to accurately compute a favorable property tax rate.		X			
Produce efficiencies and streamline processes to ensure excellent customer service and production of timely and quality end products.			X		X

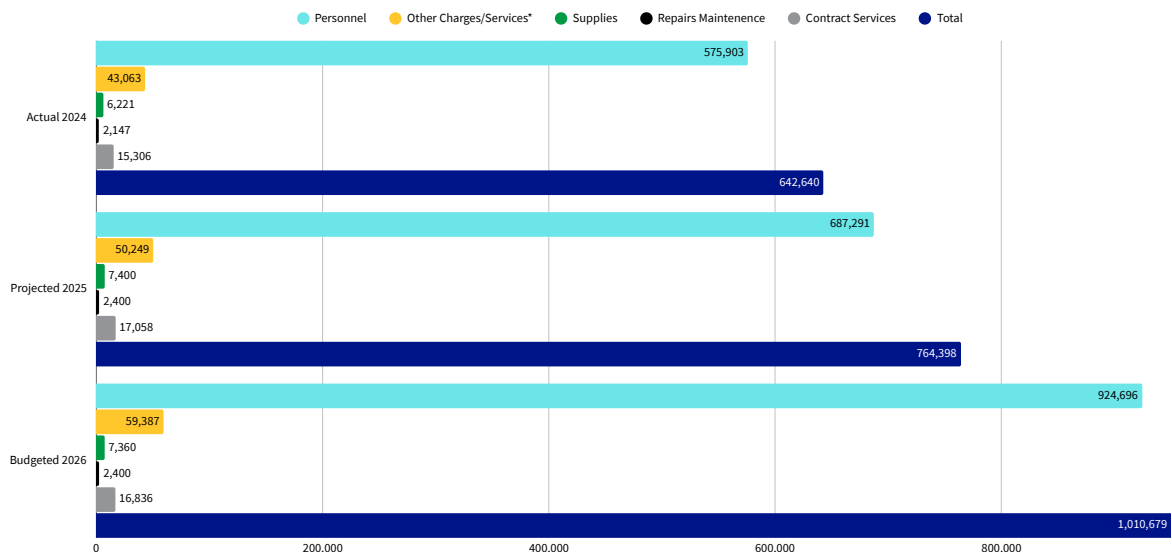




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Director of Finance	X1	23	1	
Assistant Director of Finance	M5	20	1	
Billing & Customer Relations Supervisor	M2	14	1	
Senior Utility Billing Associate	U3	9	2	
Accounting Associate	U2	6	2	
Billing & Customer Relations Associate	U2	6	1	1
Total			8	1

Expenditures



Refer to page 9 of the Line Item Detail



Economic Development

Department Description: The Economic Development Office works to enhance the economic vitality of Wentzville and maintain its outstanding quality-of-life. This is accomplished through the retention and expansion of existing businesses and the attraction of new businesses to the community. The Economic Development Office also works to actively promote tourism, housing and enhanced infrastructure.

Mission:

The City of Wentzville will expand its economic base through the development and retention of employment opportunities as well as through the attraction of inbound investment in all development sectors of residential, retail, commercial and industrial.

Economic Development

Key Performance Indicators

Metric	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Business Outreach (Networking/Conferences/Marketing Meetings)	15	27	49	87	89	80	80
Commercial Occupancy Rate*	99.24%	99.98%	99.69%	99.80%	99.12%	99.4%	98.7%
RFIs Submitted	16	31	29	31	44	30	30
Digital Business Outreach**	59	61	60	86	91	70	70

*This does not include office or industrial spaces. / **This includes individual digital outreach social media platform instances.

2025 Purpose-Driven Accomplishments and Goals

Fully expended Business Development & Facade Grant funds through various downtown projects.

Updated and posted multiple Economic Development Activity Maps detailing ongoing new and under-construction business attraction projects throughout the City.

Updated Downtown Committee Bylaws, Rules of Procedure, Code and Action items.

Attended the Jefferson City St. Charles Municipal Showcase event.

Worked with the Communications team to create the "Worth the Trip, Wentzville" Campaign!

2026 Goals and Objectives

2026 Goals and Objectives	CRITICAL SUCCESS FACTORS				
	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Business Recruitment – recruit new businesses to promote and support Wentzville as a destination.	X	X	X		X
Site Development - work with developers and brokers to improve and increase shovel-ready sites for commercial/industrial development.	X	X		X	
Increase in marketing efforts – promote Wentzville as a business-friendly location for new and existing businesses. Tell Wentzville's story as a location with a high quality of life.	X	X			X
Create a Business Referral and Retention Tracker	X	X	X		X
Continue to measure business satisfaction through surveys.			X		

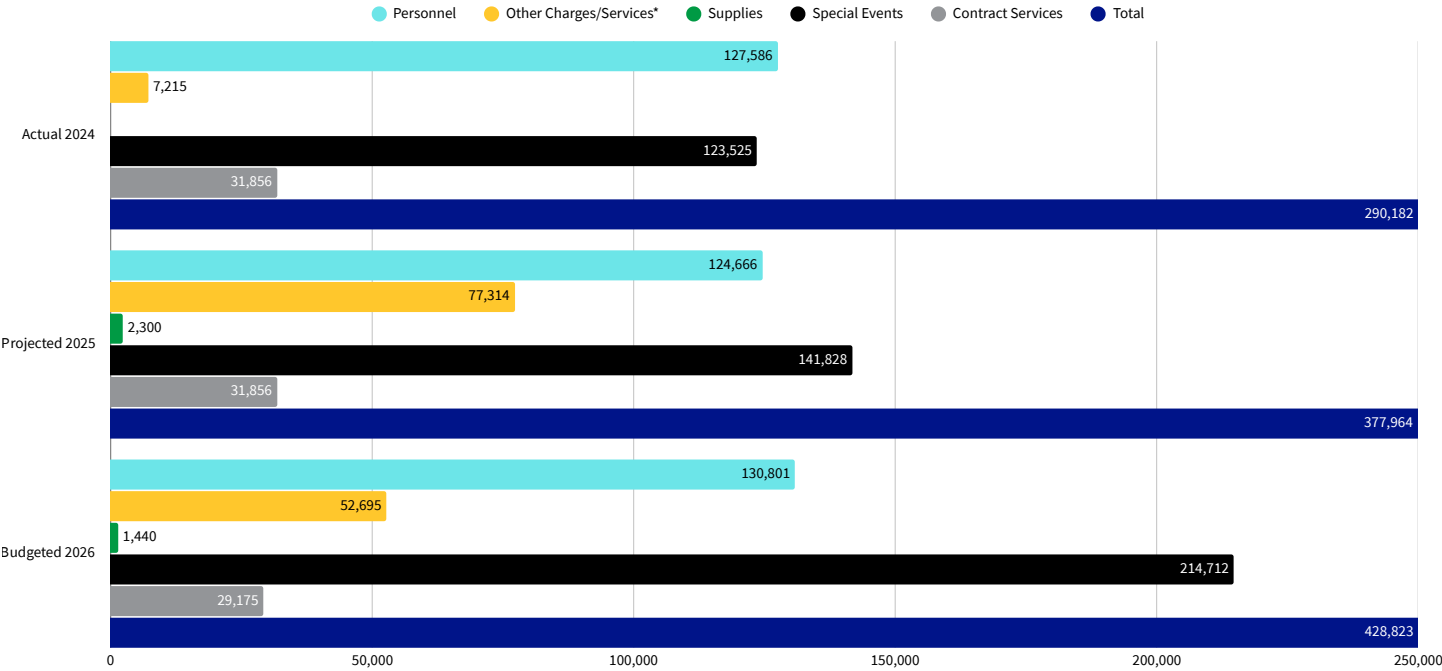




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Economic Development Manager	P4	16	1	
Total			1	

Expenditures



Refer to page 10 of the Line-Item Detail



Police

Department Description: The Police Department is comprised of two Divisions: Field Operations and Support Services. The Field Operations Division is made up of all Road Patrol Platoons, the Corrections and Reserve Officers. Road Patrol Officers are the backbone of the Wentzville Police Department and serve the community at large by responding to a variety of calls for service, while combining a proactive approach to crime prevention by actively patrolling neighborhoods and business areas. The Support Services Division consists of all supporting functions of the Police Department. Encompassed in this Division are the Records Section, Communications Center, Special Services Section (traffic bureau, school resource officers, S.T.A.R.T., and animal control/park rangers), Detective Bureau, as well as all training, recruiting, public information and professional standards functions.

Mission:

The Wentzville Police Department will serve the residents and visitors of the City of Wentzville with integrity, courage and commitment. We will:

- Prevent, reduce and deter crime and the fear of crime.
- Provide the best officers through critical hiring practices and exceptional and relevant training.
- Protect and safeguard individual rights by expecting officers to exercise discretion, emotional intelligence and empathy when interacting with the public.
- Promote policing techniques with innovative technology

Key Performance Indicators

Performance Measure	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Arrests	1,871	1,674	1,457	1,500	1,550
Citations	11,581	10,938	9,191	11,368	12,000
Calls For Service	79,913	86,480	82,299	84,912	86,000
Accidents	642	680	911	912	900
Complaints about Officers	10	12	9	10	8
Directed Patrols	29,962	34,410	35,797	36,270	37,000
Speed Studies	30	28	50	30	40
Patrol Action Plans	4	10	4	1	3
Traffic Details	2,717	3,230	881	1,200	1,250
Use of Force Incidents	70	109	103	80	80
Block Training	201	8	31	31	31
Professional Development	11	11	12	8	8
Night Eyes	207	181	229	120	130
Welcome to Wentzville	1,321	72	706	1,356	1,400
Comm Outreach Events	59	74	73	68	70
HOA Presentations	20	17	12	12	12
Business Contacts	168	369	371	385	400
Weather Monitoring	14	9	20	15	15
EOC Activations	49	25	42	50	50
EWS Maintenance	68	68	68	69	70

2025 Purpose-Driven Accomplishments and Goals

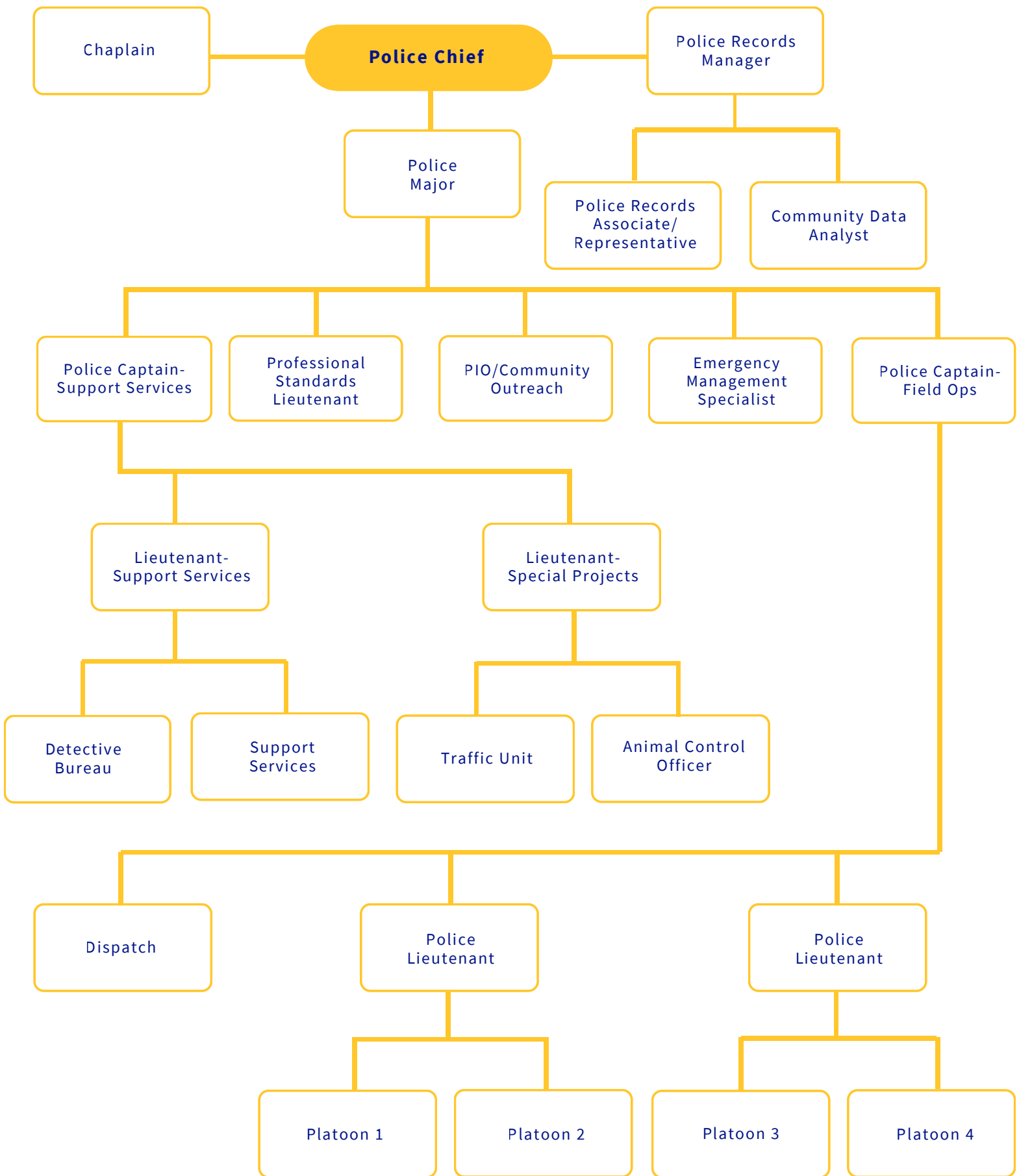
WPD added additional personnel to the Traffic Unit and implemented a traffic safety campaign throughout the city to increase roadway safety and address citizen concerns related to the same
WPD enhanced communication and subordinate one-on-one meetings by implementing quarterly meetings with Patrol Division supervisors
To enhance investigative capacity, WPD expanded the Detective Bureau by adding an Investigator
WPD, in collaboration with Administration, has selected a design firm and owner's agent for the new public safety center and is moving forward with planning and development

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
To attract and retain the highest quality candidates and remain competitive in the hiring landscape, WPD has transitioned to the St. Louis County and Municipal Police Academy. This move ensures our officers receive the best possible training			X		X
WPD, in collaboration with Administration, is continuing the process of planning and developing a new Law Enforcement Center that will be designed to be inviting and accessible for all City residents and visitors.	X		X		X
WPD remains dedicated to strengthening community ties and will continue to emphasize robust outreach efforts. We'll keep offering our highly successful anchor programs, including the Citizen Police Academy and Cop Camp. Additionally, popular initiatives like National Night Out, Coffee with a Cop and Cops and Bobbers will continue to be cornerstones of our engagement strategy.	X		X		X

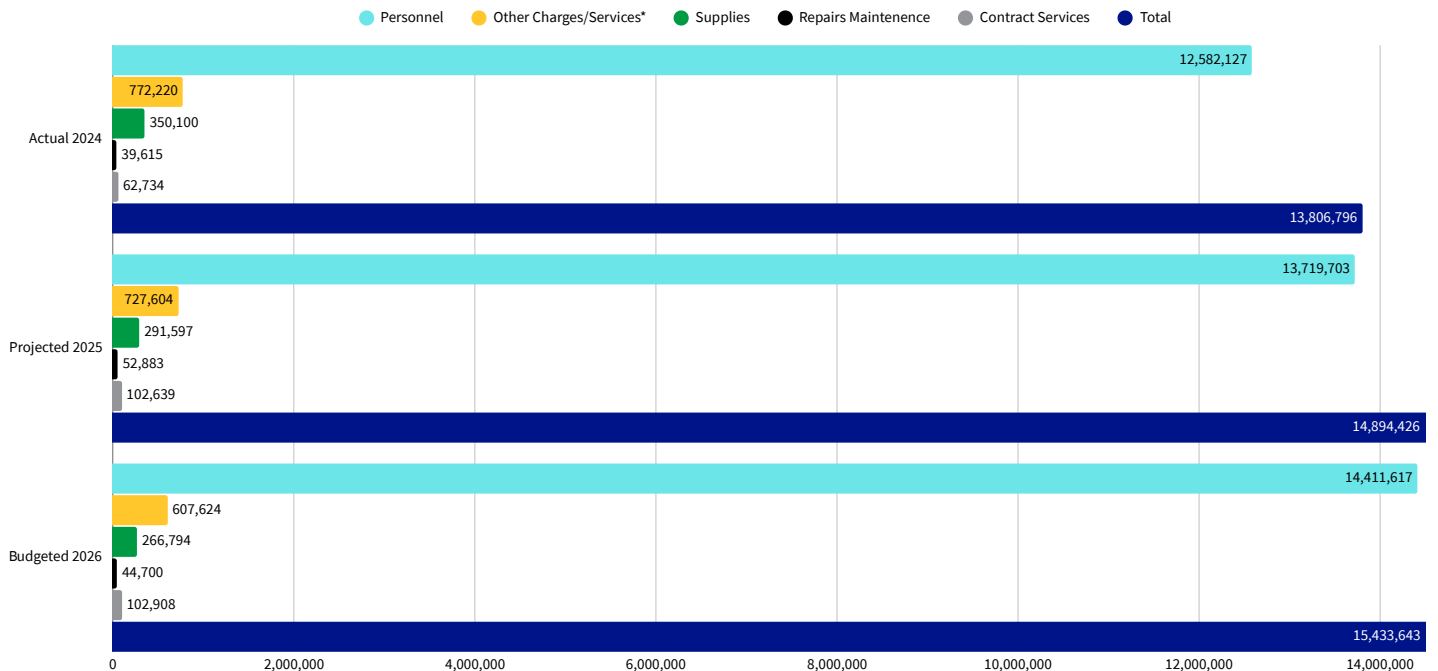




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Police Chief	X1	24	1	
Police Major	M5	P-6	1	
Police Captain - Field Operations & Support Services	M4	P-5	2	
Police Lieutenant	M3	P-4	5	
Police Sergeant	M2	P-3	11	
Police Corporal	M1	P-2	8	
Police Officer	P2	P-1	53	
School Resource Officer	P2	P-1	8	
Police Records Manager	M3	16	1	
Dispatch Supervisor	M2	14	1	
Lead Corrections Technician	C3	11	1	
Animal Control Officer	C2	8	2	
Corrections Technician (Commissioned)	C2 (C3)	8 (12)	5	
Dispatch Officer	C2	8 (10)	9	2
Community Data Analyst	U2	6	1	
Police Records Associate	U2	6	3	
Police Records Representative	U1	4		1
Total			112	3

Expenditures



Refer to page 13 of the Line-Item Detail



Municipal Court

Department Description: The Wentzville Municipal Court is a Division of the Eleventh Judicial Circuit Court of the state of Missouri. The Municipal Court adjudicates traffic, misdemeanors, and other ordinance violations file by the Wentzville Police Department and Code Enforcement Officers. The mission of the Municipal Court is to treat citizens who appear in a timely, courteous and efficient manner and provide responsible management of court records and funds for fines and forfeiture revenues. Court is generally held three times a month: Arraignment hearings are held two Tuesdays a month at 8:30 a.m., 10 a.m. and 2 p.m.; Payment Plan Docket once a month on a Tuesday at 2 p.m.; and Trials are held once a month on a Tuesday afternoon at 4 p.m.

Mission:

As the judiciary arm of the Municipal Government, the Court staff strives to ensure all misdemeanor and traffic violations are brought before the Court in a timely manner for a fair and impartial hearing. If a defendant is found guilty or has pleaded guilty, a sentence or fine is imposed and collected by staff.

Municipal Court

Key Performance Indicators

Metric	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024
Citations Filed	5,761	4,097	4,636	4,595	3,937	4,052
Citations Closed	4,143	2,665	3,829	4,556	4,577	4,896
Citations - Balance Set Aside/Time Standards	-	-	-	-	-	-
Fines Collected	\$553,763	\$351,659	\$604,695	\$510,877	\$490,725	\$475,675
Special Judge Appearance	6	5	-	14	20	16
Judge Appearance	16	24	33	19	13	15
Judge Dismissed	218	186	421	250	298	334
Nolle Prosequi	495	395	631	608	438	396

2025 Purpose-Driven Accomplishments and Goals

The Courts have become more proficient in the Show Me Courts system. The Court office continues to work with the State of Missouri Pilot Court system for the Show Me Courts system. The Court has also been transferring any open violations from the Legacy System into the SMC System.

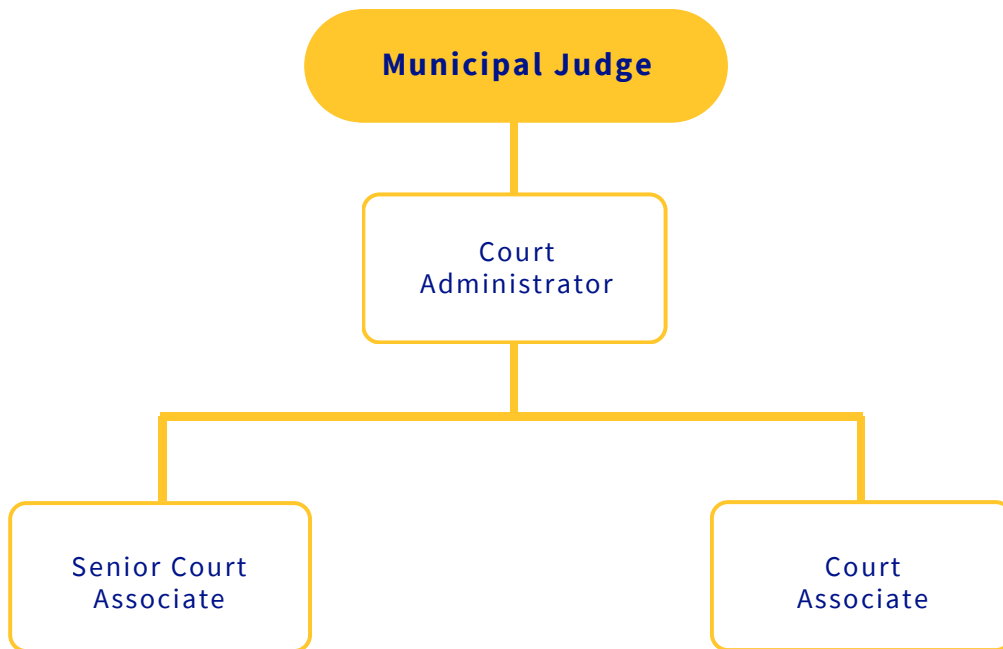
2026 Goals and Objectives

To continue helping the public with safety and awareness by working with them in a timely, courteous and efficient manner.

CRITICAL SUCCESS FACTORS

Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
		X		X

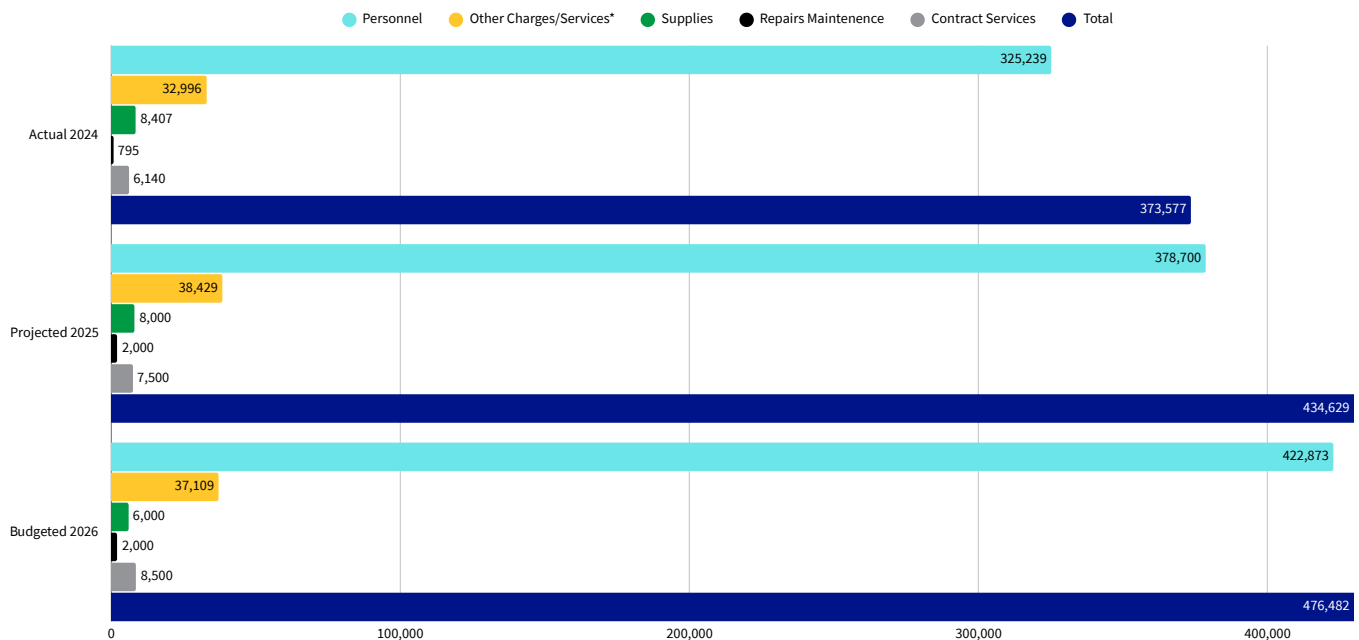




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Municipal Judge	E			1
Court Administrator	M5	15	1	
Senior Court Associate	U3	9	1	
Court Associate	U2	6	1	2
Total			3	3

Expenditures



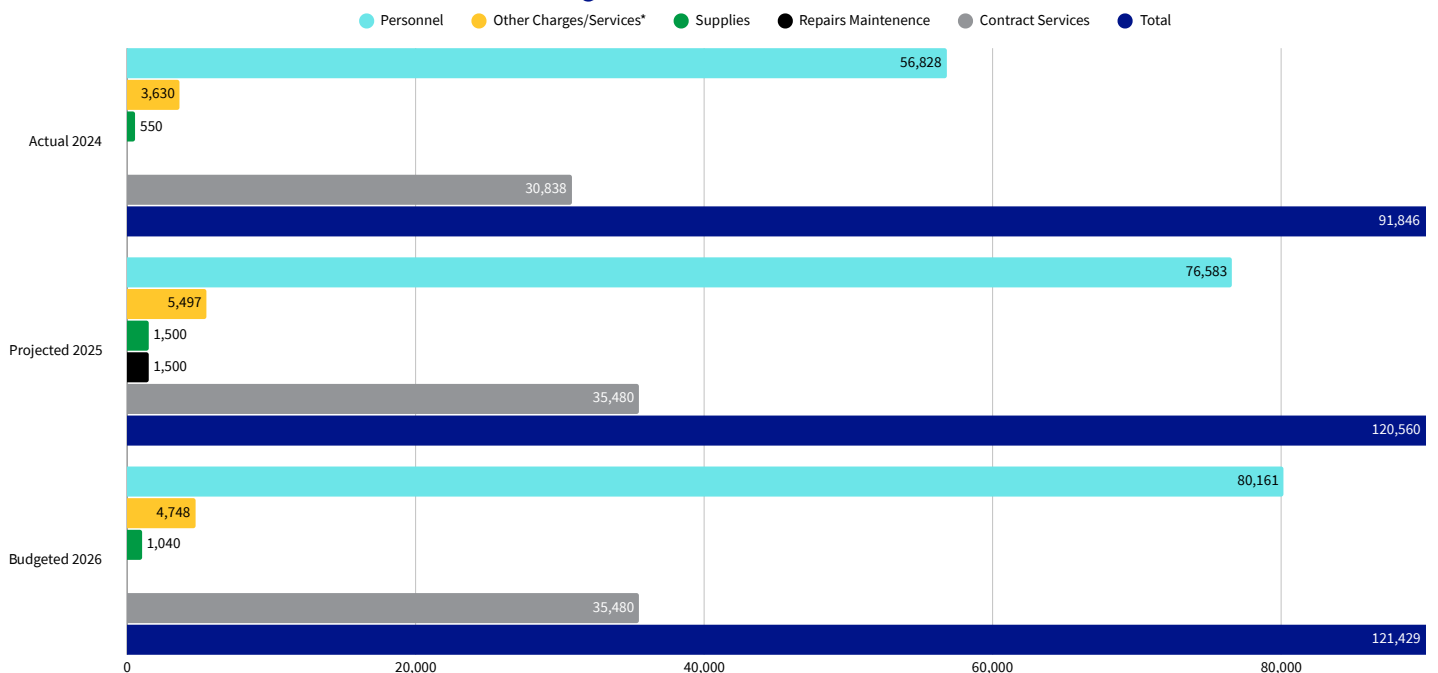
Prosecutor



Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Prosecutor Associate	U2	6	1	
Total			1	

Expenditures



Refer to page 12 of the Line-Item Detail



Public Works

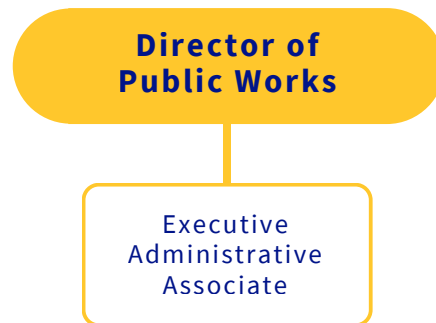
Department Description: The Public Works Department provides the planning, design, construction, operation and maintenance of public works and related services within the community in a manner consistent with the City's vision and strategic plan. Public Works is a coordinated team of employees across various divisions devoted to providing a wide range of municipal services:

- Roadway design, plan review, inspection, construction and maintenance
- Traffic Control Signals, Signs and Pavement Markings inspection, operation and maintenance
- Vehicle and equipment maintenance and repair

Mission: To ensure public health and safety, enhance quality of life, and promote the City as a viable location for continued growth through:

- The safe and reliable delivery of public utilities
- Compliance with recognized standards and regulations to serve and protect the community and environment
- Cost-effective and high-quality maintenance of public infrastructure
- Effective use of technology for sustainable operations
- Responsible short-term and long-range planning
- Efficient project management that ensures timeliness, quality and fiscal responsibility
- A safe, quality working environment for City staff

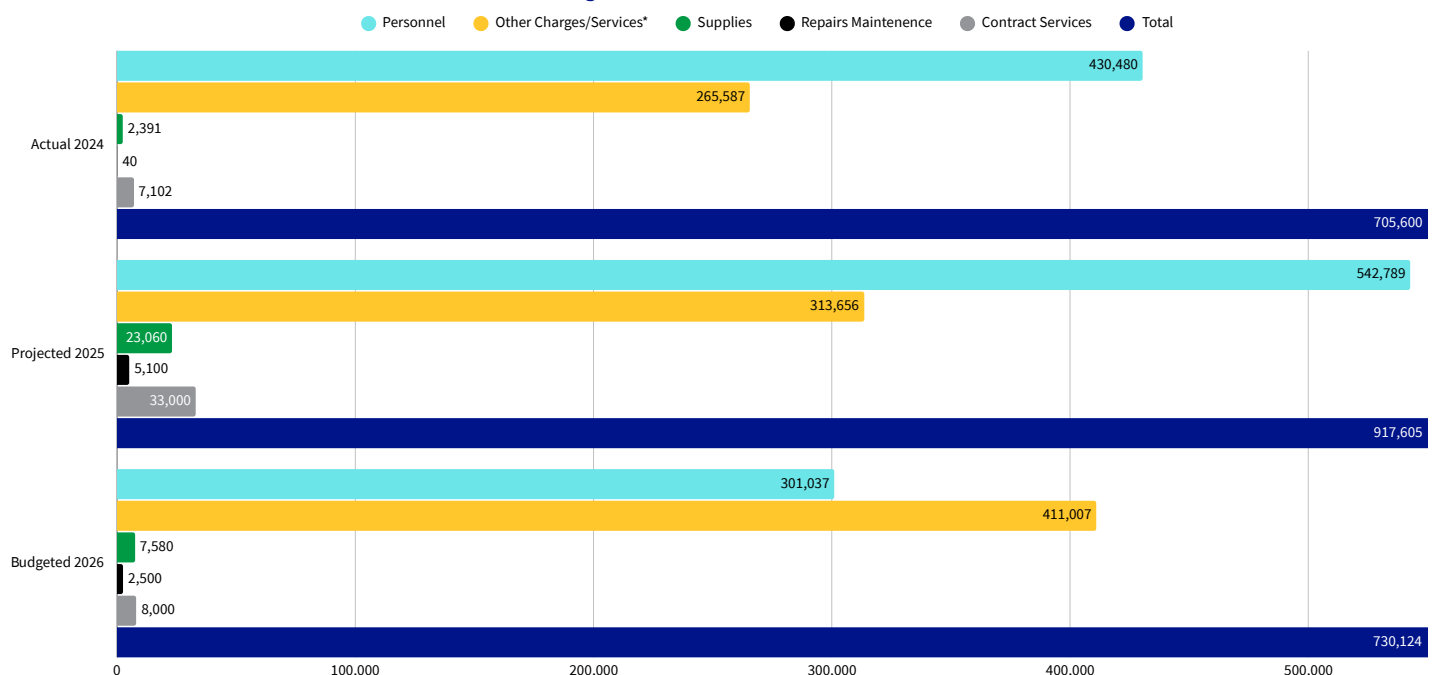
Public Works Admin



Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Director of Public Works	X1	22	1	
Executive Administrative Associate	U4	11	1	
Total			2	

Expenditures



Public Works

Streets and Signals

Key Performance Indicators

Performance Measure	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Concerns	631	646	793	823	1000	1000
Street Movement Repairs	78	31	28	24	30	30
Winter Weather Salt and Chemicals	\$164,796	\$127,132	\$24,515	\$165,293	\$196,000	\$170,000
In-house Concrete/Cubic Yards	1,027	1,014	1,356	1,228	1,250	1250
In-house Asphalt/Tons	346	441	394	487	600	600
Sidewalk Replacement/Linear Feet	2,359	2,622	1,090	1,470	2,500	2,000
Sweeping/Miles	7,685	7,187	8,329	8,458	8,000	8,000
Street Signs/repared	641	787	642	679	750	750

2025 Purpose-Driven Accomplishments and Goals

516 yards of concrete slab replacement YTD 7/15/25

425 tons of asphalt placed in pothole repair operations YTD 7/15/25

Implemented GIS tracking of in-house slab replacement by year

Addressed 765 concerns YTD 7/15/25

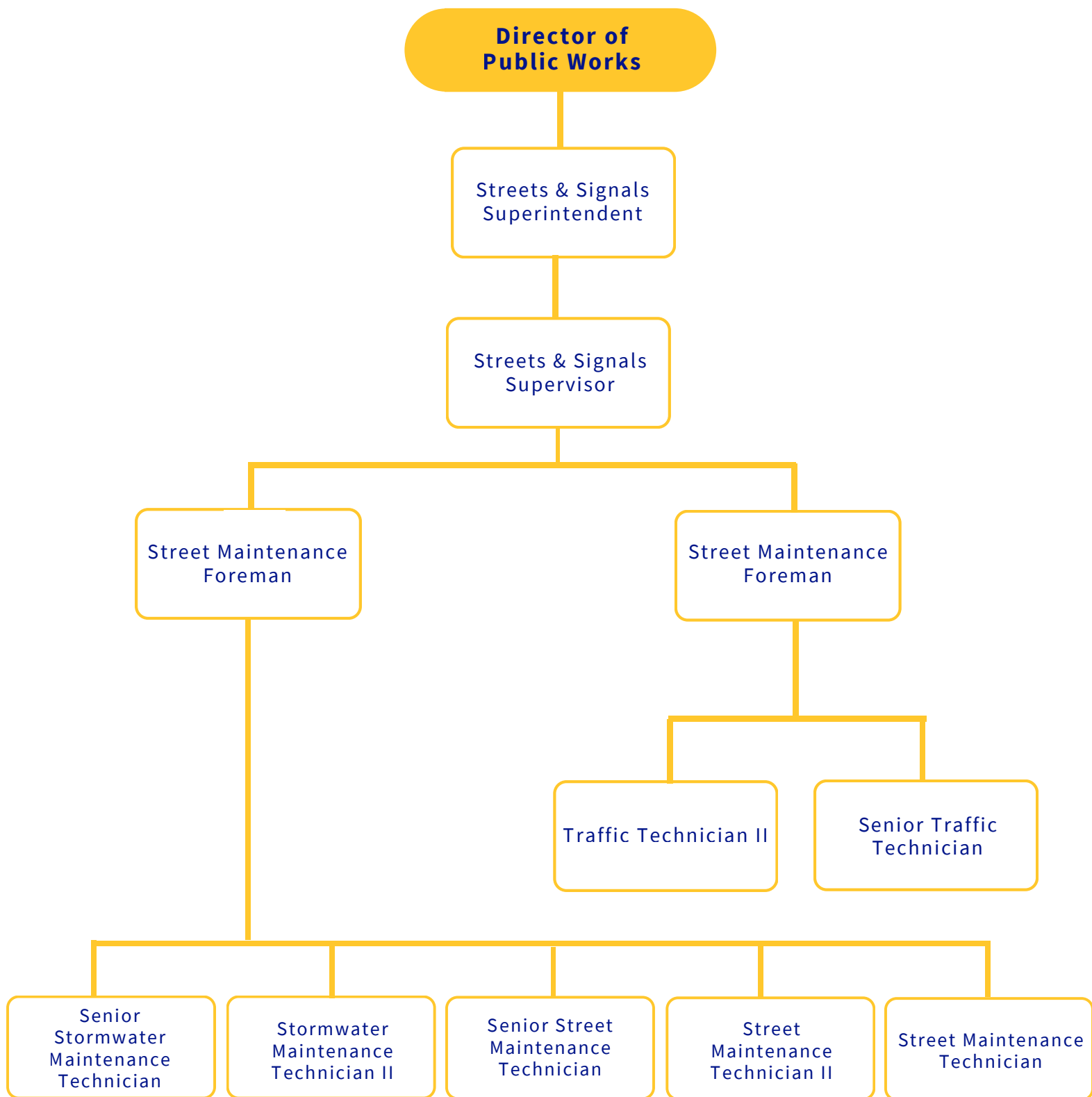
Coordinated with City GIS staff to create an improved mapping and route tracking system for snow removal operations as well as resident map so they can see progress throughout the storm

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Remain a fully staffed department of quality, well-trained employees to maintain a high level of service, and provide timely and quality service to our residents.	X	X	X	X	X
Replace 2000 linear feet of sidewalk			X	X	X
Replace 8750 Square yards of street pavement in-house			X	X	X

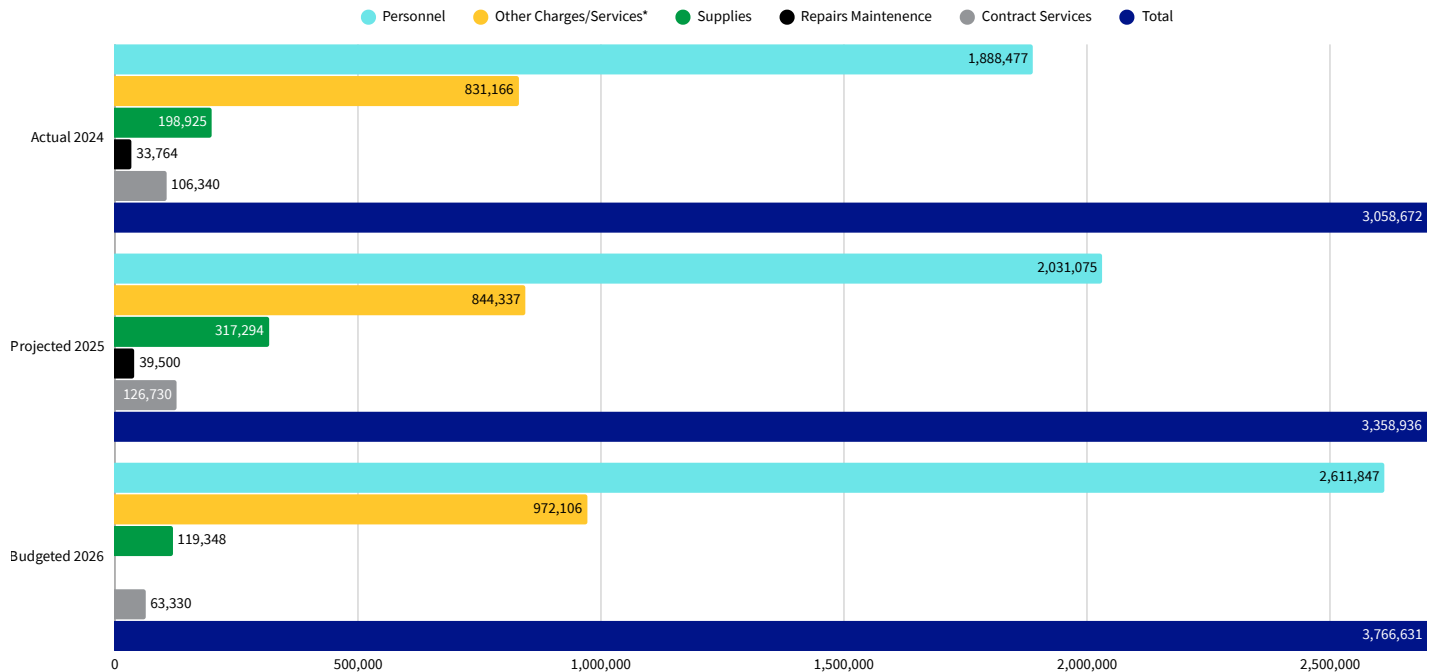




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Streets & Signals Superintendent	M4	17	1	
Streets & Signals Supervisor	M2	15	2	
Street Maintenance Foreman	M1	13	2	
Senior Street Maintenance Technician	T5	12	4	
Senior Traffic Technician	T5	12	1	
Senior Stormwater Maintenance Technician	T5	12	1	
Street Maintenance Technician II	T4	11	4	
Traffic Technician II	T4	11	1	
Stormwater Maintenance Technician II	T4	11	1	
Street Maintenance Technician	T3	10	7	
Total			24	

Expenditures



Refer to page 18 of the Line-Item Detail

Public Works Fleet

Key Performance Indicators

Performance Measure	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Fleet vehicles	226	212	230	236	249	263	263
Rolling equipment	100	105	142	153	153	153	153
Repairs were diagnosed and repaired in-house	1,187	1,201	1,335	1,630	1,731	1,780	2,100
Emergency call-outs	36	31	30	35	36	30	30
PM services	218	241	287	300	294	350	360
Major plow and spreader repairs	30	46	50	40	54	55	55
Public Works/Community Development Vehicle/Equipment Maintenance	\$142,418	\$175,358	\$183,156.30	\$245,725.30	\$230,688	\$230,700	\$192,250
Police Motor Vehicle Maintenance	\$61,888	\$79,270	\$72,727.20	\$49,474.69	\$40,207.00	\$58,000	\$125,000

2025 Purpose-Driven Accomplishments and Goals

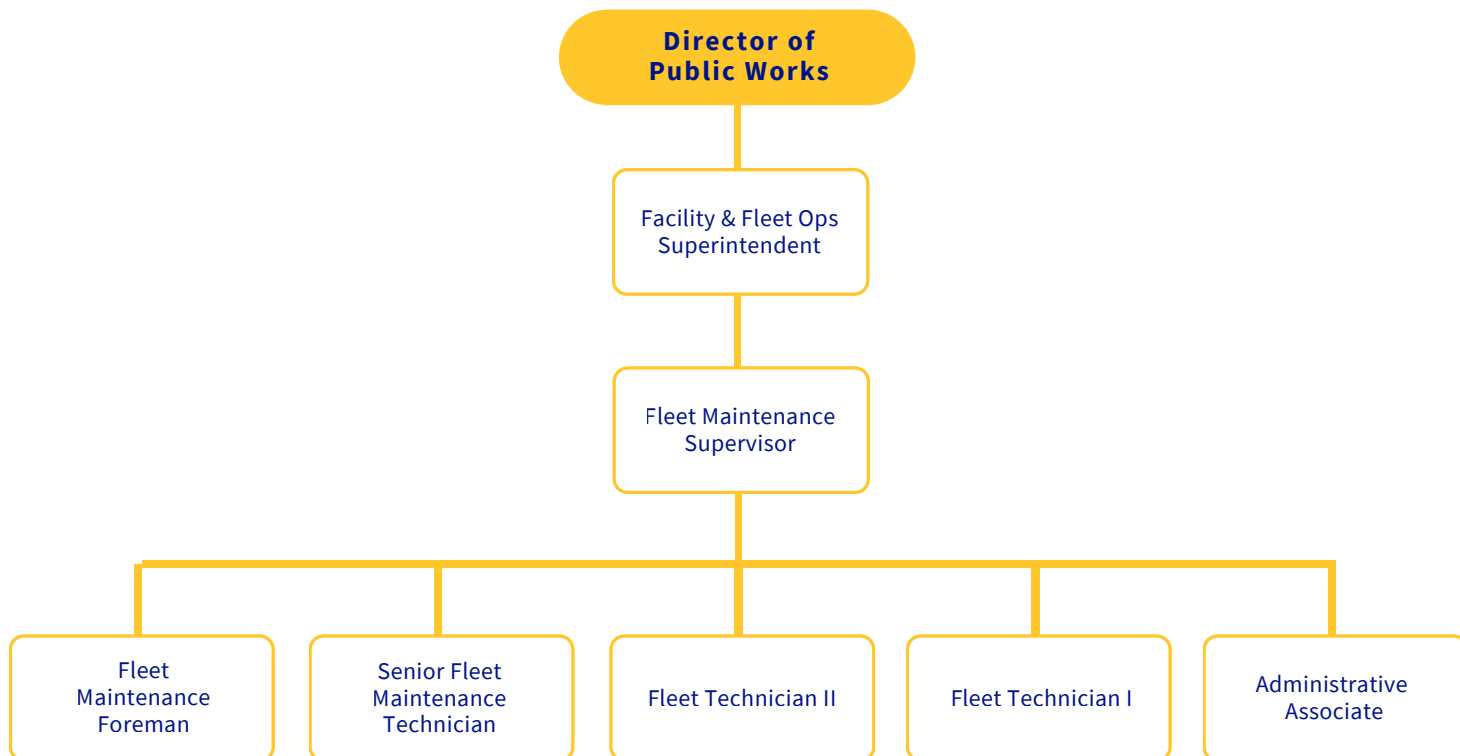
Multiple equipment repairs and fabrication projects outside of normal maintenance for Parks and Recreation, Police, Streets, Water and Wastewater Training RTA
Expanded use of Geotab in City vehicles for improved vehicle maintenance and performance

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Maximize fleet efficiency and increase mechanic productivity.		X	X		
Improve safety for City vehicles and drivers with Geotab expansion.			X		X
Reduce overall fleet operating and maintenance costs.		X	X		
Continue to improve the usage of Monday Scheduler			X		

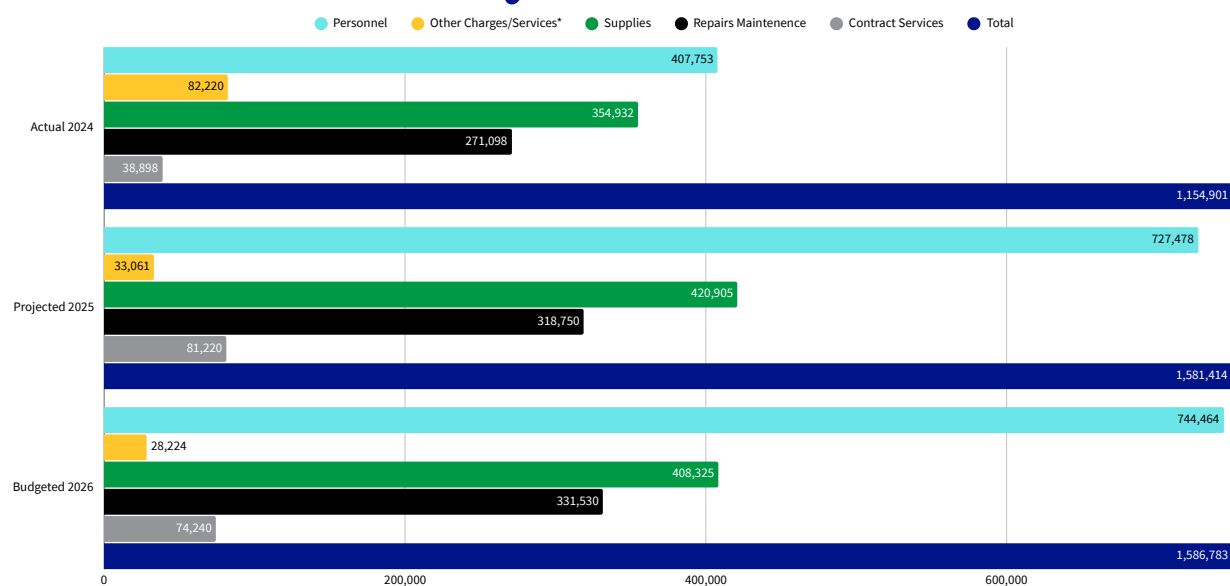




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Fleet Maintenance Supervisor	M2	15	1	
Fleet Maintenance Foreman	M1	13	1	
Senior Fleet Maintenance Technician	T5	12	2	
Fleet Technician II	T4	11	2	
Fleet Technician I	T3	10	1	
Administrative Associate - Fleet	U2	6		1
Total			7	1

Expenditures



Refer to page 20 of the Line-Item Detail

Public Works Facility Operations

Key Performance Indicators

Metric	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Energy savings from HVAC improvements/insulation/LED lighting upgrades at various buildings	Installed plasma air system at City Hall	Reduced energy by integrating LED lighting	Installed air purifying units in the LEC dispatch center	Installed high-efficiency HVAC units in various locations			
Work orders completed	362	365	509	625	660	670	680
Manage contracted lawn maintenance (acres)	75	75	95	118	143	143	143
Manage contracted janitorial services (sq. ft.)	25,253	25,253	25,253	0	0	0	0
Oversee in-house janitorial services at City Hall	46,944	46,944	46,944	72,197	72,197	95,282	95,282

2025 Purpose-Driven Accomplishments and Goals

In-house lawn maintenance of Interstate Drive, Old Public Works and New Public Works

In-house installation of new HVAC equipment at the Wastewater Treatment Plant and South Lift Station

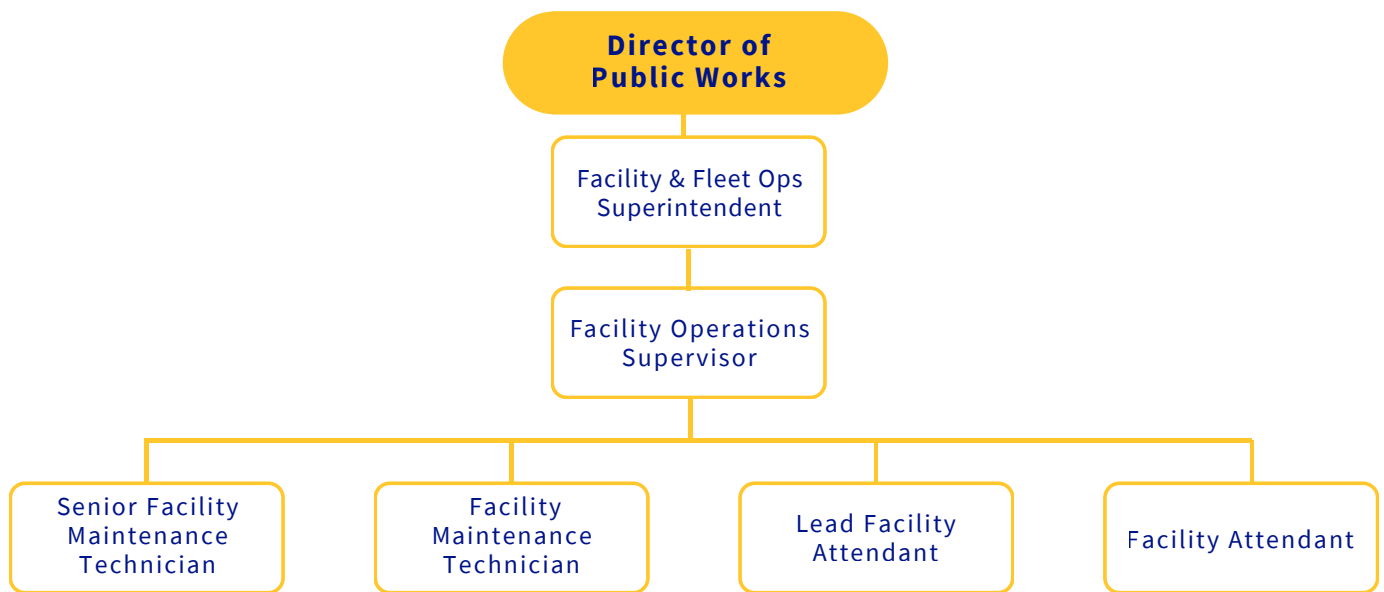
Remodeled the upper level of the old Public Works Facility and Moved Police Support Services from the Annex to that location

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Continue to maintain facilities' appearance and efficiency	X		X	X	X
Complete work request in a timely manner			X		
Increase energy savings with replacement of HVAC systems at various locations and reduce repair cost		X	X		
Finish setting up the new Public Works Facility for long-term operations			x		x

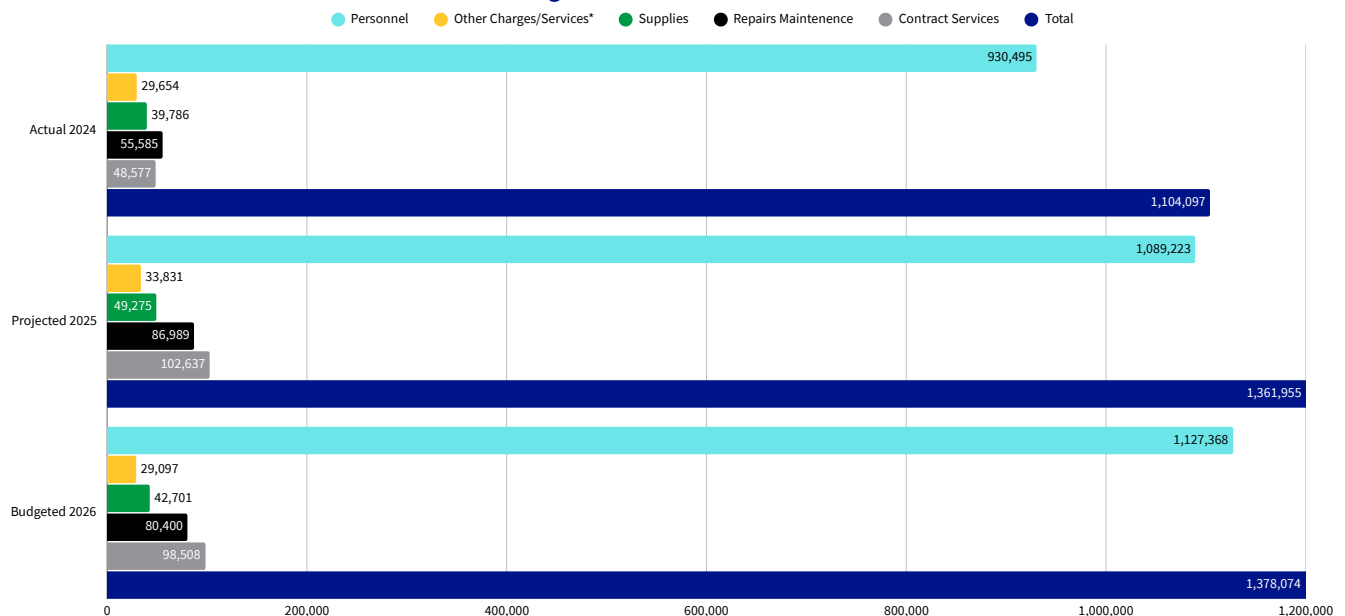




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Facility & Fleet Operations Superintendent	M4	17	1	
Facility Operations Supervisor	M2	15	1	
Senior Facility Maintenance Technician	T5	12	2	
Facility Maintenance Technician	T3	10	2	1
Lead Facility Attendant	T2	8	1	
Facility Attendant	T1	3	4	
Total			11	1

Expenditures





Utilities

Department Description:

The Utilities Department provides the planning, design, construction, operation and maintenance of water and wastewater public utilities and oversees the City's solid waste services contract consistent with the City's vision and strategic plan. The Utilities Department staff coordinates with internal and external stakeholders to provide:

- Water supply planning, design, construction, operation, metering, repair and maintenance
- Wastewater collection and treatment planning, design, construction, operation, repair and maintenance
- Solid Waste, Yard Waste and Recycling collection operations
- Short-term and long-term capital planning and project delivery for utility systems

Mission: To safely and reliably provide essential water, wastewater and solid waste services, ensuring public health and environmental protection while promoting the City as a viable location for continued growth through:

- The safe and reliable delivery of public utilities
- Compliance with recognized standards and regulations to serve and protect the community and environment
- Cost-effective and high-quality maintenance of utility infrastructure
- Effective use of technology for sustainable operations
- Responsible short-term and long-range planning
- Efficient project management that ensures timeliness, quality and fiscal responsibility
- A safe, quality working environment for City staff

Utilities Water

Key Performance Indicators

Performance Measure	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
End of Year active accounts	15,493	15,815	16,084	16,439	16,739	17,089
New home smart meters installed (Each)	347	243	261	330	300	350
Aged meters replaced with smart meters (Each)	1,229	1,088	1,388	2,401	3,000	500
Hydrant flush/PM/paint (Each)	1,553	1,811	1,029	1,480	1,413	1559
Water main replaced In-House (Ln. Ft.)	185	1,392	3,052	663	131	1,200
Water/Wastewater locates (Each)	12,652	12,130	12,559	10,381	15,000	12,000
Water service tickets (Each)	8,026	7,566	7,079	7,772	7,000	7000

2025 Purpose-Driven Accomplishments and Goals

Pre-construction updates for Wall Street water main installation. (Valve replacements)

Leak detection deployment of 1,525 sensor locations, resulting in 10 leaks found and repaired.

An apprentice program was implemented to promote a sustainable workforce for water utilities in the future.

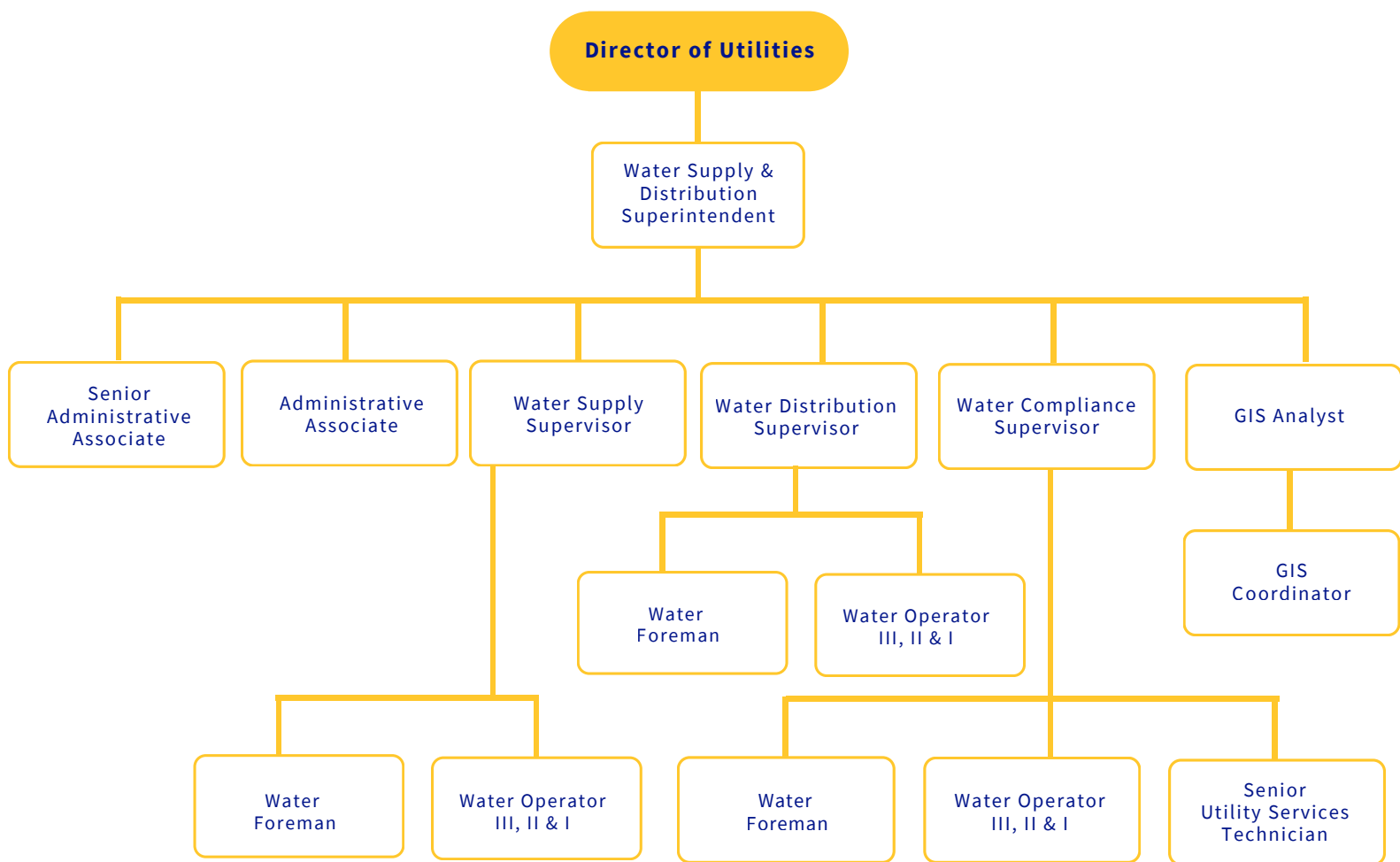
EyeOnWater smart meters deployed 16,069 of 16,580, 97% complete as of Aug. 1, 2025. Anticipate completion by late fall 2025.

GIS advancements: GPS-based locating of assets (3,242 completed), ESRI experience builder application for water customers, new utility server software update for GIS, customer searchable database for utility-related information (Backflow reports, EyeOnWater availability, Utility Information requested automation process)

Lead and Copper public-facing dashboard /16,236 Inspections Completed

2026 Goals and Objectives	CRITICAL SUCCESS FACTORS				
	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Continue to expand leak detection, meter flow data and pressure monitoring for the water system to lower water system losses.		X	X	X	
Become a certified lab to conduct Bac-T water samples in-house, enabling faster response times to lift boil advisories and providing a cost savings for the City.		X	X	X	X
Continually update Operations/Water System Model and capital master plan for future water supply.		X	X	X	
Develop a customer education program for EyeOnWater software to improve customer engagement and promote the ability to search water usage information and receive notifications on their accounts.			X	X	X
Apply completed Water System Modeling for development plan review related to residential water demand.	X	X	X	X	
Expand GIS capabilities for overall Utility Division modernization and customer interaction through automation for operational efficiency and customer service.		X	X	X	X

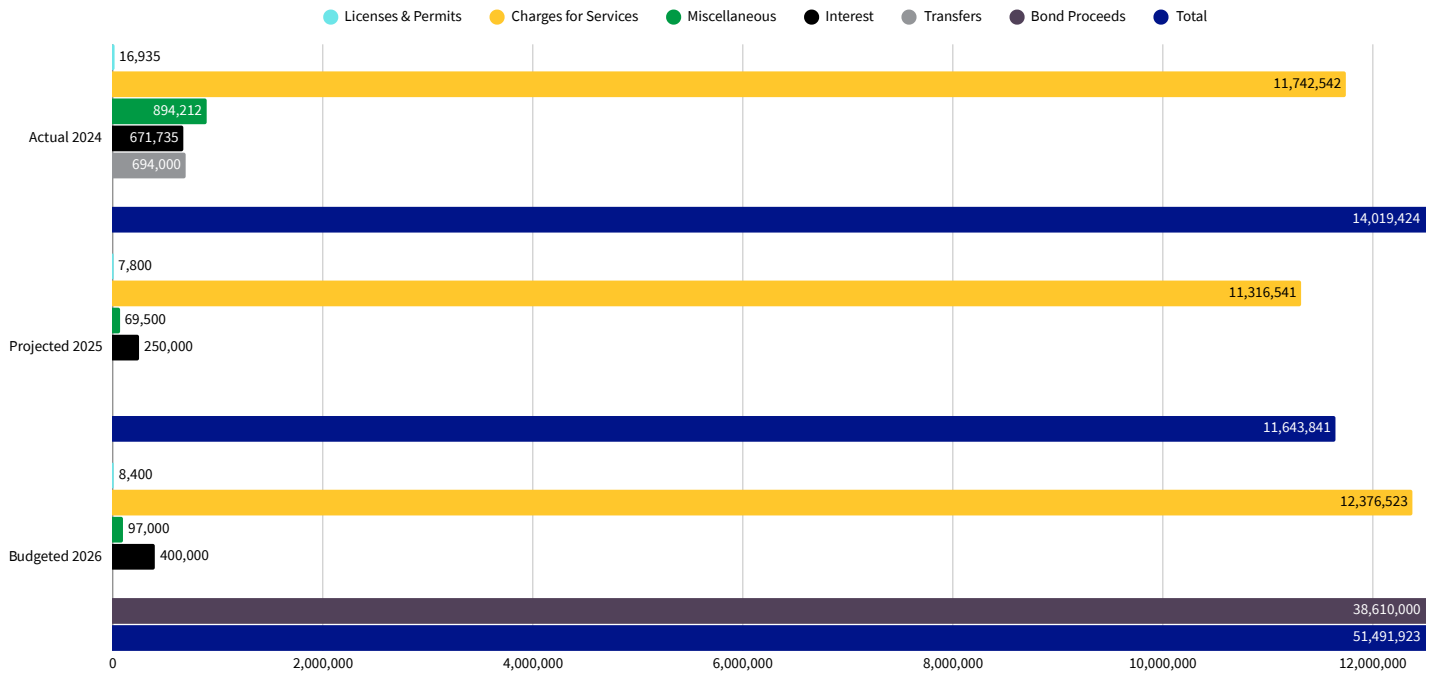




Personnel Detail

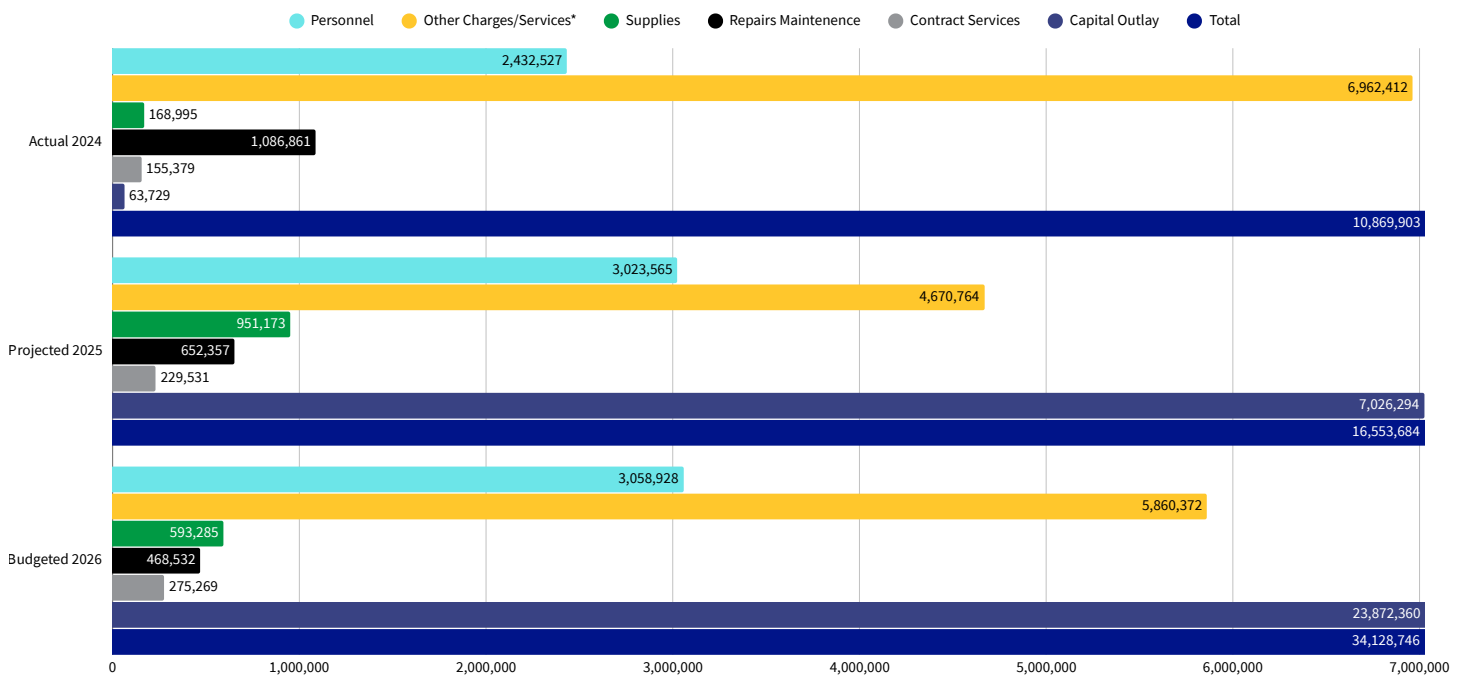
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Director of Utilities	X1	22	1	
Senior Civil Engineer	P3	17	1	
Water Supply and Distribution Superintendent	M4	18	1	
Water Compliance Supervisor	M2	16	1	
Water Distribution Supervisor	M2	16	1	
Water Supply Supervisor	M2	16	1	
GIS Analyst	M2	14	1	
Water Foreman	M1	13	3	
GIS Coordinator	P1	12	1	
Senior Utility Services Technician	T5	12	1	
Water Operator III	T5	12	1	
Water Operator III - Distribution	T5	12	2	
Water Operator II - Distribution	T4	11	6	
Water Operator II - Supply	T4	11	5	
Senior Administrative Associate - Water	U3	9	1	
Administrative Associate - Water	U2	6	1	
Water Operator Apprentice	T1	V5		2
Total			28	2

Revenues



Refer to page 52 of the Line-Item Detail

Expenditures



Refer to page 53 of the Line-Item Detail

Utilities Wastewater

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Average daily Treated Plant Flow (MGD)	4.25	4.79	4.42	4.76	5.0	5.2
Biosolids Removal (tons)	611.5	552	622.5	539.7	600	610
Mains Televised (feet)	81,926	19,461	43,454	56,978	60000	60000
Mains Jetted (miles)	41.33	16.58	38.93	48.9	50.0	50.0
Manhole Inspections/Repairs	483/98	461/43	870/60	1,737/38	1,800/16	1,800/20
Air Relief Valve Inspections/Repairs	103/86	109/70	118/80	109/104	110/50	115/50
Creek Crossing and Sanitary Inspections/Repairs	132/5	202/18	144/10	138/0	140/0	140/6
Grease Trap Inspections	313	413	456	418	425	430

2025 Purpose-Driven Accomplishments and Goals

The Equalization Basin was taken offline and successfully rehabilitated in-house to extend service life and restore full capacity.

