CITY OF JOPLIN



FY 2026
PROPOSED BUDGET

KEY ACCOMPLISHMENTS IN FY 2025

- Update of Existing Compensation Study (to be presented during Budget Work Sessions