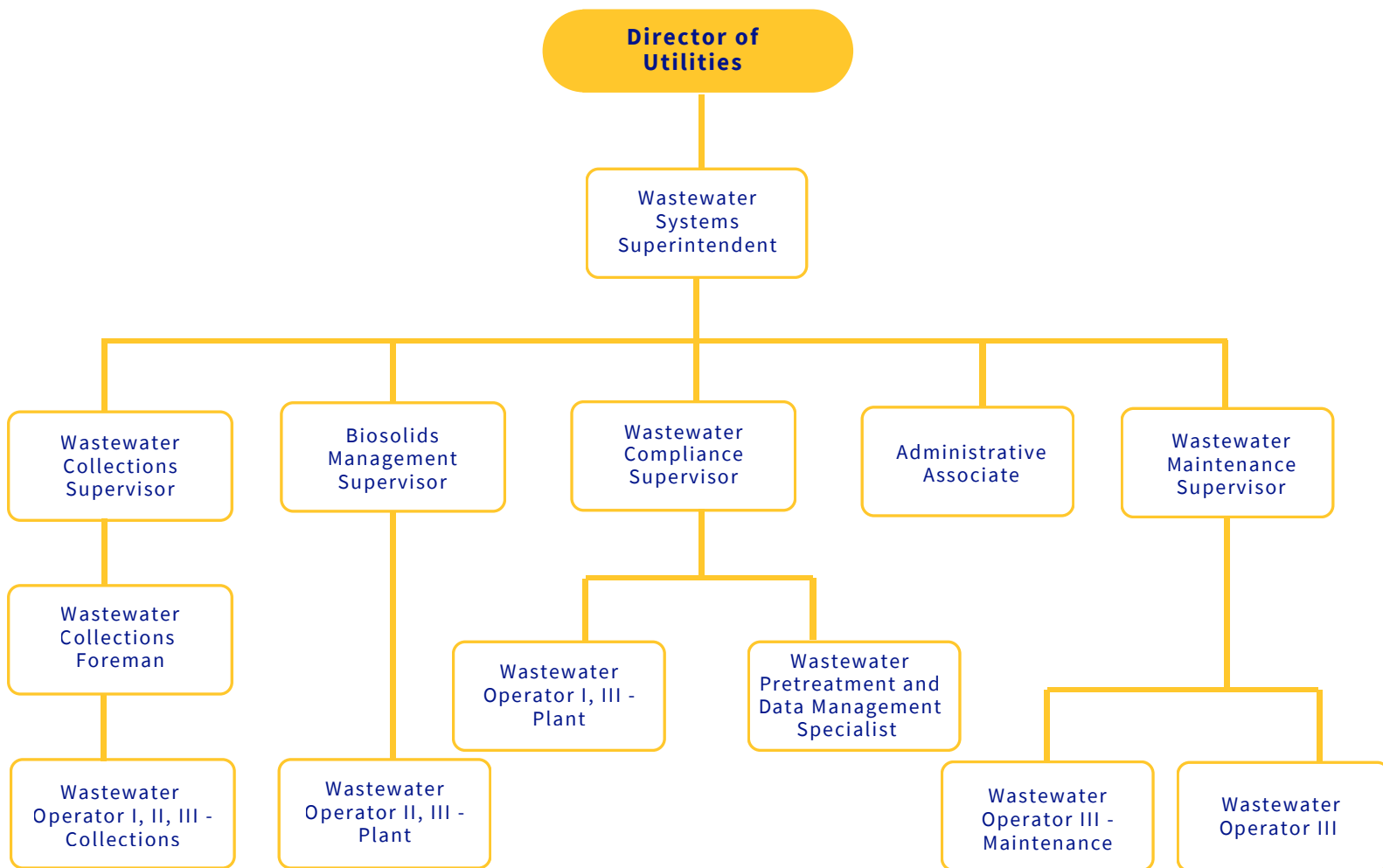
WRC was awarded the 2025 Plant and Operator of the Year Award by the Missouri Environmental Association - recognition of operational excellence.

The MSPS Lift Station Replacement Project has been completed and placed into service.

Enhanced wastewater data collection and storage methods for greater accuracy, consistency, and reporting compliance.

2026 Goals and Objectives	CRITICAL SUCCESS FACTORS				
	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Increase collection system inspection and cleaning efficiency through new inspection technologies and processes.		X	X	X	
Legion Lift Station Replacement Construction	X		X	X	
Implement additional flow monitoring devices to develop better data on flows throughout the system, which will aid in future master planning.	X	X	X	X	
Maintain Regulatory Compliance with MODNR and USEPA			X		X
Begin work toward upsizing major sewer trunk lines to accommodate ongoing and future growth	X	X	X	X	X

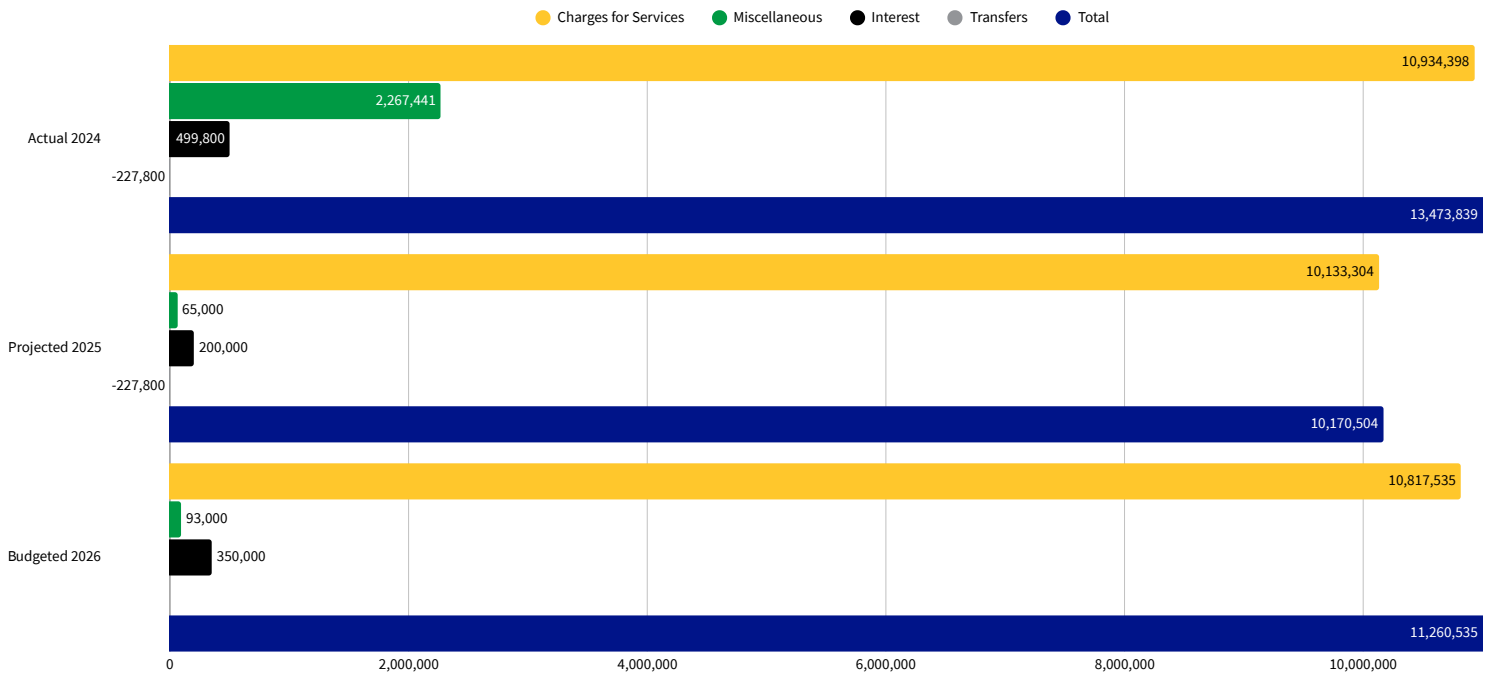




Personnel Detail

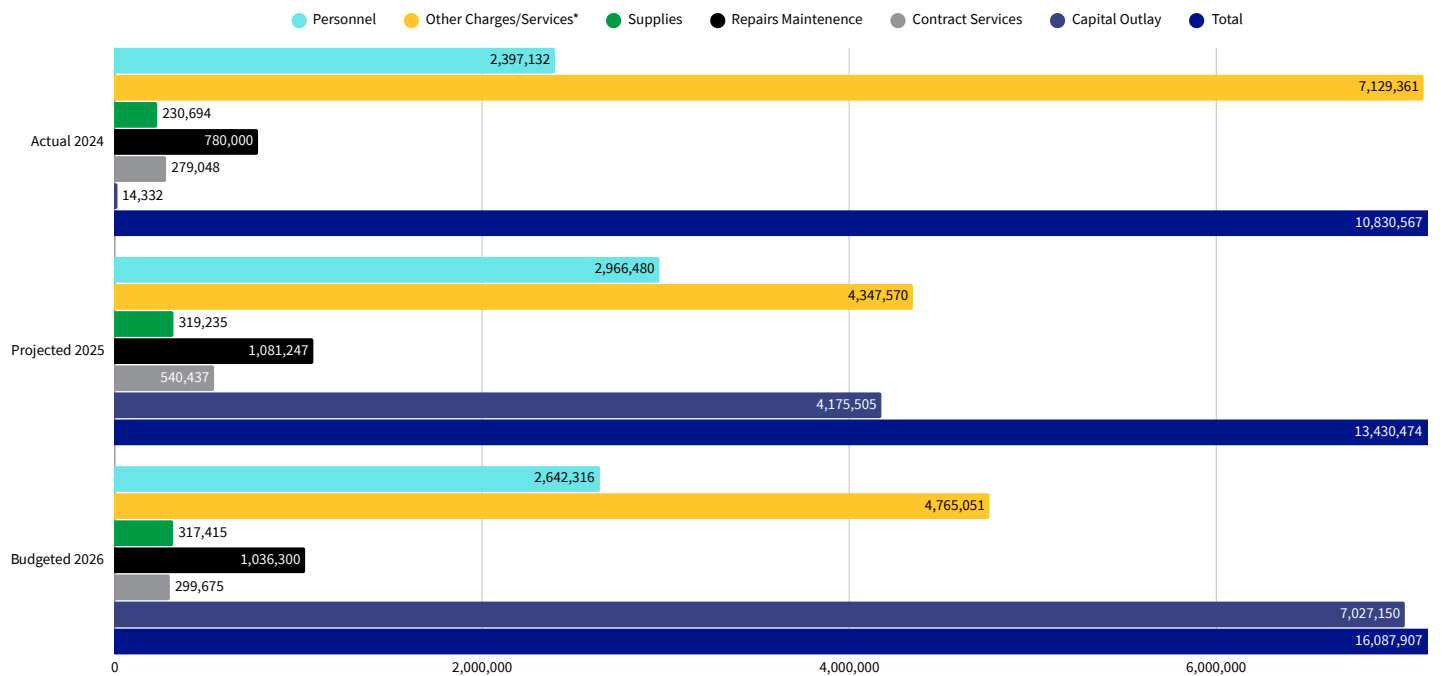
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Wastewater Systems Superintendant	M4	18	1	
Wastewater Collections Supervisor	M2	16	1	
Wastewater Maintenance Supervisor	M2	16	1	
Wastewater Biosolids Management Supervisor	M2	16	1	
Wastewater Compliance Supervisor	M2	16	1	
Wastewater Collections Foreman	M1	13	1	
Wastewater Pretreatment and Data Management Specialist	T5	12	1	
Wastewater Operator III	T5T	12	2	
Wastewater Operator III - Collections	T5T	12	1	
Wastewater Operator III - Maintenance	T5	12	2	
Wastewater Operator III - Plant	T5	12	2	
Wastewater Operator II - Collections	T4	11	3	
Wastewater Operator II - Maintenance	T4	11	1	
Wastewater Operator II - Plant	T4	11	3	
Wastewater Operator I - Collections	T3	10	2	
Wastewater Operator I - Plant	T3	10	2	
Administrative Associate - Wastewater	U2	6	1	
Total			26	

Revenues



Refer to page 56 of the Line-Item Detail

Expenditures

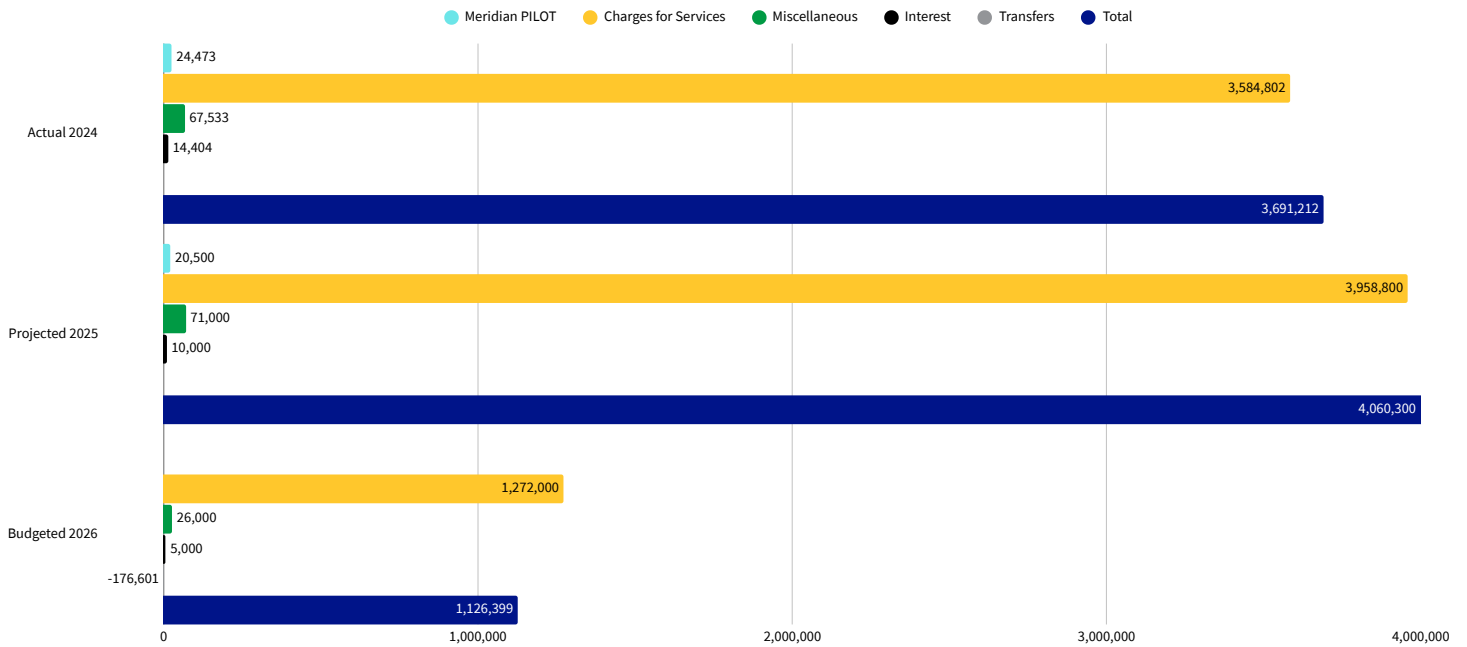


Refer to page 57 of the Line-Item Detail

Utilities

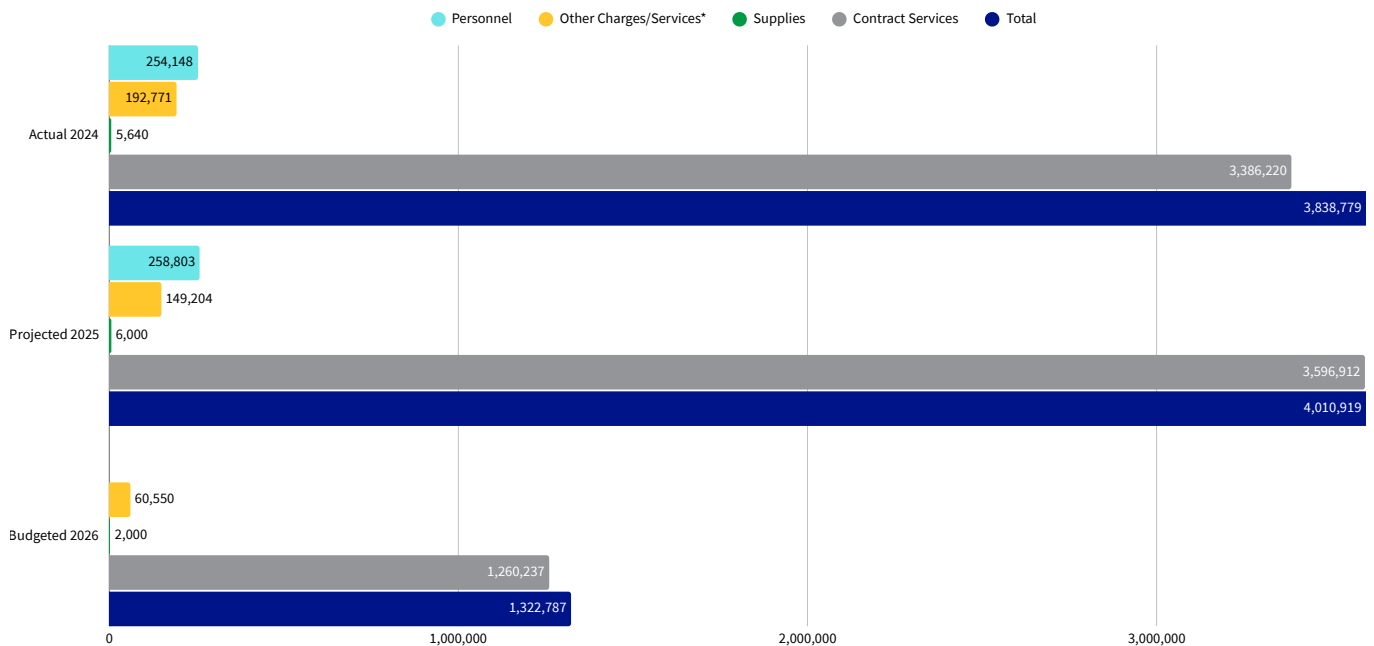
Solid Waste

Revenues



Refer to page 59 of the Line-Item Detail

Expenditures



Refer to page 60 of the Line-Item Detail



Engineering

Department Description: The Engineering Department manages the regulation, design, construction and improvement of public infrastructure within the City of Wentzville. These responsibilities manifest themselves as the following:

- Capital improvement planning, administration and implementation, including management of the design and construction of public improvements
- Identifying, securing and administering funding from county, state and federal sources to extend the City's capability to improve its infrastructure
- Establishing and enforcing the City's land development and infrastructure design standards
- Inspecting residential and commercial site developments to verify that grading and infrastructure are constructed according to the City's standards
- Limiting the impact of development on local stream health through proactive pollution control, stormwater management, and public outreach and education
- Managing work within the City's rights of way to ensure safe and responsible work and timely restoration

Mission: The Engineering Department's mission is twofold. First, its mission is to develop, enact and enforce responsible and cost-conscious policies and standards in order to ensure resilient, high-quality and safe development in the City that maintains a balance between current opportunities and long-term sustainability. Second, its mission is to steadily improve the City's roadway, sidewalk and stormwater infrastructure through careful planning and management that maximize the effectiveness of the City's Capital Improvement Program.

Engineering

Key Performance Indicators

Metric	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Transportation Preliminary Costs (Study, Design, Acquisitions)	\$647,243	\$1,348,970	\$631,453	\$1,299,769	\$2,226,782	\$2,100,000	\$1,000,000
Transportation Construction Costs	\$5,875,651	\$14,034,010	\$5,630,851	\$16,276,447	\$14,613,797	\$7,800,000	\$56,800,000
Transportation Grant Funding Received	\$6,918,201	\$9,761,922	\$5,472,898	\$8,725,6039	\$10,073,171	\$4,609,000	\$32,223,000
Percentage of Transportation Project Funding through Grants and Outside Sources*	106%	63%	87%	50%	60%	47%	58%
Miles of New ROW, Dedicated and Accepted	3.5	1.8	2.8	1.4	2.4	3.0	3.0
Number of Engineering Permits Issued	108	190	153	185	139	110	130
Engineering Permit/Review Fees	\$275,510	\$440,458	\$455,815	\$632,628	\$258,391	\$160,000	\$250,000
Median Years of Service for Staff in the Engineering Department **			4.4	5.4	2.6	2.8	2.2

*Funding received in a given fiscal year could be reimbursed for work in the previous fiscal year.

** Years of service for active employees on July 1 of each year.

2025 Purpose-Driven Accomplishments and Goals

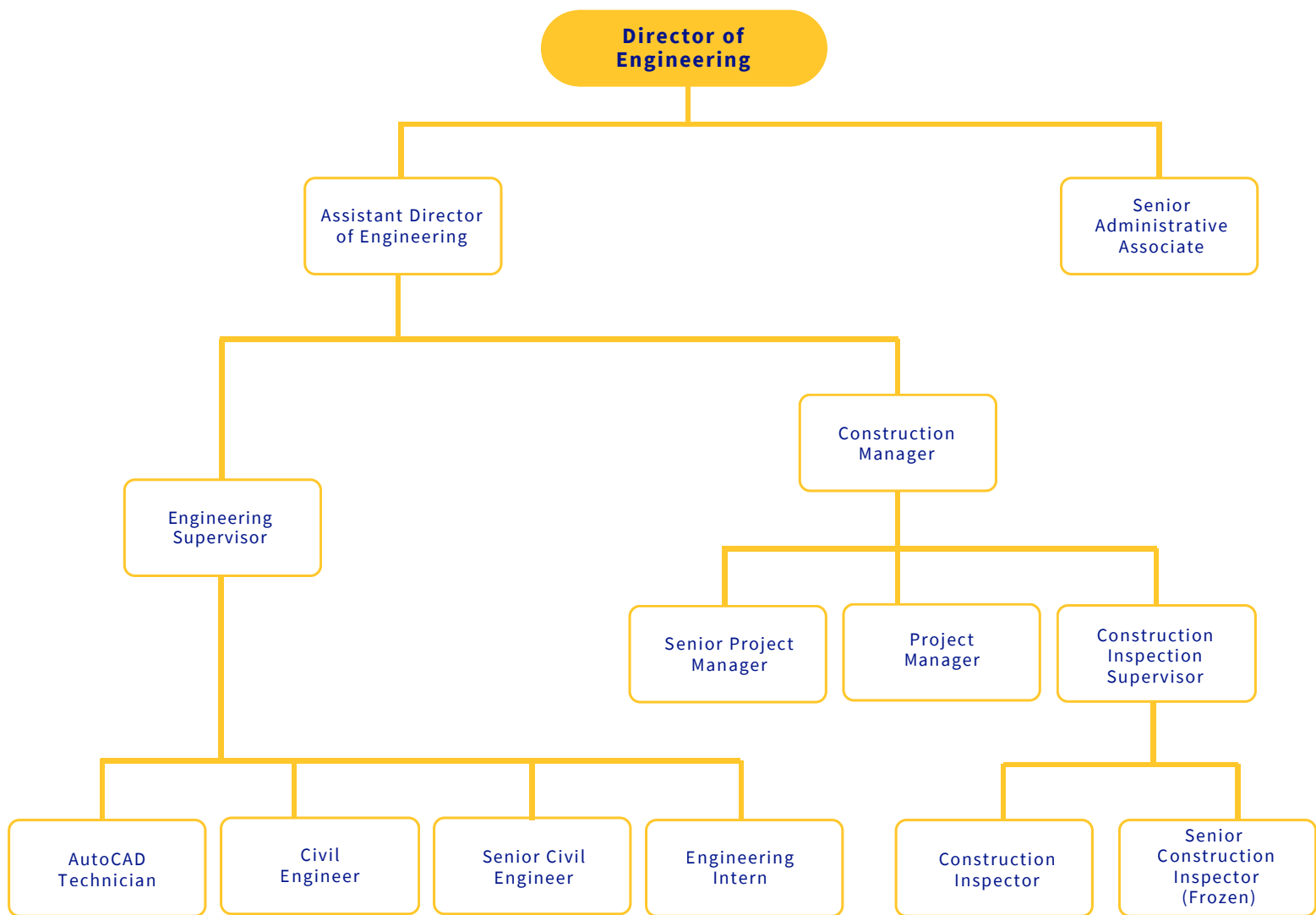
Reorganized the Engineering Department's structure to improve training, support, efficiency, and future career growth for all staff.
Worked with MoDOT and St. Charles County to include the Linn Avenue pedestrian bridge and the Mar Le Drive extension into MoDOT's Improve I-70 Project, and secured over \$6 million in funding assistance from these agencies, such that the City will fund approximately 30% of these projects.
Secured \$2.4 million in St. Charles County funding and federal funding for the reconstruction and widening of the Wentzville Parkway at Parkway Ridge intersection.
Developed several revisions to the City's Municipal Code to improve the efficiency and administration of construction permits.
Adopted new methods of communication with residents regarding the City's projects, most notably the City's annual slab replacement program.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Utilize geographic information systems (GIS) and other tools to improve the Department's workflow and communication with residents and the community about projects and future plans.			X	X	X
Seek and secure federal, state and county funding opportunities to help manage the cost of the infrastructure improvements outlined in the Capital Improvement Program.	X	X	X	X	X
Implement a multi-year pavement management program.	X	X	X	X	X
Update the City's Engineering Design Criteria and Standard Specifications and Construction Details.			X	X	X

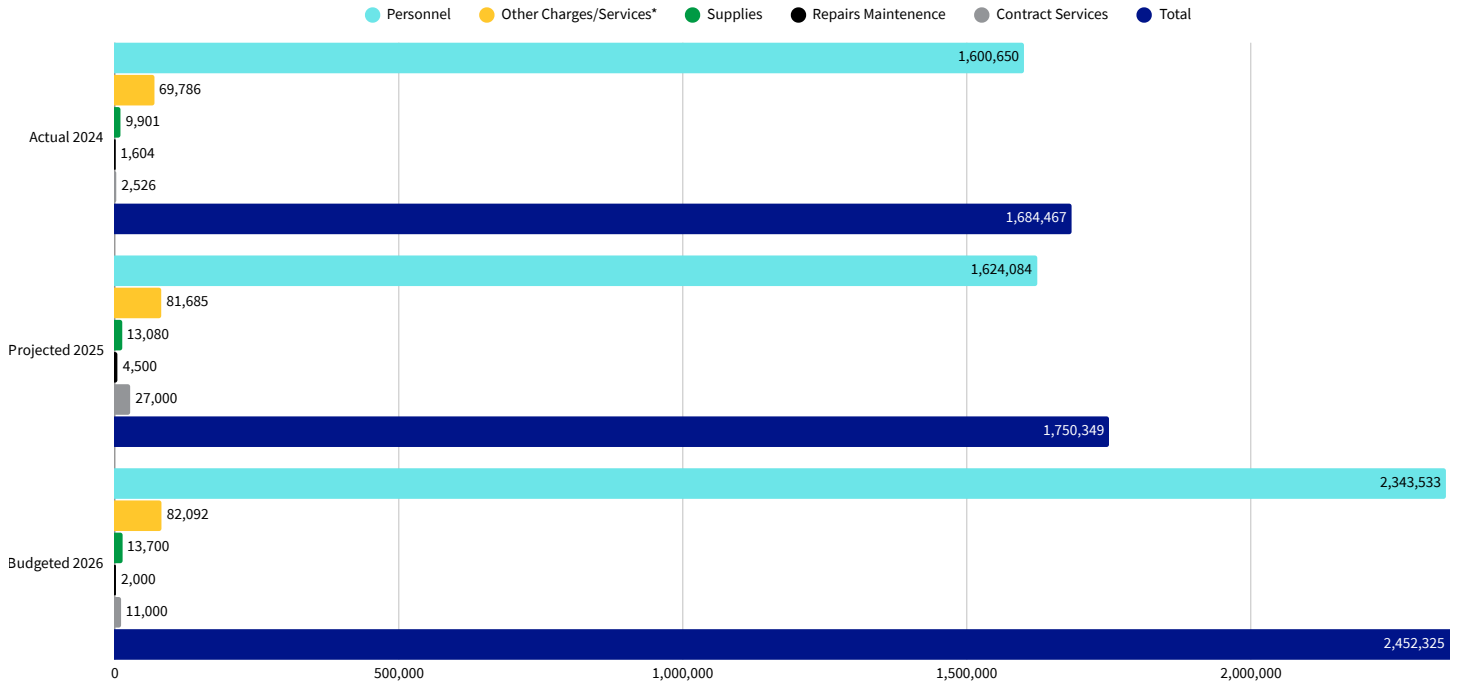




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Director of Engineering	X1	22	1	
Assistant Director of Engineering	M5	20	1	
Construction Manager	M3	17	1	
Engineering Supervisor	M2	18	1	
Senior Civil Engineer	P3	17	2	
Construction Inspector Supervisor	M2	15	1	
Senior Project Manager - Engineering	P3	15	1	
Civil Engineer	P1	16	2	
Project Manager - Engineering	P2	14	2	
AutoCad Technician	C3	13	1	
Senior Construction Inspector	C3	12	1	
Construction Inspector	C2	11	4	
Senior Administrative Associate	U3	9	1	
Intern - Engineering	V5	V5		2
Total			20	2

Expenditures



Refer to page 17 of the Line-Item Detail

Engineering Stormwater

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Stormwater Management Plan annual report and metrics submitted	✓	✓	✓	✓	✓	✓
Compliance inspections**	2,760	1,996	1,432	3,219	2,750	
Employees trained	81	109	115	96	120	130
Volunteer hours	260	308	359	455	350	350
Pounds of trash removed from waterways	3,028 (339,028*)	2,600 (370,600*)	2,871 (359,353*)	3,140 (415,404*)	2,600	2,700
Miles of public stormwater lines	166.6	167.55	169.5	173	175	177.5
Length of stormwater system inspected (feet)	54,868**	5,174	5,699	27,759	18,000	30,000
Percent of stormwater system inspected	6.3**	0.6	0.5	3.0	1.9	3.2

*This number includes street sweeping.

**Total of all historic inspections (untelevised)

2025 Purpose-Driven Accomplishments and Goals

Completed construction of stormwater infrastructure improvement projects at Bedford Pointe, E Pitman Ave. and Pilgrim Ave. to address deteriorating and undersized public stormwater infrastructure. This completes all ARPA stormwater projects via \$912,000 in federal funding.

Enhanced GIS Map Dashboards for MS4 permit compliance tracking and stormwater facility inspections to ease annual reporting and improve customer records access and communication. Developed customized Engineering permit tracking and utility maps, improving team efficiency and customer service responsiveness.

Inspect, repair and replace stormwater infrastructure:

- Asset Management: Tracking 25,372 storm infrastructure assets and maintenance in GIS
- Televising camera deployed to inspect infrastructure in 14 developments prior to acceptance
- Inspected 384 inlets, 280 storm lines, 166 storm outfalls, and 62 miscellaneous/facilities
- Yard Drainage Analysis – 360 plot plan reviews (42% increase) and 247 yards (18% increase) inspected to improve structural resilience to flooding in extreme weather and safeguard public infrastructure during construction (Engineering and Stormwater staff)

Submitted the MS4 Permit Annual Report and implemented the 2021-2026 Stormwater Management Plan, maintaining compliance with state and federal water quality requirements. The City also provided input and technical guidance on the Peruque Creek Nine-Element Watershed Plan and Total Maximum Daily Load (state regulatory plans for impaired waters).

Updated procedures and staff resources for construction site Storm Water Pollution Prevention Plan and water quality facilities. This helped improve plan review, inspection and enforcement consistency, and understanding about MS4 permit requirements to improve the overall performance of facilities to mitigate pollution.

Implemented a Stormwater Outreach & Engagement Plan to enhance community awareness. Products included an EnviroScape Video for educators, Stormwater Basin Guide for trustees/homeowners, and strategic meeting goals for the Stormwater Advisory Committee.

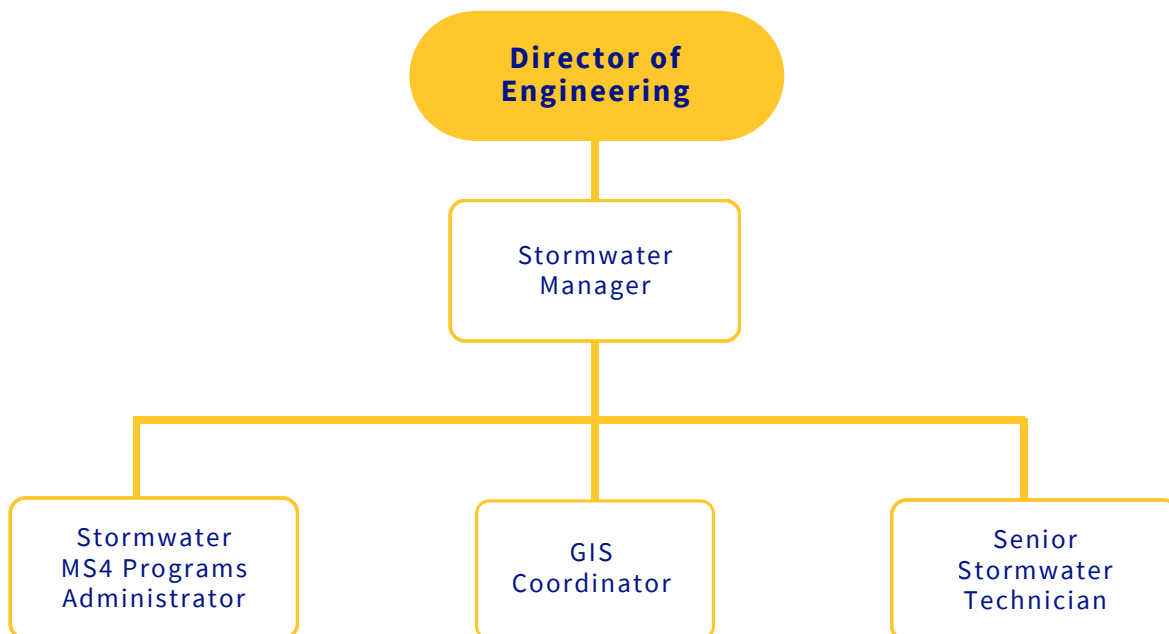
Organized the Peruque Creek Watershed Alliance in collaboration with over 20 regional stakeholders representing local cities, organizations, businesses and community members to address water quality issues, including the TMDL, and promote sustainable watershed management. Coordinated volunteer training and stream monitoring at 13 locations across the watershed are also achieved through this initiative. This expands data collection that informs both state regulatory and local decision-making and project grant-funding opportunities.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Inspect, track and prioritize storm infrastructure needs and maintenance for long-range planning and fiscal management priorities	X		X	X	
Address new MS4 Permit requirements, oversee the 2021-2026 Stormwater Management Plan, develop a 2026-2031 Plan	X		X		X
Respond to stormwater concerns in a timely manner; effectively adjust operations as growth demands			X	X	X
Complete funded stormwater CIP projects to repair public infrastructure		X	X		X

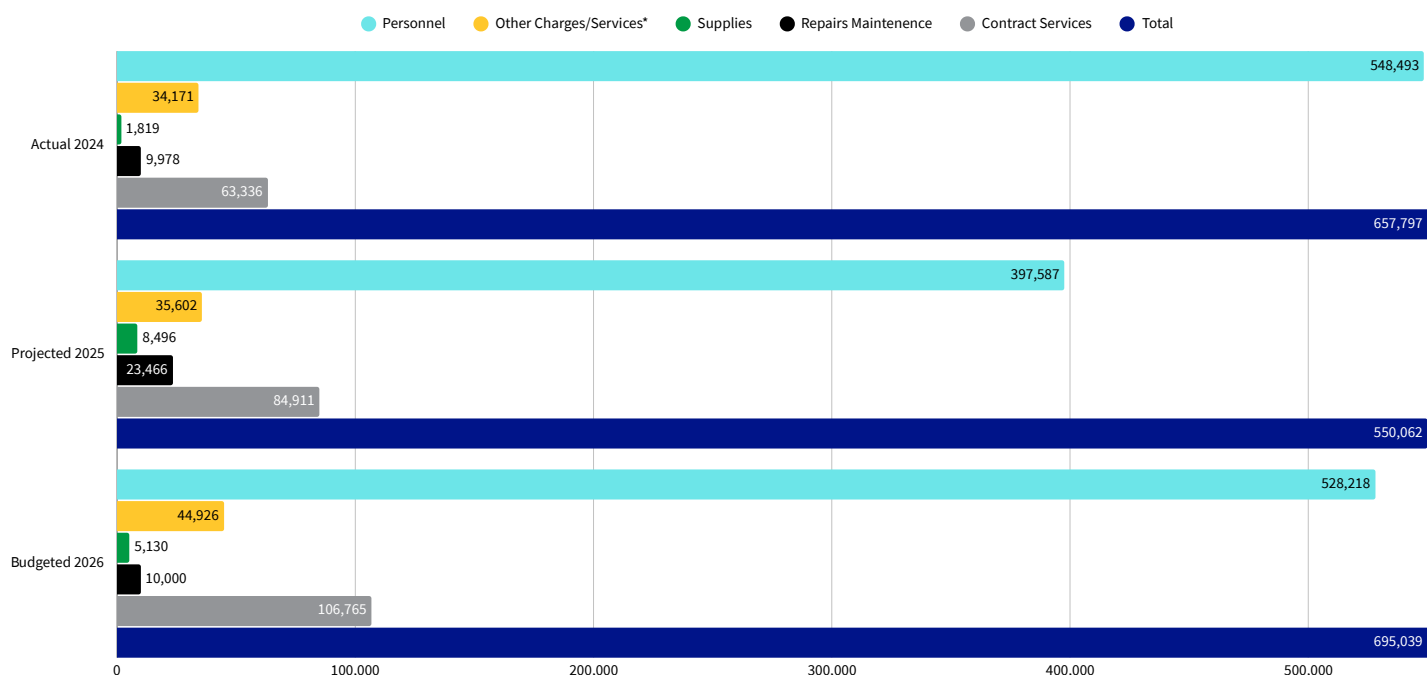




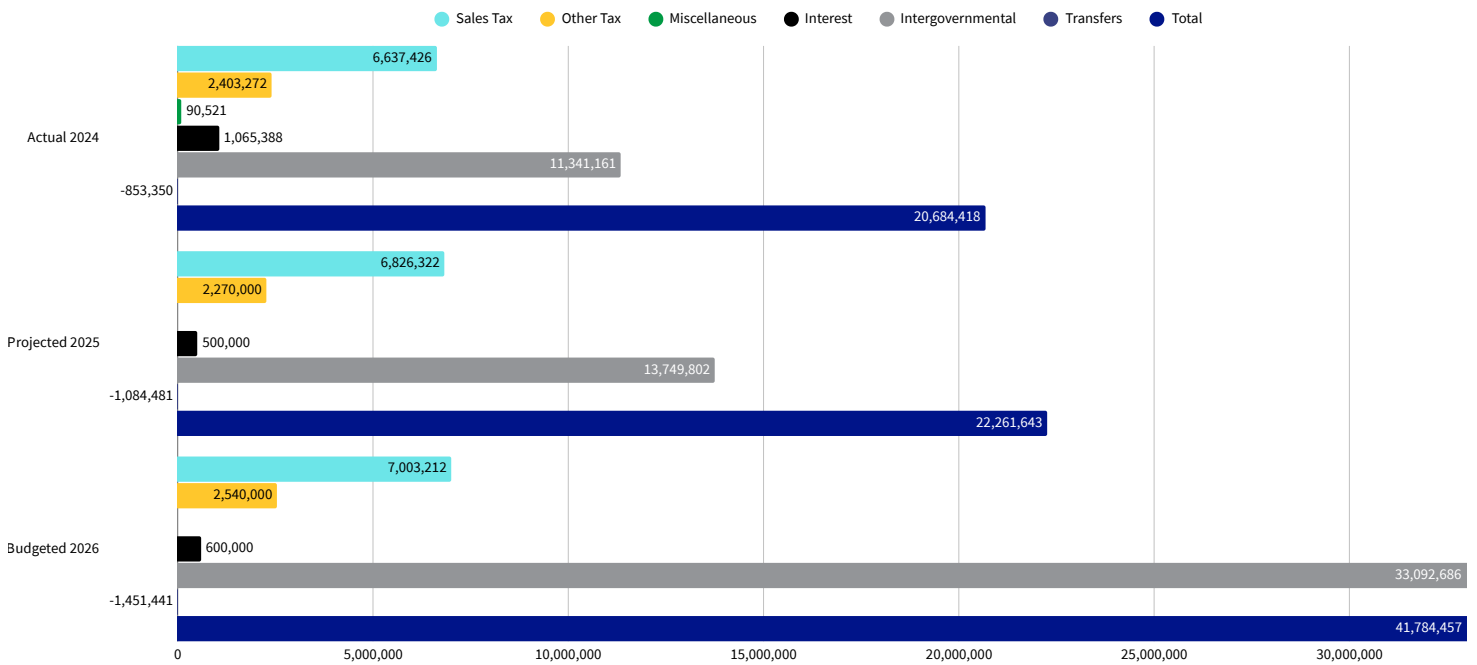
Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Stormwater Manager	M3	17	1	
Stormwater MS4 Programs Administrator	P3	16	1	
GIS Coordinator	P1	12	1	
Senior Stormwater Technician	C3	13	1	
Total			4	

Expenditures

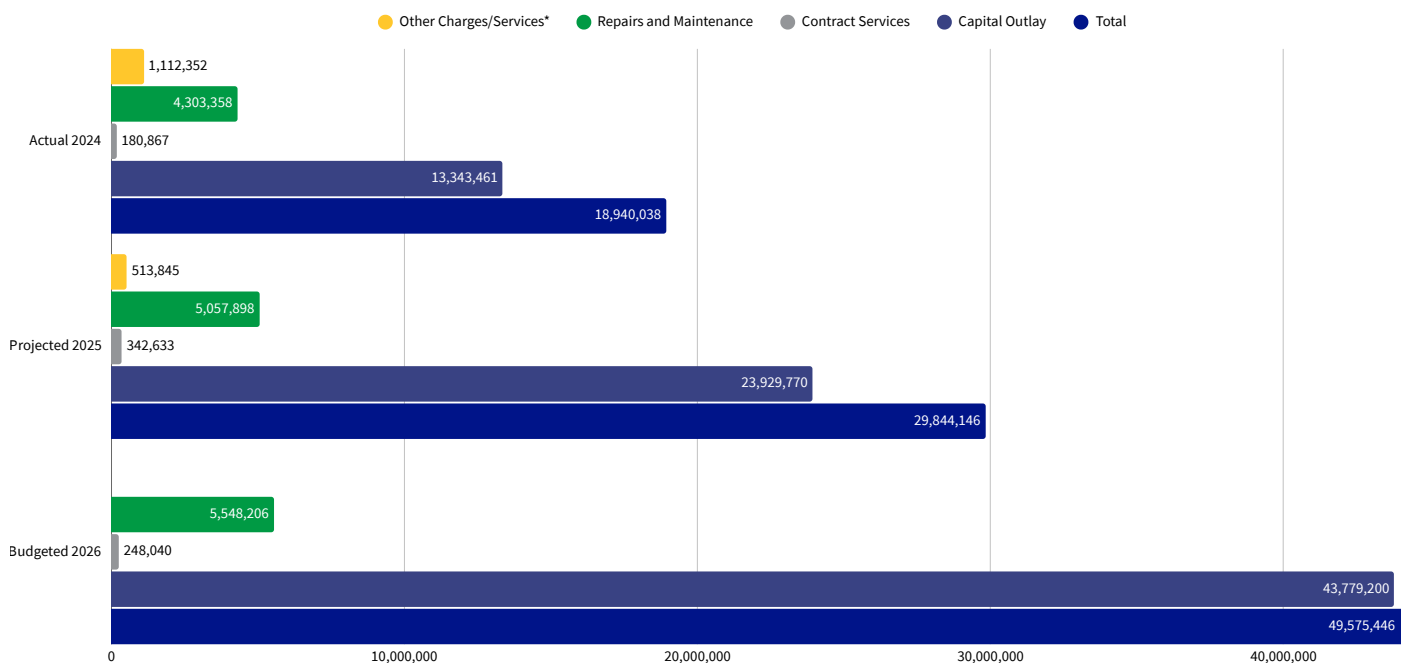


Engineering Transportation Revenues



Refer to page 48 of the Line-Item Detail

Expenditures



Refer to page 50 of the Line-Item Detail



Community Development

Department Description: The Community Development Department serves its customers through efficient processing of development related permits, and counsels customers through the components of the Municipal Code for the various review and approval processes. The Department strives for success via timely, efficient service to our customers in all of the Divisions remaining dedicated to maintaining and improving the quality of life in the community. The Department is comprised of the Administration Division, Building Division and Planning & Zoning Division with staff members all working toward improving and protecting health, safety and quality of life in the community.

Mission: To provide professional service and expertise to the community and its customers, via administration of the City's code requirements; ensuring healthy neighborhoods, promoting a safe and sanitary built environment in which to live, work and shop; and to promote growth, maintain existing investment and attract new investment throughout Wentzville.

Community Dev. Administration

Key Performance Indicators

Metric	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Permits Processed	3,125	4,175	2,804	2,726	3,124	1,300	2,600
Permit/Receipts, Plot Plans, questions followed up on and Permit Extensions emailed to customers.			2,433	3,208	4,708	1,723	2,900
Permit Payment Transactions Processed	1,839	2,206	2,437	1,871	1,901	843	1,900
Daily Documents Scanned		15,258	15,059	15,127	24,992	13,400	12,250
Calls (OPs, Acct Set Up, Permitting, Scheduling, etc.)	27,500	28,800	23,400	25,813	22,872	11,243	22,500
Inspections scheduled	10,809	11,515	12,495	11,213	11,572	4,988	10,000

2025 Purpose-Driven Accomplishments and Goals

Assist all Community Development and Public Works Divisions in their records, management, scheduling and implementation of duties.

Continue to manage growth demands by utilizing staff to provide excellent customer service.

Expired permit follow-up/clean-up. This was a task that could not be completed during COVID due to numerous reasons. We have followed up, scheduled inspections and closed out permits from 2021-2023 that were still open in our system.

Working toward the City's goal of obtaining a new website vendor we have completed our tasks with the Building Division's web pages by minimizing the number of pages, removing/hiding pages that were not being used, removing duplicate information, trying to make the current pages more user-friendly and accessible to our customers, and eliminating the number of clicks the customer has to make to get to the information they may be looking for.

Created centralized locations on the Building Division's web pages for customers/contractors to submit additional required inspection documentation and to request a Certificate of Occupancy. This will allow the department as a whole to manage check-in and process these types of requests in a much more efficient fashion for the customers/contractors.

Redesigned the primary Building Guides to be single- or double-sided pages only. This reduces the time spent folding documents for display in the lobby area and simplifies things for the residents/contractors.

Residential file document imaging is complete. Data is maintained regularly for new activity.

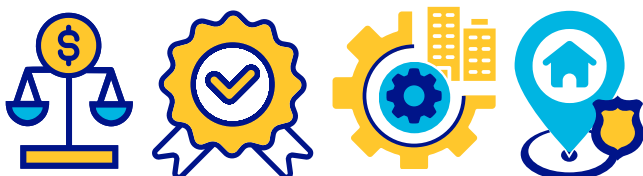
Provided Permit Technician training for the department.

Commercial and Industrial document imaging, 85% for archive data. Data is maintained regularly for new activity.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Assist all Community Development and Public Works Divisions in their records, management, scheduling and implementation of duties.		X	X	X	X
Continue to manage growth demands via the utilization of staff to provide excellent customer service.		X	X	X	X
Update the Building Division web pages and guides to reflect the 2021 adopted Building Code change.		X	X	X	X
Maintaining and uploading all the new master plans under the adopted 2021 Building Code change.		X	X	X	X
Continue to clean up the expired permits and maintain all current permits and unpaid permits with no more than a 60-day follow-up.		X	X	X	X
Continue/complete the document imaging of commercial archives and hard files.		X	X	X	X
Gather metrics via new permit software to measure success (time/results)		X	X	X	X

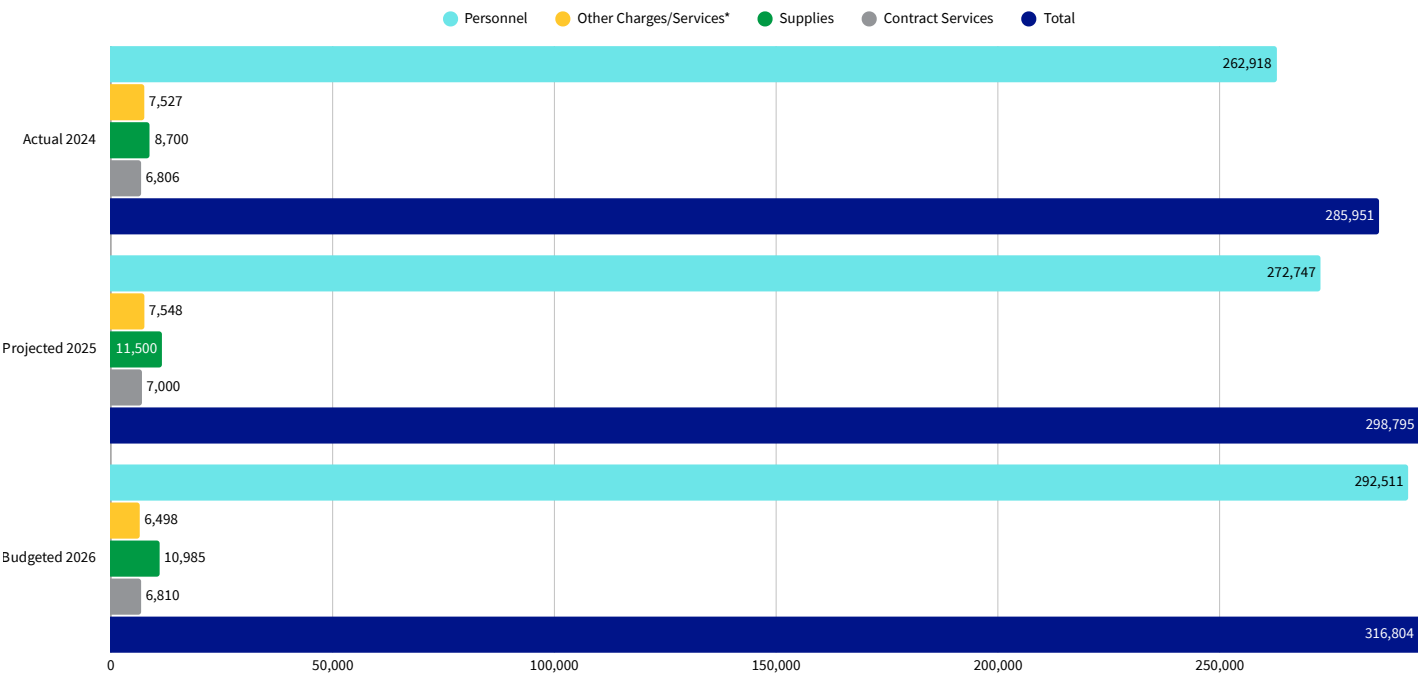




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Director of Community Development	X1	22	1	
Administrative Associate - CD	U2	6	1	
Total			2	

Expenditures



Refer to page 22 of the Line-Item Detail

Community Dev. Planning & Zoning

Key Performance Indicators

Metric	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Applications received and processed (Rezoning/Site Plan/Record Plat/Preliminary Plat/Conditional Use Permits)	93	87	81	95	97	98	98
Board of Adjustment Variances	13	14	9	7	9	8	8
Concerns/Code Violations Mitigated/Resolved	18	140	160	178	89	120	130

2025 Purpose-Driven Accomplishments and Goals

Successful pre-application meetings accomplished for customers.

Development applications processed yielding substantial compliance with Policy Documents.

Commercial and Industrial document imaging is 85% complete for archive data. Data is maintained regularly for more activity.

Residential file document imaging is complete. Data is maintained regularly for new activity.

Commercially zoned lands are to be reviewed yearly for property maintenance.

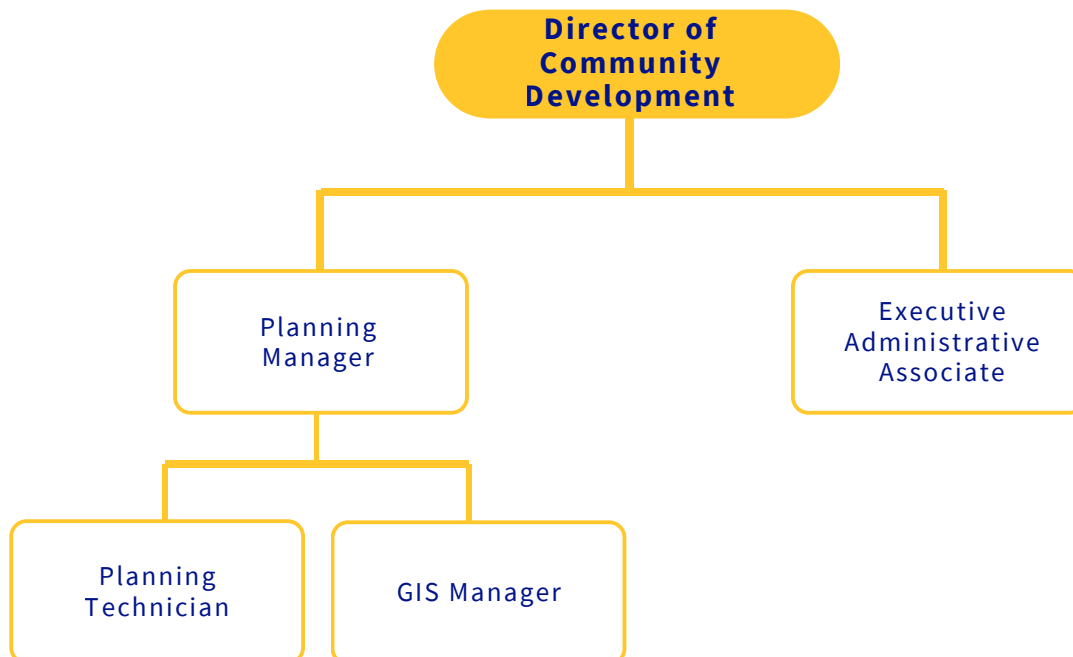
Completion of the Comprehensive Plan update.

Implementation of Smartgov for Building Division operations/permit processing.

2026 Goals and Objectives

2026 Goals and Objectives	CRITICAL SUCCESS FACTORS				
	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Continue the physical development of the City, through implementation of the Thoroughfare Plan, Land Use Plan and other Comprehensive Plan chapters via applications received.	X	X	X	X	X
Utilize people, materials, equipment and technology via the implementation of ePermitting software portal to realize a paperless process in all of the CDD.		X	X	X	X
Successful pre-application meetings accomplished for customers.	X	X	X	X	X
Initiate and seek direction on zoning and subdivision text amendments to maintain a progressive City regulation document.	X	X	X	X	X
Complete the update of the City Comprehensive Plan, via consultant assistance and public input processes.	X	X	X	X	X

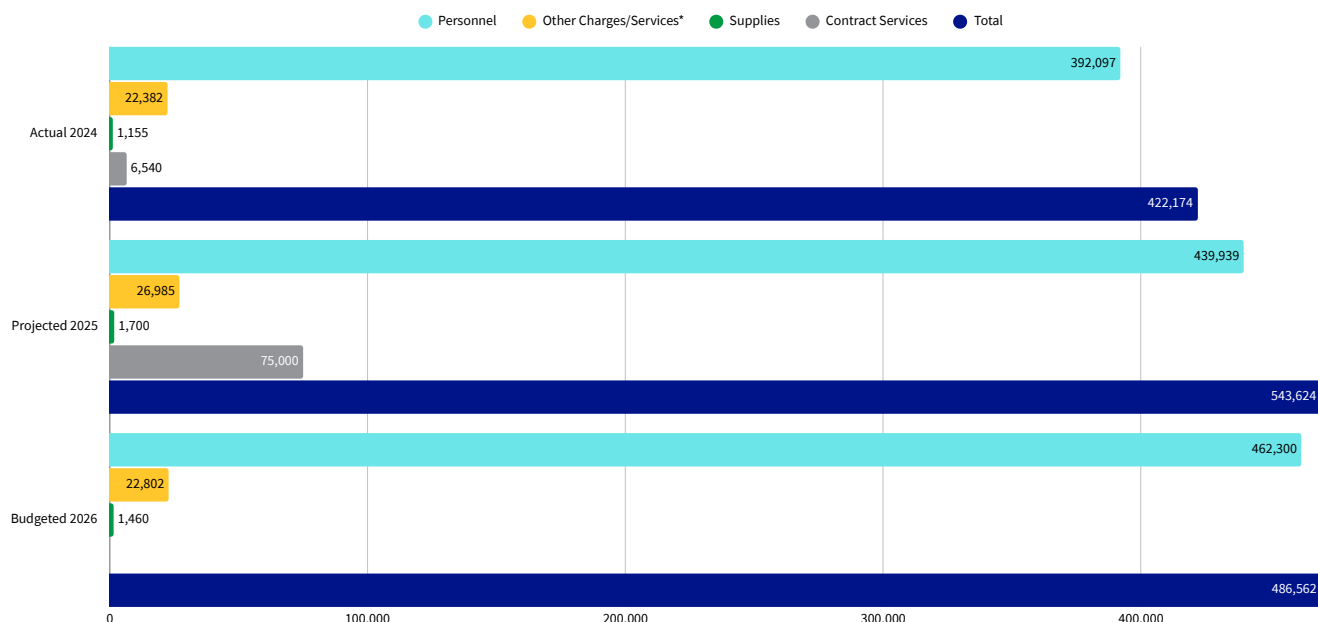




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Planning Manager	M3	16	1	
GIS Manager	P3	15	1	
Executive Administrative Associate	U4	11	1	
Planning Technician	C2	10	1	
Total			4	

Expenditures



Refer to page 23 of the Line-Item Detail

Community Dev. Building Inspection

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	YTD 2025	Projected 2026
Customer-driven concern inspections and property maintenance inspections performed	13,069	19,057	18,680	19,777	12,001	19,000
Commercial/industrial and residential building safety inspections performed	11,083	12,255	9,863	9,772	4,988	10,000
Number of residential permits issued	4,017	2,698	2,549	3,017	1,475	2,500
Number of commercial/industrial permits issued	158	106	177	108	50	120
Number of professional development hours for staff		171	198	166	48	160

2025 Purpose-Driven Accomplishments and Goals

Efficient Permit Processing

- Continued review timelines:
New residential master permits: within 10 days
Residential miscellaneous permits: within 5 days
Commercial/industrial permits: within 15 days
- Construction guides updated and posted online to meet current codes and brand standards.

Staff Professional Development:

- Providing opportunities for staff to attend training sessions offered by various International Code Council-approved education providers and local code administrators organizations.
- Attended session topics such as current building codes, standards, guidelines, building construction materials, products, methods, and emergency response inspections, both in person and virtually.

Code Compliance:

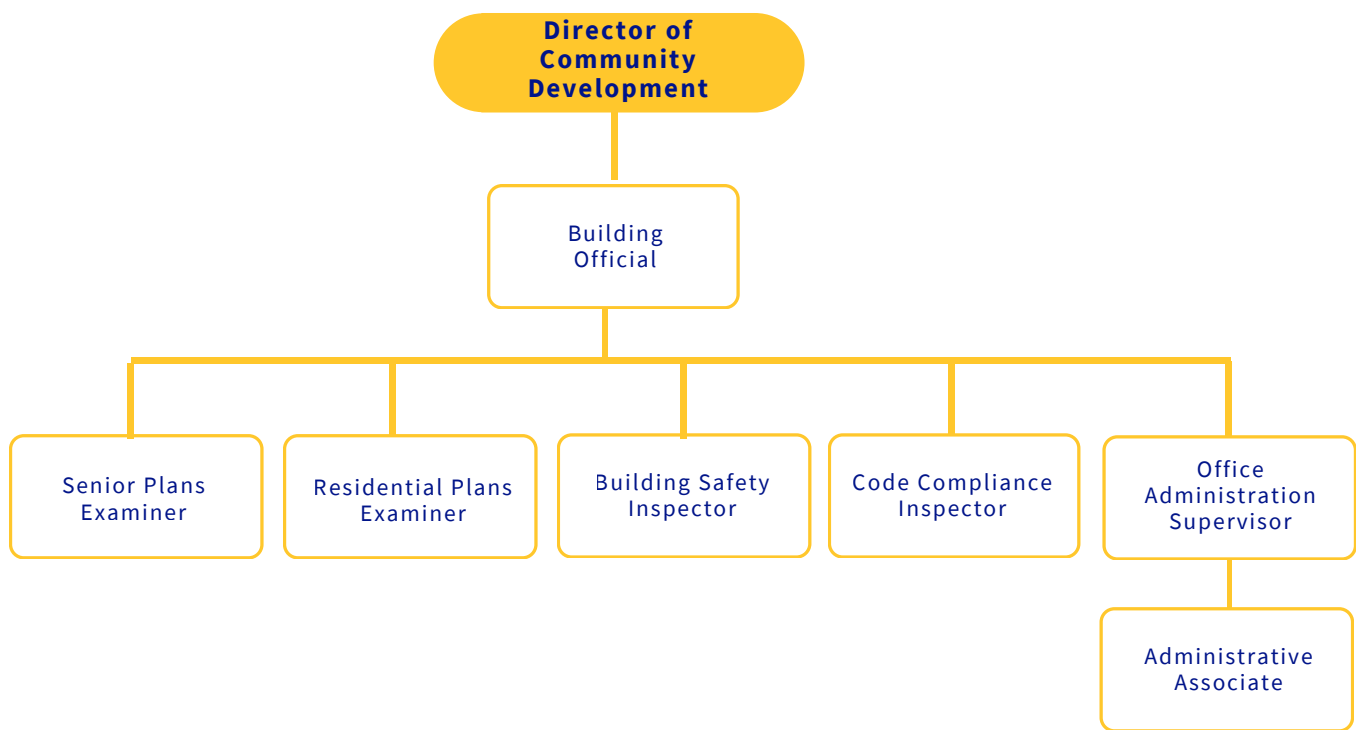
- Continue to expand an educational/informational litter abatement program with the residential Code Compliance staff.
- Focusing on abating litter problem areas on private property and county right-of-ways during the non-mowing season.
- Citywide property maintenance inspections continue to grow, and incorporating more of the Commercial properties.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Provide Quality Services: - Ensure timely and code-compliant plan review for commercial, industrial and residential construction documents and issue permits safeguarding life and property in compliance with City and State regulations. - Complete commercial, industrial and residential inspections to enforce codes and standards and ensure safety and quality of life. - Conduct systematic residential property maintenance inspections to maintain a healthy, safe and stable City.	X	X	X		X
Exceptional Customer Service: - Providing services regarding permitting readily and following up on questions and concerns promptly and to the best of the department's ability. - Developing seamless communication channels within and with other departments. - Provide exceptional service through education, fast response times, and clear communication with residents and contractors. - Promote education-first approaches in inspections and permit issuance. - Continue to provide availability for inspections to be scheduled within 24 hours of a request.	X	X	X		X
Implementation of Digital Permit Processing: - Automate permit processing and improve transparency for citizens to track the progress of their applications, submit feedback, and access resources. - Provide an opportunity to process online payments. - Facilitate online inspection scheduling and maintain communication through the process.	X	X	X	X	X
Training Programs: - Providing continuous education and training for staff on current code and standards in the industry. - Increase staff competency and satisfaction through continuous professional development.	X	X	X		X

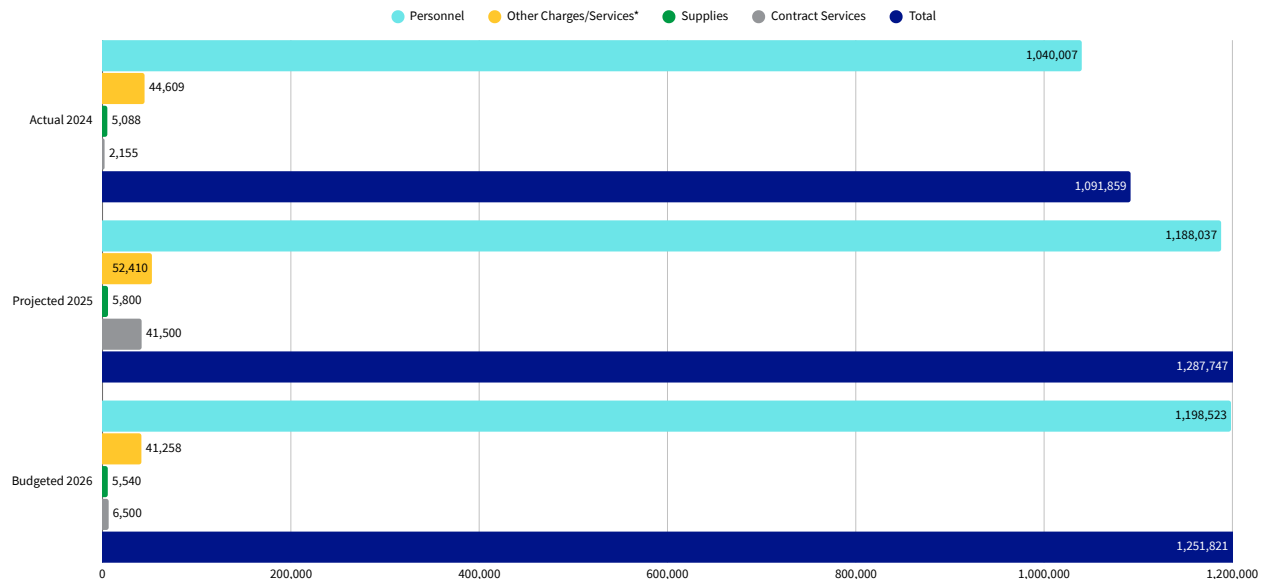




Personnel Detail

Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Building Official	M4	18	1	
Senior Plans Examiner	P3	15	1	
Office Administration Supervisor	M2	14	1	
Residential Plans Examiner	P2	13	1	
Building Safety Inspector	C2	10	3	
Code Compliance Inspector	C1	8	3	
Administrative Associate - CD	U2	6	2	
Total			12	

Expenditures



Refer to page 24 of the Line-Item Detail



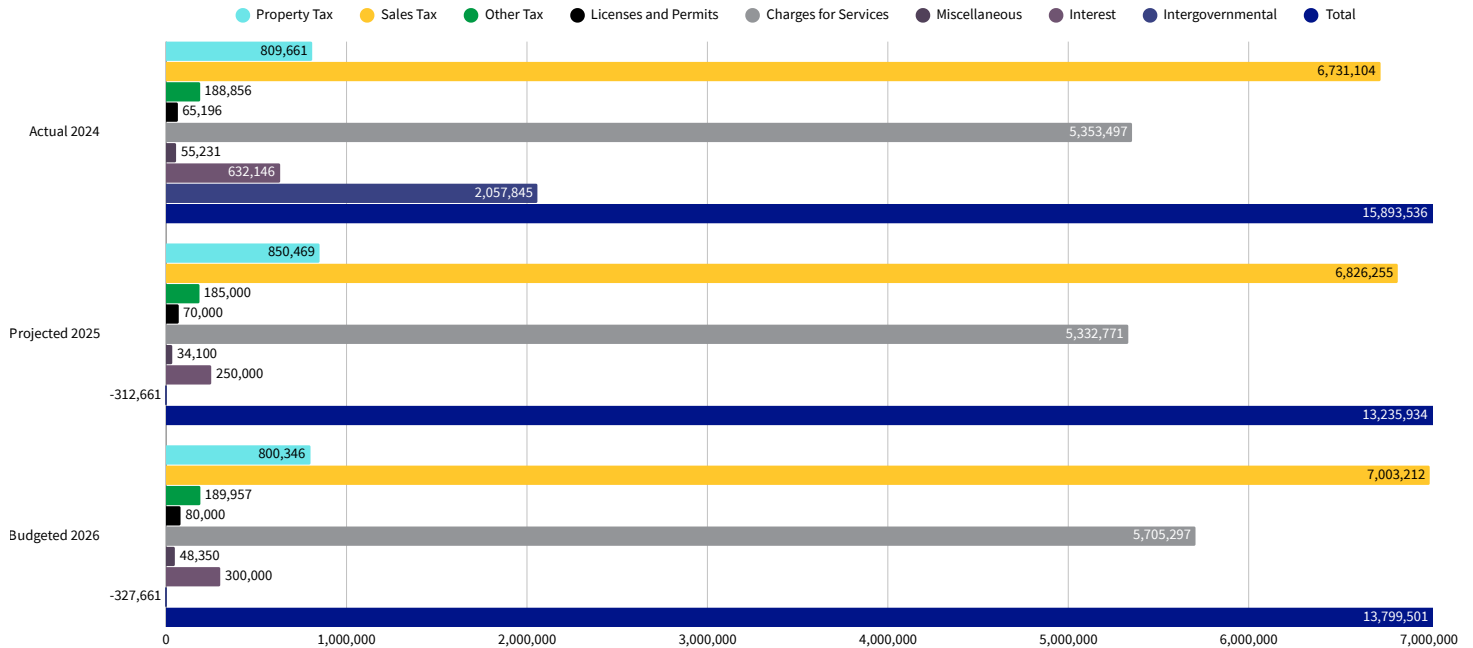
Parks and Recreation

Department Description: The City of Wentzville's Parks and Recreation Department provides many opportunities for people of all ages. Programs offered include fitness, sports leagues, cultural arts and enrichment classes. In addition, the Department offers special events throughout the year including an Easter Egg Hunt, Holiday Night Lights display and many others. We strive to offer something for everyone in the community. The Parks and Recreation Department also prides itself in keeping each park safe and beautiful for everyone to enjoy. Parks in the community feature playgrounds, picnic shelters, paved trails, ball fields, two fishing lakes, swimming pools, and many other outdoor amenities. Progress Park houses the Department's administrative offices, a gymnasium and fitness center, the Progress Park Recreation Center, and a banquet hall facility that can be rented to host wedding receptions, birthday parties or other indoor festivities.

Mission: To enhance community unity, health and open space preservation through people, parks and programs.

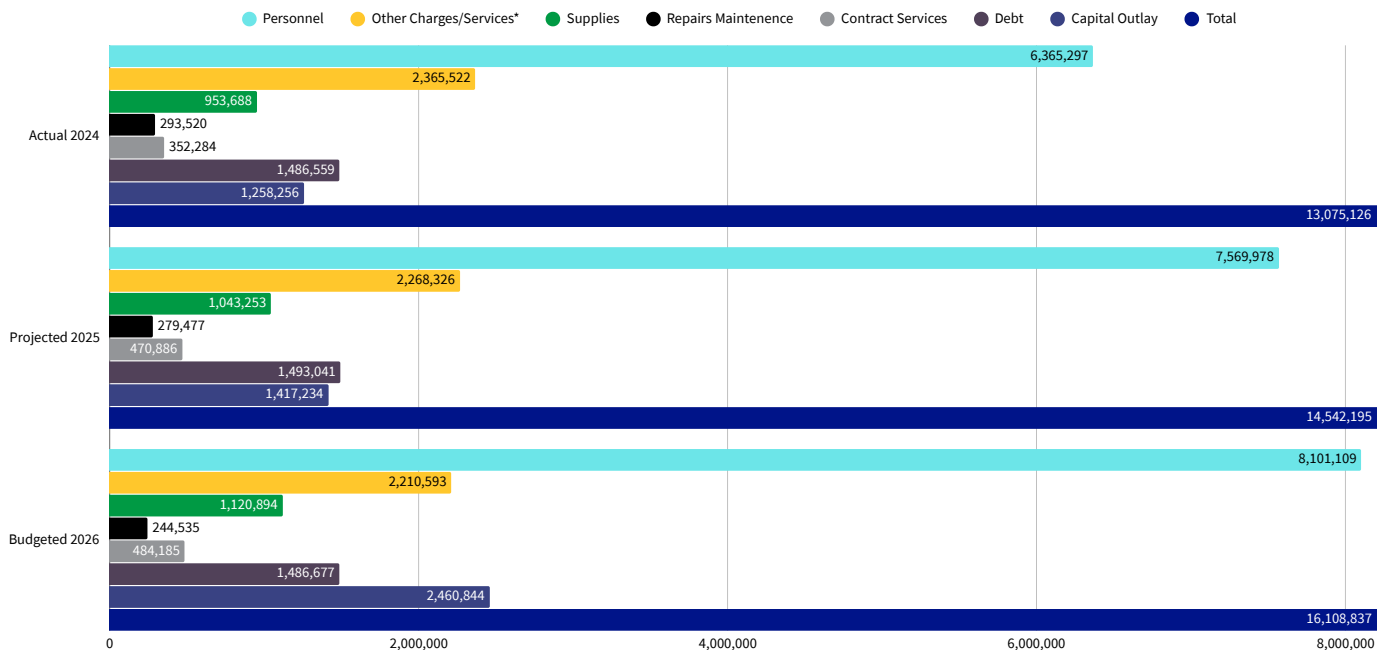
Parks and Rec Fund Overview

Revenues



Refer to page 25-33 of the Line-Item Detail

Expenditures



Refer to page 34 of the Line-Item Detail

Parks and Rec Administration

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Rentals (Pavilions, Conference Room, Gym and Banquet Hall)	355	348	365	326	681	603
Facebook and Instagram Followers	10,472	12,734	14,790	14,493	15,954	16,570
Volunteer Hours Utilized	8,636.5	7,496.5	7,722.0	8,107.25	7,500	8,000
Communitywide Special Events	4	4	4	4	7	7

2025 Purpose-Driven Accomplishments

Developed in-depth printed pieces for both indoor and outdoor rental offerings.

Took first steps toward further development of the volunteer program.

Increased the number of reels, or short-form videos, on Instagram and Facebook.

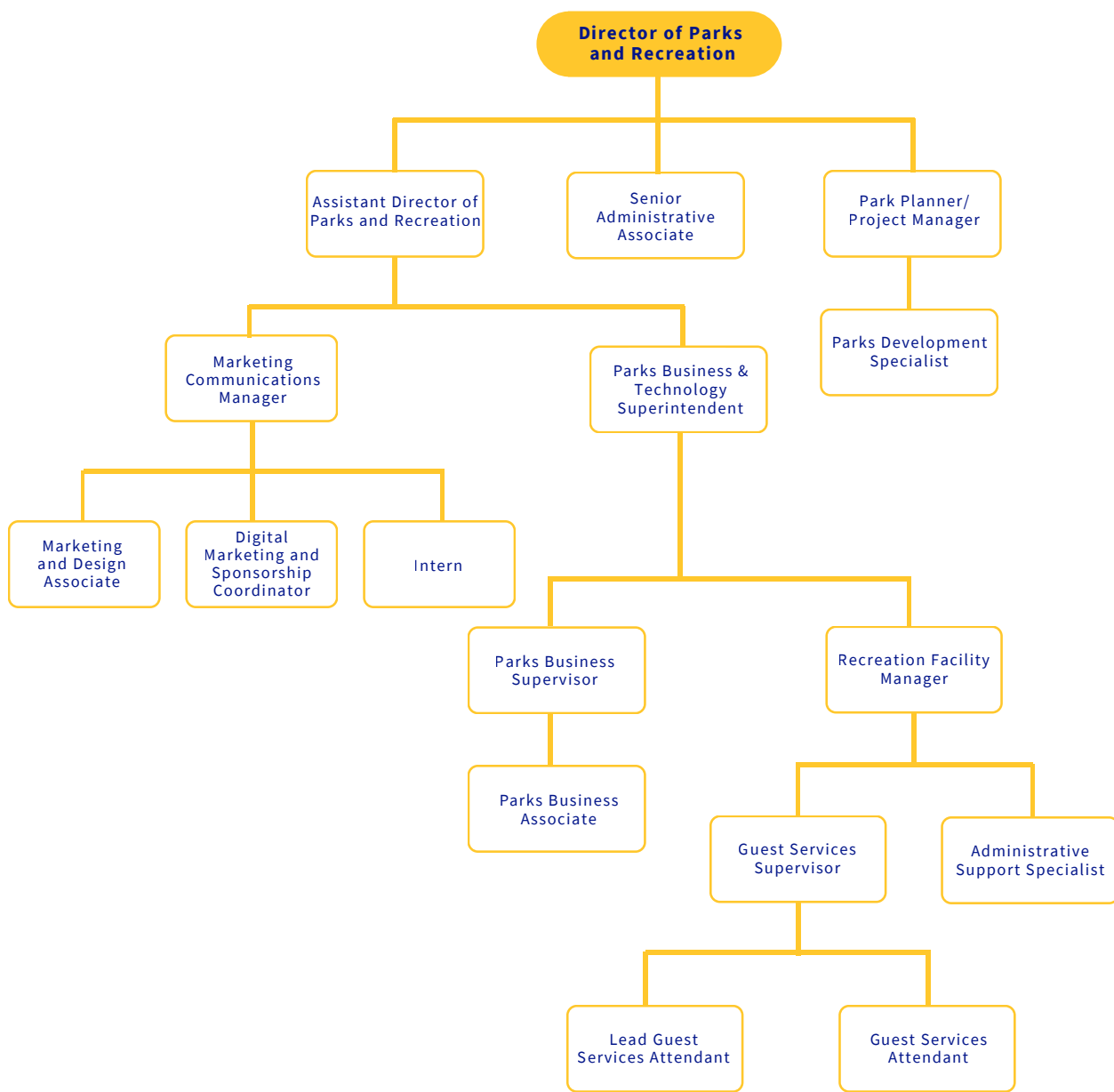
Added three new community events: Summer Shindig, Frights & Bites and a second night of our Holiday Night Lights Walk-Thru, resulting in a 75% increase in events for our community.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Strive to construct new facilities and acquire additional open space for park sites and facilities to meet the needs of Wentzville residents.	X	X	X	X	X
Implement an enhanced Marketing and Advertising Plan for the Department to increase awareness and usage of programs and facilities.	X	X	X		X
Continue to increase the Department's presence on social media platforms and increase the engagement rate with our followers.	X	X	X		X
Budget to add staff in the Park Planning and Project Management unit to improve the efficiency and timeliness of planning and design tasks.	X		X	X	X
Create a community education program that promotes environmental stewardship and sustainability strategies or topics.	X	X	X		X

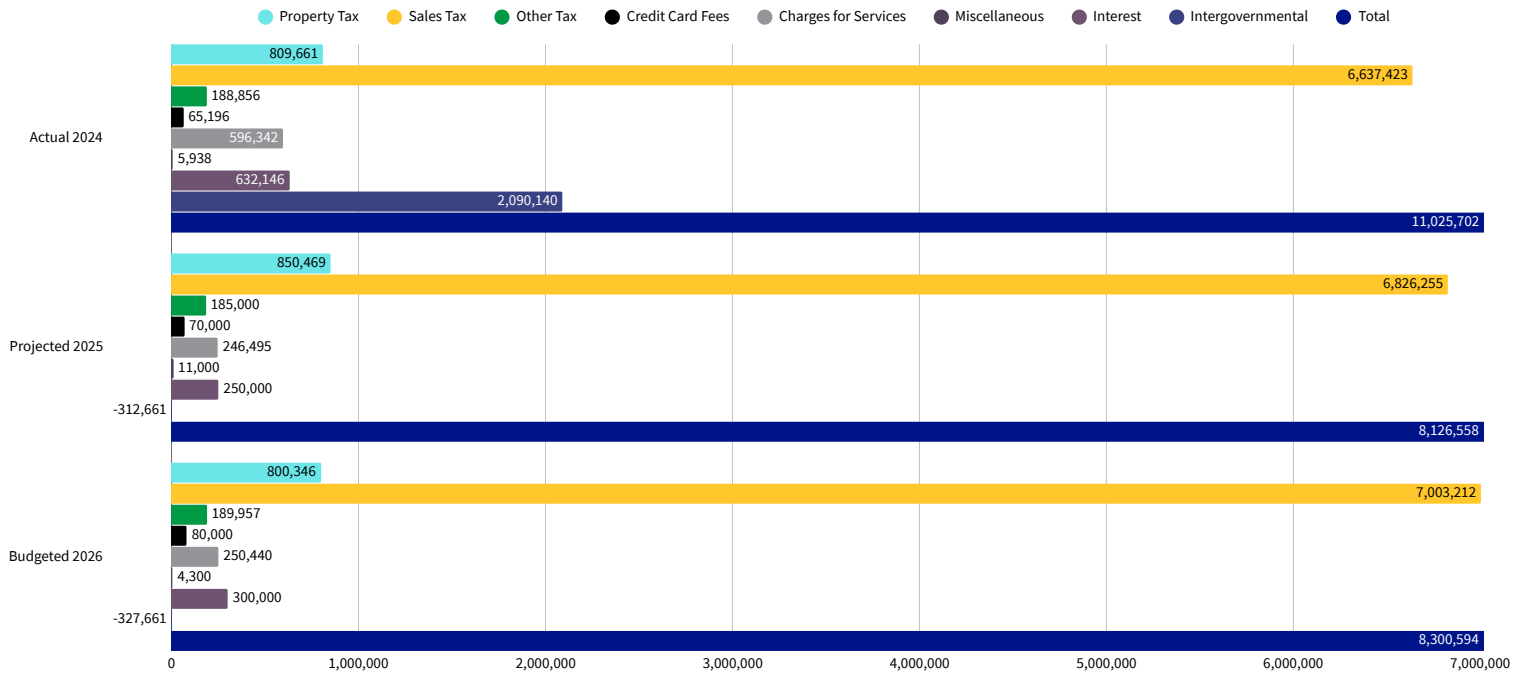




Personnel Detail

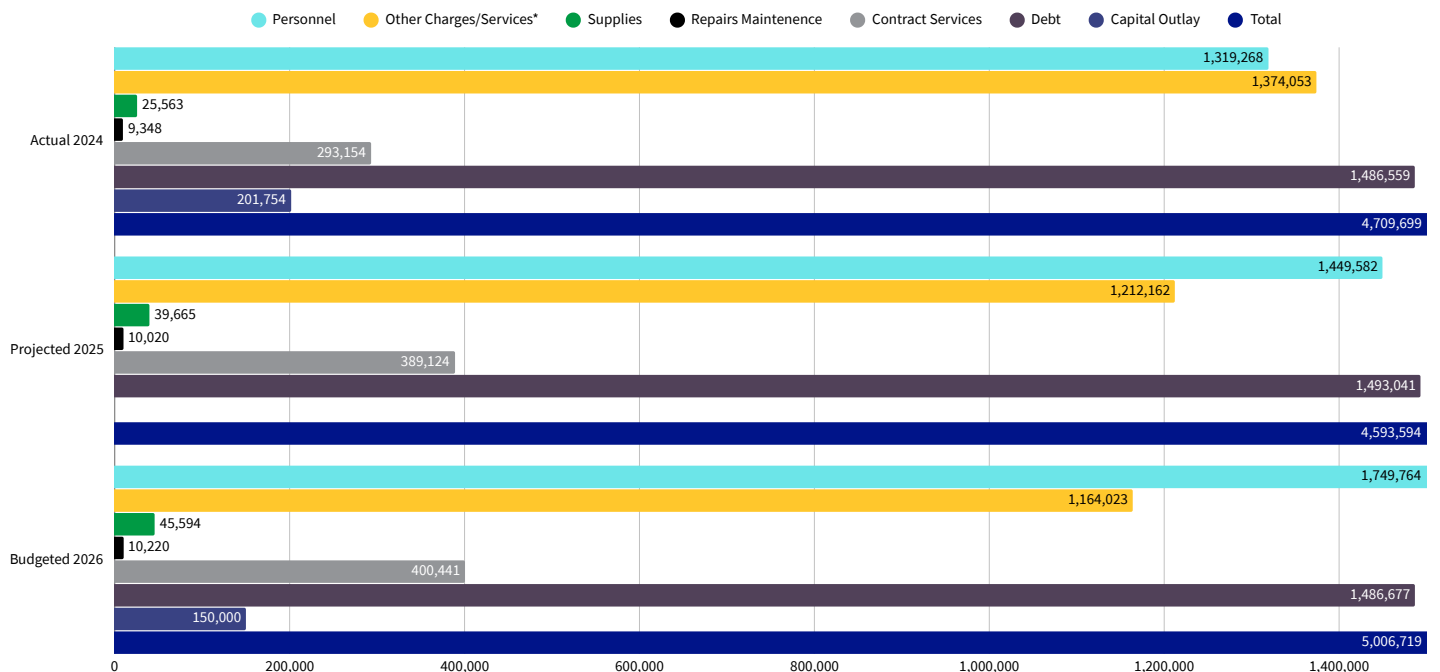
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Director of Parks and Recreation	X1	23	1	
Assistant Director of Parks and Recreation	M5	20	1	
Parks Business and Technology Superintendent	M4	17	1	
Parks Planning and Development Manager	M3	17	1	
Marketing and Communications Manager	M3	16	1	
Recreation Facility Manager	M3	16	1	
Parks Development Specialist	P2	14	1	
Guest Services Supervisor	M2	13	1	
Parks Business Supervisor	M2	13	1	
Administrative Support Specialist	P2	11	1	
Digital Marketing and Sponsorship Coordinator	P1	9	1	
Senior Administrative Associate	U3	9	1	
Marketing and Design Associate	U2	6		1
Parks Business Associate	U2	6	1	
Intern - Park Development and Project Management	V4	V4		1
Guest Services Attendant	V1	V1		14
Intern - Marketing	V1	V1		2
Total			13	18

Revenues



Refer to page 25 of the Line-Item Detail

Expenditures



Refer to page 34 of the Line-Item Detail

Parks and Rec Aquatics

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Annual Aquatic Facility Passes Sold	801	792	430	453	428	450
Aquatic Facilities Users	45,500	45,083	33,837	35,390	35,000	36,500
Aquatic Programs Offered	190	190	136	133	78	90
Success Rate of Aquatic Classes Offered	84.2%	42.6%	62.31%	71%	92%	75%

2025 Purpose-Driven Accomplishments

Successfully recruited and retained enough lifeguards for a fully staffed outdoor aquatics season.

Maintain an overall audit score of at least 3-Star (One audit we received was the 4-Star Aquatic Safety Award).

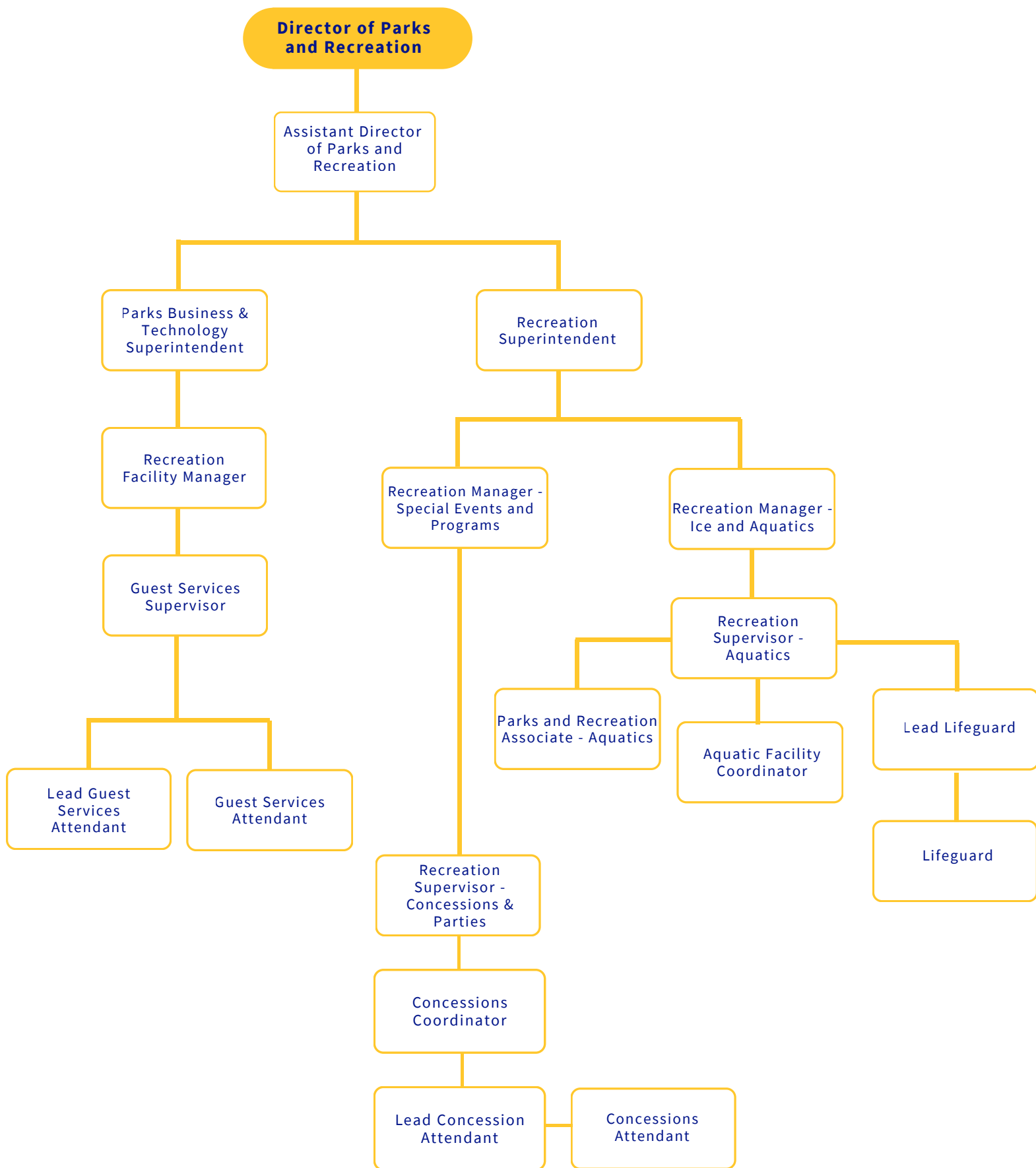
Adjusted outdoor aquatic programming by moving specific swim lessons and programs to WREC, resulting in a 20% increase in success rate of offered programs.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Continue to evaluate efficiencies in the operation of the aquatic facilities, including the long-term usage associated with Progress Park Pool.			X		
Continue to evaluate recruiting and retention options to ensure enough staff to operate the facilities, including swim lessons.			X		X
Expand efforts to educate the public about the true costs of efficiently operating aquatic facilities.		X	X		X
Continue to enhance the quality of programs to ensure new programs are successful when offered.		X	X		X
Strive to re-establish pre-COVID numbers	X	X	X		X

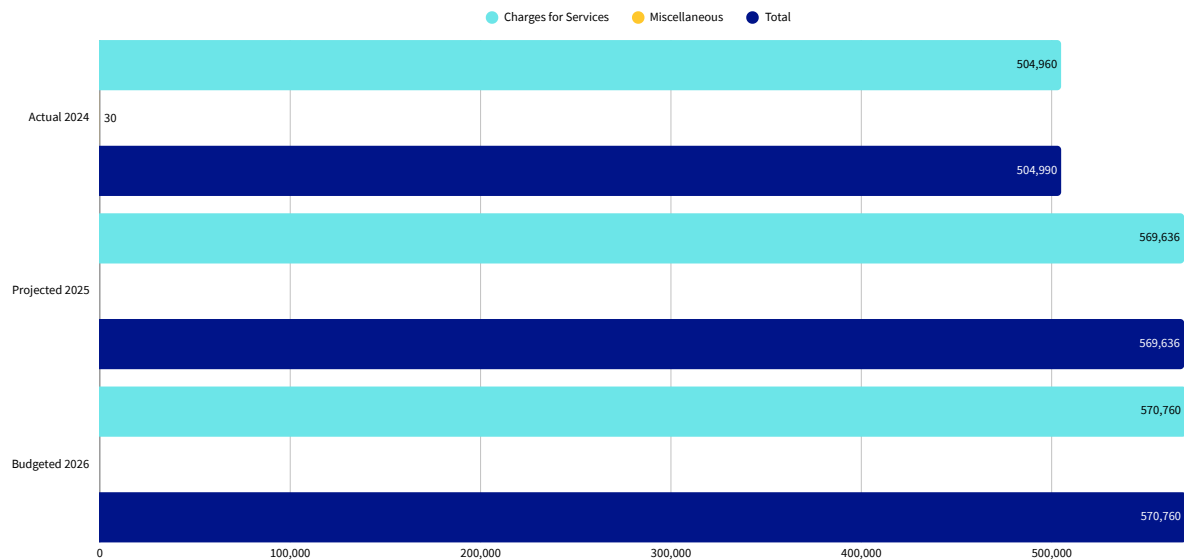




Personnel Detail

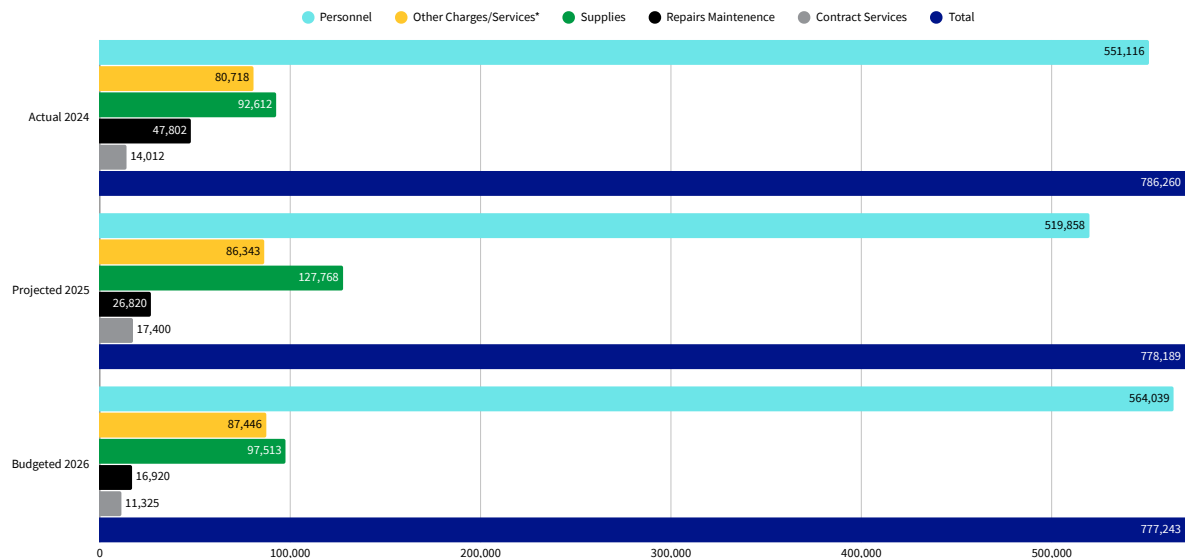
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Recreation Manager - Ice and Aquatics	M3	16	1	
Recreation Supervisor - Aquatics	M2	13	2	
Aquatic Facility Coordinator	V5	V5		5
Parks and Recreation Associate (Aquatics)	V3	V3		2
Lead Concessions Attendant	V2	V2		2
Lead Lifeguard	V3	V3		6
Concessions Attendant	V1	V1		13
Guest Services Attendant	V1	V1		9
Lifeguard	V1	V1		65
Total			3	102

Revenues



Refer to page 27 of the Line-Item Detail

Expenditures



Refer to page 36 of the Line-Item Detail

Parks and Rec

Ice Arena

Key Performance Measures

Metric	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
No. of Ice Rentals	3,451	3,601	3,898	3,950	3,900
No. of Hours of Ice Time Rented	8,471	5,640	5,994	6,100	6,050
Revenue Generated for Public Skate Sessions	\$105,392	\$98,413	\$103,375	\$105,000	\$105,000
No. of Facility Maintenance Work Orders Completed	68	52	70	72	70
No. of Users (excludes rentals)	22,247	21,874	21,307	22,250	22,250

2025 Purpose-Driven Accomplishments

Hosted 'Summer Figure Skating Exhibition' at Wentzville Ice Arena, a unique event to the Metro Area

Expanded summer programming with the addition of a session of Learn to Skate and expanded Instructional Skate hours.

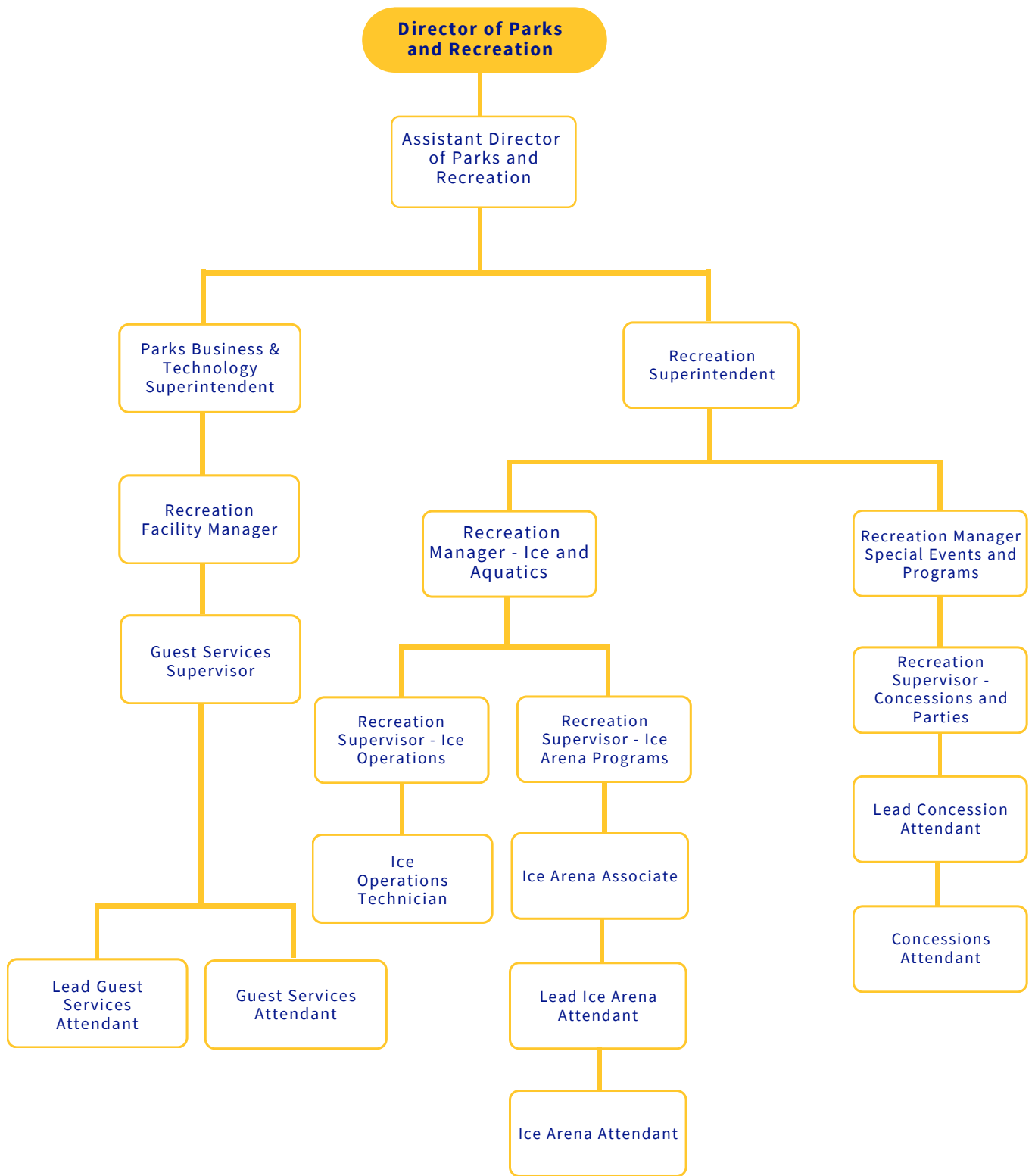
Completed multiple facility upgrades including new front doors, a new compressor motor and new CO safety monitoring systems.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Continue to market the facility to the community and surrounding areas to increase the number of people attending Public Skate Sessions.	X	X	X		X
Market the facility to the community and surrounding areas to increase the number of people participating in the various lessons/programs.	X	X	X		X
Continue to evaluate new and diversified programming opportunities, including offering in-house hockey tournaments.	X	X	X		X
Continue to enhance recruiting and retention efforts to ensure sufficient staff to safely operate the facility.			X		X
Evaluate reasonable options for upgrading the facility both structurally and aesthetically, including addressing mechanical systems.		X	X		X

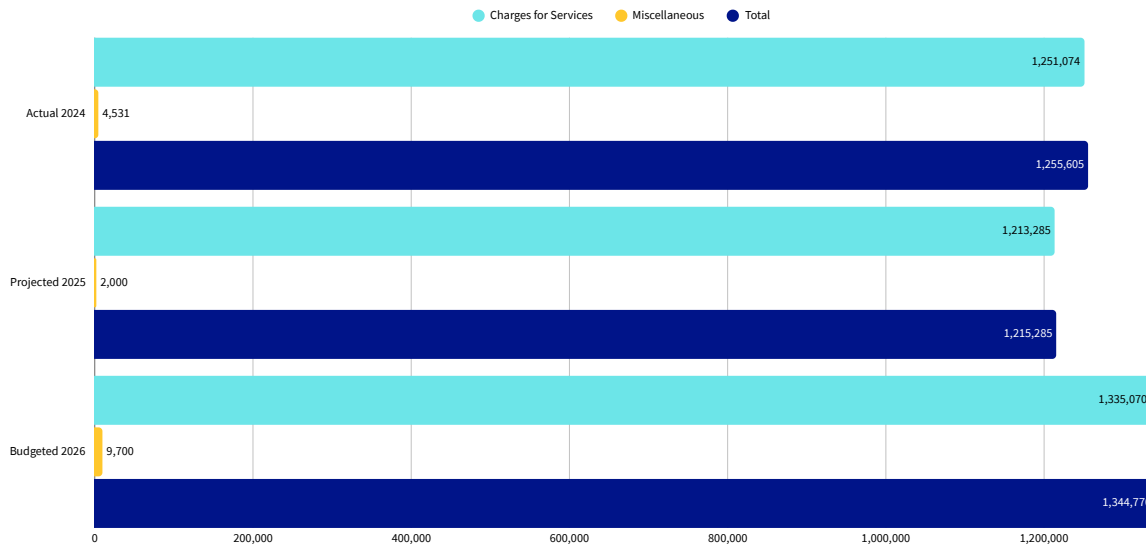




Personnel Detail

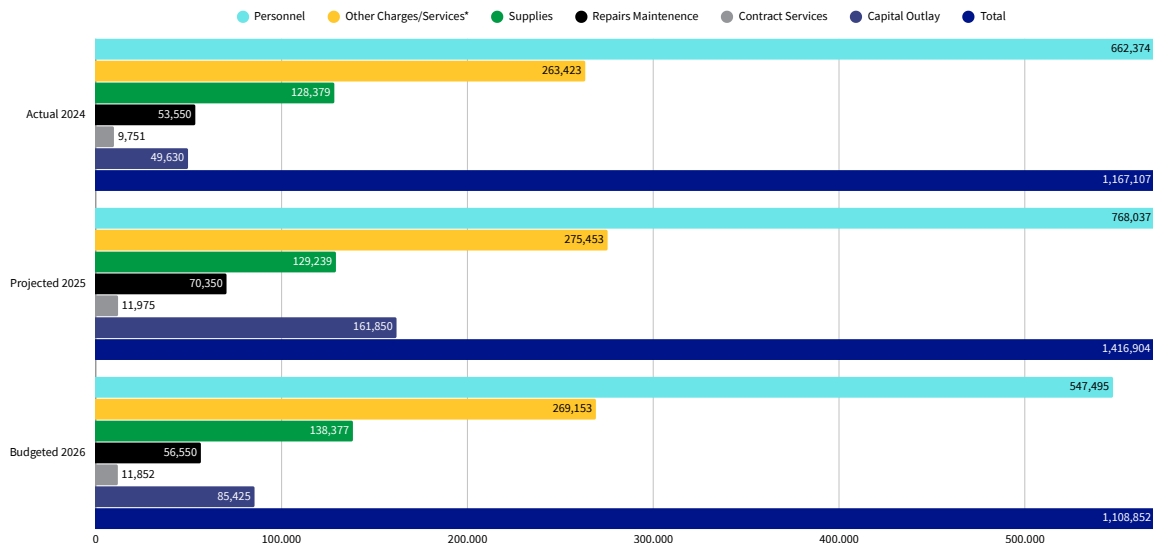
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Recreation Supervisor - Ice Arena Programs	M2	13	1	
Recreation Supervisor - Ice Operations	M2	13	1	
Ice Operations Technician	C1	6	1	
Ice Arena Coordinator	V5	V5		4
Lead Concessions Attendant	V2	V2		3
Lead Ice Arena Attendant	V2	V2		5
Concessions Attendant	V1	V1		3
Guest Services Attendant	V1	V1		2
Ice Arena Attendant	V1	V1		12
Total			3	29

Revenues



Refer to page 28 of the Line-Item Detail

Expenditures



Refer to page 38 of the Line-Item Detail

Parks and Rec Recreation

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Participants in Youth Soccer and Baseball	2,869	2,622	2,500	2,343	2,400	2,400
Adults in Sports Leagues	729	651	320	263	300	320
Children Served in Summer Camps	1,234	1,287	1,361	1,446	1,644	1,650
Success Rate of Programs Offered	72%	66%	62.55%	63%	65%	65%
Daily Visits - Progress Park Recreation Center (not including rentals)	30,008	27,057	12,105	8,977	8,226	8,300

2025 Purpose-Driven Accomplishments

On Sundays, additional pickleball hours are provided at Progress Park Recreation Center at the request of patrons.

Camp Wentzville continued to grow, with the weekly registration increasing from 140 campers served per week to 180 campers served per week.

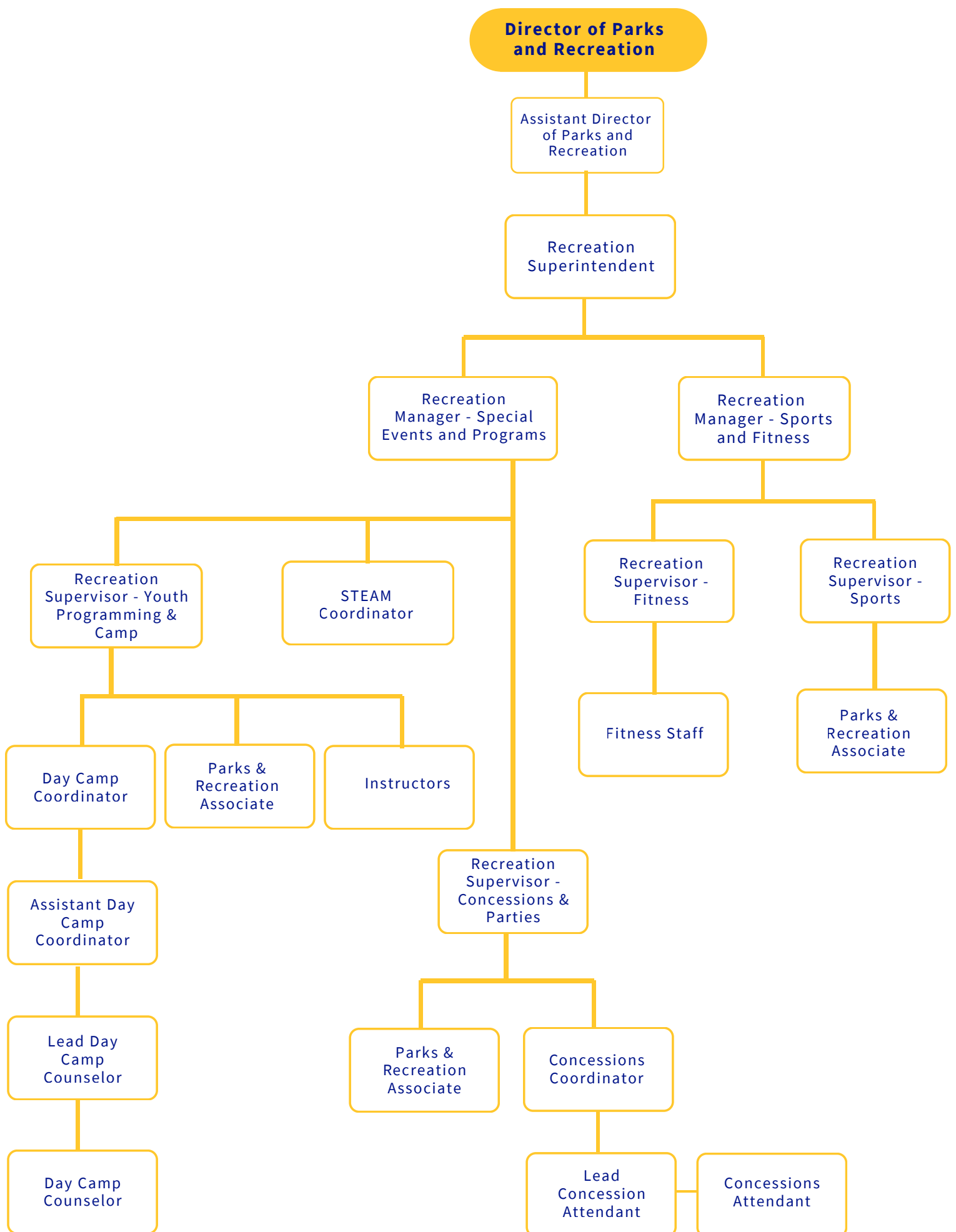
Updated and enhanced the Holiday Night Lights display with a major capital investment of 10 new scenes with over 50,000 new lights.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Strive to enhance employment and personal growth opportunities for part-time employees in the community.		X	X		X
Strive to enhance program growth in adult sports.			X		X
Continue to drive growth in youth sports programs.			X		X
Strive to attain pre-COVID rates for senior programming.		X	X		X
Work with the Marketing and Communications team to enhance participation in communitywide special events.	X	X	X		X

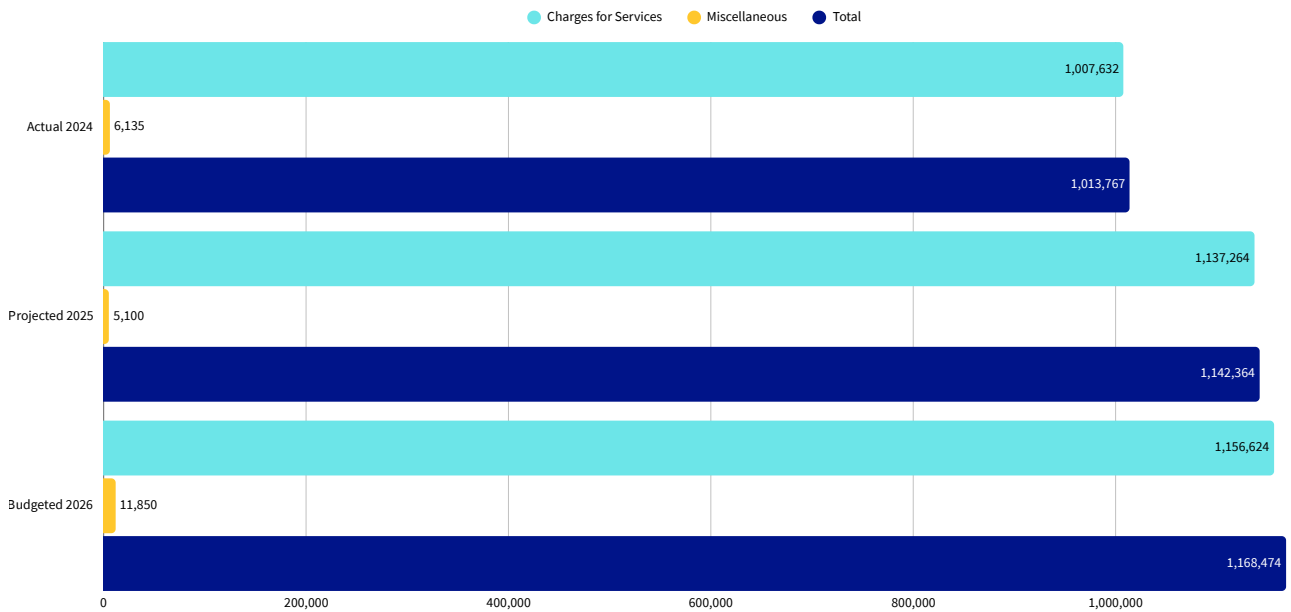




Personnel Detail

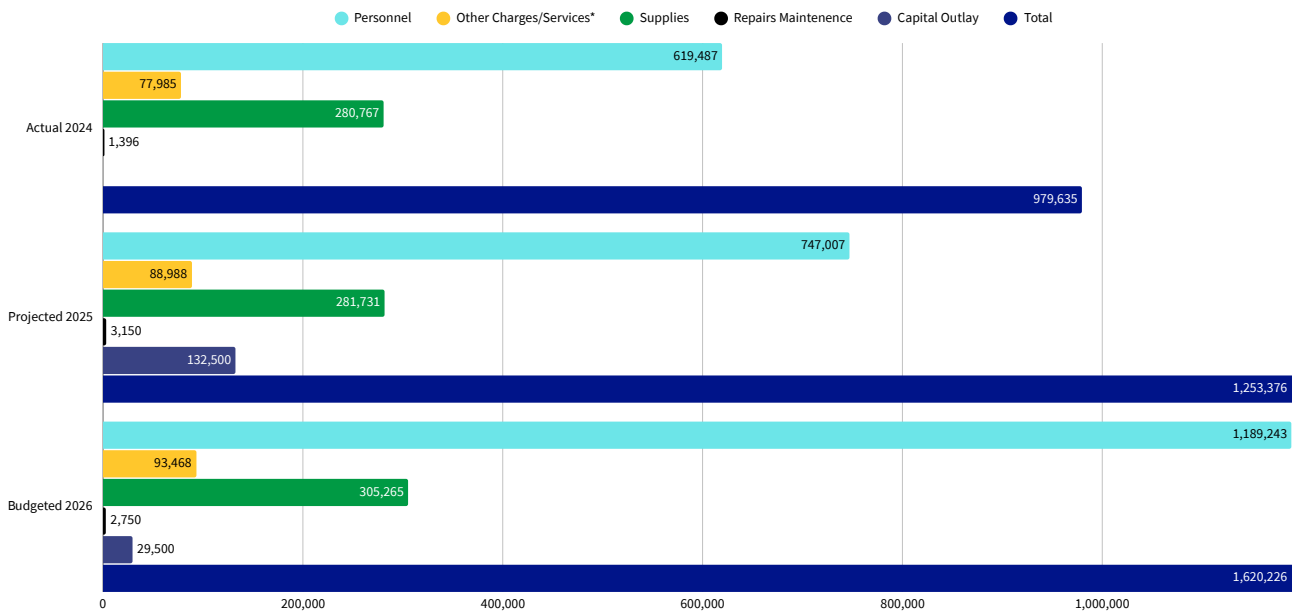
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Recreation Superintendant	M4	17	1	
Recreation Manager - Special Events and Programs	M3	16	1	
Recreation Manager - Sports and Fitness	M3	16	1	
Recreation Supervisor - Fitness	M2	13	1	
Recreation Supervisor - Concessions and Parties	M2	13	1	
Recreation Supervisor - Sports	M2	13	1	
Recreation Supervisor - Youth Programming and Camp	M2	13	1	
Concessions Coordinator	V4	V4		1
Day Camp Coordinator	V4	V4		1
Assistant Day Camp Coordinator	V3	V3		2
Parks and Recreation Associate (Youth, Events, Sports)	V3	V3		7
Lead Concessions Attendant	V2	V2		6
Lead Day Camp Counselor	V2	V2		6
Concessions Attendant	V1	V1		22
Day Camp Counselor	V1	V1		39
Total			7	84

Revenues



Refer to page 29 of the Line-Item Detail

Expenditures



Refer to page 40 of the Line-Item Detail

Parks and Rec

Wentzville Rec Center

Key Performance Measures

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Facility Attendance - All Visitors Paid and Unpaid			329,724	312,881	354,142	350,000
Paid Daily Visits			26,931	23,378	27,038	27,000
Annual Passes Sold			2,323	1,764	2,284	2,300
Recreational Classes Offered			563	594	590	600
Maintenance and Custodial Tickets Processed			125	141	158	150

2025 Purpose-Driven Accomplishments

Launched a members-only e-newsletter, providing added value and further transparency to our operations

Selected a member each quarter as the 'Member Spotlight,' letting them tell us in their own words why WREC is important to their health

Re-opened the terrace area as the 'Stretching Terrace' after a complete replacement of the underlayment.

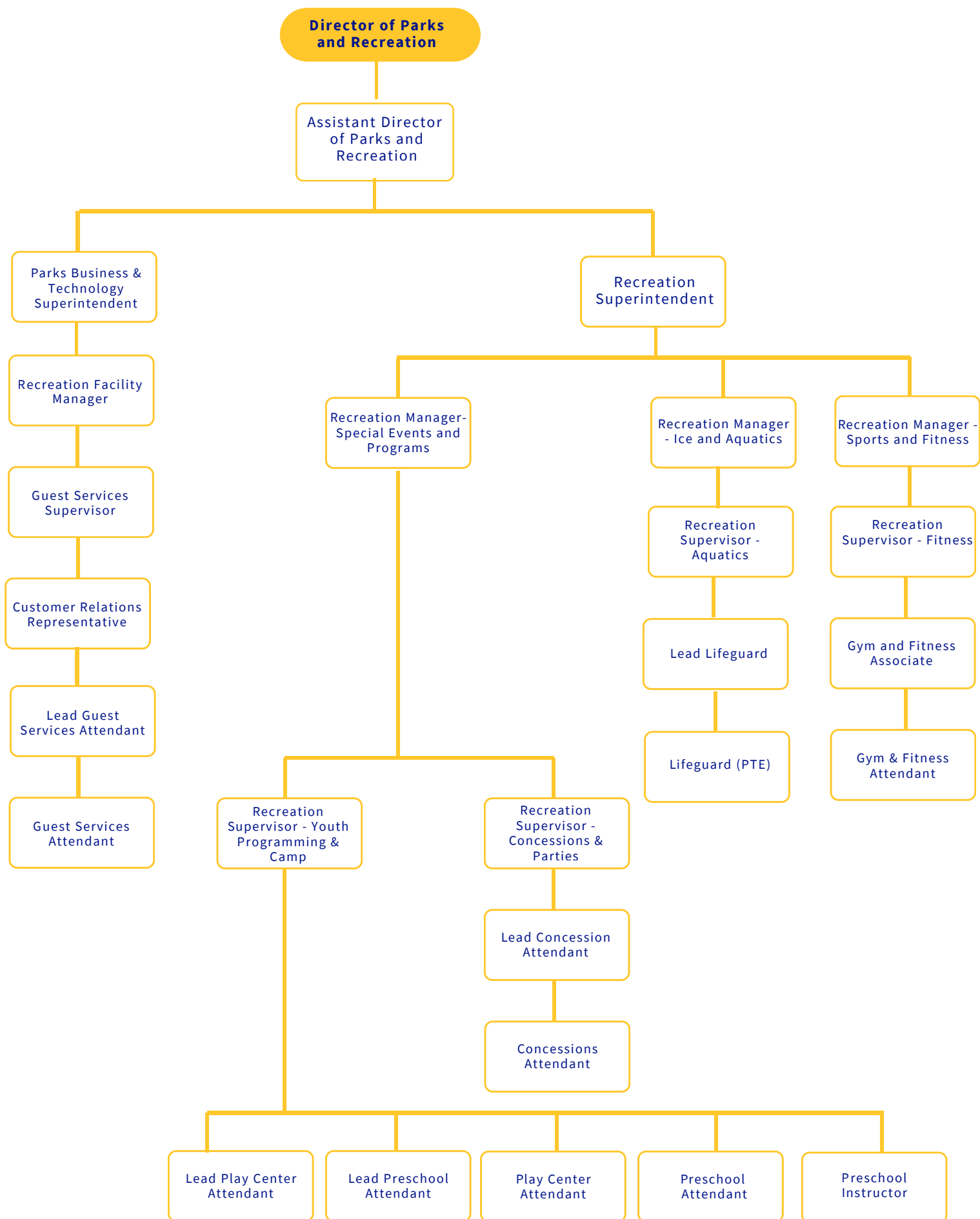
Relocated and redesigned the facilities eSports studio to a more prominent location in the facility.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Continue to educate the community and users on the operational policies and procedures related to the WREC Center.		X	X		X
Work with the Marketing & Communications team to connect with new audiences through expanded outreach and communication effort			X		X
Offer programs and services that are consistent with the department's guiding principles and that reflect the community's interests and needs.		X	X		X
Promote recreation, gathering places, special events and time to connect as important facets of a livable community and healthy economy.	X	X	X		X
Foster individual health and wellness through opportunities for structured and unstructured play, exercise and recreation.		X	X		X

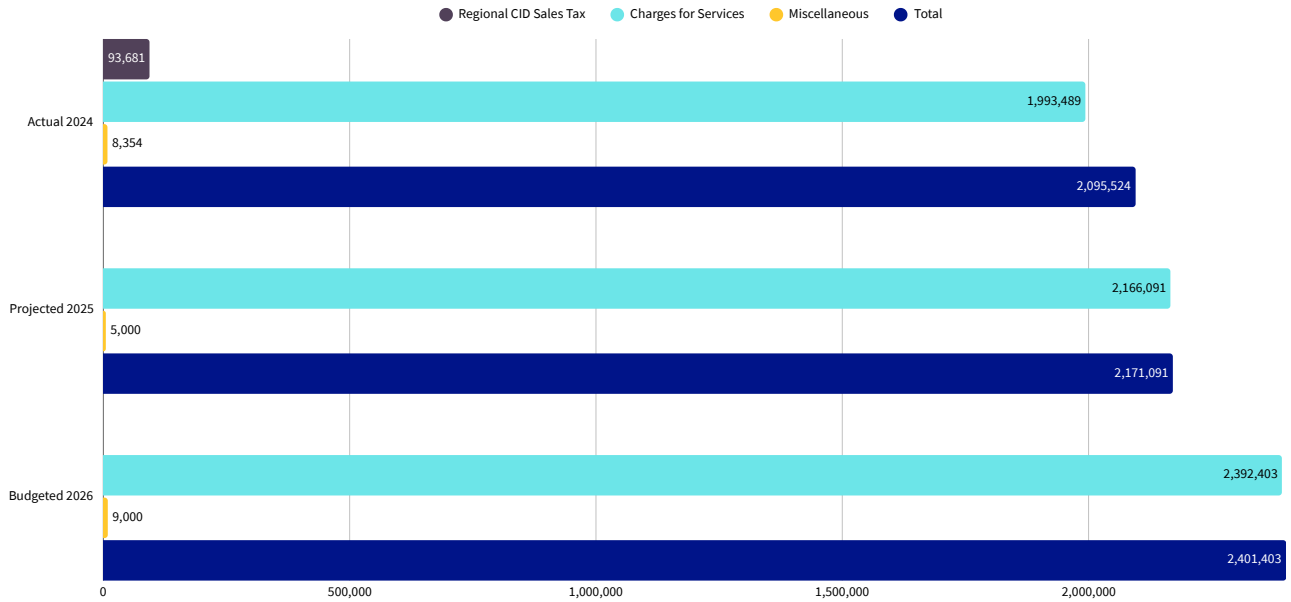




Personnel Detail

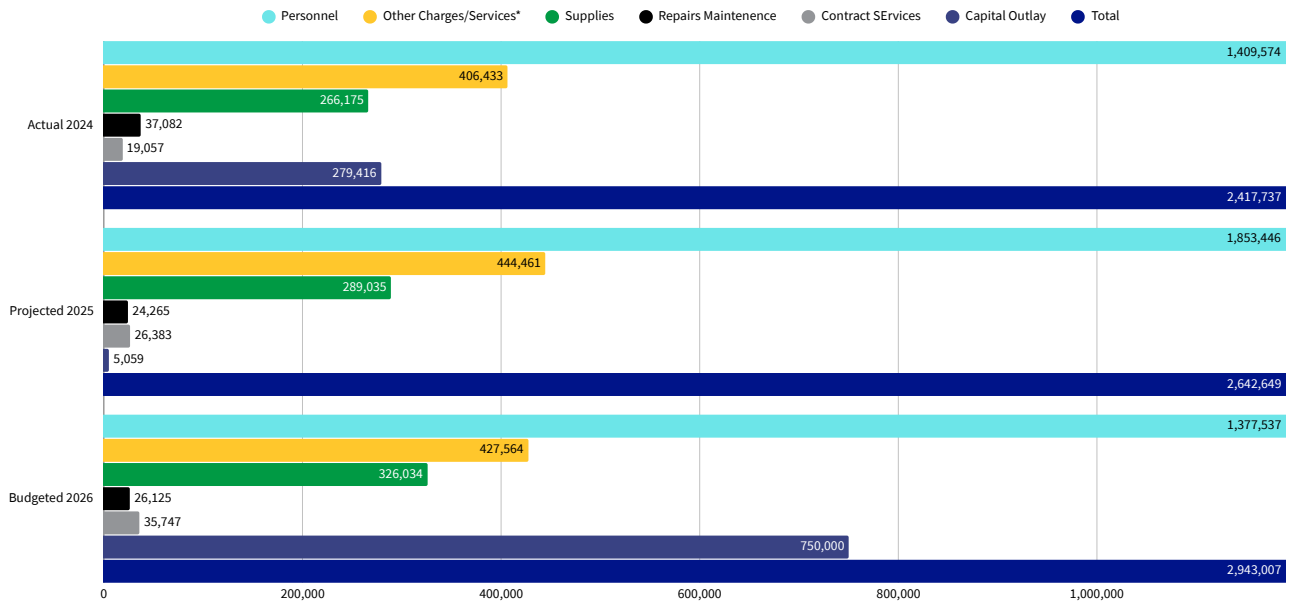
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Guest Services Supervisor	M2	13	1	
Lead Facility Attendant	T2	8	1	
Customer Relations Representative - WREC	U1	4	2	
Facility Attendant	T1	3	3	1
Preschool Instructor	V4	V4		3
STEAM Coordinator	V4	V4		2
Gym and Fitness Associate	V3	V3		1
Lead Concessions Attendant	V2	V2		1
Lead Lifeguard	V3	V3		4
Lead Play Center Attendant	V2	V2		4
Lead Preschool Attendant	V2	V2		6
Concessions Attendant	V1	V1		4
Guest Services Attendant	V1	V1		8
Gym and Fitness Attendant	V1	V1		6
Lifeguard	V1	V1		23
Play Center Attendant	V1	V1		3
Preschool Attendant	V1	V1		5
Total			7	71

Revenues



Refer to page 30 of the Line-Item Detail

Expenditures



Refer to page 42 of the Line-Item Detail

Parks and Rec Maintenance

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Square Feet of Buildings Maintained	150,000	246,261	246,261	246,261	246,261	246,261
Staff Hours	6,396	6,396	9,585	8,260	9,300	9,300
Miles of Trails Maintained	18.01	18.01	18.01	18.01	18.01	18.01
Work Orders Completed	294	456	901	497	500	500

2025 Purpose-Driven Accomplishments and Goals

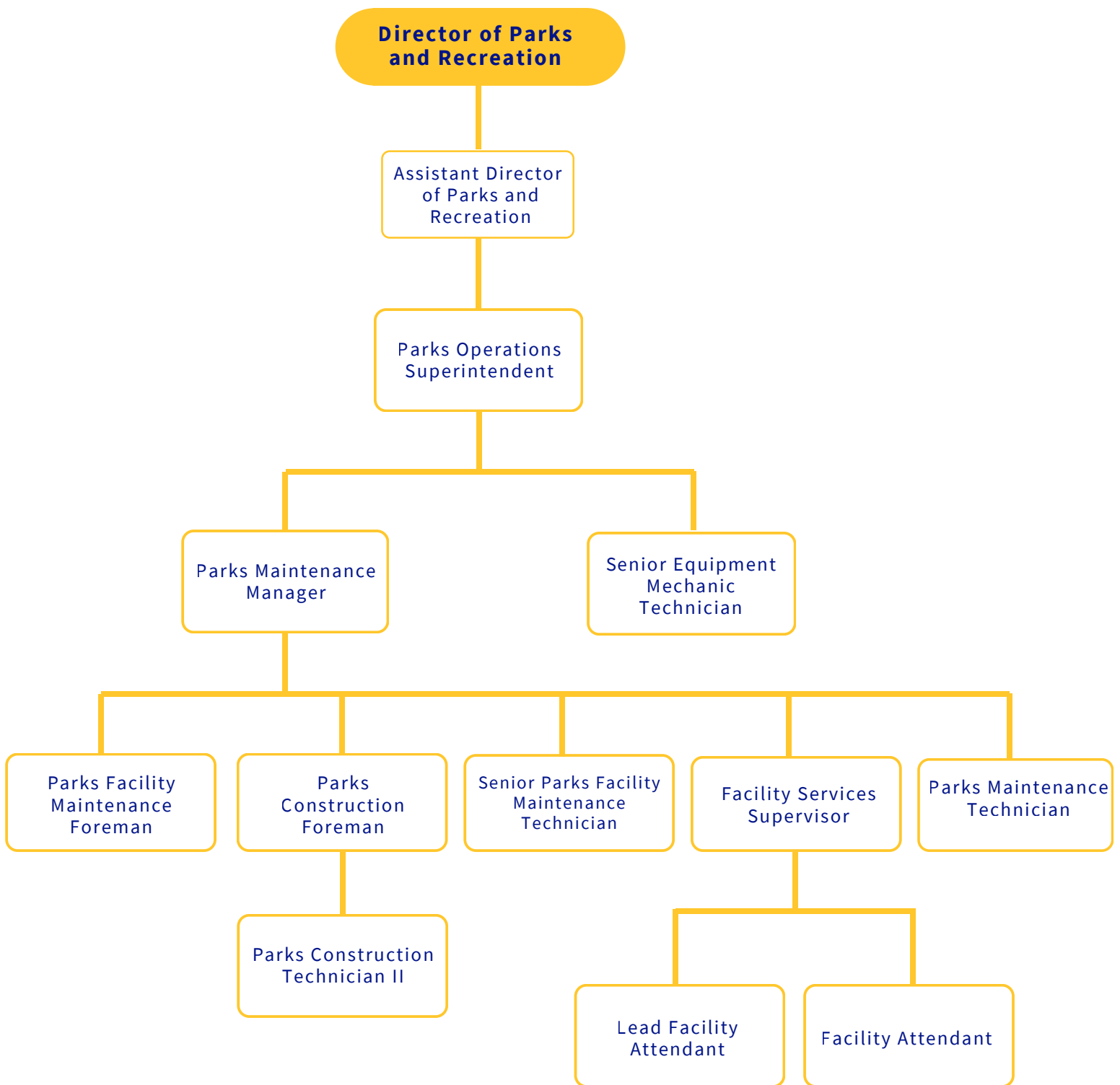
Successfully installed sixty-four (64) custom-fabricated 8-foot-tall flagpoles with American flags around the WREC Center, proudly celebrating American freedom and patriotism.
At Rotary Park, successfully replaced the entire lighting system on the multi-use practice field with new LED athletic field lights. Also added additional LED roadway lights and LED bollard lights at the amphitheater.
Successfully managed the replacement of the entire roof system at the Progress Park Recreation Facility after it was damaged by severe weather. All work was accomplished without disrupting facility usage or programs.
Completed the renovation of the Heartland Lake Boardwalk after years of contractor delays.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Provide a clean, safe and attractive environment at all programs, properties and facilities by implementing robust routine inspection, hazard mitigation and preventative maintenance plans.		X	X		X
Provide and maintain a quality system of existing parks and facilities by updating, improving and connecting each site per the most recent Community Survey and Master Plan.	X	X	X	X	X
Attract and develop a talented workforce by recruiting highly skilled individuals and providing comprehensive training programs to enhance expertise in facility maintenance and construction, ensuring exceptional service delivery.			X		X
Preserve facility assets and infrastructure through structured maintenance programs and proactive management to extend their lifespan.		X	X		X
Promote sustainability and energy efficiency by implementing energy-saving practices, optimizing resource usage and exploring renewable energy options.			X		X

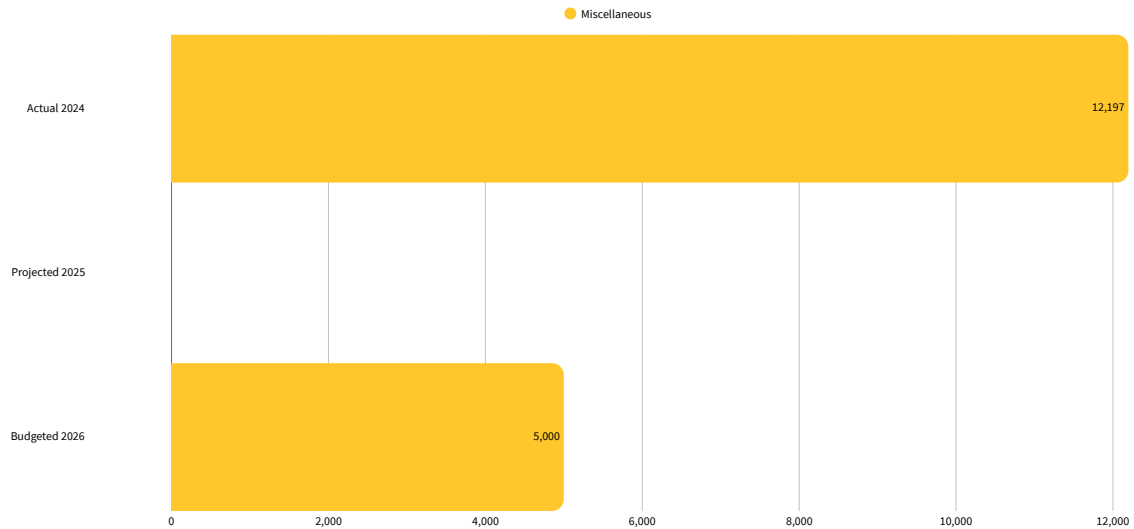




Personnel Detail

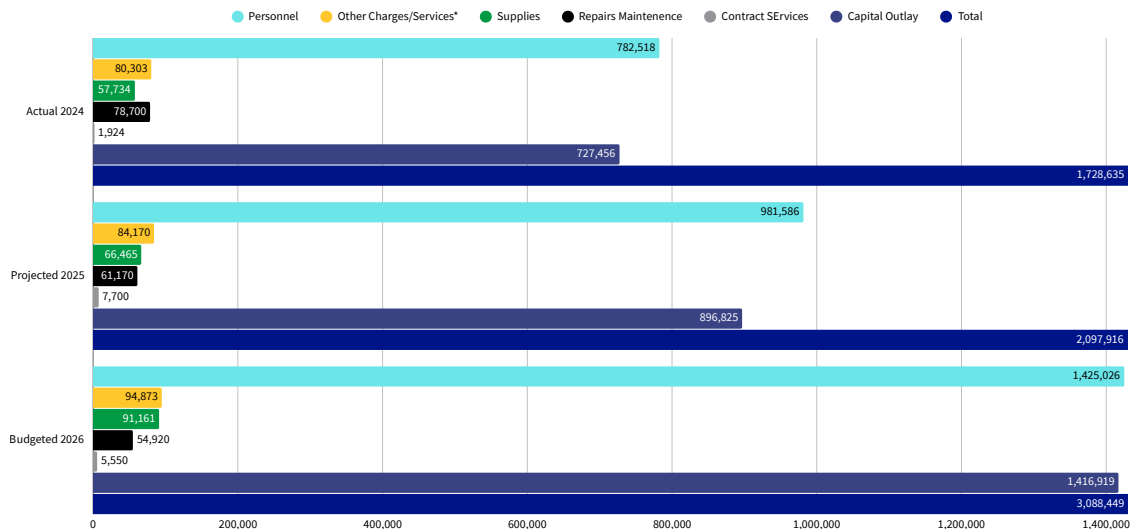
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Parks Operations Superintendent	M4	17	1	
Parks Maintenance Manager	M3	16	1	
Facilities Services Supervisor	M2	13	1	
Parks Construction Foreman	M1	13	1	
Parks Facility Maintenance Foreman	M1	13	1	
Senior Parks Facility Maintenance Technician	T5	12	2	
Senior Equipment Mechanic Technician	T5	12	1	
Parks Construction Technician II	T4	11	2	
Parks Maintenance Technician	T3	10		4
Facility Attendant	T1	3	1	1
Total			11	5

Revenues



Refer to page 31 of the Line-Item Detail

Expenditures



Refer to page 44 of the Line-Item Detail

Parks and Rec Horticulture & Forestry

Key Performance Indicators

Metric	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budgeted 2026
Acres of Park Land (per 1,000 Wentzville residents)	7.60	10.45	12.05	13.09	13.09	13.09
Acres of Natural Sports Turf Maintained	218	218	218	218	218	218
Number of Trees Maintained (inventory)	3,224	3,239	3,284	3,307	4,307	4,307
Number of Trees Planted	17	15	45	23	20	20
Bioswales and Detention Areas Maintained (square feet)	72,200	72,200	92,000	92,000	92,000	92,000

2025 Purpose-Driven Accomplishments and Goals

Installed new lake fountains at Heartland Lake and enhanced them with color-changing LED lights, creating a vibrant nighttime showcase. The fountains also provide additional lake aeration, supporting and improving the lake's ecosystem.

Successfully completed the overhaul of 12 holiday night light scenes, upgrading them with new LED lighting and wiring to improve visual quality and create brighter, more engaging displays.

Successfully reviewed the current inventory of 3,087 trees, re-evaluating the condition of each individual tree. Inspected and logged an additional 1,000 trees throughout the parks, while also revamping the inventory software to provide easier visual navigation and improved user functionality.

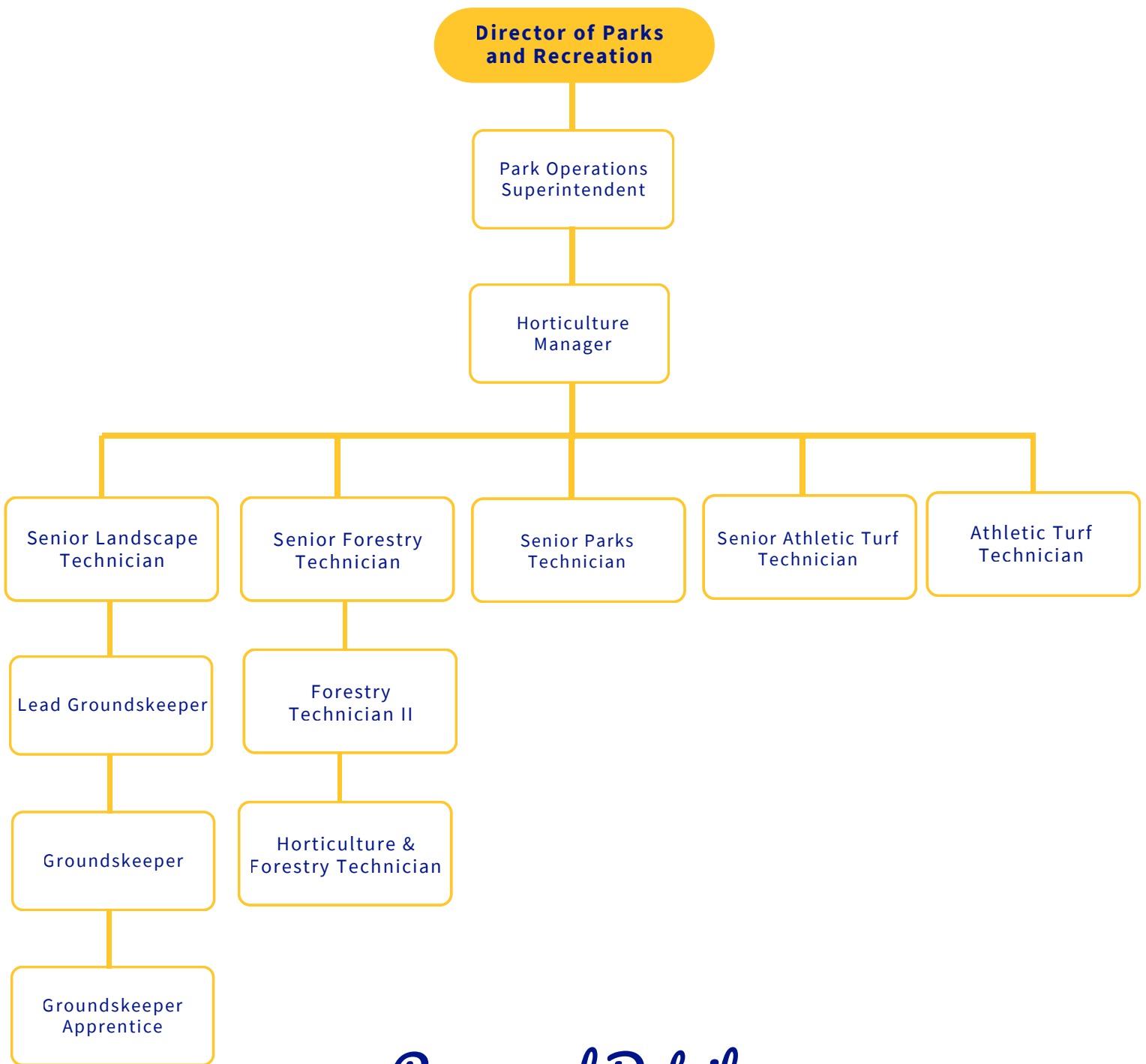
Hosted 17 baseball and softball tournaments at Peruque Valley Park, providing quality facilities and coordination for players, coaches and spectators.

2026 Goals and Objectives

CRITICAL SUCCESS FACTORS

	Regional Destination	Economic Vitality	Exceptional City Services	Infrastructure Connectivity	Safe and Welcoming Community
Continue to develop and implement operations plans, policies, procedures and systems that ensure safe, distinctive and well-maintained parks and athletic complexes.	X	X	X		X
Develop parks, trails and facility plans by aligning resources with the community's needs, and continue to establish true operational and replacement costs.	X	X	X	X	X
Promote continuous improvement to parks, facilities and trails through innovation, technology and community input.	X	X	X		X
Continue to develop community support and a network of resources to support a fiscally stable open space system.		X	X		X
Continue to enhance communitywide landscaping and beautification efforts while developing conservation-oriented landscaping and horticulture opportunities throughout the community.		X	X		X

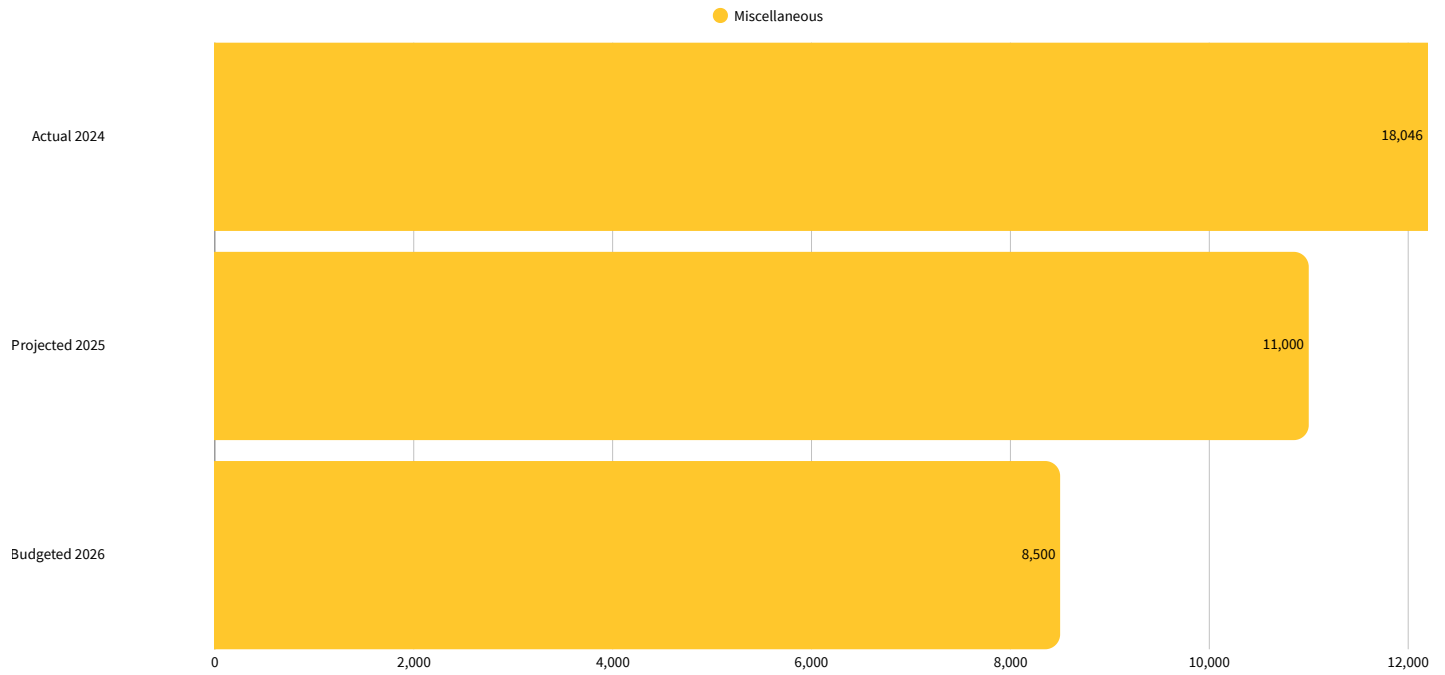




Personnel Detail

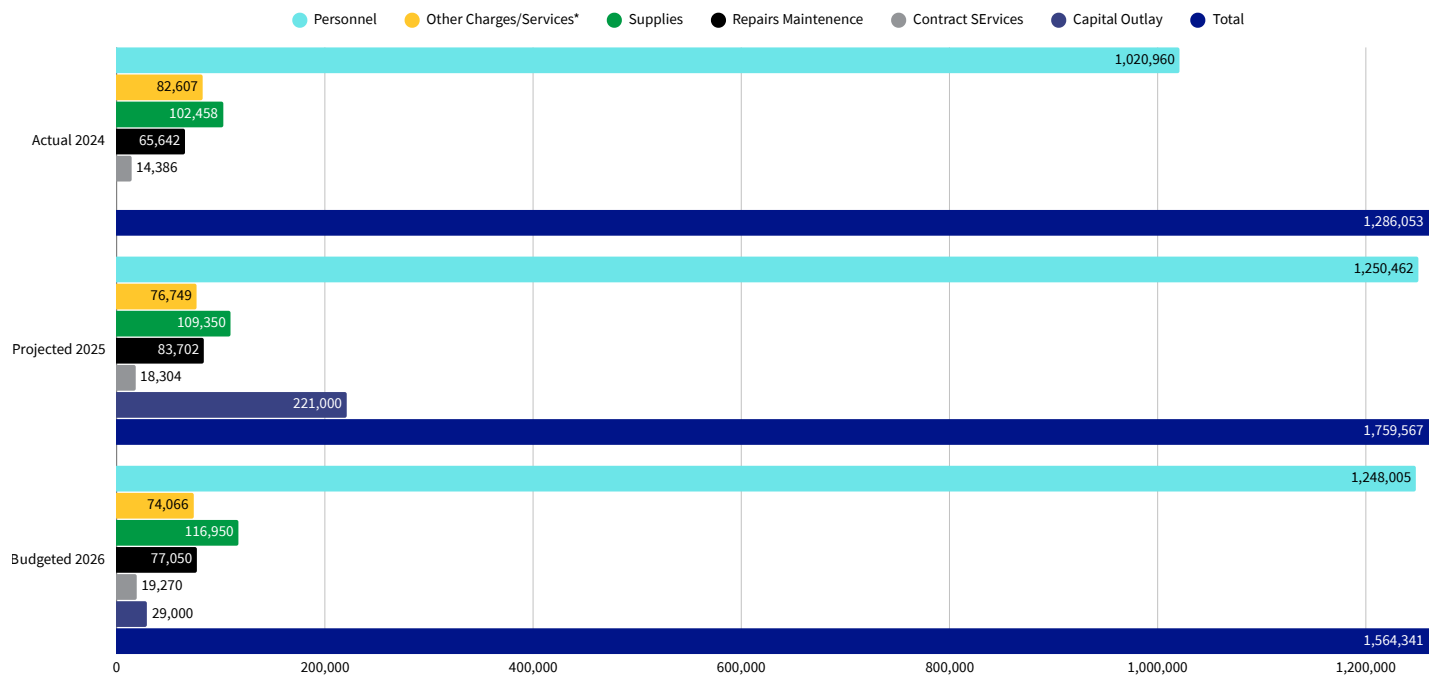
Title	Career Stream/Level	Grade	#F/T	#P/T
			2026	
Horticulture Manager	M3	16	1	
Senior Athletic Turf Technician	T5	12	2	
Senior Landscape Technician	T5	12	1	
Senior Parks Technician	T5	12	1	
Senior Forestry Technician	T5	12	1	
Forestry Technician II	T4	11	1	
Athletic Turf Technician	T3	10	2	
Horticulture and Forestry Technician	T3	10	3	
Lead Groundskeeper	T2	8		4
Groundskeeper	T1	3		6
Groundskeeper Apprentice	V1	V1		2
Total			12	12

Revenues



Refer to page 32 of the Line-Item Detail

Expenditures



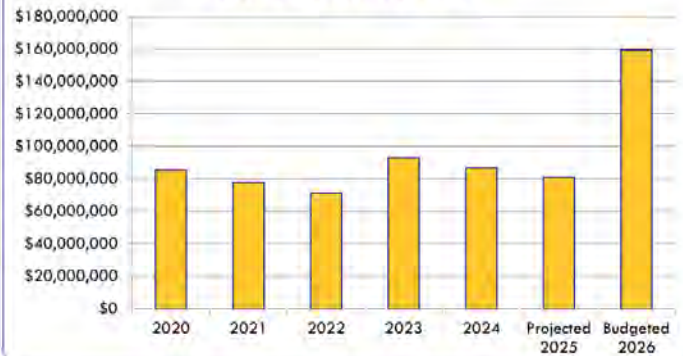
Refer to page 46 of the Line-Item Detail

What Does the City Owe?

2026 BUDGET HIGHLIGHTS

- In 2026, the City plans to issue \$83,610,000 in bonds for a new Public Safety Center and identified Water projects.
- Total principal and interest debt service payments in 2026 - \$9,741,482
- 2026 ending debt service balance - \$158,966,166
- Draw down of reserves in Park, Transportation, and Wastewater Funds for capital projects.

OUTSTANDING DEBT



LONG TERM DEBT

Issue	Original Issue	End Bal 12/31/25	Prin Pmt 2026	End Bal 12/31/26	2026 Interest	Total Debt Service
Certificates of Participation	\$167,845,000	\$152,785,000	\$2,940,000	\$149,845,000	\$4,376,825	\$7,316,825
Sewerage System Revenue Bonds	\$40,061,000	\$9,692,001	\$2,121,000	\$7,571,001	\$154,540	\$2,275,540
Total	\$207,906,000	\$162,477,001	\$5,061,000	\$157,416,001	\$4,531,365	\$9,592,365

The debt schedule includes estimated interest payments in 2026 related to the planned bond issuance for the new Public Safety Center and water projects. These estimates are based on anticipated terms and will be updated once the bond issue is finalized.

NOTES PAYABLE

Issue	Original Issue	Projected End Balance 12/31/25	Prin Pmt 2026	End Balance 12/31/26	
Guaranteed Energy Savings	\$700,000	\$399,282	\$49,117	\$350,165	
Lindenwood University	\$2,000,000	\$1,300,000	\$100,000	\$1,200,000	Interest free agreement
Total	\$2,700,000	\$1,699,282	\$149,117	\$1,550,165	

CREDIT RATINGS

The City has the following ratings assigned by Moody's Investor Service: Aa3 for our Certificates of Participation 2015, 2016, 2019 and 2020; Aa2 for our Certificates of Participation 2023 and Leasehold Revenue Bonds Series 2008. Credit ratings assigned by Moody's are forward-looking opinions of the relative credit risks of financial obligations issued. The credit rating is the evaluation or assessment that a rating agency assigns to a bond to indicate the likelihood that the issuer will repay the bond, as well as the potential for loss to investors in the event of default by the issuer. Moody's top credit rating is Aaa and lowest rating is C.

Benefits of a high credit rating include lower borrowing costs and interest rates, which maximize taxpayer dollars, alongside improved financial flexibility to meet the needs of the residents now and in the future.

LEGAL DEBT MARGIN

	2024	2023	2022	2021	2020
Debt Limit	\$146,204,682	\$144,996,433	\$118,866,703	\$112,715,095	\$104,279,761
Net Debt Applicable to Limit	-	-	-	-	-
Legal Debt Margin	\$146,204,682	\$144,996,433	\$118,866,703	\$112,715,095	\$104,279,761
Total Net Debt Applicable to the Limit as a Percentage of the Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Bonded indebtedness is limited by Section 95.111 and 95.120 of the Missouri Revised Statutes (1986) to 10% of the assessed value of taxable tangible property. An additional 10% may be used for certain purposes such as streets and sewerage system improvements. The table above reflects only the basic 10% limit.

CERTIFICATES OF PARTICIPATION

In 2026, the City plans to issue \$83,610,000 in Certificates of Participation. The proceeds will be used to construct a new Public Safety Center (\$45,000,000) and complete identified Water projects (\$38,610,000). Interest payments begin in 2026. The bonds will mature in 2046.

In March 2023, the City issued \$27,745,000 of Certificates of Participation. The proceeds will be used to pay the costs of constructing a new public works facility. Payment of principal is for varying amounts due each year on March 1 beginning in 2024 through March 2043. Interest is due semi-annually with an interest rate of 4-5%.

On Nov. 5, 2020, the City issued \$3,890,000 of taxable Certificates of Participation, Series 2020. The proceeds were used to refund \$3,710,000 of outstanding Series 2010B Certificates of Participation. Payment of the principal is for varying amounts due each year on Aug. 1 beginning in 2029 through Aug. 2032. Interest is due semi-annually with an interest rate of 2%.

On Nov. 6, 2019, the City issued \$36,925,000 of Certificates of Participation, Series 2019. The proceeds were used to pay the costs of acquiring, constructing, furnishing and equipping a new City-owned and operated multigenerational recreation facility, park and infrastructure. Payment of principal is for varying amounts due each year on Nov. 1 beginning in 2021. Interest is due semi-annually with interest rates that vary from 3-5%.

On June 26, 2019, the City, Wentzville Bend Development, LLC, the Regional CID and the Bend CID entered into a Development Agreement regarding the construction of approximately 140,000 square feet of retail and commercial space as well as approximately 80,000 square foot Multigenerational Recreation Facility. The public portion of the joint development area and eligible components of the private development will be funded by bonds issued by the newly formed Wentzville Bend Regional Community Improvement District (Regional CID) and the Wentzville Bend Community Improvement District (Bend CID). The Regional CID will be funded by a 1% sales tax within the district boundary. The Bend CID will be funded by a ½% sales tax within the district boundary. The Development Agreement establishes the following terms for CID revenue distribution between the two parties:

- Revenue generated by the Regional CID on existing properties within the Regional CID boundaries will be split between the parties, with 60% distributed to the City and 40% to the Developer.
- 3/32 of the Regional CID revenue will be distributed to the City for the operation and maintenance of the multigenerational recreation facility. The 3/32 contained with the Developer (40%) portion of the Regional CID revenue will be passed to the City, but pledged to the Developer's financing for utilization in the event that anticipated revenues are not realized.
- New municipal revenue from existing sales taxes generated within the Wentzville Bend area will be split between the parties, with 30% distributed to the City and 70% distributed to the Developer.

Per the Development Agreement, both newly created Community Improvement Districts will have terms of fifty-five (55) years. It is anticipated that all project financing repayment will be completed within thirty (30) years. When all project financing obligations have been fulfilled, the City has the authority to stop collection of the CID related sales tax. The City's bonds were issued on Nov. 6, 2019.

On July 1, 2015, the City issued \$15,675,000 of Certificates of Participation, Series 2015. The proceeds were used to refund \$15,700,000 of outstanding Series 2011 Certificates of Participation. Payment of the principal is for varying amounts due each year on Aug. 1 through August 2030. Interest is due semi-annually with interest rates that vary from 2-4%.

For the Year Ending

<u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	2,940,000	2,704,626	5,644,626
2027	3,085,000	2,568,376	5,653,376
2028	3,210,000	2,436,407	5,646,407
2029	3,380,000	2,297,232	5,677,232
2030 – 2034	16,365,000	9,308,147	25,673,147
2035 – 2039	14,850,000	5,992,810	20,842,810
2040 – 2044	15,880,000	2,860,310	18,740,310
2045 – 2049	<u>9,465,000</u>	<u>905,313</u>	<u>10,370,313</u>
TOTAL	\$69,175,000	\$29,073,221	\$98,248,221

The debt service amounts presented do not include the 2026 bond issuance. At the time of budget preparation, these bonds have not yet been issued. Principal and interest payments for the planned issuance are currently estimated and will be incorporated once the bond sale is finalized.

SEWERAGE SYSTEM REVENUE BONDS

The City voters approved a total of \$80 million of revenue bonds for wastewater treatment plant expansion. On Nov. 30, 2005, the Missouri State Environmental Improvement and Energy Resources Authority (the Authority) authorized and issued Water Pollution Control Revenue Bonds (State Revolving Fund Programs) Series 2005C. The Series 2005C bonds provided funds to make loans to various Missouri Political subdivisions that will be used to finance water treatment projects.

A portion of the proceeds of the Series 2005C bonds issued by the Authority were used to purchase Participant Revenue Bonds (Participant Bonds) authorized and issued by the City in the aggregate principal amount of \$19,430,000, the proceeds of which will be used for construction, repairing and equipping the existing wastewater facilities. The City's Participant Bonds have interest rates ranging from 3.25% to 5.25% and are payable in semi-annual installments at varying amounts through 2027.

In connection with the City's issuance of the 2005C bonds, the City participates in the State Revolving Funds Program established by the Missouri Department of Natural Resources (DNR). Monies from federal capitalization grants and state matching funds are used to fund a reserve account for each participant. As the City incurs approved capital expenses, the DNR reimburses the City for the expenses from the bond proceeds account and deposits in a bond reserve fund in the City's name and additional 70% for the Series 2005C bonds. The costs of operation and maintenance of the wastewater treatment and sewerage facilities and the debt service is payable from wastewater revenues.

On March 14, 2011, the City began participating in the State of Missouri Direct Loan Program of the Missouri Department of Natural Resources (DNR) and the Clean Water Commission of the State of Missouri to issue Sewerage Revenue Bonds – Direct Loan Program. The City authorized the issuance of bonds not to exceed \$20,631,000 with an interest rate of 1.66% due in various principal installments through 2032. The project was completed in October 2012 and the final draw was made in 2013. Total bonds issued were \$17,640,777.

For the Year Ending

<u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	2,121,000	225,242	2,346,242
2027	2,172,000	156,115	2,328,115
2028	1,024,000	85,399	1,109,399
2029	1,051,000	68,293	1,119,293
2029 – 2032	<u>3,324,001</u>	<u>97,632</u>	<u>3,421,632</u>
TOTAL	\$9,692,001	\$632,681	\$10,324,681

NOTES PAYABLE

In 2007, the City issued \$1,002,000 in tax increment revenue notes pursuant to an ordinance dated May 23, 2007. The notes are special obligations of the City, payable solely from payment in lieu of taxes and economic activity tax revenues generated in the redevelopment area. The notes mature in 2029. Future payments on the notes are limited to the collection of economic activity tax generated. The interest rate is 8.25% - 9.25% and the outstanding principal balance is projected to be \$648,000 as of Dec. 31, 2025.

In July 2018, the City issued a note payable for the Wentzville Pearce Neighborhood Improvement District to relocate a maintenance facility. The note is payable in annual installments of \$81,332 including interest with final payment due in 2029.

In September 2018, the City issued a note payable for energy and efficiency capital improvements. The note is payable in monthly installments of \$5,218 including interest with final payment due in 2033. The note is secured by equipment.

In June 2019, the City of Wentzville entered into a sale agreement with Lindenwood University to acquire the Lindenwood University ice area for \$2,000,000. The agreement is payable in annual installment of \$100,000, interest free, with the final payment due in 2039.

The Capital Improvement Plan (CIP) addresses many Citywide projects including road construction; the installation of water and wastewater infrastructure, stormwater systems, park facilities and new governmental facilities; and the renovation of City structures.

The plan allows the City to proactively plan its future capital needs well in advance, yet allow flexibility for changing needs.

Capital expenditures are expenses involving land, land improvements, buildings, building improvements, furniture, fixtures, machinery, equipment, vehicles, and all other assets costing \$5,000 or more having an initial useful life extending beyond one year.

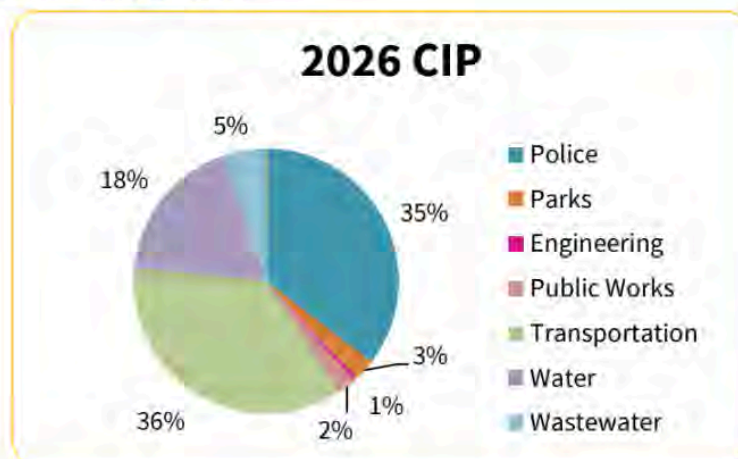
Capital improvements are physical improvements to public infrastructure in and throughout the City, and include the construction of streets, stormwater systems, bridges, parks, recreational facilities, structural renovations and numerous other projects that involve physical improvements in and throughout the community.

In recent years, the reserves of the major funds have remained untapped. However, the past several years' budget addresses the drawdown of fund balances of the Capital Fund, Transportation Fund, Water Fund and Wastewater Fund in order to fund specific capital needs based on the staff and Board of Aldermen's goals and priorities. The Capital Fund purchases all the General Fund capital projects and equipment. Furthermore, the Capital Fund revenues are used to make lease payments for bond issues and to fund capital projects and equipment purchases.

Over the last year the Board of Aldermen has given staff clear direction on a number of key themes. The 2026-2030 Capital Improvement Plan addresses the strategic priorities and directions given by the Board of Aldermen. In addition to meeting the capital needs of the City for the next five years, the plan does the following:

- Continues and enhances the commitment to Downtown
- Develops a strategy to construct new facilities
- Identifies projects that will allow the City to grow responsibly
- Leverages funds from other entities
- Funds the continued maintenance and enhancement of aging infrastructure

The proposed plan calls for the expenditure of \$336,383,655 over a five-year time frame and includes funding mechanisms for each. The City's Five-Year Capital Improvement Plans can be found by visiting: www.wentzvillemo.gov/CIP.



IMPACT ON OPERATING BUDGET

The City's operating budget is directly affected by capital expenditures. When certain types of capital projects are developed and completed, they also have ongoing financial impacts on the City's operating budget. For example, when the City constructed the new WREC center, the operating budget for the Parks and Recreation Department increased to include capacity for any new staff, equipment, utilities, supplies, etc., that would be necessary to maintain and operate the new facility. Replacement machinery, equipment and vehicles are on a rotation replacement program that should result in lower maintenance and energy costs when replaced. The City carefully considers these operating costs when deciding which projects move forward in the CIP, as it is not sustainable for the City to fund concurrently several large-scale projects that have significant operating budget impacts.

GENERAL FUND

General Fund capital expenditures are all funded from the Capital Fund.

Significant Nonrecurring Capital Expenditures

Incode Version 10 Upgrade and Server (\$105,000): The City currently operates on Incode Version 9 and will eventually upgrade to Version 10 as Version 9 will no longer be supported. During the upgrade the City will also replace the Incode server as it will be approaching its maximum lifespan. Upon implementation, annual maintenance costs will remain including online utility and court payment support and server hosting. The upgrade is budgeted at \$85,000 and the server is \$20,000.

Primary Backup Network Attached Storage (NAS) (\$20,000): The City uses two network attached storage (NAS) devices for data backup and recovery. One of these devices has reached the end of its lifespan, increasing the risk of failure. Replacing this device will enhance the system's reliability, keep backup options available, improve performance, and ensure the City's data remains secure and recoverable in case of hardware failure or a cyber incident.

Public Safety Center (\$5,000,000 in 2025 and \$45,000,000 in 2026): The current LEC is out of room due to the growth of the department. They have already redesigned twice to accommodate room for offices and personnel. The department is currently housing the Detective Bureau, Traffic Unit, School Resource Officers in the St. Charles County Annex since there is no room at the current facility. The evidence room and men's locker room are at, leaving officers without a storage locker to store their equipment and uniforms. The City plans to issue bonds to fund this project.

Creekside Basin Infrastructure (\$275,000): Public infrastructure can no longer be maintained due to a creek eroding around and compromising access (previously by two CMP culvert pipes) for the City and the HOA. As a result, heavy vegetation and sediment debris has accumulated in the basin outfall structure. This poses maintenance and code enforcement issues related to standing water and mowing. Improved access needs to be restored and pipes and structures cleaned out. Inlet bypass in an upland location will also be addressed to optimize intake capacity so the basin and public infrastructure can function as designed for flood control.

Public Works Facility Long-Term Retrofit (\$350,000): This work has shifted to 2025 after the new Public Works Facility is finished to allow for moving salt, materials, and equipment to permit

improvements to be completed. Tornado shelter, flooring, interior wall partitions, freight elevator, exterior paneling, and restroom facilities are in need of retrofit to continue effective use of the Public Works 4th Street facility. Limited fleet maintenance will remain active at the 4th Street facility for a technician/mechanic to perform on-site repairs and oil changes for Water/Wastewater equipment. Facility winter event operations will be retained at the 4th Street Facility due to the closer proximity to City Hall/LEC and other Parking lots which they maintain. The 4th Street facility will become the Utility Operations Annex with Wastewater Collections transferred from the WWTP after the Public Works Interstate Drive facility is complete. This transfer reduces overcrowding at the WWTP and improves operational efficiency for the collections jet truck and televising crews.

Significant Recurring Capital Expenditures

Speed Monitor Devices (\$20,000 in 2026): The purchase of two, 15-inch pole-mounted graphic (PMG) radar speed displays to help investigate complaints of speeders within the subdivisions. The department receives numerous traffic complaints and these devices will allow for faster response times. The current large, pull-behind trailers are outdated, cumbersome to deploy and limited in capability. The Capital Improvement Plan includes the purchase of devices in every other year.

Axon Program (\$2,305,611 over five years/\$409,722 in 2026 and 2027 increasing to \$495,389 annually thereafter): This program includes a 10-year agreement for body cameras, tasers, and software. The existing components include tasers, body cameras, docks, Fleet 3, Fotokite, Evidence.com, and third-party unlimited device storage. The package includes Axon Respond+ for devices with the abilities to send help when needed, maintain visibility with alerts, live maps, and streaming, and quickly access and share information as it emerges. Other components include the redaction assistant, Axon Auto-Transcribe, Axon Investigate, Axon Air (drones), Axon Fleet 3 integrated in-car video, and other benefits like streamlining of reporting, ability to share information across departments, digital evidence, and automated workflows. In 2028, staff would like to implement Axon Draft One to the existing components. Axon Draft One is an artificial intelligence (AI)-driven report-writing tool developed by Axon. Integrating Draft One into the existing Axon ecosystem would further enhance operational efficiency. Draft One is designed to streamline the report-writing process by using AI to generate the initial draft of a police report. The system works by transcribing audio from body-worn camera footage and officer notes or dictation. Once video recording ends, the remaining audio is automatically uploaded to Evidence.com, transcribed, and, upon the officer's request, used to create a first draft of the report. This significantly reduces the administrative burden on officers.

911 Maintenance (\$736,465 over five years/\$147,293 annually): Annual maintenance for the Next Generation Enhanced 911 system including GPS mapping, texting and photo submission to the 911 centers. The system allows for greater ability for 911 services to the citizens of the community.

Static License Plate Reader Cameras (\$315,000 over five years/\$63,000 annually): Static license plate readers read plates and take photos of vehicles that pass by them. The system alerts officers when there is a warrant or other information attached to the vehicle plate. The cost of static license plate readers are based on an annual lease cost. These cameras help with finding stolen vehicles and/or license plates as they are strategically placed throughout the city and will alarm the officers when they are in the area. This will help increase safety to the citizens of Wentzville by locating the suspects quickly.

Emergency Warning Sirens (\$250,000 over five years/\$50,000 annually): The City will purchase and install one emergency weather warning siren each year to serve an expanding geographic population as well as replacing those due to age while reducing ongoing maintenance costs. Within the Police Department budget, there is \$10,000 budgeted for 2026 for maintenance and repairs such as batteries, frequency programming, license renewals, etc.

Stormwater Reserve (\$125,000): Unlike most municipal counterparts, the City does not have a dedicated revenue source or maintenance reserve to meet the needs of operating, maintaining and improving an aged stormwater system. Without dedicated revenue, the scope or scale of work undertaken on the stormwater system is limited to small reactive projects rather than proactive maintenance. As the aged infrastructure system ages, the City needs to establish a reserve to ensure funds are available for repair or maintenance to the system in the future.

Recurring capital expenditures include replacement machinery and equipment and purchases of vehicles on the rotation replacement program that require replacement due to age, mileage and ongoing maintenance costs. Replacement will improve reliability, safety, and reduce the likelihood of repairs exceeding the vehicle's value.

PARKS AND RECREATION FUND

The Capital Fund will purchase all the capital equipment and the ADA improvement projects in the Parks and Recreation Fund.

Significant Nonrecurring Capital Expenditures

WREC Renovations (\$750,000): Funds will be used to design, construct, and/or install three critical infrastructure improvements at the facility: Sauna Renovations, Fitness Patio Storage, and an Enhanced Pool Pump Lift System.

1. **Sauna Renovations.** The existing sauna is a prefabricated unit that has consistently underperformed compared to what was originally promised in terms of quality, durability, and functionality. Planned improvements include correcting deficiencies in the HVAC system and addressing failures in the sauna's structural envelope. These upgrades are necessary to improve energy efficiency, control the collateral impact to the surrounding spaces and deliver a safe and professional-grade experience for patrons.
2. **Fitness Patio Storage.** This involves the design and construction of a secure, weatherproof exterior storage unit on the fitness patio. It will house outdoor-specific training equipment, such as a resistance sled, which cannot be used safely indoors due to high patron traffic and limited interior space. This project ensures equipment longevity and patron safety while supporting expanded fitness programs.
3. **Pool Pump Lift Enhancement.** The existing pump lift system does not allow for safe and efficient removal due to the confined layout of equipment. This enhancement will introduce a chain hoist system and structural supports to enable vertical and lateral movement of pumps, significantly improving safety and operational efficiency during maintenance.

Park and Recreation Master Plan (\$150,000 in 2026 and \$100,000 in 2026): Funds will be utilized to hire a specialized consultant to assist City staff in updating the City's Parks and Recreation System Master Plan. This update is essential due to Wentzville's rapid growth over the past two decades,

necessitating a comprehensive reassessment to guide park and recreation services for the next 5-10 years. The project scope will include:

1. Professional Consulting Services: Project management, data analysis, report preparation, and GIS mapping.
2. Inventory Assessment: Evaluation of all parks, facilities, trails, and amenities.
3. Community Engagement and Surveys: Design, implementation, and analysis of statistically valid surveys, along with robust public engagement through community meetings, focus groups, and online tools.
4. Needs and Trends Analysis: Demographic analysis, needs assessment, gap analysis, and revision of goals, objectives, and service levels.
5. Strategic Planning: Development of capital improvement recommendations, cost estimates, implementation strategies, funding options, and final report production and presentation.

An updated Parks and Recreation System Master Plan is essential for Wentzville's growth and quality of life. It ensures efficient resource use, guides investments, and maintains CAPRA accreditation.

Addressing changes since 2017, an updated plan will provide a roadmap for future development, help secure grants, and justify budget allocations. By engaging the community and analyzing trends, the plan will ensure Wentzville's parks and recreation offerings remain relevant and responsive, ultimately enhancing the city's appeal to potential residents and will support continued economic development.

Special Event Venue in Rotary Park (\$12,161,160 over five years/\$644,910 in 2026): Funds will be used to design a phased project to construct a special event venue at Rotary Park, utilizing existing infrastructure. The facility will host special events, music programs, and, perhaps, outdoor theatrical productions. Upgrades will include the amphitheater, stage, lighting, electrical, off-stage areas, restrooms/concessions, all-weather parking, and ADA compliance. Initiated in June 2023, the design process is underway. Funds will support public engagement, conceptual design, and evaluating additional infrastructure. The project aims to coordinate improvements made here with current plans to improve and/or replace existing park structures, future plans to develop park land purchased in 2022 and a project to extend the David Hoekel Parkway. The project may include:

1. Master planning the acquired land, including a topographic survey.
2. Exterior site improvements for the Kolb building, including grading, drainage, and storm sewer work.
3. New waterline, sanitary sewer lines, electric, and stormwater infrastructure for park buildout.
4. Designing and developing a new overnight wedding venue.
5. Designing and constructing a new or renovated amphitheater.
6. Additional paved parking areas for special events.
7. Designing and constructing a regional park maintenance facility.
8. Designing and constructing

Ice Resurfer (\$106,315): Funds will be used to replace the current one or both of the ice resurfacers at the Wentzville Ice Arena. These units are a 1998 and 1999 Olympia 2000 ice resurfer. Both of the resurfacers are 20+ years old and well beyond their normal life expectancy. Staff will evaluate whether or not there is an option to purchase a used unit from a professional hockey organization which, typically, rotate their resurfacers annually. If so, the cost of a used unit is about half of the cost of a new one. The life expectancy of ice resurfacers is 8-10 years. One unit was replaced in 2022.

Significant Recurring Capital Expenditures

Parking Lot and Trail Maintenance (\$651,325): The Park Fund will expend \$1,132,685 (\$651,325 in 2026) over five years to implement a preventative maintenance and repair program for asphalt/concrete parking lots and trails within the Parks system. The funds would also be used to add or replace material in places where needed such as short connections, turn radii, additional parking, erosion points, or park entrances. This project account is not intended to be used for major new projects unless all other preventative maintenance projects are completed or there is an extreme need. The 2026 project under consideration is the overflow parking at Heartland Park.

Bike and Pedestrian Improvement Plan (\$524,394): The Park Fund will expend \$1,570,194 (\$524,394 in 2026) over five years to design, plan, phase and implement improvements to the City's Hike and Bike Trail System in accordance with the City's Trail Master Plan. In 2026, City costs will be offset by \$64,843 from a 2005 contribution to the City from Dierbergs related to a land agreement as well as \$150,000 from the Recreation Trails Program Grant. Funding may be allocated to designing and constructing trailheads, installing trail related signage, repairing or completing existing trails or adding new sections of trail such as: internal loop trails within a park, neighborhood connections to new or existing trails, destination or park-to-park trail connections. Where possible these funds should be supplemented with funds from one of the various grant programs such as Recreation Trails Program, Land Water Conservation Fund, and Transportation Enhancement Grant Programs. Projects specifically identified for this funding include:

1. Install additional loop to the internal system at Heartland Park extending south of the lake to Schroeder Creek Blvd.
2. Incorporate uniform trail signage along the sections of existing trails.
3. Design and install additional internal loop trail at Rotary Park.
4. Design and install trail from Progress Park to Heartland Park.
5. Design and install trail loop from Rotary Park to Olgesby Park.
6. Design and install trail from Interstate Drive to PVP.

Land Acquisition Payback (\$385,548 annually): In 2022, the General Fund transferred a total of \$6,835,960 from reserves to the Park Fund. \$4,985,960 from reserves to fund the acquisition of land located north of Rotary Park that will connect to Scotti Road to be used for Park land. \$1,850,000 from reserves to fund the acquisition of land located west of Rotary Park and north of West Meyer Road to be used for Park land. In 2023, the General Fund transferred a total of \$875,000 from reserves to the Park Fund to fund the acquisition of land located north of Rotary Park and south of Scotti Road. Beginning in 2024, the Park Fund will transfer \$385,548 annually for 20 years to fully restore and pay back the General fund by 2043.

Public Park Facility Improvements (\$120,000): The Park Fund will expend \$610,000 (\$120,000 in 2026) over five years on recurring public park facility improvements to:

1. Repair or replace unscheduled mechanical failures such as air conditioners, furnaces, boilers, etc.
2. Repair or replace unanticipated infrastructure deficiencies or structural failures such as roof leaks, electrical, storm/sanitary sewer, plumbing, etc.
3. Perform needed construction/renovation projects in a timely fashion.
4. Improve overall efficiency of an operation or facility.

5. Replace equipment that has been lost to theft or unexpected malfunction and replacement/repair.
6. Add, replace or enhance security measures at any of the indoor facilities.

Identified projects for 2026 include: Restroom renovation at Progress Park Pool (Epoxy/LED/Partitions/Fixtures - \$15,000); Kick strip replacement at ice rinks (\$13,000); Replace Chemtrol replacement at Progress Park (\$16,000); Rubber boot replacement at Splash Station (\$5,000); Compressor motor at Ice Arena (\$21,000); Refinish gable truss at Kolb Building (\$9,000); Ice Rink garage door replacement (\$15,000); AHU #3 at Progress Park Shop (\$4,000); AHU #12 at Splash Admissions (\$2,000); Storm contingency (\$20,000)

These project funds are exclusively to be used for work related to enclosed building structures. There are a number of smaller projects that get submitted every year that if completed when the issue begins rather than waiting until the problem reaches a critical stage will result in future cost savings. The problem is that these types of projects are always dropped during the budget process to focus resources on issues that have already reached the critical phase and the department never has an opportunity to catch up. It is proposed that system be developed to address these issues while they are still in their "infancy."

Public Park Outdoor Improvements (\$65,450): The Park Fund will expend \$340,695 (\$65,450 in 2026) over five years. Funds will be used to address unanticipated structural deficiencies, failures or improvements to outdoor (non-enclosed building) related infrastructure (pavilions are included in this category) such as:

1. Make unscheduled repairs to individual pieces of playground equipment and, eventually, to install new amenities.
2. Repair, replace or enhance faulty or defective infrastructure such as irrigation systems, aeration fountains, boardwalks, lighting or plumbing systems, etc.
3. Repair or replace structural deficiencies in outdoor infrastructure such as foot bridges, signs, stairs, drinking fountains, backstops, outfield fences, batting cages, scoreboards, pavilions, etc.
4. Perform needed construction/renovation projects in a timely fashion.
5. Improve overall efficiency of an operation or facility or enhance outdoor facilities with adding small improvements

Projects that are currently under consideration for 2026 are: Cart pad and landscaping at Caboose (\$3,500); Renovate raised beds at Linn and Main (\$18,000); Tuck pointing masonry fireplace at Progress Park pavilion (\$6,500); Replace interior mulch with 8" cobble at Splash Station (\$15,000); Home run fence replacement at PVP (\$5,000); Replace safety fence at Caboose East (\$3,800); Replace capstones at Vietnam Memorial (\$13,650)

Park Facility Roof Replacement Program (\$55,750): The Park Fund will expend \$269,830 (\$55,750 in 2026) over five years. Funds will be allocated to:

1. Repair or fully replace roofing systems that experience unexpected failures due to age, storm events, or structural degradation. These repairs are critical to prevent further damage to interior systems and maintain safe, usable facilities.

2. Provide flexibility to initiate high-priority roof projects that arise outside of the regular capital planning cycle responding efficiently to evolving needs and protect facility investments before minor issues escalate into costly repairs.

Identified projects include:

- 2026: East Rink Midroof Ice Arena - Metal Reinforced Fabric Installation
- 2028: Lim House and Garage - Architectural Shingles
- 2030: Restroom and Banquet Hall at Progress Park – Membrane

Holiday Light Displays (\$15,000): The Park Fund will expend \$215,000 (\$15,000 in 2026) over five years on new animated displays for the holiday lights special event at Rotary Park. Many of the larger displays, such as New Day Dawning, 12 Days of Christmas, and Rocking Around Xmas, are 22-25 years old. The electric wires on these displays are well past their lifecycle and often fail with the slightest moisture. Upgrading to new displays will ensure a more reliable and visually appealing experience for visitors, enhancing the overall success of the event.

Other recurring capital expenditures include replacement machinery and equipment and purchases of vehicles on the rotation replacement program that require replacement due to age, mileage, and ongoing maintenance costs. Replacement will improve reliability, safety and reduce the likelihood of repairs exceeding the vehicle's value.

TRANSPORTATION FUND

Transportation Fund revenues are largely sales-tax driven. The annual growth rate is consistent with current trends, yet grant funding was added in where appropriate. The variable nature of grant funding renders any visual trend of Transportation Fund revenues difficult to perceive. Of the total \$48.7 million of capital expenditures and improvements for the Transportation Fund in 2026, \$31.7 million or 65% will be reimbursed by outside funding. The road projects will provide enhanced travel, reduced traffic congestion, improved pedestrian access, create opportunity for commercial development and promote economic development.

Significant Nonrecurring Capital Expenditures

David Hoekel Parkway Phase 3 (\$48,700,000): This project will extend two lanes of David Hoekel Parkway north of West Meyer Road to North Point Prairie Drive and then east to the interchange of Highway 61 at Peine Road, as envisioned in the City's Thoroughfare Plan. This roadway extension will complete a continuous David Hoekel Parkway between Highway 61 and Interstate 70 well in advance of the original planned date. The extension of David Hoekel Parkway will relieve pressure on North Point Prairie Drive, Peine Road, and Scotti Road as areas in northern Wentzville develop. The City of Wentzville assumed management responsibility for the remaining work related to David Hoekel Parkway with substantial funding support from St. Charles County. Planning, engineering and pre-construction occurred in 2025 in the amount of \$8,700,000 with the County contributing \$7,335,000. Construction is planned for 2026 and 2027 in the amount of \$40,000,000 (\$20,000,000 in each year) with the County contributing \$36,000,000 (\$18,000,000 in each year).

Highway Z Widening (\$12,045,751): Highway Z and several intersecting streets south of I-70 experience significant delays and queuing in both the morning and evening rush hours. Improvements

are necessary to reduce vehicular delays and queueing on both mainline Route Z and the side-streets. This project will provide improvements to Highway Z between Interstate Drive and Perry Cate Boulevard, such as widening Highway Z to a 4-lane roadway with left and right turn lanes at primary intersections, widening of the bridge over Peruque Creek and the addition of a traffic signal at the intersection of Highway Z and Peruque Hill Parkway/Peruque Ridge Boulevard. Planning, engineering and pre-construction occurred in 2025 in the amount of \$1,045,751 with the County contributing \$261,438 and MoDOT contributing \$522,876. Construction is planned for 2026 in the amount of \$11,000,000 with the County contributing \$2,138,562 and MoDOT contributing \$5,177,124.

Wilmer Meadow Connection (\$2,175,000): This project will involve the design and construction of approximately 800 feet of new roadway along Peruque Creek to provide the Wilmer Valley and Hauk Estates subdivisions with a connection to Interstate Drive. These two subdivisions currently have only one connection point on Wilmer Road. Planning, engineering and pre-construction occurred in 2025 in the amount of \$75,000 and construction is planned for 2026 in the amount of \$2,100,000.

I-70/Mar Le Drive Extension (\$7,354,200): Mar Le Drive serves as the north outer road of Interstate 70 west of Church Street until it ends at Lodora Drive. This project would extend Mar Le Drive from Lodora Drive to West Pearce Boulevard. This new section of roadway would run beneath the railroad overpass, providing the downtown area with another grade-separated vehicular crossing and providing the only separated pedestrian crossing in the downtown area. This project would also provide a needed water main extension along Mar Le Drive. Although this is a City project, this roadway extension will be constructed as part of the State's Improve I-70 project. Planning and engineering occurred in 2025 in the amount of \$720,000 with the County contributing \$40,000. Construction is planned for 2026 in the amount of \$6,634,200 with the County contributing \$2,011,400 and MoDOT contributing \$3,302,100.

I-70/Linn Avenue Pedestrian Bridge (\$1,450,100): This project involves the construction of a pedestrian bridge to span Interstate 70. This bridge will provide the area with a designated pedestrian path across the highway and will provide the pedestrian accommodations needed for the upcoming improvements to Highway Z at Interstate 70. This bridge will connect multi-use paths that are in progress through development on the north and south sides of Interstate 70. Although this is a City project, this bridge will be constructed as part of the State's Improve I-70 project. Planning and engineering occurred in 2025 in the amount of \$293,400. Construction is planned for 2026 in the amount of \$1,156,700 with the County contributing \$482,700 and MoDOT contributing \$515,800.

I-70/Aesthetic Enhancements (\$175,000): This project would add decorative elements to the new Interstate 70 / Highway Z interchange through the State's Improve I-70 project. These decorative elements will include black powder coating for traffic signals, illuminated street name signs, decorative street lights, and a form liner to add texture to the concrete edges of the I-70 overpass at Highway Z. Completing this work as part of the I-70 project is much easier and much more cost effective than completing this work as a stand-alone project.

Wentzville Parkway and West Meyer Road Slab Replacement (\$3,915,000): The concrete pavement of portions of Wentzville Parkway and West Meyer Road has aged and deteriorated to the point where frequent maintenance is required to provide a smooth driving surface. These streets require selective concrete slab replacement, but the scope of the work is beyond what the City's

annual concrete program can accommodate without significantly reducing pavement maintenance in residential areas. A larger, grant-funded project is the recommended alternative. Planning and engineering occurred in 2025 in the amount of \$620,000 with the County contributing \$186,000 and Federal STP contributing \$310,000. Pre-construction is planned for 2026 in the amount of \$150,000 with the County contributing \$45,000 and Federal STP contributing \$75,000. Construction is planned for 2027 in the amount of \$3,145,000 with the County contributing \$978,000 and Federal STP contributing \$1,515,000.

Meyer Road Sidewalk Extension (\$1,950,000): A sidewalk runs along the length of Meyer Road from Wentzville Parkway until Northview Avenue, but no sidewalk exists south of Northview. This project would begin with a study to evaluate the feasibility and public support for extending the Meyer Road sidewalk to connect to the downtown area. Additional connections could be made to Fireman's Park and to East Allen Street. This study would be used to help define and justify the City's applications for County and federal funding for this project. Planning and engineering is planned for 2026 (\$100,000) and 2030 (\$150,000) with the County contributing \$125,000 in 2030. Pre-construction is planned for 2031 in the amount of \$200,000 and construction is planned for 2032 in the amount of \$1,500,000 with the County contributing \$425,000 and Federal TAP contributing \$850,000.

Wentzville Parkway at Parkway Ridge Intersection Improvements (\$4,032,100): The intersection of Wentzville Parkway at Parkway Ridge has reached its operating capacity, and the pavement at this intersection requires significant concrete slab replacement in the near future. A recent traffic study for this intersection found that the intersection requires two left-turn lanes in each direction to accommodate the anticipated full buildout of the developable land that uses the intersection. This project envisions roadway replacement, roadway widening, and the construction of a traffic signal at this intersection. The City entered into a private-public partnership in 2024 whereby the developers of the land surrounding the intersection will help fund this project. Planning and engineering occurred in 2025 and in the amount of \$350,000. Pre-construction is planned for 2026 in the amount of \$50,000 with the County contributing \$25,000. Construction is planned for 2027 in the amount of \$3,632,100 with the County contributing \$1,175,000, Federal CMAQ contributing \$1,200,000 and a private partnership contributing \$1,160,400.

Citywide Fiber Network (\$1,350,000 over five years/\$150,000 in 2026): The City teamed with St. Charles County to share the cost to develop a fiber system that connects many of the City's facilities. Additional phases of the project are needed to complete the citywide fiber network of approximately 22 miles to interconnect all City buildings, City Parks, the Wastewater Treatment Plant, and Water Towers with a means of communications and data. This network will also share interconnectivity with the County's existing Gateway Green Light fiber network serving our traffic signals. Funding is allocated each year as a reserve to allow the City to partner with utilities and developers when opportunities arise to efficiently install sections of the fiber network and for stand-alone projects to connect the network to specific facilities and intersections that were not possible through the FY2023 partnership with St. Charles County. A portion of this project was funded with \$500,000 of Federal ARPA dollars.

Significant Recurring Capital Expenditures

Historic Downtown Revitalization (\$2,430,600 over five years/\$1,500,000 in 2026): This line item in the CIP involves various roadway, sidewalk, and intersection projects to enhance and improve

public facilities in downtown Wentzville. This area generally includes along and around Pearce Avenue, Allen Street, Main Street, and East Pitman Avenue. Recent projects include the reconstruction of Allen Street between Blumhoff Avenue and Locust Street and intersection improvements at W. Pearce and Meyer Road. These projects may be eligible for partial CMAQ, State Cost Share, and/or County Road Board funding. The project in FY2026 will focus on the rehabilitation of Main Street between the Junction and Church Street. This project will involve roadway, stormwater, and pedestrian streetscape improvements to Main Street. Additional funding that was previously identified in this line item has been assigned to fund partnership opportunities with the State's Improve 70 project. Completion of the Mar Le Drive extension in FY2028 will reduce traffic through downtown Wentzville and will allow for the City to pursue the streetscape and walkable downtown envisioned through the 2018 downtown study. That design is shown to start in FY2030. These projects would seek to improve accessibility and walkability, improve traffic flow for increased traffic, improve aesthetics, and expand on-street parking for the Historic Downtown, with the overall goal of making downtown Wentzville a more inviting and thriving place for residents, visitors, and business owners.

Contracted Street and Sidewalk Maintenance – Asphalt and Concrete Replacement (\$4,951,000):

Ongoing street and sidewalk maintenance based on the pavement condition index (PCI) condition rating, as well as factors such as average daily traffic (ADT), coordination with other projects, and safety.

Traffic Signal Detection Camera/PED Crossing Updates (\$37,000): Replace an outdated traffic signal detection system and/or pedestrian crossing components that have been in service for more than 15 years and exhibit considerable reliability issues due to wear and tear. Traffic detection cameras detect the presence of vehicles and allow traffic signals to respond to changes in the traffic volumes by varying the length of lights. Within the 2026 budget, there is \$22,000 budgeted for traffic signal maintenance citywide.

Other recurring capital expenditures include replacement machinery and equipment and purchases of vehicles on the rotation replacement program that require replacement due to age, mileage, and ongoing maintenance costs. Replacement will improve reliability, safety and reduce the likelihood of repairs exceeding the vehicle's value.

WATER FUND

The Water Fund is an enterprise fund used to account for revenue and expenses for the City's water services. Revenues are generated primarily through charges for water services.

Significant Nonrecurring Capital Expenditures

New Water Storage Tank with Water Main Improvements (\$18,110,000): The construction of a new elevated water storage tank or ground storage tank in order to provide the City with a minimum 7.3 MG of total water storage to meet supply during peak demand months, year-round storage source for fire protection, and additional water storage during mechanical or equipment failure. Construction of large capacity (16-inch) transmission water main from existing main near Water Tower #3 located on Schroeder Creek Blvd. and continuing south along Schroeder Creek Blvd., under Interstate 70 through a bored casing, under railroad tracks through bored casing to connect with transmission main along Wilmer Road and then east on Interstate Drive to the future Public Works Facility site or nearby parcel

along Interstate Drive. This transmission main will be necessary to support a new Water Tower. Design occurred in 2023 and 2024 in the amount of \$860,000 and funded using ARPA dollars. Construction is planned for 2025 and 2026 in the amount of \$16,250,000. The project will be funded with a bond issue in the amount of \$15,000,000.

2-MG GM Ground Storage Tank Coating Interior and Booster Pump Rebuild (\$3,000,000): Take the two-million-gallon ground storage tank out of service and prep and paint; the interior floor, roof and walls of the tank. Renovate the existing underground booster station serving this ground storage tank to include an above ground package station. This project is subject to funding agreement with GM for shared funding of improvements. Water tanks need to be re-coated inside and out on a regular as needed basis to protect the tower from corrosion and failure. At this time, only the interior needs to be coated, but the exterior top will also be coated if funding permits. Design occurred in 2025 in the amount of \$400,000 and construction is planning for 2026 in the amount of \$3,000,000.

Deep Aquifer Water Well (\$5,700,000): Design and construction of a new deep water well and necessary appurtenances to produce and treat additional potable water supply for the City's system. The new deep water well and tower storage will allow for production of up to one million gallons per day of additional potable water. This additional supply and storage is necessary to support the continued residential, commercial, and industrial growth demands within the City's water system. This project is proposed to increased storage capacity to 9.3 MG and well capacity to 3 MGD. Design occurred in 2025 in the amount of \$1,200,000. Construction is planned for 2026 in the amount of \$4,500,000. The project will be funded with a bond issue in the amount of \$4,500,000.

Coating Interior and Exterior of Tower #2 (\$1,150,000): Rehabilitate existing Water Tower #2 by replacing existing coatings on both interior and exterior of the tower. The existing coatings on the tower are approaching the end of their life cycle and will require replacement in order to extend the life of Water Tower #2. Design is planned for 2026 in the amount of \$150,000. Construction is planned for 2027 in the amount of \$1,000,000. The project will be funded with a bond issue in the amount of \$1,000,000.

Land and Easements for Well and Water Storage (\$300,000): The purchase of land and/or easements on the south side of Interstate 70 and other location for future use of a well and potable water storage. The land will be utilized to build storage for potable water to support increased flows stemming from growth.

Well #5 Improvements (\$130,000): Well #5 site improvements needed including second entrance, pipe rack complete with cover, and well house maintenance and repairs. The covered pipe rack will help reduce sun fade and maintain the pipe integrity from sun bleaching. The secondary driveway entrance will reduce the amount of time needed to load and unload pipe from the yard either being delivered from an outside source or loaded by the Wentzville Water Division in emergency situations. The well house upgrades will ensure that the well is protected and able to function properly to provide drinking water to the City of Wentzville. Design occurred in 2025 in the amount of \$10,000 and improvements are planned for 2026 in \$120,000.

Intelligent Water System Monitoring Technology (\$100,000 over three years/\$30,000 in 2026): This system will introduce water pressure monitoring equipment into the existing drinking water

distribution system to improve the availability of information needed to assess peak system demand conditions and resolve issues before they develop into DNR compliance violations. The drinking water system does not contain adequate pressure monitoring to assist operations and the engineering team with review and management of system pressures. Intelligent water system technology is available to provide operational information to improve system performance and troubleshoot problems. \$40,000 is planned for 2024 and \$30,000 in both years 2025 and 2026.

Significant Recurring Capital Expenditures

Waterline Extensions and Replacements (\$18,670,000 over five years/\$2,320,000 in 2026):

Projects include replacement and upsizing of deteriorated water main sections to improve pressure and fire flow capability as recommended in the 2024 Masterplan while reducing maintenance cost and system repair downtime. Projects also include recommended masterplan casings and extensions to provide adequate flow to fill storage towers. Portions of these projects will be funded with a bond issue in the amount of \$18,110,000.

Waterline Upsizing Funding (\$1,800,000 over five years/\$800,000 in 2026): Funding to allow for participation in Water Upsize agreements to provide necessary capacity within the City's future water transmission mains. Participating in cost share agreements to upsize waterlines when developments make extensions is a cost-effective means of realizing the City's future water transmission and master plan needs. Upsizing agreements will decrease City costs by sharing in cost responsibilities with developments that are making waterline extensions in areas that the City has identified a need for increased waterline size for future capabilities.

In-House Waterline Interconnections (\$1,200,000 over five years/\$220,000 in 2026): Projects include replacement and upsizing of deteriorated water main sections to improve pressure and fire flow capability while reducing maintenance cost and system repair downtime. By utilizing City staff to complete these projects, waterlines are replaced at a lower cost. Waterline projects will reduce maintenance cost, water outages, precautionary boil advisories while increasing pressures and fire flow capabilities.

Large Diameter Pipe and Valve Contractor Repairs (\$100,000): In the event of an emergency repair of a large diameter water main (over 12" or more) a contractor would be called in to make the repair with the assistance of one or two water operators to help with turning valves and overseeing the repairs are made properly. By having a contractor make the repairs the City of Wentzville Water Division could remain fully staffed to take on their regular duties and reduce fatigue from the amount of overtime required to make large diameter pipe repairs.

Large Diameter Insertion Valves (\$70,000): Large diameter insertion valves can be installed without disruption of water service and allow valves to be installed in the distribution system where strategically needed to prevent more outages in the event of a water repair needed. By adding valves into the City distribution system without having to turn the water off in order to do so the residents and customers would not have water disruptions and the valve placements would benefit the City when the water system is in need of repair it would allow less of a disruption by having the valves needed in strategic locations to assist with the water outages.

Other recurring capital expenditures include replacement machinery and equipment and purchases of vehicles on the rotation replacement program that require replacement due to age, mileage, and ongoing maintenance costs. Replacement will improve reliability, safety and reduce the likelihood of repairs exceeding the vehicle's value.

WASTEWATER FUND

The Wastewater Fund is an enterprise fund used to account for revenue and expenses for the City's water services. Revenues are generated primarily through charges for sewer services.

Significant Nonrecurring Capital Expenditures

Bypass Trunk Relief (\$200,000 in 2025 and \$2,800,000 in 2026): Replace and increase capacity of the trunk line in order to enable the Reclamation Center to receive increasing flows as the City experiences increased growth in the related sewer sheds. This will reduce all operations and maintenance costs associated with the existing main and improve system capacity and enable the Wastewater Reclamation Center lift station to receive the flows related to the increased growth. This will improve efficiency, safety, reliability of the collection system by adding additional flow capacity between Highway P Lift and the Reclamation Center per the Wastewater Masterplan recommendations.

Improve I-70 Utility Relocation (\$750,000): As part of the ongoing Missouri Department of Transportation (MoDOT) Improve I-70 Design Build Project, several wastewater utility lines have been identified as being in conflict with the Improve I-70 project plans and will require relocation work in order to maintain regular service. Relocation of existing sanitary sewer lines will be required to maintain sewer service to customers and accommodate ongoing MoDOT Improvements to the I-70 corridor.

Boone Trail Lift Station Replacement (\$650,000): Replace existing Lift Station (40 years old in 2025). The Lift station frame (can unit) has deteriorated to the point replacement is required. The new station will provide increased safety and reliability as well as increased pumping efficiency.

St. Lukes Lift Station (\$200,000 in 2025 and \$360,000 in 2026): Replace existing Lift Station constructed in 1985. Lift station frame (can unit) has deteriorated to the point replacement is required. A new station will provide increased safety and reliability as well as increased pumping efficiency. Station will be re-engineered to conform to new service area and to better address the flow requirements of new subdivisions and the Quail Ridge Park Lift Station.

Fox Ridge Retention Chamber (\$350,000): Adding significant detention time at this station will add more flexibility within this sewer shed. The chamber addition will add important capacity in times of force main breaks, equipment failure, and heavy rain fall. A properly constructed chamber will also eliminate the chance of backing up homes in this area. This project will allow for greater flexibility of operation in this sewer shed, which includes GM Lift station, Fox Ridge, Tuscany, GTE and Westwind Lift stations and eliminates costly backups to nearby citizens.

Parr Road Lift Station Replacement (\$150,000): Replacement of existing Lift Station where the frame has deteriorated to the point where replacement is required. City will replace with a similar

designed station. The new station will provide increased safety and reliability as well as increased pumping efficiency. Existing design will prove acceptable and cost effective at this site due to the longevity of the previous station and the flow characteristics of RK Stratmann (sole user).

Warehouse/Office WRC Facility (\$1,100,000): Large multi-purpose building with pull-through garage bays, to also include offices. This facility will protect heavy machinery from outdoor elements while providing functional office spaces. This facility will include climate control, security systems, and easy access for maintenance staff, ensuring the longevity of the equipment. By integrating these features, staff aims to optimize operational efficiency and enhance workplace functionality. This building addresses a need to safeguard valuable equipment from the elements, ensuring prolonged functionality and reducing the environmental impact of maintenance. It also alleviates the current office space shortage, which will provide a more conducive work environment that can support expanded operations. With the potential future inclusion of a hauled waste receiving station, staff will have a better opportunity to closely monitor and expand the hauled waste program that could result in increased revenue. Design is planned for 2026 in the amount of \$100,000 and construction is planned for 2027 in the amount of \$1,000,000.

Golf Club East Wet Well Lining (\$50,000): Golf Club East wet well lining to protect from additional H₂S damage and prolong the structure life. Lining of the wet well will extend the life of the concrete structure and prevent need for expensive early replacement.

Building 3 Blower (\$750,000): Purchase and installation of a third blower in Blower Building 3. The West side treatment train currently operates on a single blower with a standby blower for redundancy. Due to the recent expansion and flow increase a second blower for normal operation will be required during times of high oxygen demand. In order for operations to efficiently and effectively treat the water having the ability to run two blowers and having a third as a redundant is a must.

Sewer Jet Truck (\$525,000): Purchase a new sewer hydro jet/vacuum combination truck to replace a sewer jet truck purchased in 2016 that will be 10-years-old in 2026. The existing truck is consistently down and in need of repairs. Replacement of the old sewer jet truck with a new combination hydro jet/vacuum truck will increase efficiency, productivity, safety, and reliability for the Collections division's sewer maintenance program and reduce maintenance costs.

Acoustic Sewer Main Inspection Device (\$36,000): The sewer inspection system can be used as a noninvasive form of sanitary sewer main inspection. The unit is placed between two manholes and it can detect buildup or blockages. This unit will be utilized to more quickly and efficiently and determine if more invasive forms of inspection or cleaning are necessary. By using an acoustic device to inspect sewer mains, there will be savings in time, cost, and equipment. Mains can be inspected to gain a general understanding of their condition at a much quicker rate than camera inspections allow. This time saved can then be utilized by crews to focus on repair and maintenance tasks.

Intelligent Water System Monitoring Technology (\$100,000 over three years): Purchase of a wireless portable flow logger and sensors which will allow for installation and monitoring of wastewater flows throughout the City's wastewater collections system. Real-time flow assessments to support in-time maintenance and operational optimization: Sanitary sewer system performance optimization is one of the key aspects of the capacity, management, operation, and maintenance

program and supports development of Inflow and Infiltration remediation programs. Recent industry advances include low-cost sensors and data storage, connectivity to the internet of things for component operation and/or monitoring, faster data communication through wireless networks, and the development of user interface technologies/dashboards. Portable flow loggers will allow for staff to implement flow monitoring at selected sites within the wastewater collections system. Flow monitoring data will be utilized to develop understanding of actual system flows to plan for future capital improvements and replacements. Flow monitoring data will also be used to help develop priority areas for Inflow and Infiltration solutions to help limit amount of unnecessary flow reaching the City's Water Reclamation Center. \$40,000 is planned for 2024 and \$30,000 in both years 2025 and 2026.

Significant Recurring Capital Expenditures

Streambank Sewer Rehabilitation (\$125,000 annually): Multiple existing sanitary sewers crossing or running near existing stream banks are experiencing severe exposure due to bank deterioration. These projects include sewer reconstruction, relocation, and streambank restoration and armoring in order to protect sanitary sewer infrastructure. Exposed sanitary sewers near streambank results in water inflow and infiltration into the City's Wastewater system causing additional costs and operational issues at the Water Reclamation Center. In addition, exposed sewers and manholes near streams run the risk of catastrophic damage during storm events which would impact the surrounding environment. These projects will reduce exposure and increase protection of sanitary sewers near streams and as a result reduce inflow and infiltration.

HVAC Units (\$132,000): Due to wear and tear caused by the corrosive environmental conditions there is a need to replace an HVAC unit each year. Personnel and equipment require fully functioning heating and cooling in the wastewater buildings, in the long term will also reduce the constant need for repairs and associated costs. \$47,000 is scheduled in 2026.

Lift Station Spare Pumps, VFDs, and Replacement (\$765,000 over five years): Replacement and spare pumps, variable frequency drives and related equipment for the Wastewater Reclamation Center and Collections Systems. These pumps and VFDs are being budgeted to replace due to age or lack of a spare pump, increased flows, repair, and rebuild history, new pump designs that increase electrical and hydraulic efficiency, and the ability of pumps to pump solids and debris commonly removed from the existing pumps. \$165,000 is scheduled in 2026.

Other recurring capital expenditures include replacement machinery and equipment and purchases of vehicles on the rotation replacement program that require replacement due to age, mileage, and ongoing maintenance costs. Replacement will improve reliability, safety and reduce the likelihood of repairs exceeding the vehicle's value.

2026 CAPITAL REQUESTS

GENERAL GOVERNMENT	
Information Technology	
Incode Version 10	105,000
Primary Backup Network Attached Storage (NAS)	20,000
Wide-Format Printer	14,000
Pan, Tilt and Zoom Cameras	11,000
Copier	10,000
Police Take Home Car Program IT Equipment	80,200
Network Equipment Recap	35,600
Total Information Technology	275,800
Community Development	
Compact SUV	36,300
Total Community Development	36,300
Law Enforcement	
Guaranteed Energy Savings	62,338
Public Safety Center	45,000,000
Public Safety Center Debt Service	900,000
Digital 3D Scanner	44,000
Portable Radios	43,336
Mobile Radios	37,056
Water Heater	29,672
Speed Monitor Device	20,000
Axon Program	409,722
911 Maintenance	147,293
Static License Plate Reader Cameras	63,000
Emergency Warning Siren	50,000
Patrol Vehicles and Equipment/Set-Up	900,000
Motorcycle and Equipment/Set-Up (less trade-in)	38,000
Total Law Enforcement	47,744,417
Public Works	
Public Works Facility Long-Term Retrofit	350,000
Public Works Facility Debt Service	2,091,475
3/4-Ton 4x4 Pickup Trucks	107,690
One-Ton Service Truck	168,000
4-Post Lift	52,000
2-Post Lift	29,000
Rear Suspension	7,000
Medium-Duty Dump Truck with Plow and Spreader	163,350
Total Public Works	2,968,515
Engineering	
Creekside Basin Infrastructure	275,000
Stormwater Maintenance Reserve	125,000
1/2-Ton Crew Cab 4x4 Pickup Truck	164,720
Total Engineering	564,720
TOTAL GENERAL FUND CAPITAL	51,589,752

2026 CAPITAL REQUESTS

FUNDING SOURCE	
Capital Fund	6,589,752
Certificate of Participation Issuance	45,000,000
TOTAL FUNDING	51,589,752

PARKS AND RECREATION	
WREC Renovations	750,000
Parking Lot and Trail Maintenance	651,325
Bike and Pedestrian Improvement Plan	524,394
Land Acquisition Payback	385,548
Park and Recreation Master Plan	150,000
Public Park Facility Improvements	120,000
HVAC Upgrade/Renovation	85,425
Public Park Outdoor Improvements	65,450
Park Facility Roof Replacement Program	55,750
Special Event Venue at Rotary Park	644,910
Ice Arena Debt Service	100,000
Tilt Rotator Attachment	29,000
4-Seat Electric Golf Cart	14,500
Holiday Lights Display	15,000
TOTAL PARKS AND RECREATION CAPITAL	3,591,302
FUNDING SOURCE	
Park Fund	2,631,549
Capital Fund	744,910
Dierbergs Contribution/Land Agreement from 2005	64,843
Community Access Program Grant	150,000
TOTAL FUNDING	3,591,302

2026 CAPITAL REQUESTS

TRANSPORTATION	
David Hoekel Parkway Phase 3	20,000,000
Highway Z Widening	11,000,000
Wilmer Meadow Connection	2,100,000
I-70/Mar Le Drive Extension	6,634,200
I-70/Linn Avenue Pedestrian Bridge	1,156,700
I-70/Aesthetic Enhancements	175,000
Historic Downtown Revitalization	1,500,000
Wentzville Parkway and West Meyer Slab Replacement	150,000
Meyer Road Sidewalk Extension	100,000
Wentzville Parkway at Parkway Ridge Intersection Improvements	50,000
Citywide Fiber Network	150,000
Contracted Street and Sidewalk Maintenance	4,951,000
Single-Axle Dump Truck with Plow and Spreader	253,300
Tandem-Axle Dump Truck with Plow, Spreader and Brine Tank	335,000
Mini-Excavator	80,000
Towable Air Compressor	45,000
High Pressure Power Washer/Steam Cleaner	13,000
Traffic Signal Detection Camera/PED Crossing Updates	37,000
TOTAL TRANSPORTATION CAPITAL	48,730,200
FUNDING SOURCE	
Transportation Fund	16,957,514
St. Charles County Cost Share	22,702,662
MoDOT Cost Share	8,995,024
STP Funding	75,000
TOTAL FUNDING	48,730,200

2026 CAPITAL REQUESTS

WATER	
New Water Storage Tank with Water Main Improvements	15,250,000
2-MG GM Ground Storage Tank Coating Interior and Booster Pump Rebuild	3,000,000
Deep Aquifer Water Well	1,200,000
Coating Interior and Exterior of Tower #2	150,000
Land and Easements for Well and Water Storage	300,000
Well #5 Improvements	120,000
Water System Debt Service	772,200
Waterline Extensions and Replacement	2,320,000
Waterline Upsizing Funding	800,000
In-House Waterline Interconnections	220,000
Large Diameter Pipe and Valve Contractor Repairs	100,000
Intelligent Water System Monitoring Technology	30,000
Pressure Reducing Valve	160,000
Branch Saddle Equipment and Supplies	20,000
Fusion Machine Parts	19,000
Electro-Fusion Processor	13,000
Chlorine Analyzer and Controller	8,400
1/2-Ton Crew Cab 4x4 Pickup Truck	91,960
Large Diameter Insertion Valves	70,000
TOTAL WATER CAPITAL	24,644,560
FUNDING SOURCE	
Water Fund	(13,965,440)
Bond Issuance	38,610,000
TOTAL FUNDING	24,644,560

2026 CAPITAL REQUESTS

WASTEWATER	
Bypass Trunk Relief	2,800,000
Improve I-70 Utility Relocation	750,000
Boone Trail Lift Station Replacement	650,000
St. Lukes Lift Station	360,000
Fox Ridge Retention Chamber	350,000
Parr Rd. Lift Station Replacement	150,000
Streambank Sewer Rehabilitation	125,000
Warehouse/Office WRC Facility	100,000
HVAC Units	47,000
Golf Club East Wet Well Lining	50,000
Building 3 Blower	750,000
Sewer Jet Truck	525,000
Acoustic Sewer Main Inspection Device	36,000
Intelligent Wastewater System Monitoring Technology	30,000
Utility Task Vehicle	25,000
Locator	17,000
Brush Mower	10,000
Salt Spreader	8,500
One-Ton 4x4 Service Pickup Truck	78,650
Lift Station Spare Pumps, VFDs and Replacement	165,000
TOTAL WASTEWATER CAPITAL	7,027,150
FUNDING SOURCE	
Wastewater Fund	7,027,150
TOTAL FUNDING	7,027,150

CITYWIDE CAPITAL IMPROVEMENT PLAN SUMMARY

PROJECTS						
Department	2026	2027	2028	2029	2030	Five Year Total
Law Enforcement	45,962,338	3,332,338	3,331,138	3,332,438	3,331,138	59,289,390
Parks and Recreation	3,532,802	3,015,243	3,776,933	2,529,963	13,875,193	26,730,134
Engineering	400,000	300,000	2,477,500	1,765,000	175,000	5,117,500
Public Works	2,441,475	2,093,975	2,093,975	2,186,475	2,152,350	10,968,250
Transportation	47,966,900	35,871,100	7,095,000	17,453,000	30,100,000	138,486,000
Water	24,232,200	18,825,660	6,394,630	7,179,850	3,935,450	60,567,790
Wastewater	5,382,000	1,750,000	125,000	1,260,000	4,700,000	13,217,000
TOTAL	129,917,715	65,188,316	25,294,176	35,706,726	58,269,131	314,376,064

EQUIPMENT						
Department	2026	2027	2028	2029	2030	Five Year Total
Administration	-	39,930	-	-	-	39,930
Information Technology	275,800	131,900	25,200	123,315	-	556,215
Community Development	36,300	39,930	-	-	-	76,230
Law Enforcement	1,782,079	1,610,015	1,567,682	1,620,682	1,669,582	8,250,040
Parks and Recreation	58,500	237,765	350,100	135,000	637,300	1,418,665
Engineering	164,720	103,818	326,600	141,790	227,200	964,128
Public Works	527,040	486,870	36,300	449,320	216,080	1,715,610
Transportation	763,300	288,000	492,700	415,417	1,235,200	3,194,617
Water	412,360	215,156	273,472	483,649	378,438	1,763,075
Wastewater	1,645,150	859,403	169,000	906,295	449,233	4,029,081
TOTAL	5,665,249	4,012,787	3,241,054	4,275,468	4,813,033	22,007,591

CITYWIDE CAPITAL IMPROVEMENT PLAN SUMMARY

TOTAL PROJECTS AND EQUIPMENT						
	2026	2027	2028	2029	2030	Five Year Total
TOTAL	135,582,964	69,201,103	28,535,230	39,982,194	63,082,164	336,383,655

FUNDING SUMMARY						
Source	2026	2027	2028	2029	2030	Five Year Total
Capital Fund	7,334,662	8,896,861	9,958,395	9,759,020	7,871,350	43,820,288
Park Fund	2,631,549	2,494,923	4,027,033	2,494,963	3,503,743	15,152,211
Dierbergs Contribution/Land Agreement	64,843	-	-	-	-	64,843
Recreation Trails Program Grant	150,000	-	-	-	-	150,000
Community Access Program Grant	-	-	-	30,000	15,000	45,000
Transportation Fund	16,957,514	9,966,700	6,627,700	7,768,417	11,300,200	52,620,531
St. Charles County Cost Share	22,702,662	22,067,000	960,000	2,100,000	12,235,000	60,064,662
MoDOT Cost Share	8,995,024	-	-	-	-	8,995,024
MoDOT Safety Funding	-	250,000	-	-	-	250,000
Federal STP Funding	75,000	1,515,000	-	-	2,800,000	4,390,000
East-West Gateway TAP Funding	-	-	-	-	1,000,000	1,000,000
CMAQ through EWGCOCG	-	1,200,000	-	-	-	1,200,000
Federal SS4A (Safe Streets for All)	-	-	-	8,000,000	4,000,000	12,000,000
Private Partnership	-	1,160,400	-	-	-	1,160,400
Water Fund	(13,965,440)	19,040,816	6,668,102	7,663,499	4,313,888	23,720,865
Wastewater Fund	7,027,150	2,609,403	294,000	2,166,295	5,149,233	17,246,081
Bond Issue	83,610,000	-	-	-	-	83,610,000
Funding TBD	-	-	-	-	10,893,750	10,893,750
TOTAL	135,582,964	69,201,103	28,535,230	39,982,194	63,082,164	336,383,655

Acronyms

- ADA – Americans with Disabilities Act
- ARPA – The American Rescue Plan Act was signed into law by President Biden on March 11, 2021, it guaranteed direct relief to cities, towns and villages in the United States. The U.S. Department of the Treasury is responsible for overseeing this unprecedented program.
- CMAQ – Congestion Mitigation and Air Quality Improvement Program which is a program to provide a flexible funding source to State and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act.
- COP – Certificates of Participation which is a financial instrument, a form of financing, used by municipal or government entities which allows an individual to buy a share of the lease revenue of an agreement made by the entities.
- COVID-19 – COVID-19 is a respiratory disease caused by SARS-CoV-2, a coronavirus discovered in 2019.
- GASB – established in 1984, the Governmental Accounting Standards Board (GASB) is the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).
- GFOA – Government Finance Officers Association representing public finance officials throughout the United States and Canada.
- GIS – Geographic information systems which is a framework for gathering, managing and analyzing data. It analyzes spatial location and organizes layers of information into visualizations using maps and 3D scenes.
- HVAC – heating, ventilation and air conditioning
- MoDOT – Missouri Department of Transportation
- MTFC – Missouri Transportation Finance Corporation
- NPDES – National Pollutant Discharge Elimination System which is a permit program that addresses water pollution by regulating point sources that discharge pollutants to water in the United States.
- NSGA – National Sporting Goods Association
- SCADA – Supervisory Control and Data Acquisition which is a computer system for gathering and analyzing real time data to monitor and control a plant or equipment.
- TAP – Taser Assurance Plan offered through Axon which provides warranty coverage for body cameras.
- WEDC — Wentzville Economic Development Council
- WREC — Wentzville Rec Center (also referred to as the Multigenerational Recreation Facility)

Accrual Basis of Accounting – Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. Used to account for activity in the City’s Enterprise Funds.

Adopted Budget – Refers to the budget amount as originally approved by the City for the fiscal year.

Ameren – Missouri’s largest electric utility.

Amortization – the process of allocating the cost of an intangible asset over a period of time. It also refers to the repayment of loan principal over time.

Anticipated Expenditures and Revenues – The expenditures or revenues that are expected by the close of the budget year.

Appropriation – an authorization made by the Mayor and Board of Aldermen which permits the City administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and encumbered amounts lapse at year-end.

Assessed Valuation – This is the value of real and other property set for tax purposes. The County Assessor determines the assessed value.

Audit – an examination and verification of a company’s financial statements and records for their compliance with Generally Accepted Accounting Principles (GAAP).

Balanced Budget – In accordance with Missouri Revised Statutes; in no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year; provided, that nothing herein shall be construed as requiring any political subdivision to use any cash balance as current revenue or to change from a cash basis of financing its expenditures.

Bond – a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget – The financial plan for the operation of the City for the year.

Capital Expenditures – Expenses involving land, improvements to land, easements, building, building improvements, furniture, fixtures, machinery, equipment, vehicles and all other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting year.

CIP – Capital Improvement Plan.

Component Unit – a legally separate organization for which the elected officials of a primary government are financially accountable.

Debt Service Fund – Governmental type fund used to account for the accumulation of resources and payment of general long-term debt principal and interest.

Department – Primary unit in City operations. Each is managed by a Director.

Depreciation – The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrance – Commitment for unperformed contracts for goods or services. An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

Enterprise Funds – Funds used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include the Water Fund, the Wastewater Fund and the Solid Waste Fund.

Expenditure – An actual obligation incurred for goods or services received whether or not yet paid by City.

Federal Surface Transportation Program – The Surface Transportation Program (STP) provides flexible funding that states and localities may use for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.

Fiscal Year – The period used for the accounting year. The City of Wentzville has a fiscal year of Jan. 1 through Dec. 31.

Full-Time Equivalent (FTE) – The number of working hours representing one full-time employee during a fixed time period, such as one month or one year. FTE simplifies work measurement by converting workload hours into the number of people required to complete that work.

Fund – A self-balancing set of accounts designed to track specific revenues and the uses of those revenues.

Fund Balance – An accumulated excess of revenues over expenditures in a fund. An amount left over after expenditures are subtracted from resources is added to a beginning fund balance each year.

Fund Classifications – One of the three categories (governmental, proprietary and fiduciary) used to classify fund types.

Fund Type – In governmental accounting, all funds are classified into eleven generic fund types: General, Special Revenues, Debt Service, Capital Projects, Permanent, Enterprise, Internal Service, Pension (and other employee benefits) Trust, Investment Trust, Private-Purpose Trust, and Agency.

GAAP – Generally Accepted Accounting Principles.

General Fund – The governmental fund type that serves as the chief operating fund of the City. The fund used to account for all City activities not required to be accounted for elsewhere.

General Obligation Bonds – Bonds backed by the full faith and credit of the City.

Governmental/Trust Funds – Includes the General Fund, Expendable Trust Funds, Non-Expendable Trust Funds, Special Revenue Funds, and Capital Project Fund.

Legal Debt Margin – The limit of bonded indebtedness allowed by the Statutes of Missouri. It is currently 10% of the assessed value less general obligation debt currently outstanding. This does not include an additional debt limit of 10% of the assessed valuation available for street improvements or waterworks and electric plants as provided under the Statutes of Missouri.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

Major Fund – funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Modified Accrual Basis – General Fund, Special Revenue, and Debt Service Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for long-term debt and certain accrued obligations, which are recognized when due. This basis measures resources available to the City.

Non-operating Expenses – Expenses incurred by Enterprise Funds that are not directly related to the fund's primary service activities. Examples of non-operating expenses include Interest Expenses and Miscellaneous Expenses.

Non-operating Revenues – Enterprise Fund revenues that are not directly related to the fund's primary service activities. Examples of non-operating revenues include Interest Revenue and Miscellaneous Revenue.

Pension Trust Fund – a fund that is made up of money that has been contributed to by both the employer and the employee for pension benefits.

Property Tax – This refers to the property tax placed on property. The tax income is determined by multiplying the tax rate by each \$100 of assessed valuation.

Proprietary Fund – These funds are used to account for activities that are similar to those found in the private sector (business-like interactions). The two types of proprietary funds are enterprise funds and internal service funds.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

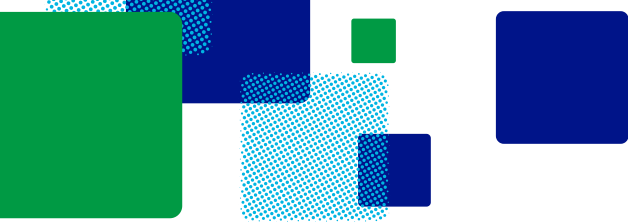
Revenues – Money generated through taxes, charges, licenses and other sources to fund City operations.

Special Obligation Bonds – Special obligations of the City. The payment of the principal of and the interest on the Bonds is subject to an annual appropriation by the City. The City is not required or obligated to make any such annual appropriation.

Special Revenue Funds – These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

User Charges or Fees – The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

Working Capital – A term used in accounting designating the value of current assets less current liabilities (i.e. cashless obligations).



Line-Item Detail

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101-GENERAL FUND
ADMIN - CITY CLERK

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PROPERTY & SALES TAXES</u>									
41-1001-100	REAL ESTATE TAXES	6,330,219	6,371,878	6,555,373	6,555,373	0.00	6,279,624	6,279,624	6,279,624
41-1001-101	PERSONAL PROPERTY TAXES	1,282,228	1,528,041	1,665,971	1,665,971	0.00	1,009,884	1,095,756	1,095,756
41-1001-102	SURTAXES	169,950	182,403	185,244	185,244	527.01	187,875	187,875	187,875
41-1001-103	RAILROAD/UTILITY TAXES	99,798	132,159	127,931	127,931	0.00	135,740	135,740	135,740
41-1001-108	PENALTIES & INTEREST	45,000	57,345	50,000	50,000	46,479.41	50,000	50,000	50,000
41-1001-110	SALES TAXES	11,227,819	11,959,469	12,112,946	12,112,946	6,953,746.44	12,234,473	12,394,473	12,394,473
41-1001-111	USE TAXES	1,919,572	1,902,203	2,111,135	2,111,135	1,281,510.72	2,277,308	2,277,308	2,277,308
41-1001-122	UTILITY GROSS RECEIPTS	3,800,000	3,953,816	3,550,000	3,550,000	2,850,260.38	3,800,000	4,050,000	4,050,000
41-1001-123	CIGARETTE TAX	40,000	30,900	35,000	35,000	21,314.43	30,000	30,000	30,000
41-1001-124	INSTITUTIONAL TAXES	<u>2,600</u>	<u>3,808</u>	<u>8,000</u>	<u>8,000</u>	<u>0.00</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
TOTAL PROPERTY & SALES TAXES		24,917,186	26,122,022	26,401,600	26,401,600	11,153,838.39	26,008,904	26,504,776	26,504,776
<u>LICENSES & PERMITS</u>									
41-1001-200	BUSINESS LICENSES	67,000	80,300	70,000	70,000	71,400.00	70,000	70,000	70,000
41-1001-201	LIQUOR LICENSES	43,000	49,420	43,000	43,000	48,562.50	43,000	43,000	43,000
41-1001-204	DOG LICENSES	0	60	0	0	97.16	0	0	0
41-1001-206	ENGINEERING PERMITS	600,000	258,391	550,000	550,000	132,122.59	250,000	250,000	250,000
41-1001-207	OTHER LICENSES & PERMITS	10,000	8,385	5,000	5,000	17,062.25	5,000	5,000	5,000
41-1001-208	ELECTION FEES	100	125	100	100	0.00	100	100	100
41-1001-209	OCCUPANCY INSPECTIONS	44,000	45,051	44,000	44,000	36,735.02	64,000	50,000	50,000
41-1001-210	P&Z SIGN PERMITS	4,000	5,075	4,000	4,000	5,260.00	5,000	5,000	5,000
41-1001-211	BUILDING PERMITS	1,350,000	1,554,153	2,000,000	2,000,000	939,312.55	1,750,000	3,300,000	3,300,000
41-1001-212	FIREWORK STAND PERMITS	25,000	20,000	20,000	20,000	20,000.00	20,000	20,000	20,000
41-1001-215	P&Z APPLICATION FEES	25,000	22,617	20,000	20,000	17,222.66	21,500	21,500	21,500
41-1001-216	BOARD OF ADJUSTMENT FEES	2,000	1,800	2,000	2,000	800.00	2,000	2,000	2,000
41-1001-218	TELECOM FEES CD	0	0	0	0	29.10	0	0	0
41-1001-225	CREDIT CARD FEES	4,500	3,500	4,000	4,000	3,259.78	5,000	5,000	5,000
41-1001-228	PURCHASING CARD REBATE	25,000	32,671	32,500	32,500	27,196.82	35,000	35,000	35,000
41-1001-230	RENTALS	0	0	0	0	11,846.26	0	71,078	71,078
41-1001-232	RENTALS - OLD CITY HALL	<u>5,424</u>	<u>4,824</u>	<u>5,424</u>	<u>5,424</u>	<u>4,050.00</u>	<u>5,424</u>	<u>35,400</u>	<u>35,400</u>
TOTAL LICENSES & PERMITS		2,205,024	2,086,372	2,800,024	2,800,024	1,334,956.69	2,276,024	3,913,078	3,913,078
<u>CHARGES FOR SERVICES</u>									
41-1001-301	SPECIAL EVENT	68,200	60,062	57,200	57,200	77,462.46	76,900	76,900	76,900
41-1001-305	ADMINISTRATIVE PMT PARK, W	<u>1,996,678</u>	<u>2,020,042</u>	<u>2,299,137</u>	<u>2,299,137</u>	<u>0.00</u>	<u>2,889,722</u>	<u>2,616,375</u>	<u>2,616,375</u>
TOTAL CHARGES FOR SERVICES		2,064,878	2,080,104	2,356,337	2,356,337	77,462.46	2,966,622	2,693,275	2,693,275
<u>FINES & FORFEITURES</u>									
41-1001-420	COURT FINES	600,000	475,675	500,000	500,000	401,255.33	500,000	500,000	500,000
41-1001-425	REIMBURSED POLICE	300	3,106	2,000	2,000	5,516.04	3,000	3,000	3,000
41-1001-435	INMATE PRISONER SEC REV	3,000	5,945	5,000	5,000	5,332.00	5,000	5,000	5,000
41-1001-450	POLICE TRAINING	8,000	5,974	6,500	6,500	5,423.40	6,000	6,000	6,000
41-1001-460	CRIME VICTIMS COMPENSATION	1,200	952	1,000	1,000	859.94	1,100	1,100	1,100
41-1001-480	OVER/SHORT - COURT	<u>0</u>	<u>(1,729)</u>	<u>0</u>	<u>0</u>	<u>1,183.25</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FINES & FORFEITURES		612,500	489,924	514,500	514,500	419,569.96	515,100	515,100	515,100

101-GENERAL FUND
ADMIN - CITY CLERK

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>MISCELLANEOUS</u>									
41-1001-500	SALE OF EQUIPMENT	55,000	167,640	90,000	90,000	3,317.02	0	0	0
41-1001-501	DONATIONS - POLICE	0	0	2,500	2,500	0.00	2,500	2,500	2,500
41-1001-502	DISCOUNTS EARNED	0	10	0	0 (	4.28)	0	0	0
41-1001-504	OVER/SHORT	0 (	9)	0	0 (	25.71)	0	0	0
41-1001-505	INSURANCE REIMBURSEMENT	0	59,707	20,000	20,000	41,145.01	0	0	0
41-1001-506	MISCELLANEOUS	0	1,466	0	0	12,827.29	0	0	0
41-1001-508.11	SEMA FUNDS	0	15,584	0	0	0.00	0	0	0
41-1001-509	REIMBURSED PW	0	7,772	0	0 (	126.19)	0	0	0
41-1001-512	POLICE REPORT FEES	3,000	6,191	5,000	5,000	9,162.46	3,000	3,000	3,000
41-1001-515	CONTRACT SERVICES POLICE	743,284	846,804	772,591	772,591	577,986.51	800,689	800,689	800,689
41-1001-516	DWI COURT REVENUE	2,000	7,687	7,000	7,000	5,826.57	7,000	7,000	7,000
41-1001-533	Reim Empl Time PW	0	2,475	0	0	2,603.42	0	0	0
41-1001-550	REIMB BDG & MILEAGE POLICE	6,000	2,784	4,000	4,000	1,030.53	2,000	2,000	2,000
41-1001-553	POST COMM TRAINING	2,000	2,698	2,000	2,000	2,967.33	2,500	2,500	2,500
TOTAL MISCELLANEOUS		811,284	1,120,807	903,091	903,091	656,709.96	817,689	817,689	817,689
<u>INTEREST</u>									
41-1001-600	INTEREST INCOME	169,000	385,174	240,000	240,000	369,584.17	350,000	350,000	350,000
41-1001-602	MKT VAL ADJ - POOLED	0	148,323	0	0	86,627.12	0	0	0
41-1001-603	ACCRUED INTEREST INCOME - POO	0	35,744	0	0 (	16,918.45)	0	0	0
TOTAL INTEREST		169,000	569,240	240,000	240,000	439,292.84	350,000	350,000	350,000
<u>INTERGOVERNMENTAL</u>									
41-1001-701	GRANTS - POLICE	80,000	106,681	65,000	65,000	82,395.56	185,000	185,000	185,000
TOTAL INTERGOVERNMENTAL		80,000	106,681	65,000	65,000	82,395.56	185,000	185,000	185,000
<u>OTHER FINANCING SOURCES</u>									
41-1001-981	TRANSFERS - TRANSPORTATION	1,028,374	853,350	1,084,481	1,084,481	627,791.21	1,258,002	1,455,282	1,455,282
41-1001-982	TRANSFERS - CAPITAL	0	0	0	0 (	14,622.94)	0	0	0
41-1001-984	TRANSFERS - PARK	336,754	299,611	327,661	327,661 (	26,088.75)	327,661	327,661	327,661
41-1001-991	TRANSFERS-TRASH	0	0	0	0	0.00	54,261	176,601	176,601
41-1001-992	TRANSFERS - ARPA	49,981	0	0	0	0.00	0	0	0
41-1001-997	TRANSFER 125 PLAN	0 (	3,863)	0	0	0.00	0	0	0
TOTAL OTHER FINANCING SOURCES		1,415,109	1,149,098	1,412,142	1,412,142	587,079.52	1,639,924	1,959,544	1,959,544
TOTAL ADMIN - CITY CLERK		32,274,981	33,724,250	34,692,695	34,692,695	14,751,305.38	34,759,263	36,938,462	36,938,462
TOTAL REVENUES		32,274,981	33,724,250	34,692,695	34,692,695	14,751,305.38	34,759,263	36,938,462	36,938,462
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101-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION-CC

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-1001-1000.00	MAYOR/ALDERMEN SALARIES	94,992	0	0	0	0.00	0	0	0
51-1001-1005.00	EMPLOYEE SALARIES	972,939	1,010,410	1,111,308	1,111,308	716,313.76	1,289,750	1,233,127	1,233,127
51-1001-1010.00	OVERTIME	250	152	754	754	4.08	907	839	839
51-1001-1111.00	SOCIAL SECURITY	79,972	74,318	82,968	82,968	54,085.42	95,886	91,603	91,603
51-1001-1112.00	LAGERS	109,561	103,623	129,790	129,790	83,165.39	152,294	145,117	145,117
51-1001-1113.00	GROUP INSURANCE	133,373	105,983	151,098	151,098	76,105.96	179,298	164,465	164,465
51-1001-1114.00	MISCELLANEOUS	2,653	2,772	2,884	2,884	1,910.50	2,812	2,812	2,812
51-1001-1115.00	UNEMPLOYMENT INSURANCE	<u>0</u>	<u>9,200</u>	<u>0</u>	<u>0</u>	<u>2,313.41</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PERSONNEL SERVICES		1,393,739	1,306,458	1,478,802	1,478,802	933,898.52	1,720,946	1,637,961	1,637,961
<u>OTHER CHARGES/SERVICES</u>									
51-1001-2300	POSTAGE	2,700	839	2,700	2,700	379.43	2,700	2,700	2,700
51-1001-2301	DUES	22,828	20,520	20,033	20,033	16,881.29	20,315	20,049	20,049
51-1001-2302	SUBSCRIPTION & PUBLICATIONS	360	324	0	0	0.00	0	0	0
51-1001-2303	FEES	13,334	10,884	13,490	13,490	9,410.67	18,105	17,805	17,805
51-1001-2304	ADVERTISE	750	270	750	750	0.00	750	750	750
51-1001-2309	BAD DEBT EXPENSE COLLECTOR	0	17,171	0	0	0.00	0	0	0
51-1001-2312	PUBLIC RELATIONS	65,500	65,360	70,200	70,200	48,000.00	95,200	51,350	51,350
51-1001-2313	REASSESSMENT/COLLECTIONEXPENS	155,000	166,947	170,000	170,000	11,086.93	170,000	170,000	170,000
51-1001-2314	SALES & USE TAXES REFUNDED	689,000	704,742	531,000	531,000	372,838.02	567,000	567,000	567,000
51-1001-2317	ELECTION EXPENSE	20,000	17,777	20,000	20,000	38,609.11	30,000	35,000	35,000
51-1001-2319	UTILITY TAX REBATE	34,000	38,994	39,000	39,000	34,708.45	39,000	39,000	39,000
51-1001-2400	INSURANCE	61,745	72,335	78,586	78,586	51,619.00	72,917	71,602	71,602
51-1001-2401	OTHER INSURANCE	0	0	0	7,680	7,684.20	0	0	0
51-1001-2500	LOCAL TRAVEL/MEETINGS	9,400	7,515	4,400	4,400	2,180.40	4,400	4,400	4,400
51-1001-2501	EMPLOYEE TRAINING	49,840	42,992	45,970	45,970	26,551.37	51,090	41,190	41,190
51-1001-2601	TELEPHONE	12,748	10,760	12,748	12,748	5,510.73	13,168	13,168	13,168
51-1001-2700	BOARD CONTINGENCY	<u>50,000</u>	<u>75</u>	<u>50,000</u>	<u>50,000</u>	<u>0.00</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL OTHER CHARGES/SERVICES		1,187,205	1,177,505	1,058,876	1,066,556	625,459.60	1,134,645	1,084,014	1,084,014
<u>SUPPLIES</u>									
51-1001-3100	OFFICE SUPPLIES	7,900	6,389	7,900	7,900	2,870.70	7,980	7,980	7,980
51-1001-3101	PRINTING	1,400	332	1,400	1,400	803.65	1,400	1,400	1,400
51-1001-3103	MISCELLANEOUS	1,000	0	1,000	1,000	1,000.00	1,000	0	0
51-1001-3104	HOLIDAY DECORATIONS	<u>8,149</u>	<u>10,573</u>	<u>0</u>	<u>0</u>	<u>1,225.67</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES		18,449	17,294	10,300	10,300	5,900.02	10,380	9,380	9,380
<u>REPAIRS & MAINTENANCE</u>									
51-1001-4103	OFFICE EQUIPMENT MAINT	<u>3,500</u>	<u>1,352</u>	<u>3,500</u>	<u>3,500</u>	<u>959.38</u>	<u>3,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL REPAIRS & MAINTENANCE		3,500	1,352	3,500	3,500	959.38	3,500	2,500	2,500
<u>CONTRACT SERVICE</u>									
51-1001-5100	CONTRACT SERVICES	16,000	0	25,000	25,000	0.00	175,000	150,000	150,000
51-1001-5101	PROFESSIONAL FEES	<u>260,000</u>	<u>251,346</u>	<u>260,000</u>	<u>260,000</u>	<u>141,237.24</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>
TOTAL CONTRACT SERVICE		276,000	251,346	285,000	285,000	141,237.24	435,000	410,000	410,000

101-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION-CC

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
CAPITAL OUTLAY									
ANTICIPATED UNEXPENDED BU									
51-1001-9999	ANTICIPATED UNEXPENDED BUDGE	(57,555)	0	(63,821)	(63,821)	0.00	(66,089)	(62,877)	(62,877)
TOTAL ANTICIPATED UNEXPENDED BU		(57,555)	0	(63,821)	(63,821)	0.00	(66,089)	(62,877)	(62,877)
TOTAL ADMINISTRATION-CC		2,821,338	2,753,954	2,772,657	2,780,337	1,707,454.76	3,238,383	3,080,979	3,080,979

101-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION-HR

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-1003-1005.00	EMPLOYEE SALARIES	487,493	476,856	538,808	538,808	379,197.78	572,690	570,479	570,479
51-1003-1006.00	PART-TIME SALARIES	19,572	20,423	53,153	53,153	15,015.82	56,211	55,992	55,992
51-1003-1010.00	OVERTIME	1,722	0	2,638	2,638	333.80	2,783	1,851	1,851
51-1003-1111.00	SOCIAL SECURITY	38,922	37,201	45,487	45,487	29,249.51	48,324	48,067	48,067
51-1003-1112.00	LAGERS	56,749	53,167	68,764	68,764	48,117.86	73,661	73,258	73,258
51-1003-1113.00	GROUP INSURANCE	<u>89,345</u>	<u>83,228</u>	<u>87,883</u>	<u>87,883</u>	<u>67,710.67</u>	<u>89,600</u>	<u>89,592</u>	<u>89,592</u>
TOTAL PERSONNEL SERVICES		693,802	670,874	796,733	796,733	539,625.44	843,269	839,239	839,239
<u>OTHER CHARGES/SERVICES</u>									
51-1003-2300	POSTAGE	0	892	0	0	117.16	0	0	0
51-1003-2301	DUES	4,238	3,383	4,054	4,054	4,351.00	5,105	4,925	4,925
51-1003-2302	SUBSCRIPTION & PUBLICATIONS	1,300	1,601	1,250	1,250	1,239.00	1,250	1,250	1,250
51-1003-2304	ADVERTISE	25,500	39,398	25,500	25,500	21,088.25	27,220	25,420	25,420
51-1003-2308	RECRUITMENT MATERIALS	3,500	2,449	8,500	8,500	5,418.87	7,500	7,000	7,000
51-1003-2312	PUBLIC RELATIONS	45,000	50,256	0	0	8,591.82	0	0	0
51-1003-2314	EVENTS AND RECOGNITION	0	0	46,900	46,900	10,653.29	51,200	51,000	51,000
51-1003-2318	RECRUITMENT EXECUTIVE/SPECIAL	0	0	30,000	30,000	0.00	30,000	0	0
51-1003-2400	INSURANCE	12,507	15,167	17,957	17,957	11,549.21	14,655	14,577	14,577
51-1003-2500	LOCAL TRAVEL/MEETINGS	1,525	1,089	600	600	0.00	600	600	600
51-1003-2501	EMPLOYEE TRAINING	71,799	48,722	102,010	102,010	30,725.75	102,030	47,530	47,530
51-1003-2501.10	HUMAN RESOURCES TRAINING	0	0	18,735	18,735	3,560.00	18,644	15,644	15,644
51-1003-2502	TUITION	22,500	10,000	52,500	65,000	13,781.75	47,250	36,750	36,750
51-1003-2601	TELEPHONE	<u>1,680</u>	<u>2,507</u>	<u>1,260</u>	<u>1,260</u>	<u>1,158.87</u>	<u>1,260</u>	<u>1,260</u>	<u>1,260</u>
TOTAL OTHER CHARGES/SERVICES		189,549	175,464	309,266	321,766	112,234.97	306,714	205,956	205,956
<u>SUPPLIES</u>									
51-1003-3100	OFFICE SUPPLIES	2,420	1,721	2,370	2,370	1,620.29	2,320	2,320	2,320
51-1003-3400	RISK AND SAFETY PROGRAMS/MATE	<u>0</u>	<u>0</u>	<u>6,500</u>	<u>6,500</u>	<u>3,009.08</u>	<u>7,000</u>	<u>6,500</u>	<u>6,500</u>
TOTAL SUPPLIES		2,420	1,721	8,870	8,870	4,629.37	9,320	8,820	8,820
<u>REPAIRS & MAINTENANCE</u>									
51-1003-4103	OFFICE EQUIPMENT MAINT	<u>2,400</u>	<u>1,307</u>	<u>2,400</u>	<u>2,400</u>	<u>610.62</u>	<u>2,400</u>	<u>1,000</u>	<u>1,000</u>
TOTAL REPAIRS & MAINTENANCE		2,400	1,307	2,400	2,400	610.62	2,400	1,000	1,000
<u>CONTRACT SERVICE</u>									
51-1003-5100	CONTRACT SERVICES	104,682	56,613	87,797	87,797	45,806.35	144,012	76,812	76,812
51-1003-5101	PROFESSIONAL FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>125.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICE		104,682	56,613	87,797	87,797	45,931.35	144,012	76,812	76,812
<u>ANTICIPATED UNEXPENDED BU</u>									
51-1003-9999	ANTICIPATED UNEXPENDED BUDGE	(19,857)	0	(27,114)	(27,114)	0.00	(26,114)	(22,637)	(22,637)
TOTAL ANTICIPATED UNEXPENDED BU		(19,857)	0	(27,114)	(27,114)	0.00	(26,114)	(22,637)	(22,637)
TOTAL ADMINISTRATION-HR		972,996	905,979	1,177,951	1,190,451	703,031.75	1,279,600	1,109,190	1,109,190

101-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION-COMPUTER

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-1009-1005.00	EMPLOYEE SALARIES	636,629	637,314	812,754	812,754	489,387.30	863,893	782,249	782,249
51-1009-1010.00	OVERTIME	3,224	10	2,648	2,648	661.13	5,636	5,670	5,670
51-1009-1111.00	SOCIAL SECURITY	49,340	47,729	62,770	62,770	37,101.63	67,263	61,019	61,019
51-1009-1112.00	LAGERS	74,817	69,746	104,206	104,206	62,279.87	112,544	102,098	102,098
51-1009-1113.00	GROUP INSURANCE	88,242	112,370	131,845	131,845	81,569.73	134,440	119,543	119,543
51-1009-1114.00	STANDBY PAY	<u>5,120</u>	<u>5,979</u>	<u>5,120</u>	<u>5,120</u>	<u>6,639.00</u>	<u>9,720</u>	<u>9,720</u>	<u>9,720</u>
TOTAL PERSONNEL SERVICES		857,373	873,148	1,119,344	1,119,344	677,638.66	1,193,495	1,080,300	1,080,300
<u>OTHER CHARGES/SERVICES</u>									
51-1009-2400	INSURANCE	16,671	20,600	25,710	25,710	16,515.44	21,325	19,432	19,432
51-1009-2500	LOCAL TRAVEL/MEETINGS	250	0	0	0	0.00	0	0	0
51-1009-2501	EMPLOYEE TRAINING	7,075	2,875	34,505	34,505	9,168.95	68,000	42,600	42,600
51-1009-2601	TELEPHONE	<u>4,320</u>	<u>3,336</u>	<u>4,980</u>	<u>4,980</u>	<u>2,802.67</u>	<u>5,760</u>	<u>5,760</u>	<u>5,760</u>
TOTAL OTHER CHARGES/SERVICES		28,316	26,810	65,195	65,195	28,487.06	95,085	67,792	67,792
<u>SUPPLIES</u>									
51-1009-3100	OFFICE SUPPLIES	1,060	1,773	1,310	1,310	1,184.65	1,610	1,610	1,610
51-1009-3109	TECHNOLOGY HARDWARE & SUPPLIE	176,509	152,909	115,274	116,423	85,902.95	119,753	90,134	90,134
51-1009-3109.01	PD-TECH HARDWARE & SUPPLIES	150,641	134,978	55,720	56,673	15,594.32	113,620	89,620	89,620
51-1009-3109.02	PK-TECH HARDWARE & SUPPLIES	64,125	38,839	57,255	57,255	19,885.13	29,425	19,425	19,425
51-1009-3109.03	WT-TECH HARDWARE & SUPPLIES	9,025	438	6,650	6,650	4,295.78	14,550	13,550	13,550
51-1009-3109.04	WW-TECH HARDWARE & SUPPLIES	17,800	6,176	13,300	13,300	9,337.63	4,100	4,100	4,100
51-1009-3109.05	CITYWIDE-TECH HARDWARE & SUPP	<u>24,170</u>	<u>21,080</u>	<u>29,529</u>	<u>29,529</u>	<u>12,681.78</u>	<u>21,500</u>	<u>10,700</u>	<u>10,700</u>
TOTAL SUPPLIES		443,330	356,193	279,038	281,140	148,882.24	304,558	229,139	229,139
<u>REPAIRS & MAINTENANCE</u>									
51-1009-4105	SOFTWARE MAINT&LICENSES	302,169	276,361	369,353	370,731	358,114.98	507,045	417,598	417,598
51-1009-4106	SOFTWARE MAINT-LIC-POLICE	167,589	169,981	189,794	192,374	130,590.02	257,054	237,710	237,710
51-1009-4107	SOFTWARE MAINT-LIC-PARKS	108,056	115,323	129,105	129,105	76,968.24	153,987	144,408	144,408
51-1009-4108	SOFTWARE MAINT-LIC-WATER	5,267	5,128	5,276	5,276	5,557.65	5,604	15,093	15,093
51-1009-4109	SOFTWARE MAINT-LIC-WW	13,165	10,242	20,819	20,819	13,610.15	17,721	24,226	24,226
51-1009-4110	SOFTWARE MAINT-LIC-CITYWIDE	<u>376,882</u>	<u>359,982</u>	<u>428,967</u>	<u>428,967</u>	<u>307,480.08</u>	<u>527,037</u>	<u>508,975</u>	<u>508,975</u>
TOTAL REPAIRS & MAINTENANCE		973,128	937,017	1,143,313	1,147,272	892,321.12	1,468,449	1,348,011	1,348,011
<u>CONTRACT SERVICE</u>									
51-1009-5100.03	CONT SERV-DATA TRANSPORT	139,380	123,664	162,600	162,600	106,785.91	142,530	142,530	142,530
51-1009-5100.04	CONT SERV-DATA SYS NETWORK SE	138,306	92,172	136,027	136,027	22,978.80	130,188	130,188	130,188
51-1009-5100.06	CONT SERV-TECHNICAL SUPPORT	1,000	0	1,000	1,000	7,269.92	67,774	67,774	67,774
51-1009-5100.07	BROADCASTING SYS MAINTENANCE	14,036	14,581	15,310	15,310	11,701.09	42,900	42,900	42,900
51-1009-5100.08	CONT SERV-POLICE DATA/NETWORK	170,032	144,109	180,084	180,084	70,220.06	173,587	173,587	173,587
51-1009-5200	REIMB FUND SPECIFIC SOFTWARE	<u>261,850</u>	<u>(185,944)</u>	<u>(293,665)</u>	<u>(293,665)</u>	<u>0.00</u>	<u>(284,727)</u>	<u>(334,619)</u>	<u>(334,619)</u>
TOTAL CONTRACT SERVICE		200,903	188,581	201,355	201,355	218,955.78	272,253	222,361	222,361

101-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION-COMPUTER

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		----- 2024 -----			----- 2025 -----			----- 2026 -----		
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET	
CAPITAL OUTLAY										
ANTICIPATED UNEXPENDED BU										
51-1009-9999	ANTICIPATED UNEXPENDED BUDGE	(49,022)	0	(63,209)	(63,209)	0.00	(66,677)	(59,138)	(59,138)	
TOTAL ANTICIPATED UNEXPENDED BU		(49,022)	0	(63,209)	(63,209)	0.00	(66,677)	(59,138)	(59,138)	
TOTAL ADMINISTRATION-COMPUTER		2,454,028	2,381,750	2,745,036	2,751,096	1,966,284.86	3,267,163	2,888,464	2,888,464	

101-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION-PURCHASINADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-1010-1005.00	EMPLOYEE SALARIES	293,670	295,123	308,440	308,440	220,827.81	319,608	315,818	315,818
51-1010-1006.00	PART-TIME SALARIES	36,673	31,909	38,882	38,882	23,970.43	41,003	40,843	40,843
51-1010-1010.00	OVERTIME	0	47	929	929	21.70	962	479	479
51-1010-1111.00	SOCIAL SECURITY	25,271	23,866	26,641	26,641	18,427.17	27,660	27,321	27,321
51-1010-1112.00	LAGERS	34,066	28,031	39,290	39,290	19,223.79	41,033	40,486	40,486
51-1010-1113.00	GROUP INSURANCE	<u>59,477</u>	<u>60,860</u>	<u>58,458</u>	<u>58,458</u>	<u>23,124.76</u>	<u>59,574</u>	<u>59,563</u>	<u>59,563</u>
TOTAL PERSONNEL SERVICES		449,156	439,835	472,641	472,641	305,595.66	489,841	484,511	484,511
<u>OTHER CHARGES/SERVICES</u>									
51-1010-2301	DUES	850	810	850	850	535.00	995	855	855
51-1010-2302	SUBSCRIPTIONS & PUBLICATIONS	300	0	300	300	0.00	300	300	300
51-1010-2400	INSURANCE	8,126	10,640	10,517	10,517	6,776.29	8,388	8,286	8,286
51-1010-2500	LOCAL TRAVEL/MEETINGS	100	0	100	100	728.60	100	100	100
51-1010-2501	EMPLOYEE TRAINING	7,598	4,940	7,700	7,700	2,932.40	12,277	9,862	9,862
51-1010-2601	TELEPHONE	<u>672</u>	<u>649</u>	<u>840</u>	<u>840</u>	<u>289.58</u>	<u>420</u>	<u>420</u>	<u>420</u>
TOTAL OTHER CHARGES/SERVICES		17,646	17,039	20,307	20,307	11,261.87	22,481	19,823	19,823
<u>SUPPLIES</u>									
51-1010-3100	OFFICE SUPPLIES	<u>2,300</u>	<u>1,608</u>	<u>3,400</u>	<u>3,400</u>	<u>555.04</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>
TOTAL SUPPLIES		2,300	1,608	3,400	3,400	555.04	1,400	1,400	1,400
<u>REPAIRS & MAINTENANCE</u>									
51-1010-4103	OFFICE EQUIPMENT MAINTENANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
TOTAL REPAIRS & MAINTENANCE		0	0	0	0	0.00	2,000	2,000	2,000
<u>ANTICIPATED UNEXPENDED BU</u>									
51-1010-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>9,382</u>)	<u>0</u>	(<u>11,168</u>)	(<u>11,168</u>)	<u>0.00</u>	(<u>10,314</u>)	(<u>10,219</u>)	(<u>10,219</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>9,382</u>)	<u>0</u>	(<u>11,168</u>)	(<u>11,168</u>)	<u>0.00</u>	(<u>10,314</u>)	(<u>10,219</u>)	(<u>10,219</u>)
TOTAL ADMINISTRATION-PURCHASIN		459,720	458,482	485,180	485,180	317,412.57	505,407	497,515	497,515

101-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION-FINANCE

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-1011-1005.00	EMPLOYEE SALARIES	399,798	412,832	519,419	519,419	297,445.76	802,336	702,634	702,634
51-1011-1006.00	PART-TIME SALARIES	31,047	24,268	35,245	35,245	18,696.35	35,281	35,144	35,144
51-1011-1111.00	SOCIAL SECURITY	32,960	32,406	29,525	29,525	23,453.56	45,882	38,193	38,193
51-1011-1112.00	LAGERS	46,377	48,545	44,539	44,539	37,827.27	72,253	59,406	59,406
51-1011-1113.00	GROUP INSURANCE	<u>59,752</u>	<u>57,852</u>	<u>58,562</u>	<u>58,562</u>	<u>46,432.56</u>	<u>104,264</u>	<u>89,319</u>	<u>89,319</u>
TOTAL PERSONNEL SERVICES		569,933	575,903	687,291	687,291	423,855.50	1,060,016	924,696	924,696
<u>OTHER CHARGES/SERVICES</u>									
51-1011-2300	POSTAGE	2,277	1,573	2,519	2,519	1,179.29	2,379	2,379	2,379
51-1011-2301	DUES	2,615	2,539	3,315	3,315	1,763.99	3,730	3,655	3,655
51-1011-2303	FEES	31,200	16,872	19,200	19,200	20,238.56	26,400	26,400	26,400
51-1011-2304	ADVERTISE	1,000	237	1,000	1,000	847.30	900	900	900
51-1011-2306	RENTALS	3,100	4,103	3,600	3,600	1,995.17	4,500	4,500	4,500
51-1011-2311	REIMBURSED EXP	0 (	24)	0	0 (	3.90)	0	0	0
51-1011-2400	INSURANCE	10,599	15,112	11,656	11,656	10,821.54	13,914	11,583	11,583
51-1011-2501	EMPLOYEE TRAINING	3,200	1,812	7,700	7,700	1,098.00	12,200	9,130	9,130
51-1011-2601	TELEPHONE	<u>840</u>	<u>840</u>	<u>1,260</u>	<u>1,260</u>	<u>613.70</u>	<u>1,260</u>	<u>840</u>	<u>840</u>
TOTAL OTHER CHARGES/SERVICES		54,831	43,063	50,249	50,249	38,553.65	65,283	59,387	59,387
<u>SUPPLIES</u>									
51-1011-3100	OFFICE SUPPLIES	<u>6,500</u>	<u>6,221</u>	<u>7,400</u>	<u>7,400</u>	<u>4,125.47</u>	<u>7,360</u>	<u>7,360</u>	<u>7,360</u>
TOTAL SUPPLIES		6,500	6,221	7,400	7,400	4,125.47	7,360	7,360	7,360
<u>REPAIRS & MAINTENANCE</u>									
51-1011-4103	OFFICE EQUIPMENT MAINT	<u>2,100</u>	<u>2,147</u>	<u>2,400</u>	<u>2,400</u>	<u>1,867.23</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
TOTAL REPAIRS & MAINTENANCE		2,100	2,147	2,400	2,400	1,867.23	2,400	2,400	2,400
<u>CONTRACT SERVICE</u>									
51-1011-5101	PROFESSIONAL FEES	<u>13,682</u>	<u>15,306</u>	<u>17,058</u>	<u>17,058</u>	<u>17,102.00</u>	<u>16,836</u>	<u>16,836</u>	<u>16,836</u>
TOTAL CONTRACT SERVICE		13,682	15,306	17,058	17,058	17,102.00	16,836	16,836	16,836
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-1011-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>12,941</u>)	<u>0</u> (	<u>17,199</u>) (	<u>17,199</u>)	<u>0.00</u> (	<u>23,038</u>) (	<u>20,716</u>) (	<u>20,716</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(12,941)	0 (	17,199) (	17,199)	0.00 (	23,038) (	20,716) (	20,716)
TOTAL ADMINISTRATION-FINANCE		634,105	642,640	747,199	747,199	485,503.85	1,128,857	989,963	989,963

101-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION-ECON DEV

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-1039-1005.00	EMPLOYEE SALARIES	86,057	86,836	91,414	91,414	64,237.33	96,570	96,195	96,195
51-1039-1111.00	SOCIAL SECURITY	6,583	6,308	6,993	6,993	4,702.12	7,388	7,359	7,359
51-1039-1112.00	LAGERS	9,983	10,162	11,610	11,610	8,170.46	12,361	12,313	12,313
51-1039-1113.00	GROUP INSURANCE	<u>14,904</u>	<u>24,280</u>	<u>14,650</u>	<u>14,650</u>	<u>17,765.69</u>	<u>14,935</u>	<u>14,934</u>	<u>14,934</u>
TOTAL PERSONNEL SERVICES		117,527	127,586	124,666	124,666	94,875.60	131,254	130,801	130,801
<u>OTHER CHARGES/SERVICES</u>									
51-1039-2300	POSTAGE	900	0	900	900	0.00	900	500	500
51-1039-2301	DUES	2,005	1,430	2,880	2,880	1,112.50	2,880	2,820	2,820
51-1039-2302	SUBSCRIPTIONS & PUBLICATIONS	140	197	140	140	200.00	140	200	200
51-1039-2304	ADVERTISE	1,200	619	1,200	1,200	299.00	1,200	0	0
51-1039-2305	OTHER TAX & LICENSE	0	0	0	0	14.50	0	0	0
51-1039-2312	PUBLIC RELATIONS	8,690	1,534	18,690	18,690	2,182.99	8,500	8,500	8,500
51-1039-2350	REDEVELOPMENT PROJECT	51,851	(1,945)	30,000	45,000	0.00	50,000	30,000	30,000
51-1039-2400	INSURANCE	2,183	2,880	2,844	2,844	1,840.77	2,324	2,315	2,315
51-1039-2500	TRAVEL/MEETINGS	3,070	1,793	4,170	4,170	1,288.12	2,170	2,170	2,170
51-1039-2501	EMPLOYEE TRAINING	800	50	820	820	666.40	7,020	5,520	5,520
51-1039-2601	TELEPHONE	<u>670</u>	<u>656</u>	<u>670</u>	<u>670</u>	<u>306.85</u>	<u>670</u>	<u>670</u>	<u>670</u>
TOTAL OTHER CHARGES/SERVICES		71,509	7,215	62,314	77,314	7,911.13	75,803	52,695	52,695
<u>SUPPLIES</u>									
51-1039-3100	OFFICE SUPPLIES	650	0	650	650	0.00	690	40	40
51-1039-3101	PRINTING	1,400	0	1,650	1,650	0.00	1,650	1,400	1,400
51-1039-3402.40	COMMUNITY EVENT EXPENSE	<u>146,828</u>	<u>123,525</u>	<u>141,828</u>	<u>141,828</u>	<u>127,463.33</u>	<u>219,962</u>	<u>214,712</u>	<u>214,712</u>
TOTAL SUPPLIES		148,878	123,525	144,128	144,128	127,463.33	222,302	216,152	216,152
<u>REPAIRS & MAINTENANCE</u>									
<u>CONTRACT SERVICE</u>									
51-1039-5100	CONTRACT SERVICES	<u>31,856</u>	<u>31,856</u>	<u>31,856</u>	<u>31,856</u>	<u>30,866.00</u>	<u>33,531</u>	<u>29,175</u>	<u>29,175</u>
TOTAL CONTRACT SERVICE		31,856	31,856	31,856	31,856	30,866.00	33,531	29,175	29,175
<u>ANTICIPATED UNEXPENDED BU</u>									
51-1039-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>6,958</u>)	<u>0</u>	(<u>8,167</u>)	(<u>8,167</u>)	<u>0.00</u>	(<u>9,258</u>)	(<u>8,576</u>)	(<u>8,576</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>6,958</u>)	<u>0</u>	(<u>8,167</u>)	(<u>8,167</u>)	<u>0.00</u>	(<u>9,258</u>)	(<u>8,576</u>)	(<u>8,576</u>)
TOTAL ADMINISTRATION-ECON DEV		362,812	290,182	354,797	369,797	261,116.06	453,632	420,247	420,247

101-GENERAL FUND
GENERAL GOVERNMENT
COURT

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-1501-1000.00	ELECTED OFFICAL SALARIES	13,500	0	0	0	0.00	0	0	0
51-1501-1005.00	EMPLOYEE SALARIES	199,650	207,344	215,144	215,144	162,861.49	247,675	246,795	246,795
51-1501-1006.00	PART-TIME SALARIES	32,201	31,584	63,091	63,091	37,990.48	70,563	70,289	70,289
51-1501-1010.00	OVERTIME	7,593	1,327	8,827	8,827	1,137.51	8,799	6,574	6,574
51-1501-1111.00	SOCIAL SECURITY	19,350	17,793	21,960	21,960	14,967.93	25,018	24,760	24,760
51-1501-1112.00	LAGERS	24,040	21,744	25,904	25,904	19,310.59	30,192	29,794	29,794
51-1501-1113.00	GROUP INSURANCE	<u>44,551</u>	<u>45,446</u>	<u>43,773</u>	<u>43,773</u>	<u>35,424.13</u>	<u>44,669</u>	<u>44,661</u>	<u>44,661</u>
TOTAL PERSONNEL SERVICES		340,884	325,239	378,700	378,700	271,692.13	426,916	422,873	422,873
<u>OTHER CHARGES/SERVICES</u>									
51-1501-2300	POSTAGE	7,300	5,626	7,300	7,300	4,031.32	7,300	6,000	6,000
51-1501-2301	DUES	560	500	560	660	626.75	700	700	700
51-1501-2302	SUBSCRIPTION & PUBLICATIONS	500	484	500	500	343.80	600	600	600
51-1501-2303	FEES	10,500	12,572	13,000	13,000	9,468.01	13,000	13,000	13,000
51-1501-2400	INSURANCE	6,183	8,211	8,669	8,669	5,553.68	7,587	7,509	7,509
51-1501-2500	LOCAL TRAVEL/MEETINGS	300	0	300	200	0.00	300	300	300
51-1501-2501	EMPLOYEE TRAINING	<u>6,500</u>	<u>5,604</u>	<u>7,100</u>	<u>8,100</u>	<u>7,185.84</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
TOTAL OTHER CHARGES/SERVICES		31,843	32,996	37,429	38,429	27,209.40	38,487	37,109	37,109
<u>SUPPLIES</u>									
51-1501-3100	OFFICE SUPPLIES & IT	<u>9,000</u>	<u>8,407</u>	<u>9,000</u>	<u>8,000</u>	<u>3,079.49</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
TOTAL SUPPLIES		9,000	8,407	9,000	8,000	3,079.49	6,000	6,000	6,000
<u>REPAIRS & MAINTENANCE</u>									
51-1501-4103	OFFICE EQUIPMENT MAINT	<u>2,000</u>	<u>795</u>	<u>2,000</u>	<u>2,000</u>	<u>266.80</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
TOTAL REPAIRS & MAINTENANCE		2,000	795	2,000	2,000	266.80	2,000	2,000	2,000
<u>CONTRACT SERVICE</u>									
51-1501-5100	CONTRACT SERVICES	<u>7,500</u>	<u>6,140</u>	<u>7,500</u>	<u>7,500</u>	<u>2,488.00</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>
TOTAL CONTRACT SERVICE		7,500	6,140	7,500	7,500	2,488.00	8,500	8,500	8,500
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-1501-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>7,825</u>)	<u>0</u>	(<u>9,779</u>)	(<u>9,779</u>)	<u>0.00</u>	(<u>9,638</u>)	(<u>9,530</u>)	(<u>9,530</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>7,825</u>)	<u>0</u>	(<u>9,779</u>)	(<u>9,779</u>)	<u>0.00</u>	(<u>9,638</u>)	(<u>9,530</u>)	(<u>9,530</u>)
TOTAL COURT		383,402	373,577	424,850	424,850	304,735.82	472,265	466,951	466,951

101-GENERAL FUND
GENERAL GOVERNMENT
PROSECUTOR

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-1601-1005.00	EMPLOYEE SALARIES	47,163	47,423	50,099	50,099	35,240.65	52,926	52,720	52,720
51-1601-1010.00	OVERTIME	1,360	0	1,445	1,445	0.00	1,527	1,521	1,521
51-1601-1111.00	SOCIAL SECURITY	3,712	3,628	3,943	3,943	2,684.06	4,166	4,149	4,149
51-1601-1112.00	LAGERS	5,629	5,563	6,546	6,546	4,455.93	6,970	6,943	6,943
51-1601-1113.00	GROUP INSURANCE	<u>0</u>	<u>214</u>	<u>14,550</u>	<u>14,550</u>	<u>123.33</u>	<u>14,829</u>	<u>14,828</u>	<u>14,828</u>
TOTAL PERSONNEL SERVICES		57,865	56,828	76,583	76,583	42,503.97	80,417	80,161	80,161
<u>OTHER CHARGES/SERVICES</u>									
51-1601-2300	POSTAGE	700	69	700	700	52.54	700	250	250
51-1601-2301	DUES	220	127	220	220	126.75	220	220	220
51-1601-2400	INSURANCE	1,187	1,756	1,557	1,557	977.45	1,263	1,258	1,258
51-1601-2500	LOCAL TRAVEL/MEETINGS	100	0	100	100	0.00	100	100	100
51-1601-2501	TRAINING	<u>2,900</u>	<u>1,677</u>	<u>2,920</u>	<u>2,920</u>	<u>1,108.60</u>	<u>2,920</u>	<u>2,920</u>	<u>2,920</u>
TOTAL OTHER CHARGES/SERVICES		5,107	3,630	5,497	5,497	2,265.34	5,203	4,748	4,748
<u>SUPPLIES</u>									
51-1601-3100	OFFICE SUPPLIES	<u>2,000</u>	<u>550</u>	<u>1,500</u>	<u>1,500</u>	<u>769.14</u>	<u>1,540</u>	<u>1,040</u>	<u>1,040</u>
TOTAL SUPPLIES		2,000	550	1,500	1,500	769.14	1,540	1,040	1,040
<u>REPAIRS & MAINTENANCE</u>									
51-1601-4103	OFFICE EQUIPMENT MAINT	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0.00</u>	<u>1,500</u>	<u>0</u>	<u>0</u>
TOTAL REPAIRS & MAINTENANCE		1,500	0	1,500	1,500	0.00	1,500	0	0
<u>CONTRACT SERVICE</u>									
51-1601-5100	CONTRACT SERVICES	<u>30,480</u>	<u>30,838</u>	<u>35,480</u>	<u>35,480</u>	<u>20,000.00</u>	<u>35,480</u>	<u>35,480</u>	<u>35,480</u>
TOTAL CONTRACT SERVICE		30,480	30,838	35,480	35,480	20,000.00	35,480	35,480	35,480
<u>ANTICIPATED UNEXPENDED BU</u>									
51-1601-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>1,939</u>)	<u>0</u>	(<u>2,713</u>)	(<u>2,713</u>)	<u>0.00</u>	(<u>2,483</u>)	(<u>2,429</u>)	(<u>2,429</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>1,939</u>)	<u>0</u>	(<u>2,713</u>)	(<u>2,713</u>)	<u>0.00</u>	(<u>2,483</u>)	(<u>2,429</u>)	(<u>2,429</u>)
TOTAL PROSECUTOR		95,012	91,845	117,847	117,847	65,538.45	121,657	119,001	119,001
TOTAL GENERAL GOVERNMENT		8,183,413	7,898,410	8,825,517	8,866,757	5,811,078.12	10,466,964	9,572,310	9,572,310

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PUBLIC SAFETY
LAW ENFORCEMENT

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-2101-1005.00	EMPLOYEE SALARIES	8,670,772	8,837,627	9,309,161	9,309,161	6,559,824.99	10,061,175	9,864,593	9,864,593
51-2101-1006.00	PART-TIME SALARIES	117,645	53,010	135,747	135,747	23,347.49	116,609	69,152	69,152
51-2101-1007.00	CONTRACT LABOR	0	136,647	0	0	46,496.18	0	0	0
51-2101-1010.00	OVERTIME	351,066	263,977	358,905	358,905	183,495.61	513,533	352,363	352,363
51-2101-1111.00	SOCIAL SECURITY	693,366	693,343	751,950	751,950	509,862.85	780,866	759,860	759,860
51-2101-1112.00	LAGERS	1,351,531	1,309,897	1,542,256	1,542,256	1,034,242.46	1,731,314	1,673,367	1,673,367
51-2101-1113.00	GROUP INSURANCE	1,530,037	1,502,761	1,596,085	1,596,085	1,095,064.67	1,686,567	1,656,283	1,656,283
51-2101-1114.00	STANDBY PAY	21,850	13,509	25,600	25,600	9,180.00	36,000	36,000	36,000
51-2101-1117.00	REIMBURSABLE CONTRACT LABOR	<u>0</u>	<u>(228,643)</u>	<u>0</u>	<u>0</u>	<u>(117,943.55)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PERSONNEL SERVICES		12,736,268	12,582,127	13,719,703	13,719,703	9,343,570.70	14,926,065	14,411,617	14,411,617

OTHER CHARGES/SERVICES

51-2101-2300	POSTAGE	4,200	5,068	6,000	6,000	4,506.66	6,000	6,000	6,000
51-2101-2301	DUES	6,317	5,525	9,063	9,063	4,348.00	9,701	9,701	9,701
51-2101-2302	SUBSCRIPTION & PUBLICATIONS	2,025	1,405	2,025	2,025	1,483.68	2,025	600	600
51-2101-2303	FEES	855	148	855	855	0.00	855	855	855
51-2101-2305	OTHER TAX & LICENSE	500	889	1,000	1,000	1,030.53	1,500	1,500	1,500
51-2101-2311	REIMBURSED EXPENSE	100	33	100	100	64.00	100	100	100
51-2101-2312	PUBLIC RELATIONS	14,000	11,922	14,000	16,203	5,468.03	15,000	10,000	10,000
51-2101-2400	INSURANCE	401,029	505,254	473,599	473,599	326,410.89	385,234	374,369	374,369
51-2101-2401	OTHER INSURANCE EXP	0	9,057	0	0	8,276.64	0	0	0
51-2101-2500	LOCAL TRAVEL/MEETINGS	7,582	6,805	8,500	8,500	6,464.70	9,660	6,000	6,000
51-2101-2501	EMPLOYEE TRAINING	85,000	95,932	97,260	97,260	93,564.01	111,920	90,000	90,000
51-2101-2502	TUITION	0	2,430	0	0	0.00	0	0	0
51-2101-2601	TELEPHONE	51,500	41,190	51,500	51,500	29,752.27	51,980	45,000	45,000
51-2101-2602	GAS & ELECTRIC	41,781	50,437	55,000	55,000	38,498.25	57,000	57,000	57,000
51-2101-2604	WATER/SEWER CITY	6,500	7,126	6,500	6,500	4,655.01	6,500	6,500	6,500
51-2101-2704	LEASE PAYMENTS	<u>34,800</u>	<u>29,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		656,188	772,220	725,401	727,604	524,522.67	657,474	607,624	607,624

SUPPLIES

51-2101-3100	OFFICE SUPPLIES	26,600	24,310	26,600	26,600	12,132.97	28,000	26,800	26,800
51-2101-3102	UNIFORM CLOTHING	112,466	105,059	77,945	109,630	81,990.40	140,330	95,092	95,092
51-2101-3105	CLEANING	4,000	3,555	4,000	4,000	3,822.86	4,000	4,000	4,000
51-2101-3110	POLICE EQUIPMENT	50,525	47,299	52,600	49,467	31,073.73	50,002	50,002	50,002
51-2101-3200	POLICE SUPPLIES	94,720	142,290	76,900	61,900	57,694.61	76,900	61,900	61,900
51-2101-3201	ANIMAL CONTROL	2,000	986	3,000	3,000	113.52	3,000	3,000	3,000
51-2101-3202	CIVIL PREPAREDNESS	19,500	9,994	19,500	19,500	3,844.00	19,500	10,000	10,000
51-2101-3204	BOARDING OF PRISONERS	6,500	7,464	7,500	7,500	4,075.74	10,000	8,000	8,000
51-2101-3205	K-9	<u>0</u>	<u>9,143</u>	<u>10,000</u>	<u>10,000</u>	<u>6,608.05</u>	<u>10,000</u>	<u>8,000</u>	<u>8,000</u>
TOTAL SUPPLIES		316,311	350,100	278,045	291,597	201,355.88	341,732	266,794	266,794

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC SAFETY

LAW ENFORCEMENT

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>REPAIRS & MAINTENANCE</u>									
51-2101-4103	OFFICE EQUIPMENT MAINT	5,000	3,529	5,000	5,618	2,090.73	4,500	3,500	3,500
51-2101-4104	RADIO MAINTENANCE	1,380	1,196	5,000	5,000	107.02	5,000	3,000	3,000
51-2101-4200	BUILDING GROUNDS MAINT	<u>41,445</u>	<u>34,889</u>	<u>38,200</u>	<u>42,265</u>	<u>35,047.54</u>	<u>38,200</u>	<u>38,200</u>	<u>38,200</u>
TOTAL REPAIRS & MAINTENANCE		47,825	39,615	48,200	52,883	37,245.29	47,700	44,700	44,700
<u>CONTRACT SERVICE</u>									
51-2101-5100	CONTRACT SERVICES	82,452	57,899	95,639	95,639	62,068.59	92,908	92,908	92,908
51-2101-5101	PROFESSIONAL FEES	<u>7,000</u>	<u>4,835</u>	<u>7,000</u>	<u>7,000</u>	<u>4,476.08</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL CONTRACT SERVICE		89,452	62,734	102,639	102,639	66,544.67	102,908	102,908	102,908
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-2101-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>276,531</u>)	<u>0</u>	(<u>334,663</u>)	(<u>334,663</u>)	<u>0.00</u>	(<u>321,518</u>)	(<u>525,109</u>)	(<u>525,109</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>276,531</u>)	<u>0</u>	(<u>334,663</u>)	(<u>334,663</u>)	<u>0.00</u>	(<u>321,518</u>)	(<u>525,109</u>)	(<u>525,109</u>)
TOTAL LAW ENFORCEMENT		13,569,513	13,806,796	14,539,326	14,559,764	10,173,239.21	15,754,362	14,908,534	14,908,534
TOTAL PUBLIC SAFETY		13,569,513	13,806,796	14,539,326	14,559,764	10,173,239.21	15,754,362	14,908,534	14,908,534

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - ADMINISTRATION

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-3701-1005.00	EMPLOYEE SALARIES	326,628	327,507	423,326	423,326	233,554.19	344,183	225,062	225,062
51-3701-1010.00	OVERTIME	355	0	377	377	0.00	398	0	0
51-3701-1111.00	SOCIAL SECURITY	25,014	24,775	32,413	32,413	17,675.42	26,360	17,217	17,217
51-3701-1112.00	LAGERS	37,930	38,539	43,983	43,983	19,887.15	44,106	28,808	28,808
51-3701-1113.00	GROUP INSURANCE	<u>43,412</u>	<u>39,660</u>	<u>42,690</u>	<u>42,690</u>	<u>24,586.22</u>	<u>44,943</u>	<u>29,950</u>	<u>29,950</u>
TOTAL PERSONNEL SERVICES		433,339	430,480	542,789	542,789	295,702.98	459,991	301,037	301,037
<u>OTHER CHARGES/SERVICES</u>									
51-3701-2300	POSTAGE	3,700	4,642	4,800	4,800	2,940.81	4,800	4,800	4,800
51-3701-2301	DUES	4,824	4,175	5,020	5,020	3,466.00	3,570	2,730	2,730
51-3701-2302	SUBSCRIPTION & PUBLICATIONS	100	135	100	100	0.00	100	100	100
51-3701-2303	FEES	80	300	80	80	0.00	0	0	0
51-3701-2305	OTHER TAX & LICENSE	0	0	0	0	14.50	75	75	75
51-3701-2312	PUBLIC RELATIONS	0	0	0	0	0.00	3,200	2,000	2,000
51-3701-2400	INSURANCE	27,435	80,865	87,434	87,434	81,541.04	153,960	151,187	151,187
51-3701-2500	LOCAL TRAVEL/MEETINGS	1,960	731	1,200	1,200	75.00	800	700	700
51-3701-2501	EMPLOYEE TRAINING	4,750	3,779	5,790	5,790	1,167.36	8,090	5,340	5,340
51-3701-2601	TELEPHONE	1,200	2,137	2,232	2,232	1,488.07	400	400	400
51-3701-2602	GAS/ELECTRIC	112,000	144,583	190,800	190,800	137,832.46	223,180	223,180	223,180
51-3701-2604	WATER/SEWER CITY	<u>19,000</u>	<u>24,239</u>	<u>16,200</u>	<u>16,200</u>	<u>14,262.60</u>	<u>20,495</u>	<u>20,495</u>	<u>20,495</u>
TOTAL OTHER CHARGES/SERVICES		175,049	265,587	313,656	313,656	242,787.84	418,670	411,007	411,007
<u>SUPPLIES</u>									
51-3701-3100	OFFICE SUPPLIES	2,600	2,391	7,560	7,560	1,665.90	3,080	2,580	2,580
51-3701-3104	HOLIDAY DECORATIONS	0	0	15,000	15,000	4,949.57	10,000	5,000	5,000
51-3701-3105	CLEANING	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0.00</u>	<u>200</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES		3,100	2,391	23,060	23,060	6,615.47	13,280	7,580	7,580
<u>REPAIRS & MAINTENANCE</u>									
51-3701-4103	OFFICE EQUIPMENT MAINT	250	40	600	600	35.59	2,500	2,500	2,500
51-3701-4200	BUILDING GROUNDS MAINT	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>4,500</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REPAIRS & MAINTENANCE		250	40	5,100	5,100	35.59	2,500	2,500	2,500
<u>CONTRACT SERVICE</u>									
51-3701-5100	CONTRACT SERVICES	<u>9,800</u>	<u>7,102</u>	<u>33,000</u>	<u>33,000</u>	<u>0.00</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
TOTAL CONTRACT SERVICE		9,800	7,102	33,000	33,000	0.00	8,000	8,000	8,000
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-3701-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>12,431</u>)	<u>0</u>	(<u>20,646</u>)	(<u>20,646</u>)	<u>0.00</u>	(<u>18,049</u>)	(<u>14,603</u>)	(<u>14,603</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>12,431</u>)	<u>0</u>	(<u>20,646</u>)	(<u>20,646</u>)	<u>0.00</u>	(<u>18,049</u>)	(<u>14,603</u>)	(<u>14,603</u>)
TOTAL PW - ADMINISTRATION		609,106	705,600	896,959	896,959	545,141.88	884,393	715,522	715,522

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - STORMWATER

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-3715-1005.00	EMPLOYEE SALARY	391,961	384,997	280,678	280,678	184,940.84	266,985	375,052	375,052
51-3715-1006.00	PART-TIME SALARY	8,160	1,867	8,973	8,973	0.00	8,290	12,762	12,762
51-3715-1010.00	OVERTIME	1,480	1,582	1,526	1,526	943.93	3,186	2,501	2,501
51-3715-1111.00	SOCIAL SECURITY	30,722	28,227	22,275	22,275	13,429.27	21,302	29,859	29,859
51-3715-1112.00	LAGERS	45,639	44,930	35,840	35,840	23,442.05	34,582	48,327	48,327
51-3715-1113.00	GROUP INSURANCE	78,814	85,514	48,296	48,296	38,974.06	44,756	59,718	59,718
51-3715-1114.00	STANDBY PAY	<u>0</u>	<u>1,377</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PERSONNEL SERVICES		556,777	548,493	397,587	397,587	261,730.15	379,100	528,218	528,218
<u>OTHER CHARGES/SERVICES</u>									
51-3715-2300	POSTAGE	100	0	100	100	0.00	100	100	100
51-3715-2301	DUES	4,095	3,898	4,575	4,575	4,307.00	4,735	4,735	4,735
51-3715-2303	FEES	555	375	1,375	1,375	375.24	1,845	1,845	1,845
51-3715-2312	PUBLIC RELATIONS	2,450	2,100	2,400	2,400	198.61	3,300	3,000	3,000
51-3715-2400	INSURANCE	12,208	15,158	10,992	10,992	7,207.30	8,756	11,351	11,351
51-3715-2501	EMPLOYEE TRAINING	12,160	9,372	13,260	13,260	3,298.40	17,600	18,700	18,700
51-3715-2601	TELEPHONE	<u>4,440</u>	<u>3,269</u>	<u>2,900</u>	<u>2,900</u>	<u>1,878.49</u>	<u>5,195</u>	<u>5,195</u>	<u>5,195</u>
TOTAL OTHER CHARGES/SERVICES		36,008	34,171	35,602	35,602	17,265.04	41,531	44,926	44,926
<u>SUPPLIES</u>									
51-3715-3100	OFFICE SUPPLIES	4,200	45	2,700	2,700	130.22	200	200	200
51-3715-3101	PRINTING	1,550	0	850	1,461	610.50	690	690	690
51-3715-3102	UNIFORMS	1,705	837	1,760	1,760	607.02	3,090	2,640	2,640
51-3715-3304	LAB SUPPLIES	400	633	1,825	1,825	113.28	1,200	1,000	1,000
51-3715-3306	HAND TOOLS	<u>850</u>	<u>304</u>	<u>750</u>	<u>750</u>	<u>99.90</u>	<u>800</u>	<u>600</u>	<u>600</u>
TOTAL SUPPLIES		8,705	1,819	7,885	8,496	1,560.92	5,980	5,130	5,130
<u>REPAIRS & MAINTENANCE</u>									
51-3715-4100	MOTOR VEH/EQUIP MAINT	150	0	0	0	0.00	150	0	0
51-3715-4203	STORMWATER MAINTENANCE	<u>18,500</u>	<u>9,978</u>	<u>20,000</u>	<u>23,466</u>	<u>8,226.90</u>	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL REPAIRS & MAINTENANCE		18,650	9,978	20,000	23,466	8,226.90	20,150	10,000	10,000
<u>CONTRACT SERVICE</u>									
51-3715-5100	CONTRACT SERVICES	35,401	28,336	53,565	54,911	16,550.26	62,265	59,265	59,265
51-3715-5101	PROFESSIONAL FEES	<u>35,000</u>	<u>35,000</u>	<u>30,000</u>	<u>30,000</u>	<u>2,212.95</u>	<u>57,500</u>	<u>47,500</u>	<u>47,500</u>
TOTAL CONTRACT SERVICE		70,401	63,336	83,565	84,911	18,763.21	119,765	106,765	106,765
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-3715-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>13,798</u>)	<u>0</u>	(<u>12,254</u>)	(<u>12,254</u>)	<u>0.00</u>	(<u>11,331</u>)	(<u>13,901</u>)	(<u>13,901</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>13,798</u>)	<u>0</u>	(<u>12,254</u>)	(<u>12,254</u>)	<u>0.00</u>	(<u>11,331</u>)	(<u>13,901</u>)	(<u>13,901</u>)
TOTAL PW - STORMWATER		676,743	657,797	532,386	537,808	307,546.22	555,196	681,138	681,138

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - ENGINEERING

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-3730-1005.00	EMPLOYEE SALARIES	1,448,638	1,171,223	1,151,583	1,151,583	952,230.15	1,843,747	1,693,567	1,693,567
51-3730-1006.00	PART-TIME SALARIES	53,223	31,539	8,973	8,973	14,423.06	12,812	12,762	12,762
51-3730-1010.00	OVERTIME	9,925	2,410	10,100	10,100	2,987.29	10,949	5,372	5,372
51-3730-1111.00	SOCIAL SECURITY	115,652	89,257	89,555	89,555	72,656.85	142,864	130,945	130,945
51-3730-1112.00	LAGERS	169,193	118,804	147,534	147,534	117,373.45	237,401	217,464	217,464
51-3730-1113.00	GROUP INSURANCE	<u>234,471</u>	<u>187,417</u>	<u>216,339</u>	<u>216,339</u>	<u>173,220.43</u>	<u>313,197</u>	<u>283,422</u>	<u>283,422</u>
TOTAL PERSONNEL SERVICES		2,031,101	1,600,650	1,624,084	1,624,084	1,332,891.23	2,560,971	2,343,533	2,343,533
<u>OTHER CHARGES/SERVICES</u>									
51-3730-2301	DUES	1,770	375	1,500	1,500	199.00	600	500	500
51-3730-2302	SUBSCRIPTIONS & PUBLICATIONS	1,500	109	1,500	1,500	196.00	1,000	500	500
51-3730-2303	FEES	1,895	79	1,500	1,500	514.50	1,300	1,300	1,300
51-3730-2400	INSURANCE	38,691	48,711	37,415	37,415	38,926.60	45,906	42,292	42,292
51-3730-2500	LOCAL TRAVEL/MEETINGS	16,350	4,047	500	500	50.00	500	500	500
51-3730-2501	EMPLOYEE TRAINING	9,400	5,112	27,270	27,270	12,808.27	37,500	25,000	25,000
51-3730-2601	TELEPHONE	<u>12,000</u>	<u>11,354</u>	<u>12,000</u>	<u>12,000</u>	<u>8,177.80</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
TOTAL OTHER CHARGES/SERVICES		81,606	69,786	81,685	81,685	60,872.17	98,806	82,092	82,092
<u>SUPPLIES</u>									
51-3730-3102	UNIFORM CLOTHING	4,600	4,109	6,380	6,380	2,191.33	8,160	8,200	8,200
51-3730-3108	OFFICE EQUIPMENT	2,000	1,327	2,000	2,000	799.87	1,500	1,500	1,500
51-3730-3306	HAND TOOLS	<u>6,100</u>	<u>4,465</u>	<u>4,700</u>	<u>4,700</u>	<u>2,058.34</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
TOTAL SUPPLIES		12,700	9,901	13,080	13,080	5,049.54	13,660	13,700	13,700
<u>REPAIRS & MAINTENANCE</u>									
51-3730-4100	MOTOR VEHICLE / EQUIP MAINT	0	0	1,000	1,000	0.00	1,000	0	0
51-3730-4103	OFFICE EQUIPMENT MAINT	<u>3,000</u>	<u>1,604</u>	<u>3,500</u>	<u>3,500</u>	<u>917.19</u>	<u>3,500</u>	<u>2,000</u>	<u>2,000</u>
TOTAL REPAIRS & MAINTENANCE		3,000	1,604	4,500	4,500	917.19	4,500	2,000	2,000
<u>CONTRACT SERVICE</u>									
51-3730-5100	CONTRACT SERVICES	130	0	2,000	2,000	0.00	2,000	1,000	1,000
51-3730-5101	PROFESSIONAL FEES	<u>30,000</u>	<u>2,526</u>	<u>25,000</u>	<u>25,000</u>	<u>2,400.00</u>	<u>15,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL CONTRACT SERVICE		30,130	2,526	27,000	27,000	2,400.00	17,000	11,000	11,000
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-3730-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>43,168</u>)	0	(<u>39,176</u>)	(<u>39,176</u>)	0.00	(<u>53,899</u>)	(<u>48,154</u>)	(<u>48,154</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>43,168</u>)	0	(<u>39,176</u>)	(<u>39,176</u>)	0.00	(<u>53,899</u>)	(<u>48,154</u>)	(<u>48,154</u>)
TOTAL PW - ENGINEERING		2,115,369	1,684,467	1,711,173	1,711,173	1,402,130.13	2,641,038	2,404,170	2,404,170

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - STREETS & SIGNALS

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-3733-1005.00	EMPLOYEE SALARIES	1,229,605	1,309,396	1,396,256	1,396,256	1,144,154.36	1,823,797	1,816,718	1,816,718
51-3733-1010.00	OVERTIME	40,833	11,219	39,992	39,992	40,283.60	41,681	41,520	41,520
51-3733-1111.00	SOCIAL SECURITY	98,223	97,906	110,907	110,907	88,336.36	143,743	143,189	143,189
51-3733-1112.00	LAGERS	148,939	145,615	184,121	184,121	144,221.69	240,512	239,585	239,585
51-3733-1113.00	GROUP INSURANCE	270,324	312,124	286,279	286,279	288,189.50	357,333	357,315	357,315
51-3733-1114.00	STANDBY PAY	<u>13,520</u>	<u>12,217</u>	<u>13,520</u>	<u>13,520</u>	<u>9,576.00</u>	<u>13,520</u>	<u>13,520</u>	<u>13,520</u>
TOTAL PERSONNEL SERVICES		1,801,444	1,888,477	2,031,075	2,031,075	1,714,761.51	2,620,587	2,611,847	2,611,847
<u>OTHER CHARGES/SERVICES</u>									
51-3733-2301	DUES	1,345	850	1,345	1,345	80.00	1,430	1,310	1,310
51-3733-2302	SUBSCRIPTION & PUBLICATIONS	3,000	2,205	2,500	2,500	0.00	300	300	300
51-3733-2305	OTHER TAX & LICENSE	1,400	339	300	300	119.79	420	420	420
51-3733-2306	RENTALS	1,500	750	1,500	1,500	0.00	1,500	750	750
51-3733-2400	INSURANCE	75,952	88,751	102,182	102,182	67,048.75	101,284	101,116	101,116
51-3733-2401	OTHER INSURANCE EXPENSE	0	0	0	0	3,000.00	0	0	0
51-3733-2500	LOCAL TRAVEL/MEETINGS	0	0	0	0	6,366.15	0	0	0
51-3733-2501	EMPLOYEE TRAINING	10,220	10,060	15,700	15,700	7,685.54	10,240	7,740	7,740
51-3733-2601	TELEPHONE	13,260	9,543	18,810	18,810	9,206.63	20,470	20,470	20,470
51-3733-2602	GAS/ELECTRIC	<u>702,000</u>	<u>718,668</u>	<u>702,000</u>	<u>702,000</u>	<u>503,344.26</u>	<u>840,000</u>	<u>840,000</u>	<u>840,000</u>
TOTAL OTHER CHARGES/SERVICES		808,677	831,166	844,337	844,337	596,851.12	975,644	972,106	972,106
<u>SUPPLIES</u>									
51-3733-3102	UNIFORM CLOTHING	13,400	13,371	16,800	16,800	12,396.73	14,400	14,400	14,400
51-3733-3108	ASPHALT ROCK CEMENT OTHER	25,000	21,321	30,000	30,000	20,962.65	30,000	25,000	25,000
51-3733-3301	SIGNS AND MARKINGS	57,500	54,788	54,900	62,742	44,034.80	56,900	51,900	51,900
51-3733-3303	SALT & CHEMICALS	153,070	95,557	110,213	195,213	106,868.16	155,454	17,748	17,748
51-3733-3305	SHOP	3,960	3,655	2,840	2,840	720.10	3,200	2,200	2,200
51-3733-3306	HAND TOOLS	<u>9,900</u>	<u>10,233</u>	<u>9,700</u>	<u>9,700</u>	<u>6,070.78</u>	<u>10,250</u>	<u>8,100</u>	<u>8,100</u>
TOTAL SUPPLIES		262,830	198,925	224,453	317,294	191,053.22	270,204	119,348	119,348
<u>REPAIRS & MAINTENANCE</u>									
51-3733-4200	BUILDING GROUNDS MAINT	2,500	1,289	2,500	2,500	154.28	0	0	0
51-3733-4305	STREET LIGHT MAINTENANCE	15,000	5,917	15,000	15,000	9,423.39	22,500	0	0
51-3733-4306	TRAFFIC SIGNAL MAINTENANCE	<u>20,000</u>	<u>26,559</u>	<u>22,000</u>	<u>22,000</u>	<u>14,621.09</u>	<u>22,000</u>	<u>0</u>	<u>0</u>
TOTAL REPAIRS & MAINTENANCE		37,500	33,764	39,500	39,500	24,198.76	44,500	0	0
<u>CONTRACT SERVICE</u>									
51-3733-5100	CONTRACT SERVICES	<u>116,050</u>	<u>106,340</u>	<u>126,730</u>	<u>126,730</u>	<u>90,619.70</u>	<u>134,830</u>	<u>63,330</u>	<u>63,330</u>
TOTAL CONTRACT SERVICE		116,050	106,340	126,730	126,730	90,619.70	134,830	63,330	63,330
<u>CAPITAL OUTLAY</u>									

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - STREETS & SIGNALS

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
ANTICIPATED UNEXPENDED BU									
51-3733-9999	ANTICIPATED UNEXPENDED BUDGE	(60,530)	0	(73,487)	(73,487)	0.00	(80,915)	(75,333)	(75,333)
TOTAL ANTICIPATED UNEXPENDED BU		(60,530)	0	(73,487)	(73,487)	0.00	(80,915)	(75,333)	(75,333)
TOTAL PW - STREETS & SIGNALS		2,965,971	3,058,672	3,192,607	3,285,449	2,617,484.31	3,964,850	3,691,298	3,691,298

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - FLEET

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-3737-1005.00	EMPLOYEE SALARIES	303,637	273,913	481,400	481,400	244,291.14	494,731	492,811	492,811
51-3737-1006.00	PART-TIME SALARIES	33,202	27,970	36,105	36,105	19,421.15	38,142	37,994	37,994
51-3737-1010.00	OVERTIME	4,070	24	5,884	5,884	1,096.91	5,878	4,879	4,879
51-3737-1111.00	SOCIAL SECURITY	26,080	21,618	40,039	40,039	19,248.73	41,214	40,980	40,980
51-3737-1112.00	LAGERS	35,694	31,526	61,885	61,885	19,657.65	64,078	63,704	63,704
51-3737-1113.00	GROUP INSURANCE	<u>66,837</u>	<u>52,702</u>	<u>102,166</u>	<u>102,166</u>	<u>54,453.13</u>	<u>104,103</u>	<u>104,095</u>	<u>104,095</u>
TOTAL PERSONNEL SERVICES		469,521	407,753	727,478	727,478	358,168.71	748,147	744,464	744,464
<u>OTHER CHARGES/SERVICES</u>									
51-3737-2303	FEES	100	0	100	100	0.00	0	0	0
51-3737-2305	OTHER TAX & LICENSE	0	0	0	0	14.50	0	0	0
51-3737-2400	INSURANCE	9,038	11,097	16,550	16,550	10,748.23	13,546	13,474	13,474
51-3737-2401	OTHER INSURANCE	0	65,537	0	3,652	25,553.62	0	0	0
51-3737-2501	EMPLOYEE TRAINING	4,700	3,380	9,400	9,400	422.00	24,050	12,050	12,050
51-3737-2601	TELEPHONE	<u>2,220</u>	<u>2,206</u>	<u>3,360</u>	<u>3,360</u>	<u>1,436.07</u>	<u>2,880</u>	<u>2,700</u>	<u>2,700</u>
TOTAL OTHER CHARGES/SERVICES		16,058	82,220	29,410	33,061	38,174.42	40,476	28,224	28,224
<u>SUPPLIES</u>									
51-3737-3102	UNIFORM CLOTHING	3,000	2,527	4,200	4,200	3,987.96	4,200	4,200	4,200
51-3737-3103	FIRST AID SUPPLIES	0	717	0	0	0.00	0	0	0
51-3737-3106	GAS	389,200	325,668	383,625	383,625	230,173.29	389,813	363,825	363,825
51-3737-3305	SHOP	15,300	15,084	14,400	14,400	9,486.72	21,996	15,300	15,300
51-3737-3306	HAND TOOLS	<u>11,000</u>	<u>10,936</u>	<u>18,680</u>	<u>18,680</u>	<u>13,669.85</u>	<u>27,600</u>	<u>25,000</u>	<u>25,000</u>
TOTAL SUPPLIES		418,500	354,932	420,905	420,905	257,317.82	443,609	408,325	408,325
<u>REPAIRS & MAINTENANCE</u>									
51-3737-4100	MOTOR VEHICLE/EQUIP MAINT	302,161	270,895	317,250	317,250	223,334.98	331,030	331,030	331,030
51-3737-4104	RADIO EQUIP. & MAINTENANCE	1,500	116	1,500	1,500	0.00	1,500	500	500
51-3737-4200	BUILDING AND GROUNDS	<u>4,500</u>	<u>87</u>	<u>0</u>	<u>0</u>	<u>3,487.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REPAIRS & MAINTENANCE		308,161	271,098	318,750	318,750	226,821.98	332,530	331,530	331,530
<u>CONTRACT SERVICE</u>									
51-3737-5100	CONTRACT SERVICES	<u>56,604</u>	<u>38,898</u>	<u>81,220</u>	<u>81,220</u>	<u>25,622.81</u>	<u>86,740</u>	<u>74,240</u>	<u>74,240</u>
TOTAL CONTRACT SERVICE		56,604	38,898	81,220	81,220	25,622.81	86,740	74,240	74,240
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-3737-9999	ANTICIPATED UNEXPENDED BUDGE	(25,304)	0	(35,500)	(35,500)	0.00	(33,030)	(31,736)	(31,736)
TOTAL ANTICIPATED UNEXPENDED BU		(25,304)	0	(35,500)	(35,500)	0.00	(33,030)	(31,736)	(31,736)
TOTAL PW - FLEET		1,243,539	1,154,901	1,542,263	1,545,915	906,105.74	1,618,471	1,555,047	1,555,047

101-GENERAL FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - FACILITY OPERATIONS

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-3739-1005.00	EMPLOYEE SALARIES	614,235	618,684	713,509	713,509	498,329.73	745,730	742,836	742,836
51-3739-1006.00	PART-TIME SALARIES	40,653	27,211	43,245	43,245	19,566.93	43,338	43,170	43,170
51-3739-1010.00	OVERTIME	5,102	3,199	5,407	5,407	6,589.33	5,283	5,262	5,262
51-3739-1111.00	SOCIAL SECURITY	51,523	49,068	59,340	59,340	39,940.19	61,802	61,566	61,566
51-3739-1112.00	LAGERS	73,411	74,549	93,019	93,019	62,905.88	97,860	97,487	97,487
51-3739-1113.00	GROUP INSURANCE	125,959	144,190	161,183	161,183	125,688.72	163,534	163,527	163,527
51-3739-1114.00	STANDBY PAY	<u>13,520</u>	<u>13,594</u>	<u>13,520</u>	<u>13,520</u>	<u>9,448.00</u>	<u>13,520</u>	<u>13,520</u>	<u>13,520</u>
TOTAL PERSONNEL SERVICES		924,403	930,495	1,089,223	1,089,223	762,468.78	1,131,067	1,127,368	1,127,368
<u>OTHER CHARGES/SERVICES</u>									
51-3739-2301	DUES	0	0	0	0	0.00	575	575	575
51-3739-2305	OTHER TAX AND LICENSES	0	44	0	0	0.00	0	0	0
51-3739-2306	EQUIPMENT RENTAL	1,500	0	1,500	1,500	0.00	1,500	750	750
51-3739-2311	REIMBURSED EXPENSE	0 (	16)	0	0	0.00	0	0	0
51-3739-2400	INSURANCE	18,843	22,857	25,243	25,243	17,013.72	22,084	22,012	22,012
51-3739-2501	EMPLOYEE TRAINING	3,500	2,991	3,500	3,500	2,050.04	3,840	2,340	2,340
51-3739-2601	TELEPHONE	<u>5,640</u>	<u>3,779</u>	<u>3,588</u>	<u>3,588</u>	<u>2,603.75</u>	<u>3,600</u>	<u>3,420</u>	<u>3,420</u>
TOTAL OTHER CHARGES/SERVICES		29,483	29,654	33,831	33,831	21,667.51	31,599	29,097	29,097
<u>SUPPLIES</u>									
51-3739-3102	UNIFORMS	5,800	5,114	7,000	7,000	5,016.31	7,000	7,000	7,000
51-3739-3105	CLEANING	25,000	16,468	27,000	27,000	15,136.10	29,000	25,000	25,000
51-3739-3305	SHOP	12,696	13,513	10,550	10,550	6,004.89	9,789	6,040	6,040
51-3739-3306	HAND TOOLS	<u>6,239</u>	<u>4,692</u>	<u>4,725</u>	<u>4,725</u>	<u>3,278.52</u>	<u>9,201</u>	<u>4,661</u>	<u>4,661</u>
TOTAL SUPPLIES		49,735	39,786	49,275	49,275	29,435.82	54,990	42,701	42,701
<u>REPAIRS & MAINTENANCE</u>									
51-3739-4103	OFFICE EQUIPMENT MAINT	2,800	899	2,800	2,800	96.01	2,800	0	0
51-3739-4200	BUILDING GROUNDS MAINTENANCE	<u>61,615</u>	<u>54,687</u>	<u>79,100</u>	<u>84,189</u>	<u>69,762.72</u>	<u>95,300</u>	<u>80,400</u>	<u>80,400</u>
TOTAL REPAIRS & MAINTENANCE		64,415	55,585	81,900	86,989	69,858.73	98,100	80,400	80,400
<u>CONTRACT SERVICE</u>									
51-3739-5100	CONTRACT SERVICES	<u>72,465</u>	<u>48,577</u>	<u>102,637</u>	<u>102,637</u>	<u>61,160.52</u>	<u>101,908</u>	<u>98,508</u>	<u>98,508</u>
TOTAL CONTRACT SERVICE		72,465	48,577	102,637	102,637	61,160.52	101,908	98,508	98,508
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-3739-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>22,709</u>)	<u>0</u> (	<u>30,529</u>) (	<u>30,529</u>)	<u>0.00</u> (	<u>28,353</u>) (	<u>27,561</u>) (	<u>27,561</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>22,709</u>)	<u>0</u> (	<u>30,529</u>) (	<u>30,529</u>)	<u>0.00</u> (	<u>28,353</u>) (	<u>27,561</u>) (	<u>27,561</u>)
TOTAL PW - FACILITY OPERATIONS		1,117,792	1,104,098	1,326,337	1,331,426	944,591.36	1,389,310	1,350,513	1,350,513
TOTAL PUBLIC WORKS		8,728,520	8,365,534	9,201,725	9,308,731	6,722,999.64	11,053,258	10,397,688	10,397,688

101-GENERAL FUND
COMMUNITY DEVELOPMENT
COMMUNITY DEV - ADMIN

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-5701-1005.00	EMPLOYEE SALARIES	190,704	192,965	202,242	202,242	145,277.62	218,848	217,998	217,998
51-5701-1111.00	SOCIAL SECURITY	14,589	14,441	15,471	15,471	9,019.60	16,742	16,677	16,677
51-5701-1112.00	LAGERS	22,122	22,621	25,685	25,685	17,406.73	28,013	27,904	27,904
51-5701-1113.00	GROUP INSURANCE	<u>29,859</u>	<u>32,890</u>	<u>29,349</u>	<u>29,349</u>	<u>33,039.10</u>	<u>29,935</u>	<u>29,933</u>	<u>29,933</u>
TOTAL PERSONNEL SERVICES		257,273	262,918	272,747	272,747	204,743.05	293,537	292,511	292,511
<u>OTHER CHARGES/SERVICES</u>									
51-5701-2302	SUBSCRIPTION & PUBLICATIONS	650	531	650	650	531.00	650	650	650
51-5701-2400	INSURANCE	4,691	6,235	6,108	6,108	3,913.09	5,077	5,058	5,058
51-5701-2501	EMPLOYEE TRAINING	0	0	40	40	0.00	40	40	40
51-5701-2601	TELEPHONE	<u>750</u>	<u>761</u>	<u>750</u>	<u>750</u>	<u>238.32</u>	<u>750</u>	<u>750</u>	<u>750</u>
TOTAL OTHER CHARGES/SERVICES		6,091	7,527	7,548	7,548	4,682.41	6,517	6,498	6,498
<u>SUPPLIES</u>									
51-5701-3100	OFFICE SUPPLIES	5,536	3,327	5,500	8,519	2,104.49	5,700	4,485	4,485
51-5701-3108	OFFICE EQUIPMENT	<u>7,300</u>	<u>5,372</u>	<u>6,000</u>	<u>6,000</u>	<u>3,443.46</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
TOTAL SUPPLIES		12,836	8,700	11,500	14,519	5,547.95	12,200	10,985	10,985
<u>REPAIRS & MAINTENANCE</u>									
<u>CONTRACT SERVICE</u>									
51-5701-5101	PROFESSIONAL FEES	<u>7,000</u>	<u>6,806</u>	<u>7,000</u>	<u>7,000</u>	<u>6,806.27</u>	<u>7,000</u>	<u>6,810</u>	<u>6,810</u>
TOTAL CONTRACT SERVICE		7,000	6,806	7,000	7,000	6,806.27	7,000	6,810	6,810
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-5701-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>5,647</u>)	<u>0</u>	(<u>6,723</u>)	(<u>6,723</u>)	<u>0.00</u>	(<u>6,385</u>)	(<u>6,336</u>)	(<u>6,336</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(5,647)	0	(6,723)	(6,723)	0.00	(6,385)	(6,336)	(6,336)
TOTAL COMMUNITY DEV - ADMIN		277,554	285,952	292,071	295,090	221,779.68	312,869	310,468	310,468

101-GENERAL FUND

ADOPTED BUDGET REPORT

AS OF: SEPTEMBER 30TH, 2025

COMMUNITY DEVELOPMENT

COMMUNITY DEV - PLANNING

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-5735-1005.00	EMPLOYEE SALARIES	296,351	299,806	314,580	314,580	221,466.81	332,106	330,817	330,817
51-5735-1010.00	OVERTIME	1,491	21	2,380	2,380	654.51	3,519	3,505	3,505
51-5735-1111.00	SOCIAL SECURITY	22,785	22,083	24,247	24,247	16,532.60	25,675	25,576	25,576
51-5735-1112.00	LAGERS	34,550	35,212	40,254	40,254	28,235.31	42,960	42,793	42,793
51-5735-1113.00	GROUP INSURANCE	<u>59,484</u>	<u>34,975</u>	<u>58,477</u>	<u>58,477</u>	<u>25,858.47</u>	<u>59,612</u>	<u>59,609</u>	<u>59,609</u>
TOTAL PERSONNEL SERVICES		414,660	392,097	439,939	439,939	292,747.70	463,872	462,300	462,300
<u>OTHER CHARGES/SERVICES</u>									
51-5735-2301	DUES	600	600	1,300	1,300	862.00	1,300	1,300	1,300
51-5735-2302	SUBSCRIPTION & PUBLICATIONS	150	149	0	0	0.00	0	0	0
51-5735-2304	ADVERTISE	6,000	3,927	8,500	8,500	3,437.13	7,000	6,000	6,000
51-5735-2305	OTHER TAX & LICENSE	0	0	0	0	14.50	0	0	0
51-5735-2400	INSURANCE	7,472	9,834	9,765	9,765	6,269.90	8,752	8,722	8,722
51-5735-2501	EMPLOYEE TRAINING	6,250	6,562	5,720	5,720	890.64	8,200	5,080	5,080
51-5735-2601	TELEPHONE	<u>1,700</u>	<u>1,310</u>	<u>1,700</u>	<u>1,700</u>	<u>743.00</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>
TOTAL OTHER CHARGES/SERVICES		22,172	22,382	26,985	26,985	12,217.17	26,952	22,802	22,802
<u>SUPPLIES</u>									
51-5735-3101	PRINTING	1,500	1,155	1,500	1,500	0.00	2,000	1,300	1,300
51-5735-3102	CLOTHING	<u>0</u>	<u>0</u>	<u>200</u>	<u>200</u>	<u>175.10</u>	<u>160</u>	<u>160</u>	<u>160</u>
TOTAL SUPPLIES		1,500	1,155	1,700	1,700	175.10	2,160	1,460	1,460
<u>REPAIRS & MAINTENANCE</u>									
<u>CONTRACT SERVICE</u>									
51-5735-5101	PROFESSIONAL FEES	<u>0</u>	<u>6,540</u>	<u>28,000</u>	<u>75,000</u>	<u>17,300.00</u>	<u>4,100</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICE		0	6,540	28,000	75,000	17,300.00	4,100	0	0
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-5735-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>8,793</u>)	<u>0</u>	(<u>11,174</u>)	(<u>11,174</u>)	<u>0.00</u>	(<u>9,942</u>)	(<u>9,731</u>)	(<u>9,731</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>8,793</u>)	0	(<u>11,174</u>)	(<u>11,174</u>)	0.00	(<u>9,942</u>)	(<u>9,731</u>)	(<u>9,731</u>)
TOTAL COMMUNITY DEV - PLANNING		429,539	422,175	485,451	532,451	322,439.97	487,142	476,831	476,831

101-GENERAL FUND

ADOPTED BUDGET REPORT

AS OF: SEPTEMBER 30TH, 2025

COMMUNITY DEVELOPMENT

COMMUNITY DEV -BLDG INSP

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-5738-1005.00	EMPLOYEE SALARIES	787,528	708,635	806,006	806,006	524,308.73	815,126	818,618	818,618
51-5738-1006.00	PART-TIME SALARIES	36,620	36,707	38,725	38,725	26,439.22	42,910	42,743	42,743
51-5738-1010.00	OVERTIME	847	92	847	847	887.56	2,331	2,332	2,332
51-5738-1111.00	SOCIAL SECURITY	63,112	54,539	64,682	64,682	42,516.66	65,818	66,073	66,073
51-5738-1112.00	LAGERS	88,056	73,191	102,462	102,462	66,978.29	104,635	105,082	105,082
51-5738-1113.00	GROUP INSURANCE	<u>163,425</u>	<u>166,844</u>	<u>175,316</u>	<u>175,316</u>	<u>117,982.46</u>	<u>163,668</u>	<u>163,676</u>	<u>163,676</u>
TOTAL PERSONNEL SERVICES		1,139,587	1,040,007	1,188,037	1,188,037	779,112.92	1,194,487	1,198,523	1,198,523
<u>OTHER CHARGES/SERVICES</u>									
51-5738-2301	DUES	1,000	939	1,000	1,000	715.00	1,310	1,000	1,000
51-5738-2302	SUBSCRIPTION & PUBLICATIONS	500	314	500	500	239.50	500	400	400
51-5738-2305	OTHER TAX & LICENSE	1,300	1,301	2,260	2,260	877.00	1,500	1,140	1,140
51-5738-2312	PUBLIC RELATIONS	200	159	200	200	0.00	200	100	100
51-5738-2400	INSURANCE	20,755	26,916	27,870	27,870	17,392.82	19,961	20,038	20,038
51-5738-2500	LOCAL TRAVEL/MEETINGS	600	400	600	600	128.00	400	300	300
51-5738-2501	EMPLOYEE TRAINING	8,700	8,108	13,260	10,241	1,419.17	11,980	11,980	11,980
51-5738-2601	TELEPHONE	<u>8,160</u>	<u>6,474</u>	<u>6,720</u>	<u>6,720</u>	<u>4,347.32</u>	<u>7,740</u>	<u>6,300</u>	<u>6,300</u>
TOTAL OTHER CHARGES/SERVICES		41,215	44,609	52,410	49,391	25,118.81	43,591	41,258	41,258
<u>SUPPLIES</u>									
51-5738-3101	PRINTING	714	677	500	500	254.05	500	500	500
51-5738-3102	UNIFORM CLOTHING	4,800	4,226	4,800	4,800	966.96	4,540	4,540	4,540
51-5738-3306	HAND TOOLS	<u>500</u>	<u>186</u>	<u>500</u>	<u>500</u>	<u>41.99</u>	<u>1,000</u>	<u>500</u>	<u>500</u>
TOTAL SUPPLIES		6,014	5,088	5,800	5,800	1,263.00	6,040	5,540	5,540
<u>REPAIRS & MAINTENANCE</u>									
<u>CONTRACT SERVICE</u>									
51-5738-5100	CONTRACT SERVICES	<u>8,500</u>	<u>2,155</u>	<u>88,500</u>	<u>41,500</u>	<u>540.00</u>	<u>8,500</u>	<u>6,500</u>	<u>6,500</u>
TOTAL CONTRACT SERVICE		8,500	2,155	88,500	41,500	540.00	8,500	6,500	6,500
<u>CAPITAL OUTLAY</u>									
<u>ANTICIPATED UNEXPENDED BU</u>									
51-5738-9999	ANTICIPATED UNEXPENDED BUDGE	(<u>23,897</u>)	<u>0</u>	(<u>30,032</u>)	(<u>30,032</u>)	<u>0.00</u>	(<u>25,052</u>)	(<u>24,872</u>)	(<u>24,872</u>)
TOTAL ANTICIPATED UNEXPENDED BU		(<u>23,897</u>)	<u>0</u>	(<u>30,032</u>)	(<u>30,032</u>)	<u>0.00</u>	(<u>25,052</u>)	(<u>24,872</u>)	(<u>24,872</u>)
TOTAL COMMUNITY DEV -BLDG INSP		1,171,418	1,091,860	1,304,715	1,254,696	806,034.73	1,227,565	1,226,949	1,226,949
TOTAL COMMUNITY DEVELOPMENT		1,878,511	1,799,987	2,082,237	2,082,237	1,350,254.38	2,027,577	2,014,248	2,014,248
TOTAL EXPENDITURES		32,359,957	31,870,726	34,648,804	34,817,488	24,057,571.35	39,302,161	36,892,779	36,892,779
		=====	=====	=====	=====	=====	=====	=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		(<u>84,976</u>)	1,853,523	43,891	(<u>124,794</u>)	(<u>9,306,265.97</u>)	(<u>4,542,898</u>)	45,682	45,682
		=====	=====	=====	=====	=====	=====	=====	=====

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

ADMIN - CITY CLERK

		(----- 2024 -----)			(----- 2025 -----)		(----- 2026 -----)		
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER FINANCING SOURCES</u>									
41-1001-982	TRANSFER FROM CAPITAL	0	(33,110)	0	0	0.00	0	0	0
41-1001-983	TRANSFERS - GEN/ADMINIST FRO	(336,754)	(299,611)	(327,661)	(327,661)	26,088.75	(327,661)	(327,661)	(327,661)
41-1001-998	TRANSFER TO PARK DEBT FUND	<u>0</u>	<u>2,422,861</u>	<u>0</u>	<u>0</u>	<u>1,653,926.39</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES		(336,754)	2,090,140	(327,661)	(327,661)	1,680,015.14	(327,661)	(327,661)	(327,661)
TOTAL ADMIN - CITY CLERK		(336,754)	2,090,140	(327,661)	(327,661)	1,680,015.14	(327,661)	(327,661)	(327,661)

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

205-SPECIAL REVENUE FUND

PARKS - ADMIN

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PROPERTY & SALES TAXES</u>									
41-4201-100	REAL ESTATE TAXES	619,841	623,761	641,798	641,798	0.00	661,105	661,105	661,105
41-4201-101	PERS PROP TAX	137,267	149,580	173,015	173,015	0.00	102,131	102,131	102,131
41-4201-102	SURTAXES	16,637	17,855	18,133	18,133	51.59	18,390	18,390	18,390
41-4201-103	RAILROAD/UTILITY TAXES	9,770	12,937	12,523	12,523	0.00	13,720	13,720	13,720
41-4201-108	PENALTIES & INTEREST	4,300	5,528	5,000	5,000	4,492.88	5,000	5,000	5,000
41-4201-110	SALES TAX PARKS	5,345,314	5,686,322	5,770,687	5,770,687	3,283,177.89	5,864,558	5,864,558	5,864,558
41-4201-111	USE TAX PARKS	959,786	951,101	1,055,568	1,055,568	640,755.36	1,138,654	1,138,654	1,138,654
41-4201-120	SALES TAXES - REGIONAL PARKS	<u>170,000</u>	<u>188,856</u>	<u>185,000</u>	<u>185,000</u>	<u>48,589.52</u>	<u>189,957</u>	<u>189,957</u>	<u>189,957</u>
	TOTAL PROPERTY & SALES TAXES	7,262,915	7,635,941	7,861,724	7,861,724	3,977,067.24	7,993,515	7,993,515	7,993,515
<u>LICENSES & PERMITS</u>									
41-4201-225	CREDIT CARD FEES	<u>120,000</u>	<u>65,196</u>	<u>70,000</u>	<u>70,000</u>	<u>54,816.53</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
	TOTAL LICENSES & PERMITS	120,000	65,196	70,000	70,000	54,816.53	80,000	80,000	80,000
<u>CHARGES FOR SERVICES</u>									
41-4201-300	SPECIAL EVENT PERMIT	1,250	650	1,000	1,000	825.00	1,000	1,000	1,000
41-4201-390	Lease Income - Admin	372,000	338,649	0	0	0.00	0	0	0
42-4201-300.02	ID CARDS-REPLACEMENT	1,600	1,220	1,200	1,200	1,095.00	200	1,200	1,200
42-4201-300.05	RENTALS	238,165	255,823	244,295	244,295	160,968.46	248,240	248,240	248,240
42-4201-300.06	MERCHANDISE SALES	<u>150</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL CHARGES FOR SERVICES	613,165	596,342	246,495	246,495	162,888.46	249,440	250,440	250,440
<u>MISCELLANEOUS</u>									
41-4201-505	OVER/SHORT - ADMIN	200	(141)	0	0	(401.37)	0	0	0
41-4201-506	MISCELLANEOUS	50	73	0	0	15.00	0	0	0
41-4201-507	DONATIONS	700	370	1,000	1,000	1,039.86	1,000	1,000	1,000
42-4201-509	REIMBURSED EXPENSES	0	3	0	0	0.00	0	0	0
42-4201-515	ADVERTISING	<u>25,106</u>	<u>5,632</u>	<u>10,000</u>	<u>10,000</u>	<u>5,216.97</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
	TOTAL MISCELLANEOUS	26,056	5,938	11,000	11,000	5,870.46	4,300	4,300	4,300
<u>INTEREST</u>									
41-4201-600	INTEREST INCOME	131,000	417,084	250,000	250,000	416,643.81	300,000	300,000	300,000
41-4201-602	MKT VAL ADJ - pooled	0	168,371	0	0	98,889.52	0	0	0
41-4201-603	ACCRUED INTEREST INCOME - POO	<u>0</u>	<u>46,605</u>	<u>0</u>	<u>0</u>	<u>(16,943.24)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL INTEREST	131,000	632,061	250,000	250,000	498,590.09	300,000	300,000	300,000
<u>INTERGOVERNMENTAL</u>									
41-4201-700	GRANTS - ADMIN	<u>214,843</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL INTERGOVERNMENTAL	214,843	0	15,000	15,000	0.00	0	0	0
	TOTAL PARKS - ADMIN	8,367,979	8,935,477	8,454,219	8,454,219	4,699,232.78	8,627,255	8,628,255	8,628,255

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS - AQUATICS

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CHARGES FOR SERVICES</u>									
42-4220-300.01	PASSES	139,665	112,259	127,833	127,833	114,034.30	124,270	124,270	124,270
42-4220-300.03	CONCESSIONS	142,600	116,760	150,600	150,600	103,533.41	126,400	126,400	126,400
42-4220-300.06	RENTALS POOL	25,075	12,141	25,945	25,945	17,110.00	13,080	13,080	13,080
42-4220-300.08	PROGRAMS POOL	49,839	43,021	43,348	43,348	46,308.37	64,980	64,980	64,980
42-4220-300.21	DAILY SWIM	218,035	219,987	218,910	218,910	214,007.00	239,030	239,030	239,030
42-4220-301	MERCHANDISE SALES	<u>0</u>	<u>793</u>	<u>3,000</u>	<u>3,000</u>	<u>1,450.00</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL CHARGES FOR SERVICES		575,214	504,960	569,636	569,636	496,443.08	570,760	570,760	570,760
<u>MISCELLANEOUS</u>									
42-4220-504	SALE OF EQUIPMENT	<u>0</u>	<u>30</u>	<u>0</u>	<u>0</u>	<u>807.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS		0	30	0	0	807.00	0	0	0
TOTAL PARKS - AQUATICS		575,214	504,990	569,636	569,636	497,250.08	570,760	570,760	570,760

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS - ICE ARENA

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CHARGES FOR SERVICES</u>									
42-4230-300.02	RENTALS - MEETING ROOM	500	300	510	510	400.00	510	510	510
42-4230-300.03	CONCESSIONS	172,000	169,485	172,000	172,000	105,938.36	180,000	180,000	180,000
42-4230-300.04	RENTALS - ICE	650,010	763,159	693,475	693,475	508,755.47	779,250	789,260	789,260
42-4230-300.05	RENTALS - SKATE	37,000	27,829	32,000	32,000	15,783.30	32,000	32,000	32,000
42-4230-300.06	MERCHANDISE SALES	8,153	9,036	8,200	8,200	5,595.55	8,200	8,200	8,200
42-4230-300.07	YOUTH PROGRAMS	115,000	103,375	120,000	120,000	92,026.62	138,000	138,000	138,000
42-4230-300.08	ADULT PROGRAMS	0	446	0	0	770.00	0	0	0
42-4230-300.2		0	0	0	0	52.00	0	0	0
42-4230-300.20	PUBLIC SKATING	176,000	174,967	176,000	176,000	121,064.10	176,000	176,000	176,000
42-4230-300.22	CAMP	16,000	0	9,500	9,500	0.00	9,500	9,500	9,500
42-4230-300.30	SPECIAL EVENTS	<u>1,800</u>	<u>2,476</u>	<u>1,600</u>	<u>1,600</u>	<u>348.00</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
TOTAL CHARGES FOR SERVICES		1,176,463	1,251,074	1,213,285	1,213,285	850,733.40	1,325,060	1,335,070	1,335,070
<u>MISCELLANEOUS</u>									
42-4230-504	SALE OF EQUIPMENT/MATERIAL	0	1,914	0	0	563.00	0	0	0
42-4230-506	MISCELLANEOUS	0	746	0	0	1,442.56	0	0	0
42-4230-508	VENDING/VIDEO GAMES	3,300	1,871	2,000	2,000	1,408.25	2,000	2,000	2,000
42-4230-515	ADVERTISING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,620.00</u>	<u>7,700</u>	<u>7,700</u>	<u>7,700</u>
TOTAL MISCELLANEOUS		3,300	4,531	2,000	2,000	5,033.81	9,700	9,700	9,700
TOTAL PARKS - ICE ARENA		1,179,763	1,255,605	1,215,285	1,215,285	855,767.21	1,334,760	1,344,770	1,344,770

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS - RECREATION

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CHARGES FOR SERVICES</u>									
42-4241-300.03	CONCESSIONS	143,000	113,278	143,000	143,000	99,357.02	143,000	143,000	143,000
42-4241-300.05	ANNUAL PASSES/MEMBERSHIPS	10,072	5,262	5,072	5,072	4,023.84	3,904	3,904	3,904
42-4241-300.07	YOUTH ENRICHMENT	12,225	10,393	12,225	12,225	662.00	300	300	300
42-4241-300.08	ADULT ENRICHMENT	30,150	5,870	18,600	18,600	3,415.00	10,200	10,200	10,200
42-4241-300.10	ADULT SPORTS	25,590	13,100	16,440	16,440	9,648.75	15,330	15,330	15,330
42-4241-300.11	YOUTH SPORTS	356,870	383,156	377,960	377,960	308,727.45	386,305	386,305	386,305
42-4241-300.20	DAILY ADMISSION	20,292	17,829	20,292	20,292	11,813.00	18,330	18,330	18,330
42-4241-300.22	DAY CAMP	298,455	316,419	402,050	402,050	382,356.24	410,825	410,825	410,825
42-4241-300.30	SPECIAL EVENTS	113,125	126,024	129,375	129,375	3,881.00	145,680	145,680	145,680
42-4241-300.40	FITNESS PROGRAMS	<u>21,700</u>	<u>16,301</u>	<u>12,250</u>	<u>12,250</u>	<u>(241.20)</u>	<u>22,750</u>	<u>22,750</u>	<u>22,750</u>
TOTAL CHARGES FOR SERVICES		1,031,479	1,007,632	1,137,264	1,137,264	823,643.10	1,156,624	1,156,624	1,156,624
<u>MISCELLANEOUS</u>									
42-4241-504	SALE OF EQUIPMENT/MATERIAL	0	1,135	0	0	300.00	0	0	0
42-4241-507	DONATIONS	0	0	0	0	8,481.00	0	0	0
42-4241-509	REIMBURSED EXPENSES	100	0	100	100	0.00	100	100	100
42-4241-515	SPONSORSHIPS	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>9,880.00</u>	<u>11,750</u>	<u>11,750</u>	<u>11,750</u>
TOTAL MISCELLANEOUS		5,100	6,135	5,100	5,100	18,661.00	11,850	11,850	11,850
<u>INTERGOVERNMENTAL</u>									
TOTAL PARKS - RECREATION		1,036,579	1,013,767	1,142,364	1,142,364	842,304.10	1,168,474	1,168,474	1,168,474

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS - WREC

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PROPERTY & SALES TAXES</u>									
42-4242-110	REGIONAL CID SALES TAX	0	93,681	0	0	0.00	0	0	0
	TOTAL PROPERTY & SALES TAXES	0	93,681	0	0	0.00	0	0	0
<u>CHARGES FOR SERVICES</u>									
42-4242-300.01	PASSES/MEMBERSHIPS	1,326,203	1,150,164	1,233,515	1,233,515	857,312.48	1,211,860	1,233,690	1,233,690
42-4242-300.02	REPLACEMENT IDS	0	10	0	0	0.00	0	0	0
42-4242-300.03	CONCESSIONS	116,000	80,872	100,475	100,475	67,375.84	79,500	79,500	79,500
42-4242-300.04	RENTALS - MEETING ROOM	50,500	48,498	38,000	38,000	43,782.50	159,777	159,777	159,777
42-4242-300.06	RENTALS - POOL	65,000	540	85,000	85,000	72,684.50	85,000	85,000	85,000
42-4242-300.07	YOUTH ENRICHMENT	4,835	13,320	5,750	5,750	21,919.55	28,770	28,770	28,770
42-4242-300.08	ADULT ENRICHMENT	10,500	5,979	5,540	5,540	5,982.00	12,300	12,300	12,300
42-4242-300.09	AQUATIC PROGRAMS	85,350	121,523	119,430	119,430	102,854.68	121,945	129,995	129,995
42-4242-300.10	ADULT SPORTS	33,280	42,955	46,880	46,880	43,441.24 (	2,910)	49,905	49,905
42-4242-300.11	YOUTH SPORTS	50,125	61,237	73,075	73,075	44,005.04	74,445	79,445	79,445
42-4242-300.12	PRESCHOOL & CHILD WATCH	11,520	14,965	15,976	15,976	10,504.88	14,976	14,976	14,976
42-4242-300.13	STEAM PROGRAMS	35,700	9,620	18,390	18,390	4,735.29	20,680	20,680	20,680
42-4242-300.14	RENTAL - AGING AHEAD	0	10,750	10,500	10,500	8,750.00	10,500	10,500	10,500
42-4242-300.20	DAILY ADMISSION	295,001	356,766	329,550	329,550	281,063.40	360,700	370,700	370,700
42-4242-300.22	DAY CAMP	9,600	0	8,460	8,460	0.00	17,180	18,930	18,930
42-4242-300.4		0	149	0	0	321.03	0	0	0
42-4242-300.40	FITNESS PROGRAMS	72,160	75,429	72,550	72,550	76,230.70	85,235	95,235	95,235
42-4242-301	MERCHANDISE SALES	1,000	714	3,000	3,000	429.65	3,000	3,000	3,000
	TOTAL CHARGES FOR SERVICES	2,166,774	1,993,489	2,166,091	2,166,091	1,641,392.78	2,282,958	2,392,403	2,392,403
<u>MISCELLANEOUS</u>									
42-4242-504	SALE OF EQUIPMENT/MATERIAL	0	529	0	0	2,182.62	0	0	0
42-4242-506	MISCELLANEOUS	5,000	7,825	5,000	5,000	6,615.00	5,000	5,000	5,000
42-4242-507	DONATIONS	0	0	0	0	0.00	4,000	4,000	4,000
42-4242-509	REIMBURSED EXPENSES	100	0	0	0	0.00	0	0	0
	TOTAL MISCELLANEOUS	5,100	8,354	5,000	5,000	8,797.62	9,000	9,000	9,000
<u>INTERGOVERNMENTAL</u>									
<u>OTHER FINANCING SOURCES</u>									
	TOTAL PARKS - WREC	2,171,874	2,095,524	2,171,091	2,171,091	1,650,190.40	2,291,958	2,401,403	2,401,403

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS - MAINTENANCE

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>MISCELLANEOUS</u>									
41-4243-504	SALE OF EQUIPMENT/MATERIAL	0	11,681	0	0	2,655.00	5,000	5,000	5,000
41-4243-509	REIMBURSED EXPENSES	<u>0</u>	<u>517</u>	<u>0</u>	<u>0</u>	<u>1,404.82</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS		0	12,197	0	0	4,059.82	5,000	5,000	5,000
TOTAL PARKS - MAINTENANCE		0	12,197	0	0	4,059.82	5,000	5,000	5,000

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS - HORT & FOREST

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>FINES & FORFEITURES</u>									
41-4244-400	COMMEMORATIVE TREE/BENCH	<u>8,500</u>	<u>12,220</u>	<u>8,500</u>	<u>8,500</u>	<u>6,850.00</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>
TOTAL FINES & FORFEITURES		8,500	12,220	8,500	8,500	6,850.00	8,500	8,500	8,500
 <u>MISCELLANEOUS</u>									
41-4244-504	SALE OF EQUIPMENT/MATERIAL	0	4,100	0	0	12,601.00	0	0	0
41-4244-506	MISCELLANEOUS	<u>2,500</u>	<u>1,726</u>	<u>2,500</u>	<u>2,500</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS		2,500	5,826	2,500	2,500	12,601.00	0	0	0
TOTAL PARKS - HORT & FOREST		11,000	18,046	11,000	11,000	19,451.00	8,500	8,500	8,500

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

19 PARK COPS

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>INTEREST</u>									
41-8493-600	INTEREST 19 PARKS COP	<u>0</u>	<u>85</u>	<u>0</u>	<u>0</u>	<u>53.12</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		0	85	0	0	53.12	0	0	0
TOTAL 19 PARK COPS		0	85	0	0	53.12	0	0	0
TOTAL REVENUES		13,005,655	15,925,831	13,235,934	13,235,934	10,248,323.65	13,679,046	13,799,501	13,799,501
		=====	=====	=====	=====	=====		=====	=====

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-ADMIN

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-4201-1005.00	EMPLOYEE SALARIES	838,195	840,331	928,233	928,233	693,688.07	1,183,515	1,177,349	1,177,349
51-4201-1006.00	PART-TIME SALARIES	145,099	174,760	164,390	164,390	105,978.86	126,678	126,189	126,189
51-4201-1010.00	OVERTIME	1,649	442	1,445	1,445	60.34	1,527	1,575	1,575
51-4201-1111.00	SOCIAL SECURITY	75,348	76,297	83,696	83,696	59,633.86	100,157	99,695	99,695
51-4201-1112.00	LAGERS	97,422	88,992	118,069	118,069	85,079.85	151,775	150,992	150,992
51-4201-1113.00	GROUP INSURANCE	<u>151,912</u>	<u>138,445</u>	<u>153,749</u>	<u>153,749</u>	<u>127,744.76</u>	<u>193,979</u>	<u>193,963</u>	<u>193,963</u>
TOTAL PERSONNEL SERVICES		1,309,625	1,319,268	1,449,582	1,449,582	1,072,185.74	1,757,631	1,749,764	1,749,764
<u>OTHER CHARGES/SERVICES</u>									
51-4201-2300	POSTAGE	550	2,152	7,400	7,400	1,654.96	2,900	2,300	2,300
51-4201-2301	DUES	5,593	4,801	6,585	6,585	4,486.05	7,339	7,339	7,339
51-4201-2303	FEES	120,000	108,293	115,000	115,000	89,757.80	113,000	113,000	113,000
51-4201-2304	ADVERTISE	8,000	1,826	6,900	6,900	2,285.58	6,000	2,000	2,000
51-4201-2305	OTHER TAX & LICENSE	50	15	50	50	29.00	50	50	50
51-4201-2306	RENTALS	330	286	0	0	12,507.50	20,000	20,000	20,000
51-4201-2309	BAD DEBT EXPENSE COLLECTOR	0	1,663	0	0	0.00	0	0	0
51-4201-2313	REASSESSMENT/COLLECTOR EXPENS	15,000	16,511	17,500	17,500	1,096.50	17,500	17,500	17,500
51-4201-2400	INSURANCE	92,939	102,533	119,965	119,965	82,989.00	121,529	121,376	121,376
51-4201-2401	OTHER INSURANCE	0	0	0	0	10,273.50	10,000	0	0
51-4201-2500	LOCAL TRAVEL/MEETINGS	6,160	8,486	350	350	2,293.75	6,460	6,460	6,460
51-4201-2501	EMPLOYEE TRAINING	31,550	30,219	32,270	32,270	16,192.68	35,375	35,375	35,375
51-4201-2502	TUITION	2,500	2,500	0	0	0.00	0	0	0
51-4201-2601	TELEPHONE	4,470	5,109	4,470	4,470	3,091.00	3,990	3,990	3,990
51-4201-2602	GAS/ELECTRIC	88,800	77,506	88,800	88,800	58,434.24	97,660	93,000	93,000
51-4201-2604	WATER/SEWER CITY	32,800	26,803	32,800	32,800	28,816.39	30,800	30,800	30,800
51-4201-2704	LEASE PAYMENTS	372,000	338,649	0	0	0.00	0	0	0
51-4201-2704.10	LEASE PAYMENTS - COPIER	6,564	4,783	3,864	3,864	1,288.00	3,864	5,332	5,332
51-4201-2900	GENERAL FUND ADMIN EXP	<u>652,971</u>	<u>641,918</u>	<u>776,207</u>	<u>776,207</u>	<u>0.00</u>	<u>873,516</u>	<u>705,501</u>	<u>705,501</u>
TOTAL OTHER CHARGES/SERVICES		1,440,277	1,374,053	1,212,162	1,212,162	315,195.95	1,349,983	1,164,023	1,164,023
<u>SUPPLIES</u>									
51-4201-3100	OFFICE SUPPLIES	9,540	4,901	9,540	9,540	4,796.88	8,540	6,300	6,300
51-4201-3101	PRINTING	15,200	7,034	9,200	9,200	8,188.71	11,200	10,600	10,600
51-4201-3102	UNIFORM CLOTHING	3,294	2,081	3,470	3,470	1,563.08	3,344	2,544	2,544
51-4201-3106	GAS & OIL	2,100	1,314	2,555	2,555	1,186.81	2,625	1,750	1,750
51-4201-3108	OFFICE EQUIPMENT	4,350	6,432	8,100	8,100	6,208.68	11,000	8,250	8,250
51-4201-3110	PARK RANGER EQUIPMENT	<u>3,800</u>	<u>3,800</u>	<u>6,800</u>	<u>6,800</u>	<u>7,556.85</u>	<u>16,150</u>	<u>16,150</u>	<u>16,150</u>
TOTAL SUPPLIES		38,284	25,563	39,665	39,665	29,501.01	52,859	45,594	45,594
<u>REPAIRS & MAINTENANCE</u>									
51-4201-4100	MOTOR VEHICLE MAINTENANCE	700	980	700	700	1,587.30	900	900	900
51-4201-4103	OFFICE EQUIPMENT MAINT	<u>8,600</u>	<u>8,369</u>	<u>9,320</u>	<u>9,320</u>	<u>5,326.39</u>	<u>9,320</u>	<u>9,320</u>	<u>9,320</u>
TOTAL REPAIRS & MAINTENANCE		9,300	9,348	10,020	10,020	6,913.69	10,220	10,220	10,220

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-ADMIN

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CONTRACT SERVICE</u>									
51-4201-5100	CONTRACT SERVICES	9,470	13,212	11,110	11,110	8,567.82	11,174	11,589	11,589
51-4201-5101	PROFESSIONAL FEES	139,080	115,745	131,714	147,434	70,318.25	133,234	133,234	133,234
51-4201-5200	FUND SPECIFIC SOFTWARE ALLOCA	<u>199,554</u>	<u>164,198</u>	<u>230,580</u>	<u>230,580</u>	<u>316.00</u>	<u>227,632</u>	<u>255,618</u>	<u>255,618</u>
TOTAL CONTRACT SERVICE		348,103	293,154	373,404	389,124	79,202.07	372,040	400,441	400,441
<u>CAPITAL OUTLAY</u>									
51-4201-6111	LAND	0	201,338	0	0	0.00	0	0	0
51-4201-6150	PARK PROJECT CAPITAL-MAJOR	<u>0</u>	<u>416</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>250,000</u>	<u>150,000</u>	<u>150,000</u>
TOTAL CAPITAL OUTLAY		0	201,754	0	0	0.00	250,000	150,000	150,000
<u>TRANSFER OUT FOR DEBT</u>									
51-4201-8000	TRANSFER FOR DEBT PMT	<u>1,492,769</u>	<u>1,486,559</u>	<u>1,493,041</u>	<u>1,493,041</u>	<u>1,482,645.05</u>	<u>1,486,677</u>	<u>1,486,677</u>	<u>1,486,677</u>
TOTAL TRANSFER OUT FOR DEBT		1,492,769	1,486,559	1,493,041	1,493,041	1,482,645.05	1,486,677	1,486,677	1,486,677
TOTAL PARKS-ADMIN		4,638,358	4,709,698	4,577,874	4,593,594	2,985,643.51	5,279,410	5,006,718	5,006,718

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-AQUATICS

		2024		2025		2026			
		AMENDED	ACTUAL	ORIGINAL	AMENDED	Y-T-D	REQUESTED	PROPOSED	ADOPTED
		BUDGET	BALANCE	BUDGET	BUDGET	BALANCE	BUDGET	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>									
52-4220-1005.00	EMPLOYEE SALARIES	83,666	96,928	102,697	102,697	70,355.11	142,354	144,824	144,824
52-4220-1006.00	PART-TIME SALARIES	327,643	388,861	348,037	348,037	373,017.55	335,565	334,278	334,278
52-4220-1010.00	OVERTIME	1,140	1,152	0	0	1,838.22	0	0	0
52-4220-1111.00	SOCIAL SECURITY	31,552	40,421	34,481	34,481	34,009.42	36,561	36,651	36,651
52-4220-1112.00	LAGERS	9,705	11,413	13,043	13,043	8,992.55	18,221	18,538	18,538
52-4220-1113.00	GROUP INSURANCE	<u>11,354</u>	<u>12,342</u>	<u>21,600</u>	<u>21,600</u>	<u>8,917.77</u>	<u>29,742</u>	<u>29,748</u>	<u>29,748</u>
TOTAL PERSONNEL SERVICES		465,060	551,116	519,858	519,858	497,130.62	562,444	564,039	564,039
<u>OTHER CHARGES/SERVICES</u>									
52-4220-2301	DUES	80	0	0	0	0.00	0	0	0
52-4220-2304	ADVERTISE	1,675	1,530	800	800	483.84	2,550	1,550	1,550
52-4220-2305	OTHER TAX & LICENSES	0	42	125	125	0.00	125	125	125
52-4220-2306	RENTAL EQUIPMENT	2,964	2,964	2,970	2,970	3,003.52	2,970	2,970	2,970
52-4220-2400	INSURANCE	34,373	40,147	44,258	44,258	29,791.18	41,594	41,621	41,621
52-4220-2501	EMPLOYEE TRAINING	500	152	540	540	231.96	540	540	540
52-4220-2601	TELEPHONE	350	522	350	350	454.10	770	840	840
52-4220-2602	GAS AND ELECTRIC	26,800	24,428	26,800	26,800	18,783.66	26,800	26,800	26,800
52-4220-2604	WATER/SEWER CITY	<u>13,356</u>	<u>10,932</u>	<u>10,500</u>	<u>10,500</u>	<u>13,009.40</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
TOTAL OTHER CHARGES/SERVICES		80,098	80,718	86,343	86,343	65,757.66	88,349	87,446	87,446
<u>SUPPLIES</u>									
52-4220-3100	OFFICE SUPPLIES	2,850	2,588	3,450	3,450	1,376.70	4,075	3,075	3,075
52-4220-3102	UNIFORM CLOTHING	3,723	1,431	3,563	3,563	1,832.15	3,563	3,513	3,513
52-4220-3105	CLEANING SUPPLIES & EQUIPMENT	4,804	2,633	3,700	3,700	2,939.99	3,700	3,200	3,200
52-4220-3108	RECREATION EQUIPMENT	0	356	2,900	2,900	1,240.45	1,500	1,500	1,500
52-4220-3301	SIGNS & MARKINGS	500	0	500	500	11.88	250	250	250
52-4220-3303	CHEMICALS	19,400	18,995	26,675	26,675	29,440.42	26,675	25,000	25,000
52-4220-3306	MISC TOOLS & EQUIPMENT	1,090	704	1,090	1,090	410.68	1,090	450	450
52-4220-3400.03	CONCESSIONS	55,150	51,519	50,500	50,500	57,036.94	51,600	50,500	50,500
52-4220-3401	POOL EQUIPMENT	7,375	10,813	19,425	30,640	15,967.88	13,375	4,375	4,375
52-4220-3402	PROGRAM EXPENSE	3,650	1,559	2,650	2,650	1,779.32	3,250	3,250	3,250
52-4220-3403	POOL SUPPLIES	<u>2,100</u>	<u>2,014</u>	<u>2,100</u>	<u>2,100</u>	<u>1,920.22</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
TOTAL SUPPLIES		100,642	92,612	116,553	127,768	113,956.63	111,478	97,513	97,513
<u>REPAIRS & MAINTENANCE</u>									
52-4220-4103	OFFICE EQUIPMENT MAINTENANCE	250	0	300	300	0.00	300	0	0
52-4220-4200	BUILDING AND GROUNDS	<u>22,645</u>	<u>47,802</u>	<u>26,520</u>	<u>26,520</u>	<u>14,724.29</u>	<u>38,420</u>	<u>16,920</u>	<u>16,920</u>
TOTAL REPAIRS & MAINTENANCE		22,895	47,802	26,820	26,820	14,724.29	38,720	16,920	16,920
<u>CONTRACT SERVICE</u>									
52-4220-5100	CONTRACT SERVICES	<u>13,400</u>	<u>14,012</u>	<u>17,400</u>	<u>17,400</u>	<u>12,615.90</u>	<u>11,325</u>	<u>11,325</u>	<u>11,325</u>
TOTAL CONTRACT SERVICE		13,400	14,012	17,400	17,400	12,615.90	11,325	11,325	11,325

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION
PARKS-AQUATICS

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
52-4220-6150	PARKS PROJECT CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>37,500</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		0	0	0	0	0.00	37,500	0	0
TOTAL PARKS-AQUATICS		682,095	786,259	766,974	778,189	704,185.10	849,815	777,243	777,243

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-ICE ARENA

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
52-4230-1005.00	EMPLOYEE SALARIES	359,148	346,028	384,475	384,475	275,822.19	209,520	208,708	208,708
52-4230-1006.00	PART-TIME SALARIES	184,782	181,934	197,958	197,958	136,161.23	225,880	225,004	225,004
52-4230-1010.00	OVERTIME	5,613	2,693	4,240	4,240	2,162.85	0	0	0
52-4230-1111.00	SOCIAL SECURITY	42,629	40,085	45,469	45,469	31,466.09	33,897	33,768	33,768
52-4230-1112.00	LAGERS	42,554	38,609	50,344	50,344	35,595.26	27,804	27,700	27,700
52-4230-1113.00	GROUP INSURANCE	73,824	51,829	77,856	77,856	41,608.65	44,622	44,620	44,620
52-4230-1114.00	STANDBY PAY	<u>7,696</u>	<u>1,195</u>	<u>7,696</u>	<u>7,696</u>	<u>831.59</u>	<u>7,696</u>	<u>7,696</u>	<u>7,696</u>
TOTAL PERSONNEL SERVICES		716,245	662,374	768,037	768,037	523,647.86	549,419	547,495	547,495
<u>OTHER CHARGES/SERVICES</u>									
52-4230-2301	DUES	670	751	850	850	745.00	850	850	850
52-4230-2304	ADVERTISE	5,750	2,512	5,750	5,750	433.12	6,500	5,000	5,000
52-4230-2305	OTHER TAX & LICENSE	150	107	150	150	51.67	150	150	150
52-4230-2306	RENTAL EQUIPMENT	0	1,377	800	800	2,455.00	2,800	2,800	2,800
52-4230-2400	INSURANCE	19,083	23,009	24,663	24,663	15,962.69	16,962	16,923	16,923
52-4230-2501	EMPLOYEE TRAINING	3,250	101	3,560	3,560	2,389.42	3,750	3,750	3,750
52-4230-2601	TELEPHONE	1,680	1,475	1,680	1,680	1,184.08	1,680	1,680	1,680
52-4230-2602	GAS/ELECTRIC	189,000	212,954	218,000	218,000	137,954.67	218,000	218,000	218,000
52-4230-2604	WATER/SEWER CITY	<u>18,000</u>	<u>21,138</u>	<u>20,000</u>	<u>20,000</u>	<u>15,066.24</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL OTHER CHARGES/SERVICES		237,583	263,423	275,453	275,453	176,241.89	270,692	269,153	269,153
<u>SUPPLIES</u>									
52-4230-3100	OFFICE SUPPLIES	1,000	614	1,350	1,350	297.11	2,050	1,050	1,050
52-4230-3102	UNIFORM CLOTHING	2,014	1,606	2,014	2,014	166.60	2,014	2,014	2,014
52-4230-3105	CLEANING SUPPLIES & EQUIPMENT	12,040	7,482	7,550	7,550	8,720.03	7,550	7,550	7,550
52-4230-3106	FUEL	11,100	7,933	8,025	8,025	4,853.83	9,063	8,563	8,563
52-4230-3108	RECREATION EQUIPMENT	6,294	11,128	8,900	8,900	5,671.40	10,800	10,800	10,800
52-4230-3301	SIGNS & MARKINGS	1,250	1,959	1,250	1,250	0.00	1,250	1,000	1,000
52-4230-3303	SALT & CHEMICALS	2,000	1,581	2,000	2,000	1,364.39	2,600	2,600	2,600
52-4230-3304	MED SUPPLIES & PPES	0	32	0	0	16.75	0	0	0
52-4230-3306	TOOLS & EQUIPMENT	0	318	3,750	3,750	72.39	3,750	1,350	1,350
52-4230-3400.03	CONCESSIONS	60,000	68,500	66,000	66,000	47,356.26	73,000	73,000	73,000
52-4230-3401	ARENA EQUIPMENT	0	110	0	0	0.00	0	0	0
52-4230-3402	ADULT PROGRAM	0	21	0	0	0.00	0	0	0
52-4230-3402.1	YOUTH PROGRAM	27,000	26,737	27,000	27,000	27,542.33	30,000	27,500	27,500
52-4230-3402.2	SPORTS CAMPS	250	0	1,200	1,200	37.37	2,750	2,750	2,750
52-4230-3500	SPECIAL EVENTS	<u>100</u>	<u>358</u>	<u>200</u>	<u>200</u>	<u>61.56</u>	<u>200</u>	<u>200</u>	<u>200</u>
TOTAL SUPPLIES		123,048	128,379	129,239	129,239	96,160.02	145,027	138,377	138,377
<u>REPAIRS & MAINTENANCE</u>									
52-4230-4100	MOTOR VEHICLE/EQUIP MAINT	8,100	4,983	4,500	4,500	3,363.27	4,500	3,000	3,000
52-4230-4103	OFFICE & EQUIP REPAIR	0	0	800	800	136.98	5,800	5,800	5,800
52-4230-4200	BUILDING GROUNDS MAINT	43,250	45,762	57,150	65,050	41,114.11	60,650	47,750	47,750
52-4230-4201	RINK MAINTENANCE	<u>0</u>	<u>2,805</u>	<u>0</u>	<u>0</u>	<u>1,569.82</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REPAIRS & MAINTENANCE		51,350	53,550	62,450	70,350	46,184.18	70,950	56,550	56,550

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION
PARKS-ICE ARENA

		----- 2024 -----			----- 2025 -----			----- 2026 -----	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CONTRACT SERVICE</u>									
52-4230-5100	CONTRACT SERVICES	<u>10,000</u>	<u>9,751</u>	<u>11,975</u>	<u>11,975</u>	<u>7,059.66</u>	<u>13,053</u>	<u>11,852</u>	<u>11,852</u>
TOTAL CONTRACT SERVICE		10,000	9,751	11,975	11,975	7,059.66	13,053	11,852	11,852
<u>CAPITAL OUTLAY</u>									
51-4230-6102	OTHER MACH CAPITAL	0	0	0	0	0.00	106,315	0	0
51-4230-6110	BUILDING CAPITAL - ICE ARENA	0	0	161,850	161,850	0.00	85,425	85,425	85,425
52-4230-6102	OTHER MACHINE CAPITAL	<u>45,000</u>	<u>49,630</u>	<u>0</u>	<u>0</u>	<u>7,910.90</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		45,000	49,630	161,850	161,850	7,910.90	191,740	85,425	85,425
TOTAL PARKS-ICE ARENA		1,183,226	1,167,107	1,409,004	1,416,904	857,204.51	1,240,881	1,108,851	1,108,851

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-RECREATION

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
52-4241-1005.00	EMPLOYEE SALARIES	296,023	258,281	287,207	287,207	203,766.21	591,363	589,069	589,069
52-4241-1006.00	PART-TIME SALARIES	263,975	245,908	324,205	324,205	259,261.39	350,065	348,708	348,708
52-4241-1010.00	OVERTIME	587	6	0	0	515.77	0	0	0
52-4241-1111.00	SOCIAL SECURITY	42,885	38,207	46,773	46,773	35,134.30	72,019	71,740	71,740
52-4241-1112.00	LAGERS	34,339	30,408	36,475	36,475	25,997.77	75,694	75,401	75,401
52-4241-1113.00	GROUP INSURANCE	<u>40,627</u>	<u>46,677</u>	<u>52,346</u>	<u>52,346</u>	<u>31,492.88</u>	<u>104,331</u>	<u>104,326</u>	<u>104,326</u>
TOTAL PERSONNEL SERVICES		678,435	619,487	747,007	747,007	556,168.32	1,193,473	1,189,243	1,189,243
<u>OTHER CHARGES/SERVICES</u>									
52-4241-2301	DUES	530	194	530	530	60.00	490	120	120
52-4241-2304	ADVERTISE	0	1,330	0	0	1,321.94	2,300	2,300	2,300
52-4241-2305	OTHER TAX & LICENSE	350	200	350	350	258.09	350	350	350
52-4241-2306	RENTAL EQUIPMENT	0	22	0	0	0.00	0	0	0
52-4241-2400	INSURANCE	44,944	52,438	58,023	58,023	39,237.37	61,448	61,363	61,363
52-4241-2501	EMPLOYEE TRAINING	13,270	15,685	20,385	20,385	10,878.54	19,635	19,635	19,635
52-4241-2601	TELEPHONE	<u>9,700</u>	<u>8,116</u>	<u>9,700</u>	<u>9,700</u>	<u>5,054.75</u>	<u>9,700</u>	<u>9,700</u>	<u>9,700</u>
TOTAL OTHER CHARGES/SERVICES		68,794	77,985	88,988	88,988	56,810.69	93,923	93,468	93,468
<u>SUPPLIES</u>									
52-4241-3100	OFFICE SUPPLIES	50	7	50	50	0.00	50	50	50
52-4241-3102	UNIFORM CLOTHING	3,246	1,639	2,746	2,746	1,759.51	2,980	2,880	2,880
52-4241-3105	CLEANING SUPPLIES & EQUIPMENT	1,619	596	1,250	1,250	847.29	1,250	0	0
52-4241-3106	FUEL	2,850	1,906	3,225	3,225	1,408.15	3,438	2,350	2,350
52-4241-3108	RECREATION EQUIPMENT	2,500	887	1,800	1,800	952.49	2,500	1,500	1,500
52-4241-3301	SIGNS	0	2,878	0	0	0.00	0	0	0
52-4241-3400.03	CONCESSIONS	53,700	40,286	49,700	49,700	45,404.95	49,700	49,700	49,700
52-4241-3402	ADULT ENRICHMENT	21,650	4,525	12,650	12,650	10,095.75	8,000	8,000	8,000
52-4241-3402.1	YOUTH ENRICHMENT PROGRAMS	4,800	4,163	4,800	4,800	5,011.23	200	200	200
52-4241-3402.22	CLASS SUPPLIES - DAY CAMP	23,050	36,256	28,600	28,600	15,836.87	40,800	40,000	40,000
52-4241-3404.10	ADULT SPORTS SUPPLIES	13,740	6,469	11,220	11,220	3,839.99	8,640	8,640	8,640
52-4241-3404.11	YOUTH SPORTS SUPPLIES	132,310	150,945	137,940	137,940	114,051.15	154,970	154,970	154,970
52-4241-3500	SPECIAL EVENTS	19,550	21,901	21,250	21,250	4,134.07	26,150	26,150	26,150
52-4241-3600	FITNESS PROGRAMS	<u>11,300</u>	<u>8,310</u>	<u>6,500</u>	<u>6,500</u>	<u>481.25</u>	<u>11,000</u>	<u>10,825</u>	<u>10,825</u>
TOTAL SUPPLIES		290,365	280,767	281,731	281,731	203,822.70	309,678	305,265	305,265
<u>REPAIRS & MAINTENANCE</u>									
52-4241-4100	MOTOR VEHICLE/EQUIP MAINT	2,150	1,396	2,150	2,150	3,338.66	2,150	2,150	2,150
52-4241-4103	OFFICE & RECR EQUIP REPAIR	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>	<u>600</u>	<u>600</u>	<u>600</u>
TOTAL REPAIRS & MAINTENANCE		3,150	1,396	3,150	3,150	3,338.66	2,750	2,750	2,750
<u>CONTRACT SERVICE</u>									

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION
PARKS-RECREATION

		----- 2024 -----			----- 2025 -----			----- 2026 -----	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
52-4241-6100	CAR TRUCK CAPITAL MAJOR	0	0	80,500	80,500	58,566.00	44,950	0	0
52-4241-6102	OTHER MACH CAPITAL	0	0	0	0	0.00	49,500	29,500	29,500
52-4241-6157	PARK EQUIP CAPITAL-MAJOR	<u>0</u>	<u>0</u>	<u>52,000</u>	<u>52,000</u>	<u>36,581.67</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		0	0	132,500	132,500	95,147.67	94,450	29,500	29,500
TOTAL PARKS-RECREATION		1,040,743	979,634	1,253,376	1,253,376	915,288.04	1,694,273	1,620,226	1,620,226

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-WREC

		2024		2025		2026			
		AMENDED	ACTUAL	ORIGINAL	AMENDED	Y-T-D	REQUESTED	PROPOSED	ADOPTED
		BUDGET	BALANCE	BUDGET	BUDGET	BALANCE	BUDGET	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>									
52-4242-1005.00	EMPLOYEE SALARIES	585,812	604,187	698,088	698,088	501,960.28	358,532	357,193	357,193
52-4242-1006.00	PART-TIME SALARIES	814,055	537,699	780,285	780,285	394,861.25	784,389	781,419	781,419
52-4242-1010.00	OVERTIME	7,687	4,324	2,365	2,365	3,839.54	1,962	1,954	1,954
52-4242-1111.00	SOCIAL SECURITY	104,067	83,540	113,276	113,276	67,937.36	87,584	87,253	87,253
52-4242-1112.00	LAGERS	68,193	59,903	88,957	88,957	55,767.02	46,143	45,971	45,971
52-4242-1113.00	GROUP INSURANCE	129,489	118,690	170,475	170,475	91,768.98	103,750	103,746	103,746
52-4242-1114.00	STANDBY PAY	<u>0</u>	<u>1,231</u>	<u>0</u>	<u>0</u>	<u>856.83</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PERSONNEL SERVICES		1,709,305	1,409,574	1,853,446	1,853,446	1,116,991.26	1,382,359	1,377,537	1,377,537
<u>OTHER CHARGES/SERVICES</u>									
52-4242-2304	ADVERTISE	3,050	3,707	2,550	2,550	1,581.26	5,300	4,300	4,300
52-4242-2305	OTHER TAX & LICENSE	0	15	0	0	0.00	0	0	0
52-4242-2306	RENTAL EQUIPMENT	1,950	1,677	1,650	1,650	45.00	1,650	1,650	1,650
52-4242-2400	INSURANCE	134,196	131,101	170,971	170,971	115,446.27	152,814	152,714	152,714
52-4242-2501	EMPLOYEE TRAINING	6,600	2,040	6,290	6,290	1,203.22	8,190	5,900	5,900
52-4242-2601	TELEPHONE	3,000	2,615	3,000	3,000	2,112.64	3,000	3,000	3,000
52-4242-2602	GAS AND ELECTRIC	160,000	219,554	210,000	210,000	155,678.59	210,000	210,000	210,000
52-4242-2604	WATER/SEWER CITY	<u>52,500</u>	<u>45,726</u>	<u>50,000</u>	<u>50,000</u>	<u>24,973.84</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL OTHER CHARGES/SERVICES		361,296	406,433	444,461	444,461	301,040.82	430,954	427,564	427,564
<u>SUPPLIES</u>									
52-4242-3100	OFFICE SUPPLIES	7,150	10,228	7,150	7,150	4,737.44	10,250	7,250	7,250
52-4242-3102	UNIFORMS	5,560	809	4,460	4,460	1,142.88	4,640	4,640	4,640
52-4242-3103	SUPPLIES & MATERIALS	750	2,163	750	750	971.99	750	750	750
52-4242-3105	CLEANING	38,850	38,704	38,850	38,850	30,437.64	38,850	38,850	38,850
52-4242-3106	FUEL	500	535	438	438	0.00	469	469	469
52-4242-3108	RECREATION EQUIPMENT	4,270	2,921	3,730	3,730	3,286.74	6,630	6,630	6,630
52-4242-3301	SIGNS & MARKINGS	1,250	584	1,250	1,250	908.46	7,250	7,250	7,250
52-4242-3303	SALT & CHEMICALS	40,200	35,651	33,200	33,200	21,594.60	33,200	33,200	33,200
52-4242-3304	MED SUPPLIES & PPES	500	250	0	0	0.00	0	0	0
52-4242-3306	TOOLS & EQUIPMENT	10,600	7,411	8,500	8,500	3,115.73	9,900	6,450	6,450
52-4242-3308	SEED AND PLANTS	13,717	12,464	12,350	12,350	7,200.00	12,350	12,350	12,350
52-4242-3309	BUILDING MATERIALS	450	1,766	450	450	75.90	450	600	600
52-4242-3400.03	CONCESSIONS	45,500	30,567	40,000	40,000	26,805.48	33,000	33,000	33,000
52-4242-3401	EUIPMENT-FURNISHINGS	500	0	0	0	0.00	0	0	0
52-4242-3402	ADULT ENRICHMENT	4,500	6,291	4,500	4,500	3,260.48	8,000	7,500	7,500
52-4242-3402.1	YOUTH ENRICHMENT	3,100	5,952	3,100	3,100	7,213.28	14,665	14,665	14,665
52-4242-3402.2	PLAY CENTER & PRESCHOOL	650	543	650	650	510.21	1,150	1,150	1,150
52-4242-3402.22	CLASS SUPPLIES - DAY CAMP	3,850	0	3,850	3,850	12,243.72	9,050	9,050	9,050
52-4242-3402.3	STEAM PROGRAMS	19,862	3,548	15,062	15,062	1,478.40	16,005	16,005	16,005
52-4242-3402.4	AQUATIC PROGRAMS	8,000	6,003	7,050	7,050	3,453.85	8,750	8,750	8,750
52-4242-3403	POOL SUPPLIES	3,750	1,371	2,150	2,150	565.00	3,780	3,030	3,030
52-4242-3404.10	ADULT SPORTS SUPPLIES	15,200	13,369	18,350	18,350	12,977.00	17,300	17,300	17,300
52-4242-3404.11	YOUTH SPORTS SUPPLIES	22,540	19,650	22,915	22,915	21,226.18	25,965	25,965	25,965
52-4242-3500	SPECIAL EVENTS	1,000	0	750	750	0.00	1,000	1,000	1,000
52-4242-3600	FITNESS PROGRAMS	<u>68,305</u>	<u>65,394</u>	<u>59,530</u>	<u>59,530</u>	<u>59,130.16</u>	<u>70,180</u>	<u>70,180</u>	<u>70,180</u>
TOTAL SUPPLIES		320,554	266,175	289,035	289,035	222,335.14	333,584	326,034	326,034

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION

PARKS-WREC

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>REPAIRS & MAINTENANCE</u>									
52-4242-4100	MOTOR VEHICLE/EQUIP MAINT	900	65	900	900	970.34	900	900	900
52-4242-4103	OFFICE & RECR EQUIP REPAIR	1,000	6	750	890	1,389.11	2,750	2,750	2,750
52-4242-4200	BUILDING GROUNDS MAINT	<u>22,075</u>	<u>37,011</u>	<u>22,475</u>	<u>22,475</u>	<u>29,704.72</u>	<u>22,475</u>	<u>22,475</u>	<u>22,475</u>
TOTAL REPAIRS & MAINTENANCE		23,975	37,082	24,125	24,265	32,064.17	26,125	26,125	26,125
<u>CONTRACT SERVICE</u>									
52-4242-5100	CONTRACT SERVICES	<u>20,763</u>	<u>19,057</u>	<u>20,763</u>	<u>26,383</u>	<u>21,517.00</u>	<u>35,593</u>	<u>35,747</u>	<u>35,747</u>
TOTAL CONTRACT SERVICE		20,763	19,057	20,763	26,383	21,517.00	35,593	35,747	35,747
<u>CAPITAL OUTLAY</u>									
52-4242-6100	BUILDING	6,182	29,428	0	0	0.00	0	0	0
52-4242-6300	EQUIPMENT - WREC	10,000	5,300	0	0	900.17	0	0	0
52-4242-6400	CID RESERVE PROJECTS	<u>0</u>	<u>244,688</u>	<u>0</u>	<u>5,059</u>	<u>31,138.66</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
TOTAL CAPITAL OUTLAY		16,182	279,416	0	5,059	32,038.83	750,000	750,000	750,000
TOTAL PARKS-WREC		2,452,075	2,417,736	2,631,830	2,642,648	1,725,987.22	2,958,615	2,943,007	2,943,007

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-MAINTENANCE

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-4243-1005.00	EMPLOYEE SALARIES	490,792	507,308	617,399	617,399	421,297.64	947,023	944,361	944,361
51-4243-1006.00	PART-TIME SALARIES	80,643	67,417	82,156	82,156	52,300.96	84,574	85,291	85,291
51-4243-1010.00	OVERTIME	10,582	4,303	5,956	5,956	4,555.27	6,453	6,428	6,428
51-4243-1111.00	SOCIAL SECURITY	45,113	43,363	54,560	54,560	35,760.78	80,000	79,849	79,849
51-4243-1112.00	LAGERS	59,052	53,630	80,144	80,144	51,146.62	123,030	122,686	122,686
51-4243-1113.00	GROUP INSURANCE	99,014	100,717	133,675	133,675	87,463.47	178,721	178,715	178,715
51-4243-1114.00	STANDBY PAY	<u>7,696</u>	<u>5,780</u>	<u>7,696</u>	<u>7,696</u>	<u>3,813.72</u>	<u>7,696</u>	<u>7,696</u>	<u>7,696</u>
TOTAL PERSONNEL SERVICES		792,893	782,518	981,586	981,586	656,338.46	1,427,496	1,425,026	1,425,026
<u>OTHER CHARGES/SERVICES</u>									
51-4243-2301	DUES	0	97	0	0	0.00	0	0	0
51-4243-2305	OTHER TAX & LIC	90	110	90	90	0.00	90	90	90
51-4243-2306	RENTAL EQUIPMENT	1,000	2,712	1,000	1,000	1,346.57	2,000	2,000	2,000
51-4243-2400	INSURANCE	19,051	23,684	27,770	27,770	19,540.91	33,959	33,913	33,913
51-4243-2501	EMPLOYEE TRAINING	4,230	4,836	7,405	7,405	3,973.04	10,780	6,630	6,630
51-4243-2601	TELEPHONE	2,925	4,575	3,405	3,405	2,404.25	5,240	5,240	5,240
51-4243-2602	GAS/ELECTRIC	<u>43,000</u>	<u>44,289</u>	<u>44,500</u>	<u>44,500</u>	<u>31,126.25</u>	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>
TOTAL OTHER CHARGES/SERVICES		70,296	80,303	84,170	84,170	58,391.02	99,069	94,873	94,873
<u>SUPPLIES</u>									
51-4243-3100	OFFICE SUPPLIES	250	858	3,450	3,450	435.15	650	650	650
51-4243-3102	UNIFORMS	5,710	5,719	5,640	5,640	3,300.64	10,900	10,900	10,900
51-4243-3103	SUPPLIES & MATERIALS	1,350	808	1,350	1,350	21.87	1,350	1,350	1,350
51-4243-3105	CLEANING	13,059	7,440	12,100	12,100	3,854.44	10,100	10,100	10,100
51-4243-3106	FUEL	14,181	7,648	10,750	10,750	9,318.77	13,542	10,886	10,886
51-4243-3300	SOIL ROCK SAND CONCRETE	4,250	2,376	2,250	2,250	3,089.93	7,000	7,000	7,000
51-4243-3301	SIGNS	3,200	5,515	1,500	1,500	0.00	1,500	1,500	1,500
51-4243-3303	SALT & CHEMICALS	500	326	300	300	567.52	400	400	400
51-4243-3304	LAB SUPPLIES	325	56	325	325	193.91	675	675	675
51-4243-3305	SHOP	0	0	0	0	0.00	19,150	13,400	13,400
51-4243-3306	TOOLS & EQUIPMENT	4,900	8,403	6,100	6,100	10,448.74	7,100	7,100	7,100
51-4243-3309	BUILDING MATERIALS	17,200	14,434	17,200	17,200	7,098.35	17,200	17,200	17,200
51-4243-3401	EQUIPMENT	<u>4,690</u>	<u>4,151</u>	<u>5,500</u>	<u>5,500</u>	<u>629.00</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL SUPPLIES		69,615	57,734	66,465	66,465	38,958.32	99,567	91,161	91,161
<u>REPAIRS & MAINTENANCE</u>									
51-4243-4100	MOTOR VEHICLE/EQUIP MAINT	7,350	19,049	10,350	10,350	5,504.48	10,350	7,350	7,350
51-4243-4200	BUILDING GROUNDS MAINT	50,570	56,589	48,320	48,320	22,683.89	43,570	40,070	40,070
51-4243-4201	PLAYGROUND MAINTENANCE	<u>2,500</u>	<u>3,062</u>	<u>2,500</u>	<u>2,500</u>	<u>1,593.46</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
TOTAL REPAIRS & MAINTENANCE		60,420	78,700	61,170	61,170	29,781.83	61,420	54,920	54,920
<u>CONTRACT SERVICE</u>									
51-4243-5100	CONTRACT SERVICES	<u>5,900</u>	<u>1,924</u>	<u>7,700</u>	<u>7,700</u>	<u>3,788.00</u>	<u>8,450</u>	<u>5,550</u>	<u>5,550</u>
TOTAL CONTRACT SERVICE		5,900	1,924	7,700	7,700	3,788.00	8,450	5,550	5,550

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION
PARKS-MAINTENANCE

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-4243-6100	CAR TRUCK CAPITAL MAJOR		0	80,000	80,000	811.50	80,000	0	0
51-4243-6150	PARKS PROJECT CAPITAL-MAJOR	<u>1,012,522</u>	<u>727,456</u>	<u>367,475</u>	<u>816,825</u>	<u>363,273.74</u>	<u>1,895,644</u>	<u>1,416,919</u>	<u>1,416,919</u>
	TOTAL CAPITAL OUTLAY	1,012,522	727,456	447,475	896,825	364,085.24	1,975,644	1,416,919	1,416,919
	TOTAL PARKS-MAINTENANCE	2,011,647	1,728,635	1,648,566	2,097,916	1,151,342.87	3,671,647	3,088,449	3,088,449

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-HORT & FOREST

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
51-4244-1005.00	EMPLOYEE SALARIES	672,566	637,664	784,198	784,198	427,565.74	759,871	756,921	756,921
51-4244-1006.00	PART-TIME SALARIES	110,571	127,460	96,900	96,900	64,647.60	137,456	137,132	137,132
51-4244-1010.00	OVERTIME	11,183	7,570	12,594	12,594	3,832.65	13,197	13,146	13,146
51-4244-1111.00	SOCIAL SECURITY	61,354	58,060	68,956	68,956	37,254.07	70,244	69,989	69,989
51-4244-1112.00	LAGERS	80,208	73,863	102,170	102,170	55,403.54	99,938	99,554	99,554
51-4244-1113.00	GROUP INSURANCE	142,608	111,533	177,947	177,947	92,913.32	163,575	163,568	163,568
51-4244-1114.00	STANDBY PAY	<u>7,696</u>	<u>4,810</u>	<u>7,696</u>	<u>7,696</u>	<u>4,028.00</u>	<u>7,696</u>	<u>7,696</u>	<u>7,696</u>
TOTAL PERSONNEL SERVICES		1,086,185	1,020,960	1,250,462	1,250,462	685,644.92	1,251,978	1,248,005	1,248,005
<u>OTHER CHARGES/SERVICES</u>									
51-4244-2301	DUES	425	215	425	425	70.00	425	425	425
51-4244-2305	OTHER TAX & LICENSE	250	124	250	250	14.50	250	250	250
51-4244-2306	RENTAL EQUIPMENT	2,550	14,609	4,550	4,550	3,016.10	6,550	5,950	5,950
51-4244-2400	INSURANCE	21,004	28,766	29,144	29,144	18,590.22	23,548	23,471	23,471
51-4244-2501	EMPLOYEE TRAINING	9,510	6,891	11,990	11,990	7,987.47	12,400	9,400	9,400
51-4244-2502	TUITION	2,500	2,486	2,500	2,500	0.00	5,250	5,250	5,250
51-4244-2601	TELEPHONE	3,510	3,841	3,390	3,390	2,129.79	4,320	4,320	4,320
51-4244-2604	WATER/SEWER CITY	<u>22,500</u>	<u>25,675</u>	<u>24,500</u>	<u>24,500</u>	<u>17,493.43</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL OTHER CHARGES/SERVICES		62,249	82,607	76,749	76,749	49,301.51	77,743	74,066	74,066
<u>SUPPLIES</u>									
51-4244-3100	OFFICE SUPPLIES	225	95	225	225	635.91	225	225	225
51-4244-3102	UNIFORMS	6,935	4,708	6,285	6,285	3,858.82	9,700	9,700	9,700
51-4244-3103	SUPPLIES & MATERIALS	500	1,520	750	750	1,220.80	1,000	1,000	1,000
51-4244-3105	CLEANING	4,845	4,146	4,000	4,000	4,535.01	4,000	4,000	4,000
51-4244-3106	FUEL	37,400	34,858	32,850	32,850	17,926.12	35,125	32,850	32,850
51-4244-3300	ASPHALT ROCK CEMENT	1,625	1,369	2,125	2,125	487.66	2,000	2,000	2,000
51-4244-3301	SIGNS & MARKINGS	400	592	400	400	931.21	400	400	400
51-4244-3303	SALT & CHEMICALS	13,500	14,363	16,300	16,300	16,806.86	16,300	16,300	16,300
51-4244-3304	LAB SUPPLIES	1,365	779	1,365	1,365	588.03	4,225	4,225	4,225
51-4244-3306	MISC TOOLS & EQUIPMENT	3,620	4,210	5,400	5,400	5,836.06	5,400	5,400	5,400
51-4244-3307	MULCH AND SOIL	5,900	7,522	9,500	9,500	4,944.92	9,500	8,100	8,100
51-4244-3308	SEED AND PLANTS	12,700	16,703	19,400	19,400	9,357.19	22,400	19,000	19,000
51-4244-3309	BUILDING MATERIALS	1,750	2,586	1,750	1,750	1,689.99	1,750	1,750	1,750
51-4244-3401	EQUIPMENT	<u>9,500</u>	<u>9,008</u>	<u>9,000</u>	<u>9,000</u>	<u>4,514.96</u>	<u>12,850</u>	<u>12,000</u>	<u>12,000</u>
TOTAL SUPPLIES		100,265	102,458	109,350	109,350	73,333.54	124,875	116,950	116,950
<u>REPAIRS & MAINTENANCE</u>									
51-4244-4100	MOTOR VEHICLE/EQUIP MAINT	19,000	29,109	23,000	23,000	18,605.95	27,600	27,600	27,600
51-4244-4200	BUILDING GROUNDS MAINT	13,200	13,080	26,200	28,752	24,937.19	26,700	21,700	21,700
51-4244-4201	ATHLETIC FIELD MAINTENANCE	<u>27,450</u>	<u>23,453</u>	<u>31,950</u>	<u>31,950</u>	<u>27,284.27</u>	<u>29,750</u>	<u>27,750</u>	<u>27,750</u>
TOTAL REPAIRS & MAINTENANCE		59,650	65,642	81,150	83,702	70,827.41	84,050	77,050	77,050

205-SPECIAL REVENUE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025PARKS & RECREATION
PARKS-HORT & FOREST

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CONTRACT SERVICE</u>									
51-4244-5100	CONTRACT SERVICES	<u>22,920</u>	<u>14,386</u>	<u>14,440</u>	<u>18,304</u>	<u>11,058.13</u>	<u>19,270</u>	<u>19,270</u>	<u>19,270</u>
	TOTAL CONTRACT SERVICE	22,920	14,386	14,440	18,304	11,058.13	19,270	19,270	19,270
<u>CAPITAL OUTLAY</u>									
51-4244-6157	PARK EQUIP CAPITAL	<u>0</u>	<u>0</u>	<u>221,000</u>	<u>221,000</u>	<u>144,643.67</u>	<u>29,000</u>	<u>29,000</u>	<u>29,000</u>
	TOTAL CAPITAL OUTLAY	0	0	221,000	221,000	144,643.67	29,000	29,000	29,000
TOTAL PARKS-HORT & FOREST		1,331,269	1,286,052	1,753,151	1,759,566	1,034,809.18	1,586,915	1,564,341	1,564,341
TOTAL PARKS & RECREATION		13,339,415	13,075,121	14,040,774	14,542,193	9,374,460.43	17,281,557	16,108,836	16,108,836
TOTAL EXPENDITURES		<u>13,339,415</u>	<u>13,075,121</u>	<u>14,040,774</u>	<u>14,542,193</u>	<u>9,374,460.43</u>	<u>17,281,557</u>	<u>16,108,836</u>	<u>16,108,836</u>
		=====	=====	=====	=====	=====		=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		(333,760)	2,850,710	(804,840)	(1,306,259)	873,863.22	(3,602,511)	(2,309,335)	(2,309,335)
		=====	=====	=====	=====	=====		=====	=====
OTHER FINANCING SOURCES/(USES)									
=====									
<u>OPERATING TRANSFERS</u>									
41-1001-982	TRANSFER FROM CAPITAL	0	33,110	0	0	0.00	0	0	0
41-1001-983	TRANSFERS - GEN/ADMINIST FROM	<u>336,754</u>	<u>299,611</u>	<u>327,661</u>	<u>327,661</u>	<u>(26,088.75)</u>	<u>327,661</u>	<u>327,661</u>	<u>327,661</u>
	TOTAL OTHER SOURCES/(USES)	(336,754)	(332,721)	(327,661)	(327,661)	26,088.75	(327,661)	(327,661)	(327,661)
<u>99 NOT USED</u>									
41-1001-998	TRANSFER TO PARK DEBT FUND	<u>0</u>	<u>(2,422,861)</u>	<u>0</u>	<u>0</u>	<u>(1,653,926.39)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL OTHER SOURCES/(USES)	(336,754)	2,090,140	(327,661)	(327,661)	1,680,015.14	(327,661)	(327,661)	(327,661)
OTHER FINANCING SOURCES/(USES)									
=====									
<u>OPERATING TRANSFERS</u>									
TOTAL OTHER SOURCES/(USES)		(336,754)	2,090,140	(327,661)	(327,661)	1,680,015.14	(327,661)	(327,661)	(327,661)
<u>99 NOT USED</u>									
TOTAL OTHER SOURCES/(USES)		(336,754)	2,090,140	(327,661)	(327,661)	1,680,015.14	(327,661)	(327,661)	(327,661)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		(670,514)	4,940,850	(1,132,501)	(1,633,920)	2,553,878.36	(3,930,172)	(2,636,996)	(2,636,996)

302-TRANSPORTATION FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PW - ADMINISTRATION

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>MISCELLANEOUS</u>									
41-3701-506	MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,584.78</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL MISCELLANEOUS	0	0	0	0	109,584.78	0	0	0
 <u>INTERGOVERNMENTAL</u>									
41-3701-703	MHTD GRANTS	155,000	55,087	5,177,124	0	0.00	8,995,024	8,995,024	8,995,024
41-3701-704	COUNTY ROAD BOARD GRANTS	19,997,698	8,692,984	23,604,895	8,483,675	0.00	22,702,662	22,702,662	22,702,662
41-3701-706	EAST WEST GATEWAY TAP FUNDING	428,080	21,549	0	406,531	0.00	0	0	0
41-3701-707	PRIVATE DEVELOPER FUNDING	0	88,736	100,000	100,000	0.00	0	0	0
41-3701-708	CONJ MITIGATION AIR QUALITY	1,066,100	1,143,331	307,737	365,196	0.00	0	0	0
41-3701-709	FEDERAL STP FUNDING	<u>1,322,849</u>	<u>71,483</u>	<u>2,835,543</u>	<u>3,099,400</u>	<u>644,720.23</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
	TOTAL INTERGOVERNMENTAL	22,969,727	10,073,171	32,025,299	12,454,802	644,720.23	31,772,686	31,772,686	31,772,686
TOTAL PW - ADMINISTRATION		22,969,727	10,073,171	32,025,299	12,454,802	754,305.01	31,772,686	31,772,686	31,772,686

302-TRANSPORTATION FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PW - STREETS & SIGNALS

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PROPERTY & SALES TAXES</u>									
41-3733-110	TRANSPORTATION SALES TAX	5,345,315	5,686,325	5,770,754	5,770,754	3,283,176.79	5,864,558	5,864,558	5,864,558
41-3733-111	USE TAX	959,786	951,101	1,055,568	1,055,568	640,755.36	1,138,654	1,138,654	1,138,654
41-3733-120	STATE MOTOR FUEL TAX	1,500,000	1,715,244	1,600,000	1,600,000	1,229,730.33	1,820,000	1,820,000	1,820,000
41-3733-121	MOTOR VEHICLE TAX	<u>670,000</u>	<u>688,028</u>	<u>670,000</u>	<u>670,000</u>	<u>466,521.37</u>	<u>720,000</u>	<u>720,000</u>	<u>720,000</u>
TOTAL PROPERTY & SALES TAXES		8,475,101	9,040,698	9,096,322	9,096,322	5,620,183.85	9,543,212	9,543,212	9,543,212
<u>MISCELLANEOUS</u>									
41-3733-504	SALE OF EQUIPMENT	0	85,097	0	0	0.00	0	0	0
41-3733-508	PENALTIES & INTEREST	<u>0</u>	<u>5,424</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS		0	90,521	0	0	0.00	0	0	0
<u>INTEREST</u>									
41-3733-600	INTEREST INCOME	319,000	712,079	500,000	500,000	717,604.71	600,000	600,000	600,000
41-3733-602	MKT VAL ADJ - pooled	0	284,505	0	0	168,616.97	0	0	0
41-3733-603	ACCRUED INTEREST INCOME - POQ	<u>0</u>	<u>68,803</u>	<u>0</u>	<u>0</u>	<u>(29,650.27)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		319,000	1,065,388	500,000	500,000	856,571.41	600,000	600,000	600,000
<u>INTERGOVERNMENTAL</u>									
41-3733-705	COUNTY ROAD & BRIDGE	<u>1,125,000</u>	<u>1,270,819</u>	<u>1,295,000</u>	<u>1,295,000</u>	<u>1,290,723.00</u>	<u>1,320,000</u>	<u>1,320,000</u>	<u>1,320,000</u>
TOTAL INTERGOVERNMENTAL		1,125,000	1,270,819	1,295,000	1,295,000	1,290,723.00	1,320,000	1,320,000	1,320,000
<u>OTHER FINANCING SOURCES</u>									
41-3733-981	TRANSFER - GENERAL FUND	<u>(1,028,374)</u>	<u>(853,350)</u>	<u>(1,084,481)</u>	<u>(1,084,481)</u>	<u>(627,791.21)</u>	<u>(1,258,002)</u>	<u>(1,451,441)</u>	<u>(1,451,441)</u>
TOTAL OTHER FINANCING SOURCES		(1,028,374)	(853,350)	(1,084,481)	(1,084,481)	(627,791.21)	(1,258,002)	(1,451,441)	(1,451,441)
TOTAL PW - STREETS & SIGNALS		8,890,727	10,614,076	9,806,841	9,806,841	7,139,687.05	10,205,210	10,011,771	10,011,771
TOTAL REVENUES		31,860,454	20,687,247	41,832,140	22,261,643	7,893,992.06	41,977,896	41,784,457	41,784,457
		=====	=====	=====	=====	=====		=====	=====

302-TRANSPORTATION FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - ADMINISTRATION

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
<u>OTHER CHARGES/SERVICES</u>									
51-3701-2314	SALES & USE TAX REFUNDED	93,000	84,662	0	0	0.00	0	0	0
51-3701-2701	MODOT LOAN PRINCIPAL	1,014,910	0	511,268	511,268	0.00	0	0	0
51-3701-2702	MODOT LOAN INTEREST	12,780	0	2,577	2,577	0.00	0	0	0
51-3701-2704	LEASE PAYMENTS	<u>0</u>	<u>1,027,690</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		1,120,690	1,112,352	513,845	513,845	0.00	0	0	0
<u>CONTRACT SERVICE</u>									
51-3701-5100	CONTRACT SERVICES	0	9,731	0	0	6,395.89	0	0	0
51-3701-5101	PROFESSIONAL FEES	<u>122,551</u>	<u>7,083</u>	<u>9,259</u>	<u>117,633</u>	<u>11,146.00</u>	<u>10,205</u>	<u>10,205</u>	<u>10,205</u>
TOTAL CONTRACT SERVICE		122,551	16,815	9,259	117,633	17,541.89	10,205	10,205	10,205
<u>CAPITAL OUTLAY</u>									
51-3701-6130	STREET CAPITAL-MAJOR	26,572,745	10,552,524	39,745,000	13,436,564	3,277,647.53	42,715,900	42,715,900	42,715,900
51-3701-6160	ENGINEERING CAPTIAL-MAJOR	13,645,377	2,219,699	970,000	10,228,910	1,079,267.64	300,000	300,000	300,000
51-3701-6200	VEHICLES - PW-ADMINISTRATION	<u>199,813</u>	<u>199,813</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		40,417,935	12,972,036	40,715,000	23,665,473	4,356,915.17	43,015,900	43,015,900	43,015,900
TOTAL PW - ADMINISTRATION		41,661,176	14,101,203	41,238,104	24,296,951	4,374,457.06	43,026,105	43,026,105	43,026,105

302-TRANSPORTATION FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - STREETS & SIGNALS

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
<u>OTHER CHARGES/SERVICES</u>									
<u>SUPPLIES</u>									
51-3733-3101	PRINTING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>716.57</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES		0	0	0	0	716.57	0	0	0
<u>REPAIRS & MAINTENANCE</u>									
51-3733-4302	STREET/SIDEWALK MAINT IN-HOUS	250,000	242,085	350,000	300,000	190,175.83	350,000	532,206	532,206
51-3733-4305	STREET MAINTENANCE CONTRACTS	<u>4,310,850</u>	<u>4,061,273</u>	<u>4,765,000</u>	<u>4,757,898</u>	<u>2,269,021.40</u>	<u>4,951,000</u>	<u>5,016,000</u>	<u>5,016,000</u>
TOTAL REPAIRS & MAINTENANCE		4,560,850	4,303,358	5,115,000	5,057,898	2,459,197.23	5,301,000	5,548,206	5,548,206
<u>CONTRACT SERVICE</u>									
51-3733-5100	CONTRACT SERVICES	<u>209,000</u>	<u>164,052</u>	<u>225,000</u>	<u>225,000</u>	<u>142,484.50</u>	<u>237,835</u>	<u>237,835</u>	<u>237,835</u>
TOTAL CONTRACT SERVICE		209,000	164,052	225,000	225,000	142,484.50	237,835	237,835	237,835
<u>CAPITAL OUTLAY</u>									
51-3733-6102	OTHER EQUIPMENT - MAJOR	<u>599,722</u>	<u>371,425</u>	<u>36,000</u>	<u>264,297</u>	<u>0.00</u>	<u>763,300</u>	<u>763,300</u>	<u>763,300</u>
TOTAL CAPITAL OUTLAY		599,722	371,425	36,000	264,297	0.00	763,300	763,300	763,300
TOTAL PW - STREETS & SIGNALS		5,369,572	4,838,835	5,376,000	5,547,195	2,602,398.30	6,302,135	6,549,341	6,549,341
TOTAL PUBLIC WORKS		47,030,748	18,940,038	46,614,104	29,844,146	6,976,855.36	49,328,240	49,575,446	49,575,446
TOTAL EXPENDITURES		47,030,748	18,940,038	46,614,104	29,844,146	6,976,855.36	49,328,240	49,575,446	49,575,446
		=====	=====	=====	=====	=====		=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		(15,170,294)	1,747,209	(4,781,964)	(7,582,504)	917,136.70	(7,350,344)	(7,790,990)	(7,790,990)
		=====	=====	=====	=====	=====		=====	=====
OTHER FINANCING SOURCES/(USES)									
=====									
<u>OPERATING TRANSFERS</u>									
41-3733-981	TRANSFER - GENERAL FUND	<u>1,028,374</u>	<u>853,350</u>	<u>1,084,481</u>	<u>1,084,481</u>	<u>627,791.21</u>	<u>1,258,002</u>	<u>1,451,441</u>	<u>1,451,441</u>
TOTAL OTHER SOURCES/(USES)		(1,028,374)	(853,350)	(1,084,481)	(1,084,481)	(627,791.21)	(1,258,002)	(1,451,441)	(1,451,441)
<u>99 NOT USED</u>									
TOTAL OTHER SOURCES/(USES)		(1,028,374)	(853,350)	(1,084,481)	(1,084,481)	(627,791.21)	(1,258,002)	(1,451,441)	(1,451,441)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		(16,198,668)	893,859	(5,866,446)	(8,666,985)	289,345.49	(8,608,346)	(9,242,431)	(9,242,431)

504-WATER FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

WATER

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>LICENSES & PERMITS</u>									
42-6001-211	WATER PERMITS	<u>7,500</u>	<u>16,935</u>	<u>7,800</u>	<u>7,800</u>	<u>10,435.00</u>	<u>8,400</u>	<u>8,400</u>	<u>8,400</u>
	TOTAL LICENSES & PERMITS	7,500	16,935	7,800	7,800	10,435.00	8,400	8,400	8,400
<u>CHARGES FOR SERVICES</u>									
42-6001-308	PENALTIES & INTEREST OTHER	24,000	37,633	24,000	24,000	29,979.89	4,000	4,000	4,000
42-6001-360	WATER SALES	8,562,120	8,892,390	8,856,207	8,856,207	7,244,568.59	9,354,992	9,354,992	9,354,992
42-6001-362	RENTALS-HYDRANT WTR SALES	36,000	84,529	36,000	36,000	96,605.52	50,000	50,000	50,000
42-6001-365	SALES OF METER FITTINGS	410,100	417,257	477,440	477,440	207,597.74	473,790	419,895	419,895
42-6001-366	RECONNECT CHARGES	60,000	74,917	60,000	60,000	66,425.40	60,000	60,000	60,000
42-6001-367	SERVICE CHARGES	1,200	3,330	1,200	1,200	2,355.00	1,200	1,200	1,200
42-6001-368	MISCELLANEOUS UTILITIES	0	1,150	0	0	0.00	0	0	0
42-6001-370	CONNECTION FEES WATER	420,000	622,283	397,500	397,500	360,490.00	520,000	520,000	520,000
42-6001-380	GM WATER SALES	1,252,530	1,523,360	1,394,494	1,394,494	1,467,556.72	1,893,235	1,893,235	1,893,235
42-6001-385	BACKFLOW FEES	<u>63,200</u>	<u>85,692</u>	<u>69,700</u>	<u>69,700</u>	<u>89,104.75</u>	<u>73,200</u>	<u>73,200</u>	<u>73,200</u>
	TOTAL CHARGES FOR SERVICES	10,829,150	11,742,542	11,316,541	11,316,541	9,564,683.61	12,430,418	12,376,523	12,376,523
<u>MISCELLANEOUS</u>									
42-6001-502	DISCOUNTS EARNED	4,500	7,078	4,500	4,500	5,514.13	4,000	4,000	4,000
42-6001-504	SALE OF EQUIPMENT/MATERIAL	0	22,332	0	0	7,589.40	0	0	0
42-6001-505	INSURANCE REIMBURSEMENT	0	344	0	0	0.00	0	0	0
42-6001-506	MISCELLANEOUS	0	5,110	0	0	163.65	0	0	0
42-6001-508	CONTRIBUTED REVENUE-CAP FUND	0	699,753	0	0	0.00	0	0	0
42-6001-508.10	CONTRIBUTED REVENUE-DEDICATED	0	353,202	0	0	0.00	0	0	0
42-6001-509	REIMB EXP	0	14,391	0	0	25,953.99	0	0	0
42-6001-510	REIMBURSED EMPL TIME	0	5,078	0	0	884.56	0	0	0
42-6001-511	CREDIT CARD FEES	<u>60,000</u>	<u>67,530</u>	<u>65,000</u>	<u>65,000</u>	<u>54,899.10</u>	<u>93,000</u>	<u>93,000</u>	<u>93,000</u>
	TOTAL MISCELLANEOUS	64,500	1,174,818	69,500	69,500	95,004.83	97,000	97,000	97,000
<u>INTEREST</u>									
42-6001-600	INTEREST INCOME	167,000	449,928	250,000	250,000	462,861.88	400,000	400,000	400,000
42-6001-602	MKT VAL ADJ - pooled	0	176,831	0	0	110,031.54	0	0	0
42-6001-603	ACCRUED INTEREST INCOME - POO	<u>0</u>	<u>44,976</u>	<u>0</u>	<u>0</u>	<u>(21,598.50)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL INTEREST	167,000	671,735	250,000	250,000	551,294.92	400,000	400,000	400,000
<u>OTHER FINANCING SOURCES</u>									
42-6001-900	BOND PROCEEDS	0	0	0	0	0.00	38,610,000	38,610,000	38,610,000
42-6001-985	TRANSFERS - ARPA	<u>0</u>	<u>694,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL OTHER FINANCING SOURCES	0	694,000	0	0	0.00	38,610,000	38,610,000	38,610,000
	TOTAL WATER	11,068,150	14,300,030	11,643,841	11,643,841	10,221,418.36	51,545,818	51,491,923	51,491,923
	TOTAL REVENUES	<u>11,068,150</u>	<u>14,300,030</u>	<u>11,643,841</u>	<u>11,643,841</u>	<u>10,221,418.36</u>	<u>51,545,818</u>	<u>51,491,923</u>	<u>51,491,923</u>
		=====	=====	=====	=====	=====	=====	=====	=====

504-WATER FUND

UTILITIES

WATER

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
52-6001-1005.00	EMPLOYEE SALARIES	1,750,106	1,698,795	2,116,217	2,116,217	1,243,895.80	2,136,150	2,134,164	2,134,164
52-6001-1006.00	PART-TIME SALARIES	0	0	0	0	12,876.16	39,189	39,037	39,037
52-6001-1010.00	OVERTIME	33,811	14,960	34,414	34,414	4,063.85	36,412	33,724	33,724
52-6001-1108.00	ACCRUED PERSONNEL SERVICE	0	3,819	0	0 (	121,277.60)	0	0	0
52-6001-1111.00	SOCIAL SECURITY	137,504	128,040	165,557	165,557	84,718.16	165,492	165,145	165,145
52-6001-1112.00	LAGERS	206,932	185,684	274,847	274,847	151,151.16	271,886	271,324	271,324
52-6001-1113.00	GROUP INSURANCE	390,594	387,651	419,010	419,010	295,402.57	402,026	402,015	402,015
52-6001-1114.00	STANDBY PAY	<u>13,520</u>	<u>13,578</u>	<u>13,520</u>	<u>13,520</u>	<u>9,448.00</u>	<u>13,520</u>	<u>13,520</u>	<u>13,520</u>
TOTAL PERSONNEL SERVICES		2,532,467	2,432,527	3,023,565	3,023,565	1,680,278.10	3,064,674	3,058,928	3,058,928
<u>OTHER CHARGES/SERVICES</u>									
52-6001-2300	POSTAGE	29,340	34,482	29,927	29,927	24,088.83	46,500	46,500	46,500
52-6001-2301	DUES	1,800	1,801	1,800	1,800	1,819.00	2,360	2,360	2,360
52-6001-2303	FEES	60,000	152,259	110,000	110,000	102,495.86	188,800	188,800	188,800
52-6001-2305	OTHER TAX & LICENSE	1,824	1,403	1,547	1,547	1,731.28	862	862	862
52-6001-2309	BAD DEBT	0	12,135	0	0 (	202.96)	0	0	0
52-6001-2312	PUBLIC RELATIONS	5,250	3,750	5,250	5,250	1,500.00	5,250	5,250	5,250
52-6001-2400	INSURANCE	121,267	140,760	163,732	163,732	109,013.55	148,598	148,493	148,493
52-6001-2401	OTHER INSURANCE	0	4,233	0	0	0.00	0	0	0
52-6001-2500	LOCAL TRAVEL/MEETINGS	1,960	429	2,000	2,000	0.00	2,020	1,520	1,520
52-6001-2501	EMPLOYEE TRAINING	26,710	12,495	24,800	26,800	4,649.19	29,470	29,470	29,470
52-6001-2502	TUITION	2,500	0	5,250	5,250	0.00	5,250	5,250	5,250
52-6001-2601	TELEPHONE	23,860	17,473	24,340	24,340	11,804.28	15,580	15,580	15,580
52-6001-2602	GAS/ELECTRIC	194,400	208,828	209,400	209,400	123,572.58	233,800	233,800	233,800
52-6001-2603	WATER DISTRICT #2	3,916,800	3,424,142	3,320,859	3,320,859	2,229,881.39	3,493,700	3,493,700	3,493,700
52-6001-2604	WATER/SEWER CITY	3,000	1,541	3,000	3,000	2,178.01	4,500	4,500	4,500
52-6001-2704	LEASE PAYMENTS	482,345	471,019	0	0	0.00	772,200	772,200	772,200
52-6001-2800	DEPRECIATION EXP	0	1,784,369	0	0	0.00	0	0	0
52-6001-2810	GAIN LOSS ON DISPOSAL OF ASSE	0	12,313	0	0	0.00	0	0	0
52-6001-2900	GEN FUND ADMIN EXPENSE	<u>662,224</u>	<u>678,980</u>	<u>766,859</u>	<u>766,859</u>	<u>0.00</u>	<u>961,428</u>	<u>912,087</u>	<u>912,087</u>
TOTAL OTHER CHARGES/SERVICES		5,533,279	6,962,412	4,668,764	4,670,764	2,612,531.01	5,910,318	5,860,372	5,860,372
<u>SUPPLIES</u>									
52-6001-3100	OFFICE SUPPLIES	7,810	5,510	4,360	4,360	4,122.17	7,360	2,360	2,360
52-6001-3101	PRINTING	13,840	5,640	6,000	6,000	3,850.10	8,750	8,750	8,750
52-6001-3102	UNIFORM CLOTHING	20,500	11,807	13,600	13,600	7,561.28	16,560	16,560	16,560
52-6001-3105	CLEANING	1,000	259	1,000	1,000	179.21	1,000	500	500
52-6001-3106	GAS	78,000	49,755	73,125	73,125	36,740.79	73,125	68,250	68,250
52-6001-3300	ASPHALT ROCK CEMENT YARD JOBS	28,000	19,201	30,000	34,283	13,964.42	35,000	35,000	35,000
52-6001-3302	PIPES & FITTINGS	523,325	27,337	512,070	728,835	306,183.97	411,820	368,570	368,570
52-6001-3303	CHEMICALS	35,750	20,865	35,750	35,750	18,852.40	36,400	36,400	36,400
52-6001-3304	LAB	21,534	4,547	14,540	14,540	4,822.67	12,380	12,380	12,380
52-6001-3305	SHOP	9,590	4,054	9,650	12,850	5,548.76	15,185	15,185	15,185
52-6001-3306	HAND TOOLS	<u>29,300</u>	<u>20,020</u>	<u>26,830</u>	<u>26,830</u>	<u>11,400.09</u>	<u>29,330</u>	<u>29,330</u>	<u>29,330</u>
TOTAL SUPPLIES		768,649	168,995	726,925	951,173	413,225.86	646,910	593,285	593,285

504-WATER FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

UTILITIES

WATER

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>REPAIRS & MAINTENANCE</u>									
52-6001-4100	MOTOR VEHICLE/EQUIP MAINT	36,550	34,557	45,000	45,000	33,550.00	45,000	45,000	45,000
52-6001-4103	OFFICE EQUIPMENT MAINT	1,700	653	1,700	1,700	359.42	1,700	1,700	1,700
52-6001-4201	TOWER/BOOSTER/WELL MAINTENANC	34,100	19,286	41,900	41,900	28,096.90	47,000	47,000	47,000
52-6001-4300	WATERLINE MAINTENANCE	140,159	430,367	142,709	149,715	109,048.43	145,122	145,122	145,122
52-6001-4400	WATER METER REPAIR/REPLACE	<u>1,197,980</u>	<u>601,998</u>	<u>290,005</u>	<u>414,042</u>	<u>209,540.90</u>	<u>229,710</u>	<u>229,710</u>	<u>229,710</u>
TOTAL REPAIRS & MAINTENANCE		1,410,489	1,086,861	521,314	652,357	380,595.65	468,532	468,532	468,532
<u>CONTRACT SERVICE</u>									
52-6001-5100	CONTRACT SERVICES	176,666	134,472	199,300	199,300	92,393.91	227,565	227,565	227,565
52-6001-5101	PROFESSIONAL FEES	17,060	15,341	16,385	16,385	17,072.00	19,061	19,061	19,061
52-6001-5200	FUND SPECIFIC SOFTWARE ALLOCA	<u>16,212</u>	<u>5,566</u>	<u>13,846</u>	<u>13,846</u>	<u>0.00</u>	<u>20,154</u>	<u>28,643</u>	<u>28,643</u>
TOTAL CONTRACT SERVICE		209,938	155,379	229,531	229,531	109,465.91	266,780	275,269	275,269
<u>CAPITAL OUTLAY</u>									
52-6001-6100	CAR TRUCK CAPITAL-MAJOR	0	0	77,000	77,000	82,252.00	91,960	91,960	91,960
52-6001-6102	OTHER EQUIPMENT CAPITAL MAJOR	267,000	132,630	563,500	602,248	58,855.58	320,400	320,400	320,400
52-6001-6105	COMPUTER CAPITAL- MAJOR	34,000	0	0	0	0.00	0	0	0
52-6001-6110	BUILDING CAPITAL MAJOR	0	0	20,000	20,000	5,470.00	0	0	0
52-6001-6120	WATERLINE CAPITAL-MAJOR	6,252,827	349,359	6,070,000	6,327,047	270,340.95	22,660,000	22,660,000	22,660,000
52-6001-6170	UPSIZED MAIN REIMBURSEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
TOTAL CAPITAL OUTLAY		6,553,827	481,989	6,730,500	7,026,294	416,918.53	23,872,360	23,872,360	23,872,360
<u>CAPITAL CLEARING</u>									
52-6001-7000	CAPITAL CLEARING	<u>0</u>	<u>(418,260)</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL CLEARING		0	(418,260)	0	0	0.00	0	0	0
<u>TRANSFER OUT FOR DEBT</u>									
TOTAL WATER		17,008,648	10,869,904	15,900,599	16,553,684	5,613,015.06	34,229,574	34,128,746	34,128,746
TOTAL UTILITIES		17,008,648	10,869,904	15,900,599	16,553,684	5,613,015.06	34,229,574	34,128,746	34,128,746

504-WATER FUND
DEBT SERVICE
95 REVENUE BOND W/WW

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
OTHER CHARGES/SERVICES									
TOTAL EXPENDITURES		17,008,648	10,869,904	15,900,599	16,553,684	5,613,015.06	34,229,574	34,128,746	34,128,746
		=====	=====	=====	=====	=====		=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		(5,940,498)	3,430,125	(4,256,758)	(4,909,844)	4,608,403.30	17,316,244	17,363,177	17,363,177
		=====	=====	=====	=====	=====		=====	=====
OTHER FINANCING SOURCES/ (USES)									
=====									
BOND PROCEEDS									
42-6001-900	BOND PROCEEDS	0	0	0	0	0.00	(38,610,000)	(38,610,000)	(38,610,000)
TOTAL OTHER SOURCES/ (USES)		0	0	0	0	0.00	38,610,000	38,610,000	38,610,000
OPERATING TRANSFERS									
42-6001-985	TRANSFERS - ARPA	0	(694,000)	0	0	0.00	0	0	0
TOTAL OTHER SOURCES/ (USES)		0	694,000	0	0	0.00	38,610,000	38,610,000	38,610,000
99 NOT USED									
TOTAL OTHER SOURCES/ (USES)		0	694,000	0	0	0.00	38,610,000	38,610,000	38,610,000
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		(5,940,498)	4,124,125	(4,256,758)	(4,909,844)	4,608,403.30	55,926,244	55,973,177	55,973,177

505-WASTEWATER FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

WASTEWATER

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>LICENSES & PERMITS</u>									
<u>CHARGES FOR SERVICES</u>									
42-6101-361	SEWER CHARGES	7,990,509	8,421,665	8,012,344	8,012,344	6,635,361.64	8,255,449	8,255,449	8,255,449
42-6101-363	SEWAGE DUMP REVENUE	50,000	126,192	90,000	90,000	49,992.00	70,000	70,000	70,000
42-6101-367	SERVICE CHARGES	5,600	2,195	5,600	5,600	2,418.74	4,500	4,500	4,500
42-6101-368	MISC UTILITIES	0	500	0	0	0.00	0	0	0
42-6101-369	PRETREATMENT FEES	9,000	15,501	9,000	9,000	61,265.44	7,500	7,500	7,500
42-6101-371	CONNECTION FEES-SEWER	780,000	930,195	730,340	730,340	669,749.00	774,160	949,442	949,442
42-6101-381	GM SEWER CHARGES	<u>1,112,040</u>	<u>1,438,150</u>	<u>1,286,020</u>	<u>1,286,020</u>	<u>1,060,453.48</u>	<u>1,530,644</u>	<u>1,530,644</u>	<u>1,530,644</u>
TOTAL CHARGES FOR SERVICES		9,947,149	10,934,398	10,133,304	10,133,304	8,479,240.30	10,642,254	10,817,535	10,817,535
<u>MISCELLANEOUS</u>									
42-6101-502	DISCOUNTS EARNED	0	878	0	0	0.00	0	0	0
42-6101-504	SALES OF EQUIP/MATERIALS	0	6,974	0	0	121.00	0	0	0
42-6101-506	MISCELLANEOUS	0	39,516	0	0	3,500.00	0	0	0
42-6101-508	CONTRIBUTED REVENUE-CAP FUND	0	310,375	0	0	0.00	0	0	0
42-6101-508.10	CONTRIBUTED CAPITAL-DEDICATED	0	313,562	0	0	0.00	0	0	0
42-6101-508.11	SEMA FUNDS	0	7,590	0	0	0.00	0	0	0
42-6101-509	REIMBURSED EXPENSES	0	792	0	0	1,283.68	0	0	0
42-6101-511	CREDIT CARD FEES	<u>60,000</u>	<u>67,533</u>	<u>65,000</u>	<u>65,000</u>	<u>54,908.88</u>	<u>93,000</u>	<u>93,000</u>	<u>93,000</u>
TOTAL MISCELLANEOUS		60,000	747,220	65,000	65,000	59,813.56	93,000	93,000	93,000
<u>INTEREST</u>									
42-6101-600	INTEREST INCOME	123,000	332,276	200,000	200,000	343,484.92	350,000	350,000	350,000
42-6101-602	MKT VAL ADJ - pooled	0	134,899	0	0	80,679.36	0	0	0
42-6101-603	ACCRUED INTEREST INCOME - POO	<u>0</u>	<u>32,625</u>	<u>0</u>	<u>0</u>	<u>(14,881.64)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		123,000	499,800	200,000	200,000	409,282.64	350,000	350,000	350,000
<u>INTERGOVERNMENTAL</u>									
<u>OTHER FINANCING SOURCES</u>									
42-6101-982	TRANFERS CAPITAL	<u>(227,800)</u>	<u>(227,800)</u>	<u>(227,800)</u>	<u>(227,800)</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES		(227,800)	(227,800)	(227,800)	(227,800)	0.00	0	0	0
TOTAL WASTEWATER		9,902,349	11,953,617	10,170,504	10,170,504	8,948,336.50	11,085,254	11,260,535	11,260,535
TOTAL REVENUES		9,902,349	11,953,617	10,170,504	10,170,504	8,948,336.50	11,085,254	11,260,535	11,260,535
		=====	=====	=====	=====	=====	=====	=====	=====

505-WASTEWATER FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025UTILITIES
WASTEWATER

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
52-6101-1005.00	EMPLOYEE SALARIES	1,690,298	1,696,500	2,061,671	2,061,671	1,342,164.59	1,834,227	1,830,613	1,830,613
52-6101-1010.00	OVERTIME	31,713	8,291	28,346	28,346	7,667.00	29,762	27,176	27,176
52-6101-1108.00	ACCRUED PERSONNEL SERVICE	0	557	0	0	(133,970.54)	0	0	0
52-6101-1111.00	SOCIAL SECURITY	133,802	128,159	161,955	161,955	91,588.84	144,664	144,189	144,189
52-6101-1112.00	LAGERS	202,890	186,565	268,866	268,866	170,166.51	242,052	241,258	241,258
52-6101-1113.00	GROUP INSURANCE	374,155	349,856	418,603	418,603	273,183.03	372,055	372,040	372,040
52-6101-1114.00	STANDBY PAY	<u>27,040</u>	<u>27,205</u>	<u>27,040</u>	<u>27,040</u>	<u>18,768.00</u>	<u>27,040</u>	<u>27,040</u>	<u>27,040</u>
TOTAL PERSONNEL SERVICES		2,459,897	2,397,132	2,966,480	2,966,480	1,769,567.43	2,649,800	2,642,316	2,642,316
<u>OTHER CHARGES/SERVICES</u>									
52-6101-2300	POSTAGE	31,840	34,682	29,927	29,927	24,252.11	51,000	51,000	51,000
52-6101-2301	DUES	4,190	3,168	4,700	4,700	3,478.00	5,705	5,705	5,705
52-6101-2303	FEES	60,000	152,259	110,000	110,000	102,495.83	188,800	188,800	188,800
52-6101-2305	OTHER TAX & LICENSE	120	610	1,350	1,350	533.49	1,470	1,470	1,470
52-6101-2309	BAD DEBT	0	5,390	0	0	(66.64)	0	0	0
52-6101-2311	REIMBURSED EXPENSE	0	(23)	0	0	0.00	0	0	0
52-6101-2312	PUBLIC RELATIONS	0	0	500	500	0.00	500	250	250
52-6101-2400	INSURANCE	204,074	231,092	268,060	268,060	180,636.64	248,261	248,117	248,117
52-6101-2401	OTHER INSURANCE	0	0	0	0	11,500.00	0	0	0
52-6101-2500	LOCAL TRAVEL/MEETINGS	1,500	470	2,000	2,000	0.00	2,000	1,500	1,500
52-6101-2501	EMPLOYEE TRAINING	35,400	18,411	33,590	33,590	8,582.01	34,725	33,725	33,725
52-6101-2502	TUITION	0	2,500	15,750	15,750	4,267.20	10,500	10,500	10,500
52-6101-2601	TELEPHONE	21,120	24,769	24,660	24,660	16,855.77	26,232	26,232	26,232
52-6101-2602	GAS/ELECTRIC	636,000	620,621	651,000	651,000	437,920.34	735,800	735,800	735,800
52-6101-2604	WATER/SEWER CITY	35,000	47,125	36,050	36,050	34,946.07	54,000	54,000	54,000
52-6101-2704	LEASE PAYMENTS	2,470,159	2,295,290	2,444,343	2,444,343	1,738,343.75	2,409,165	2,409,165	2,409,165
52-6101-2800	DEPRECIATION	0	2,993,853	0	0	0.00	0	0	0
52-6101-2900	GEN FUND ADMIN EXPENSE	<u>681,483</u>	<u>699,144</u>	<u>725,641</u>	<u>725,641</u>	<u>0.00</u>	<u>1,054,777</u>	<u>998,787</u>	<u>998,787</u>
TOTAL OTHER CHARGES/SERVICES		4,180,886	7,129,361	4,347,570	4,347,570	2,563,744.57	4,822,935	4,765,051	4,765,051
<u>SUPPLIES</u>									
52-6101-3100	OFFICE SUPPLIES	5,700	5,317	11,800	11,800	4,987.87	7,500	7,500	7,500
52-6101-3101	PRINTING	13,840	5,748	6,000	6,000	3,742.82	8,000	8,000	8,000
52-6101-3102	UNIFORM CLOTHING	21,200	15,035	17,025	17,025	9,751.43	15,640	15,640	15,640
52-6101-3103	FIRST AID SUPPLIES	0	154	0	0	0.00	0	0	0
52-6101-3105	CLEANING	5,700	1,483	1,500	1,500	516.12	1,800	1,800	1,800
52-6101-3106	GAS	74,000	49,935	69,375	69,375	33,601.43	71,250	66,500	66,500
52-6101-3300	ASPHALT ROCK CEMENT	28,500	3,322	25,750	25,750	6,094.09	28,500	25,000	25,000
52-6101-3301	SIGNS	750	346	750	750	0.00	750	750	750
52-6101-3303	CHEMICALS	136,580	90,554	136,580	136,580	97,684.23	147,980	140,000	140,000
52-6101-3304	LAB	24,800	26,185	35,650	35,650	17,822.55	31,100	31,100	31,100
52-6101-3305	SHOP	16,760	23,068	7,305	7,305	7,119.24	12,875	12,875	12,875
52-6101-3306	HAND TOOLS	<u>9,720</u>	<u>9,547</u>	<u>7,500</u>	<u>7,500</u>	<u>4,307.07</u>	<u>8,250</u>	<u>8,250</u>	<u>8,250</u>
TOTAL SUPPLIES		337,550	230,694	319,235	319,235	185,626.85	333,645	317,415	317,415

505-WASTEWATER FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025UTILITIES
WASTEWATER

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>REPAIRS & MAINTENANCE</u>									
52-6101-4100	MOTOR VEHICLE/EQUIP MAINT	94,600	67,988	90,800	90,800	56,252.71	89,000	89,000	89,000
52-6101-4103	OFFICE EQUIPMENT MAINT	1,320	1,139	1,500	1,500	1,208.02	1,800	1,800	1,800
52-6101-4201	PLANT MAINTENANCE	262,000	203,034	268,000	268,592	179,257.87	278,000	278,000	278,000
52-6101-4301	SEWERLINE MAINTENANCE	390,365	289,488	372,755	454,128	163,470.53	377,500	377,500	377,500
52-6101-4303	LIFT STATION MAINT	<u>303,699</u>	<u>218,351</u>	<u>247,000</u>	<u>266,227</u>	<u>207,586.21</u>	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>
TOTAL REPAIRS & MAINTENANCE		1,051,984	780,000	980,055	1,081,247	607,775.34	1,036,300	1,036,300	1,036,300
<u>CONTRACT SERVICE</u>									
52-6101-5100	CONTRACT SERVICES	185,100	107,382	189,500	204,500	75,142.25	183,200	183,200	183,200
52-6101-5101	PROFESSIONAL FEES	376,737	155,249	56,310	286,697	47,731.34	73,029	73,029	73,029
52-6101-5200	FUND SPECIFIC SOFTWARE ALLOCA	<u>46,085</u>	<u>16,418</u>	<u>49,239</u>	<u>49,239</u>	<u>0.00</u>	<u>36,941</u>	<u>43,446</u>	<u>43,446</u>
TOTAL CONTRACT SERVICE		607,922	279,048	295,049	540,437	122,873.59	293,170	299,675	299,675
<u>CAPITAL OUTLAY</u>									
52-6101-6100	CAR TRUCK CAPITAL-MAJOR	0	0	48,400	122,350	117,576.00	78,650	78,650	78,650
52-6101-6102	OTHER MACHINERY CAPITAL-MAJOR	346,005	158,710	723,000	359,722	254,301.18	1,566,500	1,566,500	1,566,500
52-6101-6110	BUILDINGS CAPITAL-MAJOR	87,000	52,808	13,000	13,000	3,723.39	147,000	147,000	147,000
52-6101-6122	SEWERLINE CAPITAL-MAJOR	<u>4,209,347</u>	<u>293,772</u>	<u>1,075,000</u>	<u>3,680,433</u>	<u>673,131.12</u>	<u>5,235,000</u>	<u>5,235,000</u>	<u>5,235,000</u>
TOTAL CAPITAL OUTLAY		4,642,352	505,290	1,859,400	4,175,505	1,048,731.69	7,027,150	7,027,150	7,027,150
<u>CAPITAL CLEARING</u>									
52-6101-7000	CAPITAL CLEARING	<u>0</u>	<u>(490,958)</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL CLEARING		0	(490,958)	0	0	0.00	0	0	0
<u>TRANSFER OUT FOR DEBT</u>									
TOTAL WASTEWATER		13,280,591	10,830,567	10,767,790	13,430,474	6,298,319.47	16,163,001	16,087,907	16,087,907
TOTAL UTILITIES		13,280,591	10,830,567	10,767,790	13,430,474	6,298,319.47	16,163,001	16,087,907	16,087,907
TOTAL EXPENDITURES		13,280,591	10,830,567	10,767,790	13,430,474	6,298,319.47	16,163,001	16,087,907	16,087,907
		=====	=====	=====	=====	=====	=====	=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES									
		(3,378,242)	1,123,051	(597,286)	(3,259,970)	2,650,017.03	(5,077,747)	(4,827,372)	(4,827,372)
		=====	=====	=====	=====	=====	=====	=====	=====
OTHER FINANCING SOURCES/(USES)									
=====									
<u>OPERATING TRANSFERS</u>									
42-6101-982	TRANSFERS CAPITAL	<u>227,800</u>	<u>227,800</u>	<u>227,800</u>	<u>227,800</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER SOURCES/(USES)		(227,800)	(227,800)	(227,800)	(227,800)	0.00	0	0	0
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)									
		(3,606,042)	895,251	(825,086)	(3,487,770)	2,650,017.03	(5,077,747)	(4,827,372)	(4,827,372)

507-TRASH SERVICES
TRASH

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PROPERTY & SALES TAXES</u>									
42-6701-100	MERIDIAN PILOT	<u>23,450</u>	<u>24,473</u>	<u>20,500</u>	<u>20,500</u>	<u>25,069.14</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PROPERTY & SALES TAXES		23,450	24,473	20,500	20,500	25,069.14	0	0	0
<u>CHARGES FOR SERVICES</u>									
42-6701-390	TRASH SALES	<u>3,631,200</u>	<u>3,584,802</u>	<u>3,958,800</u>	<u>3,958,800</u>	<u>2,797,205.50</u>	<u>1,272,000</u>	<u>1,272,000</u>	<u>1,272,000</u>
TOTAL CHARGES FOR SERVICES		3,631,200	3,584,802	3,958,800	3,958,800	2,797,205.50	1,272,000	1,272,000	1,272,000
<u>FINES & FORFEITURES</u>									
<u>MISCELLANEOUS</u>									
42-6701-509	REIMBURSED MERIDIAN	6,000	0	6,000	6,000	0.00	2,000	2,000	2,000
42-6701-511	CREDIT CARD FEES	<u>60,000</u>	<u>67,533</u>	<u>65,000</u>	<u>65,000</u>	<u>54,908.88</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
TOTAL MISCELLANEOUS		66,000	67,533	71,000	71,000	54,908.88	26,000	26,000	26,000
<u>INTEREST</u>									
42-6701-600	INTEREST INCOME	5,000	9,705	10,000	10,000	3,188.41	5,000	5,000	5,000
42-6701-602	MKT VAL ADJ - pooled	0	3,813	0	0	653.90	0	0	0
42-6701-603	ACCRUED INTEREST INCOME - POO	<u>0</u>	<u>886</u>	<u>0</u>	<u>0</u>	<u>(135.90)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		5,000	14,404	10,000	10,000	3,706.41	5,000	5,000	5,000
<u>INTERGOVERNMENTAL</u>									
<u>OTHER FINANCING SOURCES</u>									
42-6701-983	TRANSFER-FROM GENERAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>(54,261)</u>	<u>(176,601)</u>	<u>(176,601)</u>
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0.00	(54,261)	(176,601)	(176,601)
TOTAL TRASH		3,725,650	3,691,212	4,060,300	4,060,300	2,880,889.93	1,248,739	1,126,399	1,126,399
TOTAL REVENUES		<u>3,725,650</u>	<u>3,691,212</u>	<u>4,060,300</u>	<u>4,060,300</u>	<u>2,880,889.93</u>	<u>1,248,739</u>	<u>1,126,399</u>	<u>1,126,399</u>
		=====	=====	=====	=====	=====		=====	=====

507-TRASH SERVICES

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

UTILITIES

TRASH

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>									
52-6701-1005.00	EMPLOYEE SALARIES	148,047	175,158	187,623	187,623	168,293.64	0	0	0
52-6701-1010.00	OVERTIME	354	313	371	371	727.08	0	0	0
52-6701-1108.00	ACCRUED PERSONNEL SERVICE	0	5,560	0	0	13,759.28)	0	0	0
52-6701-1111.00	SOCIAL SECURITY	11,353	13,354	14,381	14,381	11,426.29	0	0	0
52-6701-1112.00	LAGERS	17,214	18,985	22,783	22,783	20,425.03	0	0	0
52-6701-1113.00	GROUP INSURANCE	<u>27,406</u>	<u>40,779</u>	<u>33,645</u>	<u>33,645</u>	<u>39,851.76</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PERSONNEL SERVICES		204,374	254,148	258,803	258,803	226,964.52	0	0	0
<u>OTHER CHARGES/SERVICES</u>									
52-6701-2300	POSTAGE	29,340	34,260	29,927	29,927	23,807.29	11,200	11,200	11,200
52-6701-2303	FEES	60,000	152,259	110,000	110,000	102,495.82	47,200	47,200	47,200
52-6701-2309	BAD DEBT EXPENSE	1,200	827	1,200	1,200	63.62)	0	0	0
52-6701-2312	PUBLIC RELATIONS	1,200	1,134	2,400	2,400	0.00	2,000	2,000	2,000
52-6701-2400	INSURANCE	5,849	4,197	5,677	5,677	3,660.52	0	0	0
52-6701-2501	EMPLOYEE TRAINING	12,250	0	0	0	0.00	150	150	150
52-6701-2601	TELEPHONE	<u>0</u>	<u>93</u>	<u>0</u>	<u>0</u>	<u>105.46</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		109,839	192,771	149,204	149,204	130,005.47	60,550	60,550	60,550
<u>SUPPLIES</u>									
52-6701-3101	PRINTING	13,840	5,640	6,000	6,000	3,742.80	2,000	2,000	2,000
52-6701-3103	MISC EXP	<u>2,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES		16,240	5,640	6,000	6,000	3,742.80	2,000	2,000	2,000
<u>CONTRACT SERVICE</u>									
52-6701-5100	CONTRACT SERVICES	3,492,000	3,385,968	3,596,640	3,596,640	2,607,743.91	1,260,000	1,260,000	1,260,000
52-6701-5101	PROFESSIONAL FEES	<u>60,277</u>	<u>254</u>	<u>271</u>	<u>271</u>	<u>213.00</u>	<u>237</u>	<u>237</u>	<u>237</u>
TOTAL CONTRACT SERVICE		3,552,277	3,386,222	3,596,911	3,596,911	2,607,956.91	1,260,237	1,260,237	1,260,237
<u>CAPITAL OUTLAY</u>									
TOTAL TRASH		3,882,730	3,838,780	4,010,919	4,010,919	2,968,669.70	1,322,787	1,322,787	1,322,787
TOTAL UTILITIES		3,882,730	3,838,780	4,010,919	4,010,919	2,968,669.70	1,322,787	1,322,787	1,322,787
TOTAL EXPENDITURES		3,882,730	3,838,780	4,010,919	4,010,919	2,968,669.70	1,322,787	1,322,787	1,322,787
		=====	=====	=====	=====	=====	=====	=====	=====
EXCESS REVENUE OVER/									
(UNDER) EXPENDITURES		(157,080)	(147,568)	49,381	49,381	(87,779.77)	(74,048)	(196,388)	(196,388)
		=====	=====	=====	=====	=====	=====	=====	=====

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

ADMIN - CITY CLERK

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PROPERTY & SALES TAXES</u>									
41-1001-110	SALES TAXES	5,576,410	5,900,328	5,981,894	5,981,894	3,424,231.71	6,117,237	6,117,237	6,117,237
41-1001-111	USE TAXES	<u>959,786</u>	<u>951,101</u>	<u>1,055,568</u>	<u>1,055,568</u>	<u>640,755.36</u>	<u>1,138,654</u>	<u>1,138,654</u>	<u>1,138,654</u>
TOTAL PROPERTY & SALES TAXES		6,536,196	6,851,429	7,037,462	7,037,462	4,064,987.07	7,255,891	7,255,891	7,255,891
<u>MISCELLANEOUS</u>									
41-1001-505	INSURANCE REIMBURSEMENT	0	49,450	0	0	0.00	0	0	0
41-1001-509	MISCELLANEOUS	<u>0</u>	<u>24,543</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS		0	73,993	0	0	0.00	0	0	0
<u>INTEREST</u>									
41-1001-600	INTEREST INCOME	177,000	381,041	270,000	270,000	530,082.82	400,000	400,000	400,000
41-1001-602	MKT VAL ADJ - pooled	0	165,167	0	0	124,810.06	0	0	0
41-1001-603	ACCRUED INTEREST INCOME - POOL	<u>0</u>	<u>23,628</u>	<u>0</u>	<u>0</u>	<u>(24,049.55)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		177,000	569,837	270,000	270,000	630,843.33	400,000	400,000	400,000
<u>INTERGOVERNMENTAL</u>									
41-1001-702	GRANTS - POLICE	<u>0</u>	<u>0</u>	<u>14,625</u>	<u>14,625</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTERGOVERNMENTAL		0	0	14,625	14,625	0.00	0	0	0
<u>OTHER FINANCING SOURCES</u>									
41-1001-983	TRANSFERS - GEN/ADMINISTRATIO	0	0	0	0	14,622.94	0	0	0
41-1001-984	TRANSFER-PARK	0	33,110	0	0	0.00	0	0	0
41-1001-985	TRANSFERS-WWW FUND	<u>227,800</u>	<u>227,800</u>	<u>227,800</u>	<u>227,800</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES		227,800	260,910	227,800	227,800	14,622.94	0	0	0
TOTAL ADMIN - CITY CLERK		6,940,996	7,756,169	7,549,887	7,549,887	4,710,453.34	7,655,891	7,655,891	7,655,891

303-CAPITAL IMPROVEMENT FUND
23 COP PUBLIC WORKS FAC

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
CHARGES FOR SERVICES									
INTEREST									
41-8390-600	INTEREST 23 PW FAC COPS	0	883,820	0	0	193,563.64	0	0	0
TOTAL INTEREST		0	883,820	0	0	193,563.64	0	0	0
OTHER FINANCING SOURCES									
TOTAL 23 COP PUBLIC WORKS FAC		0	883,820	0	0	193,563.64	0	0	0

303-CAPITAL IMPROVEMENT FUND
SERIES 2026 COPS

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
OTHER FINANCING SOURCES									
41-8391-900	BOND PROCEEDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>45,000,000</u>	<u>45,000,000</u>	<u>45,000,000</u>
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0.00	45,000,000	45,000,000	45,000,000
TOTAL SERIES 2026 COPS		0	0	0	0	0.00	45,000,000	45,000,000	45,000,000

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

10B PARK COPS

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>INTEREST</u>		_____	_____	_____	_____	_____	_____	_____	_____
<u>OTHER FINANCING SOURCES</u>		_____	_____	_____	_____	_____	_____	_____	_____
TOTAL REVENUES		6,940,996	8,639,989	7,549,887	7,549,887	4,904,016.98	52,655,891	52,655,891	52,655,891
		=====	=====	=====	=====	=====		=====	=====

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025GENERAL GOVERNMENT
ADMINISTRATION-CC

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-1001-2314	SALES & USE TAX REFUNDED	<u>93,000</u>	<u>84,662</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL OTHER CHARGES/SERVICES	93,000	84,662	0	0	0.00	0	0	0
<u>CONTRACT SERVICE</u>									
51-1001-5101	PROFESSIONAL FEES	<u>5,141</u>	<u>12,607</u>	<u>13,465</u>	<u>13,465</u>	<u>9,356.00</u>	<u>10,440</u>	<u>10,440</u>	<u>10,440</u>
	TOTAL CONTRACT SERVICE	5,141	12,607	13,465	13,465	9,356.00	10,440	10,440	10,440
<u>CAPITAL OUTLAY</u>									
51-1001-6000	LAND - ADMINISTRATION	0	2,000	0	0	1,000.00	0	0	0
51-1001-6100	BUILDING - ADMINISTRATION	0	34,946	0	0	8,821.44	0	0	0
51-1001-6110	CITY HALL	<u>123,610</u>	<u>43,360</u>	<u>0</u>	<u>389,513</u>	<u>68,434.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL CAPITAL OUTLAY	123,610	80,306	0	389,513	78,255.44	0	0	0
<u>CAPITAL CLEARING</u>									
<u>TRANSFER OUT FOR DEBT</u>									
TOTAL ADMINISTRATION-CC		221,751	177,575	13,465	402,978	87,611.44	10,440	10,440	10,440

303-CAPITAL IMPROVEMENT FUND
GENERAL GOVERNMENT
ADMINISTRATION-COMPUTER

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-1009-6300	MACHINERY & EQUIPMENT - IT	<u>10,000</u>	<u>7,360</u>	<u>171,700</u>	<u>171,700</u>	<u>142,513.00</u>	<u>275,800</u>	<u>275,800</u>	<u>275,800</u>
TOTAL CAPITAL OUTLAY		10,000	7,360	171,700	171,700	142,513.00	275,800	275,800	275,800
TOTAL ADMINISTRATION-COMPUTER		10,000	7,360	171,700	171,700	142,513.00	275,800	275,800	275,800

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

GENERAL GOVERNMENT

ADMINISTRATION-ECON DEV

		----- 2024 -----			----- 2025 -----			----- 2026 -----	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-1039-6200	VEHICLES - ECONOMIC DEVELOPME	0	0	33,000	33,000	29,354.84	0	0	0
TOTAL CAPITAL OUTLAY		0	0	33,000	33,000	29,354.84	0	0	0
TOTAL ADMINISTRATION-ECON DEV		0	0	33,000	33,000	29,354.84	0	0	0
TOTAL GENERAL GOVERNMENT		231,751	184,935	218,165	607,678	259,479.28	286,240	286,240	286,240

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC SAFETY
LAW ENFORCEMENT

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-2101-6100	BUILDINGS - LAW ENFORCEMENT	8,500	0	5,000,000	5,000,000	97,989.42	45,029,672	45,029,672	45,029,672
51-2101-6200	VEHICLES - LAW ENFORCEMENT	657,130	683,819	1,161,000	1,161,000	1,000,684.89	938,000	938,000	938,000
51-2101-6300	MACHINERY & EQUIPMENT - LAW E	<u>552,084</u>	<u>581,931</u>	<u>734,419</u>	<u>734,419</u>	<u>653,334.73</u>	<u>737,790</u>	<u>737,790</u>	<u>811,601</u>
TOTAL CAPITAL OUTLAY		1,217,714	1,265,750	6,895,419	6,895,419	1,752,009.04	46,705,462	46,705,462	46,779,273
TOTAL LAW ENFORCEMENT		1,217,714	1,265,750	6,895,419	6,895,419	1,752,009.04	46,705,462	46,705,462	46,779,273
TOTAL PUBLIC SAFETY		1,217,714	1,265,750	6,895,419	6,895,419	1,752,009.04	46,705,462	46,705,462	46,779,273

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

303-CAPITAL IMPROVEMENT FUND

PUBLIC WORKS

PW - ADMINISTRATION

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-3701-6100	LAND - PW ADMINISTRATION	400,000	0	0	0	0.00	0	0	0
51-3701-6110	BUILDINGS - PW ADMINISTRATION	25,978,368	11,864,267	350,000	8,601,028	36,334.55	0	0	0
51-3701-6200	VEHICLES - PW ADMINISTRATION	6,903	0	48,400	48,400	43,626.00	0	0	0
51-3701-6300	MACHINERY & EQUIPMENT - PW AD	13,000	0	0	13,000	0.00	0	0	0
TOTAL CAPITAL OUTLAY		26,398,270	11,864,267	398,400	8,662,428	79,960.55	0	0	0
TOTAL PW - ADMINISTRATION		26,398,270	11,864,267	398,400	8,662,428	79,960.55	0	0	0

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - STORMWATER

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-3715-6000	INFRASTRUCTURE - STORMWATER	137,437	45,504	202,000	225,747	2,257.45	400,000	400,000	400,000
51-3715-6200	VEHICLES - PW STORMWATER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>82,360</u>	<u>82,360</u>	<u>82,360</u>
TOTAL CAPITAL OUTLAY		137,437	45,504	202,000	225,747	2,257.45	482,360	482,360	482,360
TOTAL PW - STORMWATER		137,437	45,504	202,000	225,747	2,257.45	482,360	482,360	482,360

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS
PW - ENGINEERING

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-3730-6100	BUILDINGS - ENGINEERING	220,000	0	300,000	520,000	0.00	0	0	0
51-3730-6200	VEHICLES - PW ENGINEERING	<u>165,600</u>	<u>131,520</u>	<u>33,000</u>	<u>33,000</u>	<u>29,354.84</u>	<u>82,360</u>	<u>82,360</u>	<u>82,360</u>
TOTAL CAPITAL OUTLAY		385,600	131,520	333,000	553,000	29,354.84	82,360	82,360	82,360
TOTAL PW - ENGINEERING		385,600	131,520	333,000	553,000	29,354.84	82,360	82,360	82,360

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - STREETS & SIGNALS

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-3733-6200	VEHICLES - PW STREETS & SIGNA	0	0	48,950	48,950	48,926.99	107,690	107,690	107,690
51-3733-6300	MACHINERY & EQUIPMENT-PWSTREE	183,080	176,521	60,000	60,000	62,627.55	0	0	0
52-3733-6300	MACHINERY & EQUIPMENT-TRNSP S	<u>110,000</u>	<u>92,832</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>163,350</u>	<u>163,350</u>	<u>163,350</u>
TOTAL CAPITAL OUTLAY		293,080	269,353	108,950	108,950	111,554.54	271,040	271,040	271,040
TOTAL PW - STREETS & SIGNALS		293,080	269,353	108,950	108,950	111,554.54	271,040	271,040	271,040

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - FLEET

		----- 2024 -----)			----- 2025 -----)		----- 2026 -----)		
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-3737-6200	VEHICLES - PW FLEET	0	0	120,450	120,450	49,216.00	7,000	7,000	7,000
51-3737-6300	MACHINERY & EQUIPMENT-PW FLEE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>81,000</u>	<u>81,000</u>	<u>81,000</u>
TOTAL CAPITAL OUTLAY		0	0	120,450	120,450	49,216.00	88,000	88,000	88,000
TOTAL PW - FLEET		0	0	120,450	120,450	49,216.00	88,000	88,000	88,000

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PUBLIC WORKS

PW - FACILITY OPERATIONS

		((----- 2024 -----))			((----- 2025 -----))		((----- 2026 -----))		
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-3739-6110	BUILDING - PW FACILITY OP	1,415	0	0	1,415	0.00	350,000	350,000	350,000
51-3739-6200	VEHICLES - PW FACILITY OP	85,100	86,950	0	0	0.00	168,000	168,000	168,000
51-3739-6300	MACHINERY & EQUIPMENT - PW FA	<u>96,550</u>	<u>95,943</u>	<u>0</u>	<u>138</u>	<u>138.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		183,065	182,893	0	1,553	138.00	518,000	518,000	518,000
TOTAL PW - FACILITY OPERATIONS		183,065	182,893	0	1,553	138.00	518,000	518,000	518,000
TOTAL PUBLIC WORKS		27,397,452	12,493,537	1,162,800	9,672,128	272,481.38	1,441,760	1,441,760	1,441,760

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION
PARKS-ADMIN

		----- 2024 -----)			----- 2025 -----)		----- 2026 -----)		
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-4201-6100	BUILDING - PARKS-ADMIN	813,587	27,214	0	0	295,449.91	0	0	0
51-4201-6200	VEHICLES - PARKS ADMIN	<u>119,500</u>	<u>29,273</u>	<u>0</u>	<u>84,574</u>	<u>84,574.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		933,087	56,487	0	84,574	380,023.91	0	0	0
TOTAL PARKS-ADMIN		933,087	56,487	0	84,574	380,023.91	0	0	0

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION
PARKS-RECREATION

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-4241-6300	MACHINERY & EQUIPMENT - PK RE	<u>17,000</u>	<u>17,004</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		17,000	17,004	0	0	0.00	0	0	0
TOTAL PARKS-RECREATION		17,000	17,004	0	0	0.00	0	0	0

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION
PARKS-WREC

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-4242-6200	VEHICLES - WREC	<u>37,863</u>	<u>50,113</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		37,863	50,113	0	0	0.00	0	0	0
TOTAL PARKS-WREC		37,863	50,113	0	0	0.00	0	0	0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

303-CAPITAL IMPROVEMENT FUND

PARKS & RECREATION

PARKS-MAINTENANCE

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-4243-6100	BUILDINGS - MAINTENANCE	259,000	17,766	547,385	788,619	3,636.71	644,910	644,910	644,910
51-4243-6200	VEHICLES - PARKS MAINTENANCE	74,750	60,206	0	29,790	26,919.00	0	0	0
51-4243-6300	MACHINERY & EQUIPMENT-PK MAIN	<u>75,000</u>	<u>105,483</u>	<u>0</u>	<u>2,626</u>	<u>2,626.09</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		408,750	183,455	547,385	821,035	33,181.80	644,910	644,910	644,910
TOTAL PARKS-MAINTENANCE		408,750	183,455	547,385	821,035	33,181.80	644,910	644,910	644,910

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

PARKS & RECREATION
PARKS-HORT & FOREST

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-4244-6200	VEHICLES - H&F	0	20,424	0	0	0.00	0	0	0
51-4244-6300	MACHINERY & EQUIPMENT - H&F	<u>142,000</u>	<u>185,718</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		142,000	206,142	0	0	0.00	0	0	0
TOTAL PARKS-HORT & FOREST		142,000	206,142	0	0	0.00	0	0	0
TOTAL PARKS & RECREATION		1,538,700	513,201	547,385	905,609	413,205.71	644,910	644,910	644,910

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

COMMUNITY DEVELOPMENT
COMMUNITY DEV - PLANNING

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-5735-6200	VEHICLES - CD PLANNING	0	0	33,000	33,000	29,354.84	0	0	0
51-5735-6300	MACHINERY & EQUIPMENT-CD PLAN	<u>11,822</u>	<u>10,744</u>	<u>0</u>	<u>11,822</u>	<u>6,557.15</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		11,822	10,744	33,000	44,822	35,911.99	0	0	0
TOTAL COMMUNITY DEV - PLANNING		11,822	10,744	33,000	44,822	35,911.99	0	0	0

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

COMMUNITY DEVELOPMENT

COMMUNITY DEV -BLDG INSP

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-5738-6200	VEHICLES - CD BLDG INSPECTION	32,200	28,987	81,400	81,400	72,980.84	36,300	36,300	36,300
TOTAL CAPITAL OUTLAY		32,200	28,987	81,400	81,400	72,980.84	36,300	36,300	36,300
TOTAL COMMUNITY DEV -BLDG INSP		32,200	28,987	81,400	81,400	72,980.84	36,300	36,300	36,300
TOTAL COMMUNITY DEVELOPMENT		44,022	39,731	114,400	126,222	108,892.83	36,300	36,300	36,300

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

UTILITIES

WATER

		(----- 2024 -----)		(----- 2025 -----)			(----- 2026 -----)		
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-6001-6200	VEHICLES - WATER	316,856	248,642	0	82,700	82,700.00	0	0	0
51-6001-6300	MACHINERY & EQUIPMENT - WATER	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		326,856	248,642	0	82,700	82,700.00	0	0	0
TOTAL WATER		326,856	248,642	0	82,700	82,700.00	0	0	0

ADOPTED BUDGET REPORT

AS OF: SEPTEMBER 30TH, 2025

303-CAPITAL IMPROVEMENT FUND
UTILITIES
WASTEWATER

		(----- 2024 -----)			(----- 2025 -----)		(----- 2026 -----)		
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>									
51-6101-6200	VEHICLES - WASTEWATER	147,805	0	0	107,810	107,810.00	0	0	0
51-6101-6300	MACHINERY & EQUIPMENT - WW	<u>64,500</u>	<u>61,469</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		212,305	61,469	0	107,810	107,810.00	0	0	0
TOTAL WASTEWATER		212,305	61,469	0	107,810	107,810.00	0	0	0
TOTAL UTILITIES		539,161	310,111	0	190,510	190,510.00	0	0	0

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

DEBT SERVICE

LINDENWOOD - ICE ARENA

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8290-2701	PRINCIPAL LINDENWOOD ICE AREN	40,799	40,799	61,306	61,306	61,306.35	63,487	63,487	63,487
51-8290-2702	INTEREST LINDENWOOD ICE ARENA	<u>59,201</u>	<u>59,201</u>	<u>38,694</u>	<u>38,694</u>	<u>38,693.65</u>	<u>36,513</u>	<u>36,513</u>	<u>36,513</u>
TOTAL OTHER CHARGES/SERVICES		100,000	100,000	100,000	100,000	100,000.00	100,000	100,000	100,000
TOTAL LINDENWOOD - ICE ARENA		100,000	100,000	100,000	100,000	100,000.00	100,000	100,000	100,000

303-CAPITAL IMPROVEMENT FUND
DEBT SERVICE
23 COP PUBLIC WORKS FAC

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8390-2701	US BK 2023 COP PRINCIPAL	840,000	840,000	880,000	880,000	880,000.00	925,000	925,000	925,000
51-8390-2702	US BK 2023 COP INTEREST	<u>1,254,600</u>	<u>1,254,600</u>	<u>1,211,600</u>	<u>1,211,600</u>	<u>1,211,600.00</u>	<u>1,166,475</u>	<u>1,166,475</u>	<u>1,166,475</u>
TOTAL OTHER CHARGES/SERVICES		2,094,600	2,094,600	2,091,600	2,091,600	2,091,600.00	2,091,475	2,091,475	2,091,475
TOTAL 23 COP PUBLIC WORKS FAC		2,094,600	2,094,600	2,091,600	2,091,600	2,091,600.00	2,091,475	2,091,475	2,091,475

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

DEBT SERVICE
SERIES 2026 COPS

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
OTHER CHARGES/SERVICES									
51-8391-2701	SERIES 2026 COPS PRINCIPAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
TOTAL OTHER CHARGES/SERVICES		0	0	0	0	0.00	900,000	900,000	900,000
TOTAL SERIES 2026 COPS		0	0	0	0	0.00	900,000	900,000	900,000

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

303-CAPITAL IMPROVEMENT FUND
DEBT SERVICE
10 PARK COPS

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8490-2701	PRINCIPAL GUAR ENGY 2018	45,728	45,728	0	0	35,385.18	49,117	49,117	49,117
51-8490-2702	INTEREST GUAR ENGY 2018	16,883	16,883	45,728	45,728	11,573.04	13,494	13,494	13,494
51-8490-2703	FEEES GUAR ENGY 2018	<u>0</u>	<u>0</u>	<u>16,883</u>	<u>16,883</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		62,611	62,611	62,611	62,611	46,958.22	62,611	62,611	62,611
TOTAL 10 PARK COPS		62,611	62,611	62,611	62,611	46,958.22	62,611	62,611	62,611

303-CAPITAL IMPROVEMENT FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

DEBT SERVICE

19 PARK COPS

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8493-2703	FEES	0	400	0	0	400.00	0	0	0
TOTAL OTHER CHARGES/SERVICES		0	400	0	0	400.00	0	0	0
TOTAL 19 PARK COPS		0	400	0	0	400.00	0	0	0
TOTAL DEBT SERVICE		2,257,211	2,257,611	2,254,211	2,254,211	2,238,958.22	3,154,086	3,154,086	3,154,086
TOTAL EXPENDITURES		33,226,010	17,064,878	11,192,380	20,651,777	5,235,536.46	52,268,758	52,268,758	52,342,569
		=====	=====	=====	=====	=====		=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		(26,285,014)	(8,424,889)	(3,642,493)	(13,101,890)	(331,519.48)	387,133	387,133	313,322
		=====	=====	=====	=====	=====		=====	=====
<u>OTHER FINANCING SOURCES/(USES)</u>									
=====									
<u>BOND PROCEEDS</u>									
		-----	-----	-----	-----	-----	-----	-----	-----
<u>OPERATING TRANSFERS</u>									
41-1001-983	TRANSFERS - GEN/ADMINISTRATIO	0	0	0	0	(14,622.94)	0	0	0
41-1001-984	TRANSFER-PARK	0	(33,110)	0	0	0.00	0	0	0
41-1001-985	TRANSFERS-WWW FUND	(227,800)	(227,800)	(227,800)	(227,800)	0.00	0	0	0
TOTAL OTHER SOURCES/(USES)		227,800	260,910	227,800	227,800	14,622.94	0	0	0
<u>99 NOT USED</u>									
TOTAL OTHER SOURCES/(USES)		227,800	260,910	227,800	227,800	14,622.94	0	0	0
<u>OTHER FINANCING SOURCES/(USES)</u>									
=====									
<u>BOND PROCEEDS</u>									
TOTAL OTHER SOURCES/(USES)		227,800	260,910	227,800	227,800	14,622.94	0	0	0
<u>OTHER FINANCING SOURCES/(USES)</u>									
=====									
<u>BOND PROCEEDS</u>									
TOTAL OTHER SOURCES/(USES)		227,800	260,910	227,800	227,800	14,622.94	0	0	0
<u>OTHER FINANCING SOURCES/(USES)</u>									
=====									

304-AMER RESC PLAN ACT (ARPA)

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

ADMIN - CITY CLERK

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>INTEREST</u>									
41-1001-600	ARPA INVESTMENT INCOME	0	406,610	200,000	200,000	335,163.78	200,000	200,000	200,000
41-1001-602	ARPA MARKET VALUE CHANGE	0	28,575	0	0	12,668.53	0	0	0
41-1001-603	ARPA ACCRUED INTEREST EARNED	<u>0</u>	<u>23,637</u>	<u>0</u>	<u>0</u>	<u>(22,967.36)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		0	458,822	200,000	200,000	324,864.95	200,000	200,000	200,000
<u>INTERGOVERNMENTAL</u>									
41-1001-704	COUNTY ROAD BOARD	<u>0</u>	<u>1,025,331</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTERGOVERNMENTAL		0	1,025,331	0	0	0.00	0	0	0
<u>OTHER FINANCING SOURCES</u>									
41-1001-900	AMER RESCUE PLAN ACT FUNDS	0	5,362,634	0	0	0.00	0	0	0
41-1001-983	TRANSFERS - WATER	0	(694,000)	0	0	0.00	0	0	0
41-1001-992	TRANSFERES - GENERAL	<u>(49,981)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES		(49,981)	4,668,634	0	0	0.00	0	0	0
TOTAL ADMIN - CITY CLERK		(49,981)	6,152,786	200,000	200,000	324,864.95	200,000	200,000	200,000
TOTAL REVENUES		(49,981)	6,152,786	200,000	200,000	324,864.95	200,000	200,000	200,000
		=====	=====	=====	=====	=====		=====	=====

304-AMER RESC PLAN ACT (ARPA)

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025GENERAL GOVERNMENT
ADMINISTRATION-CC

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CONTRACT SERVICE</u>									
51-1001-5101	PROFESSIONAL FEES	<u>3,206</u>	<u>2,643</u>	<u>2,823</u>	<u>2,823</u>	<u>1,631.00</u>	<u>1,819</u>	<u>1,819</u>	<u>1,819</u>
	TOTAL CONTRACT SERVICE	3,206	2,643	2,823	2,823	1,631.00	1,819	1,819	1,819
<u>CAPITAL OUTLAY</u>									
51-1001-6300	CITY HALL A/V UPDATES	12,975	0	0	355,253	358,366.79	0	0	0
51-1001-6600	WET WEATHER BASIN/MSP LIFT	289,706	133,473	0	156,233	148,368.55	0	0	0
51-1001-6601	MSP LIFT STATION REPLACEMENT	5,630,116	2,322,220	0	2,699,864	2,699,864.21	0	0	0
51-1001-6700	STORMWATER PROJECTS	1,141,995	101,700	0	581,783	548,109.71	0	0	0
51-1001-6800	WATER PROJECTS	853,767	422,965	0	401,582	116,523.77	0	0	0
51-1001-6900	TRANSPORTATION PROJECTS	<u>2,562,205</u>	<u>1,667,882</u>	<u>0</u>	<u>894,323</u>	<u>129,732.90</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL CAPITAL OUTLAY	10,490,764	4,648,240	0	5,089,038	4,000,965.93	0	0	0
	TOTAL ADMINISTRATION-CC	10,493,970	4,650,883	2,823	5,091,861	4,002,596.93	1,819	1,819	1,819
	TOTAL GENERAL GOVERNMENT	10,493,970	4,650,883	2,823	5,091,861	4,002,596.93	1,819	1,819	1,819
	TOTAL EXPENDITURES	10,493,970	4,650,883	2,823	5,091,861	4,002,596.93	1,819	1,819	1,819
		=====	=====	=====	=====	=====		=====	=====
	EXCESS REVENUE OVER/ (UNDER) EXPENDITURES	(10,543,951)	1,501,903	197,177	(4,891,861)	(3,677,731.98)	198,181	198,181	198,181
		=====	=====	=====	=====	=====		=====	=====
OTHER FINANCING SOURCES/(USES)									
=====									
<u>BOND PROCEEDS</u>									
41-1001-900	AMER RESCUE PLAN ACT FUNDS	<u>0</u>	<u>(5,362,634)</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL OTHER SOURCES/(USES)	0	5,362,634	0	0	0.00	0	0	0
<u>OPERATING TRANSFERS</u>									
41-1001-983	TRANSFERS - WATER	<u>0</u>	<u>694,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL OTHER SOURCES/(USES)	0	4,668,634	0	0	0.00	0	0	0
<u>99 NOT USED</u>									
41-1001-992	TRANSFERES - GENERAL	<u>49,981</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL OTHER SOURCES/(USES)	(49,981)	4,668,634	0	0	0.00	0	0	0
	REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(10,593,932)	6,170,537	197,177	(4,891,861)	(3,677,731.98)	198,181	198,181	198,181

106-SELF INSURANCE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

ADMIN - CITY CLERK

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>MISCELLANEOUS</u>									
41-1001-509	REIMBURSED EXPENSE	0	25,697	0	0	3,884.82	0	0	0
41-1001-550	HEALTHCARE EXCESS CLAIM REIMB	0	493,006	0	0	237,584.15	0	0	0
41-1001-551	HEALTHCARE REVENUE	4,438,199	4,092,080	4,739,298	4,739,298	3,179,013.32	4,760,918	4,754,976	4,754,976
41-1001-552	DENTAL REVENUE	242,449	216,126	248,751	248,751	163,989.89	249,856	248,292	248,292
41-1001-553	EMPLOYEE HEALTH CONTR REVENUE	719,694	489,761	736,938	736,938	333,581.58	761,600	731,879	731,879
41-1001-553.1	EMPLOYEE DENTAL CONTR REVENUE	61,805	43,126	68,842	68,842	30,361.49	71,163	72,504	72,504
41-1001-554	COBRA	0	22,280	0	0	16,273.25	0	0	0
41-1001-555	PHARMACY/RX/MEDICAL REBATES	<u>0</u>	<u>218,643</u>	<u>0</u>	<u>0</u>	<u>257,056.17</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
TOTAL MISCELLANEOUS		5,462,148	5,600,719	5,793,828	5,793,828	4,221,744.67	6,093,537	6,057,651	6,057,651
<u>INTEREST</u>									
41-1001-600	INTEREST INCOME	35,000	164,972	80,000	80,000	160,345.78	120,000	120,000	120,000
41-1001-602	MKT VAL ADJ - pooled	0	69,050	0	0	38,331.07	0	0	0
41-1001-603	ACCRUED INTEREST INCOME - POO	<u>0</u>	<u>16,507</u>	<u>0</u>	<u>0</u>	<u>(7,257.87)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		35,000	250,529	80,000	80,000	191,418.98	120,000	120,000	120,000
<u>OTHER FINANCING SOURCES</u>									
TOTAL ADMIN - CITY CLERK		5,497,148	5,851,248	5,873,828	5,873,828	4,413,163.65	6,213,537	6,177,651	6,177,651
TOTAL REVENUES		5,497,148	5,851,248	5,873,828	5,873,828	4,413,163.65	6,213,537	6,177,651	6,177,651
		=====	=====	=====	=====	=====		=====	=====

106-SELF INSURANCE FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025GENERAL GOVERNMENT
ADMINISTRATION-CC

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-1001-2303	FEES	1,600	1,555	1,800	1,800	2,405.29	2,500	2,500	2,500
51-1001-2401	CLAIMS - HEALTHCARE	3,687,187	3,661,066	3,919,475	3,919,475	2,746,208.95	4,237,995	4,237,995	4,237,995
51-1001-2402	CLAIMS - DENTAL	218,066	203,977	250,599	250,599	149,784.26	237,529	237,529	237,529
51-1001-2411	PREMIUMS/FEES - HEALTHCARE	1,532,754	1,400,972	1,834,952	1,834,952	893,004.14	1,611,655	1,611,655	1,611,655
51-1001-2412	PREMIUMS/FEES - DENTAL	31,196	26,166	37,792	37,792	20,098.40	43,258	43,258	43,258
51-1001-2413	PREMIUMS/FEES - HSA	144	108	108	108	63.00	108	108	108
51-1001-2500	WELLNESS PROGRAM	<u>13,573</u>	<u>14,510</u>	<u>12,775</u>	<u>12,775</u>	<u>15,978.94</u>	<u>13,275</u>	<u>13,275</u>	<u>13,275</u>
TOTAL OTHER	CHARGES/SERVICES	5,484,519	5,308,354	6,057,501	6,057,501	3,827,542.98	6,146,320	6,146,320	6,146,320
<u>SUPPLIES</u>									
51-1001-3103	FIRST AID SUPPLIES	<u>8,070</u>	<u>9,032</u>	<u>9,020</u>	<u>9,020</u>	<u>5,302.73</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
TOTAL SUPPLIES		8,070	9,032	9,020	9,020	5,302.73	3,300	3,300	3,300
<u>CONTRACT SERVICE</u>									
51-1001-5100	CONTRACT SERVICES	0	0	12,745	12,745	0.00	12,745	12,745	12,745
51-1001-5101	PROFESSIONAL FEES	<u>2,321</u>	<u>2,124</u>	<u>2,269</u>	<u>2,269</u>	<u>2,031.00</u>	<u>2,267</u>	<u>2,267</u>	<u>2,267</u>
TOTAL CONTRACT SERVICE		2,321	2,124	15,014	15,014	2,031.00	15,012	15,012	15,012
TOTAL ADMINISTRATION-CC		5,494,910	5,319,510	6,081,535	6,081,535	3,834,876.71	6,164,632	6,164,632	6,164,632
TOTAL GENERAL GOVERNMENT		5,494,910	5,319,510	6,081,535	6,081,535	3,834,876.71	6,164,632	6,164,632	6,164,632
TOTAL EXPENDITURES		5,494,910	5,319,510	6,081,535	6,081,535	3,834,876.71	6,164,632	6,164,632	6,164,632
		=====	=====	=====	=====	=====	=====	=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		2,238	531,738	(207,707)	(207,707)	578,286.94	48,905	13,019	13,019
		=====	=====	=====	=====	=====	=====	=====	=====
OTHER FINANCING SOURCES/ (USES)									
=====									
<u>OPERATING TRANSFERS</u>									
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		2,238	531,738	(207,707)	(207,707)	578,286.94	48,905	13,019	13,019

218-PARK DEBT OTHER

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

15 PARK COPS REF 11

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>INTEREST</u>									
41-8492-602	UNREALIZED GAIN/LOSS	0	25,880	0	0	(17,590.14)	0	0	0
41-8492-604	REALIZED GAIN/LOSS	<u>0</u>	<u>38,832</u>	<u>0</u>	<u>0</u>	<u>60,108.65</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		0	64,711	0	0	42,518.51	0	0	0
<u>TRANSFER IN DEBT/ASSESSM</u>									
41-8492-800	TRANSFER IN FOR DEBT PAYMENT	<u>1,411,694</u>	<u>1,406,560</u>	<u>1,412,030</u>	<u>1,412,030</u>	<u>1,403,420.05</u>	<u>1,405,698</u>	<u>1,405,698</u>	<u>1,405,698</u>
TOTAL TRANSFER IN DEBT/ASSESSM		1,411,694	1,406,560	1,412,030	1,412,030	1,403,420.05	1,405,698	1,405,698	1,405,698
<u>OTHER FINANCING SOURCES</u>									
TOTAL 15 PARK COPS REF 11		1,411,694	1,471,271	1,412,030	1,412,030	1,445,938.56	1,405,698	1,405,698	1,405,698

218-PARK DEBT OTHER

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

19 PARK COPS

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>PROPERTY & SALES TAXES</u>									
41-8493-110	CID SALES TAX	<u>2,075,606</u>	<u>3,603,550</u>	<u>2,078,792</u>	<u>2,078,792</u>	<u>2,090,184.05</u>	<u>2,080,010</u>	<u>2,080,010</u>	<u>2,080,010</u>
	TOTAL PROPERTY & SALES TAXES	2,075,606	3,603,550	2,078,792	2,078,792	2,090,184.05	2,080,010	2,080,010	2,080,010
<u>MISCELLANEOUS</u>									
<u>INTEREST</u>									
41-8493-600	INTEREST 19 PARKS COP	<u>0</u>	<u>139,158</u>	<u>0</u>	<u>0</u>	<u>74,310.79</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL INTEREST	0	139,158	0	0	74,310.79	0	0	0
<u>TRANSFER IN DEBT/ASSESSM</u>									
41-8493-800	TRANSFER IN FOR DEBT PAYMENT	<u>0</u>	<u>1,533</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL TRANSFER IN DEBT/ASSESSM	0	1,533	0	0	0.00	0	0	0
<u>OTHER FINANCING SOURCES</u>									
41-8493-998	TRANSFER TO PARK FUND	<u>0</u>	<u>(2,422,861)</u>	<u>0</u>	<u>0</u>	<u>(1,653,926.39)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL OTHER FINANCING SOURCES	0	(2,422,861)	0	0	(1,653,926.39)	0	0	0
	TOTAL 19 PARK COPS	2,075,606	1,321,380	2,078,792	2,078,792	510,568.45	2,080,010	2,080,010	2,080,010

218-PARK DEBT OTHER
20 PARK COPS REF 10B

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
MISCELLANEOUS		_____	_____	_____	_____	_____	_____	_____	_____
<u>INTEREST</u>									
41-8494-602	UNREALIZED GAIN/LOSS	0	8,333	0	0	(5,393.57)	0	0	0
41-8494-604	REALIZED GAIN/LOSS	<u>0</u>	<u>11,459</u>	<u>0</u>	<u>0</u>	<u>18,365.72</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		0	19,792	0	0	12,972.15	0	0	0
<u>TRANSFER IN DEBT/ASSESSM</u>									
41-8494-800	TRANSFER IN FOR DEBT PAYMENT	<u>0</u>	<u>78,466</u>	<u>0</u>	<u>0</u>	<u>79,225.00</u>	<u>80,979</u>	<u>80,979</u>	<u>80,979</u>
TOTAL TRANSFER IN DEBT/ASSESSM		0	78,466	0	0	79,225.00	80,979	80,979	80,979
<u>OTHER FINANCING SOURCES</u>									
41-8494-900	PROCEEDS 2020 PARK COPS	<u>81,075</u>	<u>0</u>	<u>81,011</u>	<u>81,011</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES		81,075	0	81,011	81,011	0.00	0	0	0
TOTAL 20 PARK COPS REF 10B		81,075	98,258	81,011	81,011	92,197.15	80,979	80,979	80,979
TOTAL REVENUES		3,568,375	2,890,909	3,571,833	3,571,833	2,048,704.16	3,566,687	3,566,687	3,566,687
		=====	=====	=====	=====	=====	=====	=====	=====

218-PARK DEBT OTHER
DEBT SERVICE
15 PARK COPS REF 11

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)			(----- 2025 -----)		(----- 2026 -----)		
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8492-2701	PRINCIPAL	1,115,000	1,115,000	1,160,000	1,160,000	1,160,000.00	1,200,000	1,200,000	1,200,000
51-8492-2702	INTEREST	289,519	289,519	244,919	244,919	244,918.76	198,519	198,519	198,519
51-8492-2703	FEES	<u>6,400</u>	<u>1,375</u>	<u>6,400</u>	<u>6,400</u>	<u>5,000.00</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
TOTAL OTHER CHARGES/SERVICES		1,410,919	1,405,894	1,411,319	1,411,319	1,409,918.76	1,405,019	1,405,019	1,405,019
<u>CONTRACT SERVICE</u>									
51-8492-5101	PROFESSIONAL FEES	<u>775</u>	<u>666</u>	<u>711</u>	<u>711</u>	<u>608.00</u>	<u>679</u>	<u>679</u>	<u>679</u>
TOTAL CONTRACT SERVICE		775	666	711	711	608.00	679	679	679
TOTAL 15 PARK COPS REF 11		1,411,694	1,406,560	1,412,030	1,412,030	1,410,526.76	1,405,698	1,405,698	1,405,698

218-PARK DEBT OTHER

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

DEBT SERVICE

19 PARK COPS

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8493-2701	PRINCIPAL	735,000	735,000	775,000	775,000	0.00	815,000	815,000	815,000
51-8493-2702	INTEREST	1,337,331	1,337,331	1,300,581	1,300,581	650,290.63	1,261,831	1,261,831	1,261,831
51-8493-2703	FEEs	<u>2,500</u>	<u>867</u>	<u>2,500</u>	<u>2,500</u>	<u>0.00</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL OTHER CHARGES/SERVICES		2,074,831	2,073,198	2,078,081	2,078,081	650,290.63	2,079,331	2,079,331	2,079,331
<u>CONTRACT SERVICE</u>									
51-8493-5101	PROFESSIONAL FEES	<u>775</u>	<u>666</u>	<u>711</u>	<u>711</u>	<u>608.00</u>	<u>679</u>	<u>679</u>	<u>679</u>
TOTAL CONTRACT SERVICE		775	666	711	711	608.00	679	679	679
<u>CAPITAL OUTLAY</u>									
TOTAL 19 PARK COPS		2,075,606	2,073,864	2,078,792	2,078,792	650,898.63	2,080,010	2,080,010	2,080,010

218-PARK DEBT OTHER
DEBT SERVICE
20 PARK COPS

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		----- 2024 -----		----- 2025 -----		----- 2026 -----			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8494-2702	INTEREST	77,800	77,800	77,800	77,800	77,800.00	77,800	77,800	77,800
51-8494-2703	FEEES	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>1,425.00</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL OTHER CHARGES/SERVICES		80,300	77,800	80,300	80,300	79,225.00	80,300	80,300	80,300
<u>CONTRACT SERVICE</u>									
51-8494-5101	PROFESSIONAL FEES	<u>775</u>	<u>666</u>	<u>711</u>	<u>711</u>	<u>608.00</u>	<u>679</u>	<u>679</u>	<u>679</u>
TOTAL CONTRACT SERVICE		775	666	711	711	608.00	679	679	679
TOTAL 20 PARK COPS		81,075	78,466	81,011	81,011	79,833.00	80,979	80,979	80,979
TOTAL DEBT SERVICE		3,568,375	3,558,890	3,571,833	3,571,833	2,141,258.39	3,566,687	3,566,687	3,566,687
TOTAL EXPENDITURES		<u>3,568,375</u>	<u>3,558,890</u>	<u>3,571,833</u>	<u>3,571,833</u>	<u>2,141,258.39</u>	<u>3,566,687</u>	<u>3,566,687</u>	<u>3,566,687</u>
		=====	=====	=====	=====	=====		=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		0 (	667,981)	0	0 (	92,554.23)	0	0	0
		=====	=====	=====	=====	=====		=====	=====
OTHER FINANCING SOURCES/(USES)									
=====									
BOND PROCEEDS									
		_____	_____	_____	_____	_____	_____	_____	_____
99 NOT USED									
		_____	_____	_____	_____	_____	_____	_____	_____
OTHER FINANCING SOURCES/(USES)									
=====									
BOND PROCEEDS									
		_____	_____	_____	_____	_____	_____	_____	_____
99 NOT USED									
		_____	_____	_____	_____	_____	_____	_____	_____
OTHER FINANCING SOURCES/(USES)									
=====									
BOND PROCEEDS									
		_____	_____	_____	_____	_____	_____	_____	_____
OTHER FINANCING SOURCES/(USES)									
=====									

503-SRF DEBT
05 WW PLANT EXP REV BND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CHARGES FOR SERVICES</u>									
41-8380-390	LEASE INCOME 05 SRF FROM WW	<u>1,202,183</u>	<u>1,176,991</u>	<u>1,207,333</u>	<u>1,207,333</u>	<u>888,422.82</u>	<u>1,202,485</u>	<u>1,202,485</u>	<u>1,202,485</u>
	TOTAL CHARGES FOR SERVICES	1,202,183	1,176,991	1,207,333	1,207,333	888,422.82	1,202,485	1,202,485	1,202,485
<u>INTEREST</u>									
41-8380-601	INTRERST INCOME 05 SRF BOND	<u>0</u>	<u>25,931</u>	<u>0</u>	<u>0</u>	<u>18,005.73</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL INTEREST	0	25,931	0	0	18,005.73	0	0	0
<u>INTERGOVERNMENTAL</u>									
41-8380-720	DNR CONTRIBUTION	<u>139,116</u>	<u>148,496</u>	<u>105,246</u>	<u>105,246</u>	<u>0.00</u>	<u>70,702</u>	<u>70,702</u>	<u>70,702</u>
	TOTAL INTERGOVERNMENTAL	139,116	148,496	105,246	105,246	0.00	70,702	70,702	70,702
<u>OTHER FINANCING SOURCES</u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	TOTAL 05 WW PLANT EXP REV BND	1,341,299	1,351,419	1,312,579	1,312,579	906,428.55	1,273,187	1,273,187	1,273,187

503-SRF DEBT

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

11 WW PLANT EXP REV BND

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
CHARGES FOR SERVICES									
41-8382-390	LEASE INCOME 11 SRF	<u>1,128,860</u>	<u>1,118,299</u>	<u>1,131,764</u>	<u>1,131,764</u>	<u>849,920.93</u>	<u>1,135,977</u>	<u>1,135,977</u>	<u>1,135,977</u>
TOTAL CHARGES FOR SERVICES		1,128,860	1,118,299	1,131,764	1,131,764	849,920.93	1,135,977	1,135,977	1,135,977
INTEREST									
41-8382-601	INTEREST INCOME BOND 11 SRF	<u>0</u>	<u>8,572</u>	<u>0</u>	<u>0</u>	<u>5,058.71</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		0	8,572	0	0	5,058.71	0	0	0
OTHER FINANCING SOURCES									
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL 11 WW PLANT EXP REV BND		1,128,860	1,126,870	1,131,764	1,131,764	854,979.64	1,135,977	1,135,977	1,135,977
TOTAL REVENUES		2,470,159	2,478,289	2,444,343	2,444,343	1,761,408.19	2,409,165	2,409,165	2,409,165
		=====	=====	=====	=====	=====	=====	=====	=====

503-SRF DEBT

ADOPTED BUDGET REPORT

DEBT SERVICE

AS OF: SEPTEMBER 30TH, 2025

05 WW PLANT EXP REV BND

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8380-2701	BOND PRINCIPAL - 05 SRF	1,100,000	1,100,000	1,125,000	1,125,000	1,125,000.00	1,150,000	1,150,000	1,150,000
51-8380-2702	BOND INTEREST 05 SRF	212,638	212,827	160,388	160,388	27,570.78	106,950	106,950	106,950
51-8380-2703	BOND FEES 05 SRF	24,233	22,865	18,335	18,335	17,297.88	12,319	12,319	12,319
51-8380-2800	DEPRECIATION EXPENSE 05 SRF	0	641,616	0	0	0.00	0	0	0
51-8380-2801	AMORITZATION EXPENSE 05 SRF	0	(19,425)	0	0	0.00	0	0	0
TOTAL OTHER CHARGES/SERVICES		1,336,870	1,957,883	1,303,723	1,303,723	1,169,868.66	1,269,269	1,269,269	1,269,269
<u>CONTRACT SERVICE</u>									
51-8380-5101	PREFESSIONAL FEES 05 SRF	4,429	3,610	8,856	8,856	3,511.00	3,918	3,918	3,918
TOTAL CONTRACT SERVICE		4,429	3,610	8,856	8,856	3,511.00	3,918	3,918	3,918
<u>CAPITAL OUTLAY</u>									
<u>CAPITAL CLEARING</u>									
51-8380-7005	PRINCIPAL CLEARING TO LT DEBT	0	(1,100,000)	0	0	0.00	0	0	0
TOTAL CAPITAL CLEARING		0	(1,100,000)	0	0	0.00	0	0	0
TOTAL 05 WW PLANT EXP REV BND		1,341,299	861,493	1,312,579	1,312,579	1,173,379.66	1,273,187	1,273,187	1,273,187

503-SRF DEBT
DEBT SERVICE
11 WW PLANT EXP REV BND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8382-2701	BOND PRINCIPAL 11 SRF	922,000	0	946,000	946,000	0.00	971,000	971,000	971,000
51-8382-2702	BOND INTEREST 11 SRF	149,700	141,847	134,095	134,095	65,096.80	118,292	118,292	118,292
51-8382-2703	BOND FEES 11 SRF	52,732	47,853	42,813	42,813	42,922.45	37,768	37,768	37,768
51-8382-2800	DEPRECIATION EXPENSE	<u>0</u>	<u>602,874</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		1,124,431	792,574	1,122,908	1,122,908	108,019.25	1,127,059	1,127,059	1,127,059
<u>CONTRACT SERVICE</u>									
51-8382-5101	PROFESSIONAL FEES 11 SRF	<u>4,429</u>	<u>3,610</u>	<u>8,856</u>	<u>8,856</u>	<u>3,511.00</u>	<u>8,918</u>	<u>8,918</u>	<u>8,918</u>
TOTAL CONTRACT SERVICE		4,429	3,610	8,856	8,856	3,511.00	8,918	8,918	8,918
<u>CAPITAL OUTLAY</u>									
<u>CAPITAL CLEARING</u>									
TOTAL 11 WW PLANT EXP REV BND		1,128,860	796,184	1,131,764	1,131,764	111,530.25	1,135,977	1,135,977	1,135,977
TOTAL DEBT SERVICE		2,470,159	1,657,677	2,444,343	2,444,343	1,284,909.91	2,409,165	2,409,165	2,409,165
TOTAL EXPENDITURES		<u>2,470,159</u>	<u>1,657,677</u>	<u>2,444,343</u>	<u>2,444,343</u>	<u>1,284,909.91</u>	<u>2,409,165</u>	<u>2,409,165</u>	<u>2,409,165</u>
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		<u>0</u>	<u>820,612</u>	<u>0</u>	<u>0</u>	<u>476,498.28</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER FINANCING SOURCES/(USES)</u>									
=====									
<u>BOND PROCEEDS</u>									
<u>OPERATING TRANSFERS</u>									
<u>OTHER FINANCING SOURCES/(USES)</u>									
=====									
<u>BOND PROCEEDS</u>									
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		0	820,612	0	0	476,498.28	0	0	0

549-WATER DEBT

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

11 REF 05 WTR TWR

		(----- 2024 -----)			(----- 2025 -----)		(----- 2026 -----)		
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>CHARGES FOR SERVICES</u>									
41-8192-390	LEASE INCOME	<u>0</u>	(<u>4,055</u>)	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CHARGES FOR SERVICES		0	(4,055)	0	0	0.00	0	0	0
<u>MISCELLANEOUS</u>									
<u>INTEREST</u>									
<u>OTHER FINANCING SOURCES</u>									
TOTAL 11 REF 05 WTR TWR		0	(4,055)	0	0	0.00	0	0	0

549-WATER DEBT

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

16 REF 11 WTR TWR

		----- 2024 -----			----- 2025 -----			----- 2026 -----		
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET	
CHARGES FOR SERVICES										
41-8193-390	LEASE INCOME	<u>482,345</u>	<u>475,074</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CHARGES FOR SERVICES		482,345	475,074	0	0	0.00	0	0	0	0
INTEREST										
41-8193-601	INTEREST INCOME	<u>0</u>	<u>1,100</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST		0	1,100	0	0	0.00	0	0	0	0
OTHER FINANCING SOURCES										
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL 16 REF 11 WTR TWR		482,345	476,174	0	0	0.00	0	0	0	0

549-WATER DEBT
SERIES 2026 COPS

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
REVENUES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
CHARGES FOR SERVICES									
41-8194-390	LEASE INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>(37,837,800)</u>	<u>(37,837,800)</u>	<u>(37,837,800)</u>
TOTAL CHARGES FOR SERVICES		0	0	0	0	0.00	(37,837,800)	(37,837,800)	(37,837,800)
OTHER FINANCING SOURCES									
41-8194-900	PROCEEDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>38,610,000</u>	<u>38,610,000</u>	<u>38,610,000</u>
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0.00	38,610,000	38,610,000	38,610,000
TOTAL SERIES 2026 COPS		0	0	0	0	0.00	772,200	772,200	772,200
TOTAL REVENUES		482,345	472,119	0	0	0.00	772,200	772,200	772,200
		=====	=====	=====	=====	=====		=====	=====

549-WATER DEBT
DEBT SERVICE
99 BOND 95 REFUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8174-2800	DEPRECIATION EXPENSE	<u>0</u>	<u>64,010</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		0	64,010	0	0	0.00	0	0	0
 <u>CONTRACT SERVICE</u>									
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 <u>CAPITAL CLEARING</u>									
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL 99 BOND 95 REFUND		0	64,010	0	0	0.00	0	0	0

549-WATER DEBT

DEBT SERVICE

99 BOND TIF

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8175-2800	99 TIF DEP EXP	<u>0</u>	<u>752</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		0	752	0	0	0.00	0	0	0
TOTAL 99 BOND TIF		0	752	0	0	0.00	0	0	0

549-WATER DEBT
DEBT SERVICE
05 TWR/BOOSTER LB

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
OTHER CHARGES/SERVICES									
51-8181-2800	DEPRECIATION	<u>0</u>	<u>224,397</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		0	224,397	0	0	0.00	0	0	0
TOTAL 05 TWR/BOOSTER LB		0	224,397	0	0	0.00	0	0	0

549-WATER DEBT

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

DEBT SERVICE

16 REF 11 WTR TWR

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8193-2701	BOND PRINCIPAL	465,000	465,000	0	0	0.00	0	0	0
51-8193-2702	BOND INTEREST	9,300	4,650	0	0	0.00	0	0	0
51-8193-2703	BOND FEES	6,590	1,312	0	0	0.00	0	0	0
51-8193-2801	AMORTIZATION EXPENSE	<u>0</u>	<u>(22,913)</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		480,890	448,049	0	0	0.00	0	0	0
<u>CONTRACT SERVICE</u>									
51-8193-5101	PROFESSIONAL FEES	<u>1,455</u>	<u>1,166</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICE		1,455	1,166	0	0	0.00	0	0	0
<u>CAPITAL CLEARING</u>									
51-8193-7000	PRINCIPAL CLEARING	<u>0</u>	<u>(465,000)</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL CLEARING		0	(465,000)	0	0	0.00	0	0	0
TOTAL 16 REF 11 WTR TWR		482,345	(15,785)	0	0	0.00	0	0	0

549-WATER DEBT
DEBT SERVICE
SERIES 2026 COPS

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

		(----- 2024 -----)		(----- 2025 -----)		(----- 2026 -----)			
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8194-2702	BOND INTEREST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>772,200</u>	<u>772,200</u>	<u>772,200</u>
TOTAL OTHER CHARGES/SERVICES		0	0	0	0	0.00	772,200	772,200	772,200
TOTAL SERIES 2026 COPS		0	0	0	0	0.00	772,200	772,200	772,200
TOTAL DEBT SERVICE		482,345	273,373	0	0	0.00	772,200	772,200	772,200
TOTAL EXPENDITURES		482,345	273,373	0	0	0.00	772,200	772,200	772,200
		=====	=====	=====	=====	=====		=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		0	198,745	0	0	0.00	0	0	0
		=====	=====	=====	=====	=====		=====	=====
<u>OTHER FINANCING SOURCES/(USES)</u> =====									
<u>BOND PROCEEDS</u>		_____	_____	_____	_____	_____	_____	_____	_____
<u>99 NOT USED</u>		_____	_____	_____	_____	_____	_____	_____	_____
<u>OTHER FINANCING SOURCES/(USES)</u> =====									
<u>BOND PROCEEDS</u>		_____	_____	_____	_____	_____	_____	_____	_____
<u>OTHER FINANCING SOURCES/(USES)</u> =====									
<u>BOND PROCEEDS</u>									
41-8194-900	PROCEEDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>(38,610,000)</u>	<u>(38,610,000)</u>	<u>(38,610,000)</u>
TOTAL OTHER SOURCES/(USES)		0	0	0	0	0.00	38,610,000	38,610,000	38,610,000
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		0	198,745	0	0	0.00	38,610,000	38,610,000	38,610,000

559-SEWER DEBT WEDC

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

DEBT SERVICE

99 BOND TIF

		(----- 2024 -----)			(----- 2025 -----)			(----- 2026 -----)	
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8175-2800	99 TIF DEPR EXP	0	4,640	0	0	0.00	0	0	0
TOTAL OTHER CHARGES/SERVICES		0	4,640	0	0	0.00	0	0	0
TOTAL 99 BOND TIF		0	4,640	0	0	0.00	0	0	0

559-SEWER DEBT WEDC

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2025

DEBT SERVICE

08 REF 02 S LIFT

		(----- 2024 -----)	(----- 2025 -----)	(----- 2026 -----)					
EXPENDITURES	NAME	AMENDED BUDGET	ACTUAL BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D BALANCE	REQUESTED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
<u>OTHER CHARGES/SERVICES</u>									
51-8187-2800	DEPRECIATION EXPENSE	<u>0</u>	<u>183,496</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER CHARGES/SERVICES		0	183,496	0	0	0.00	0	0	0
<u>SUPPLIES</u>									
<u>CONTRACT SERVICE</u>									
<u>CAPITAL OUTLAY</u>									
<u>CAPITAL CLEARING</u>									
TOTAL 08 REF 02 S LIFT		0	183,496	0	0	0.00	0	0	0
TOTAL DEBT SERVICE		0	188,136	0	0	0.00	0	0	0
TOTAL EXPENDITURES		<u>0</u>	<u>188,136</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
		=====	=====	=====	=====	=====		=====	=====
EXCESS REVENUE OVER/ (UNDER) EXPENDITURES		<u>0 (</u>	<u>188,136)</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
		=====	=====	=====	=====	=====		=====	=====
<u>OTHER FINANCING SOURCES/(USES)</u>									
=====									
<u>BOND PROCEEDS</u>									
<u>OTHER FINANCING SOURCES/(USES)</u>									
=====									
<u>BOND PROCEEDS</u>									
<u>OPERATING TRANSFERS</u>									
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)		0 (	188,136)	0	0	0.00	0	0	0



City of Wentzville

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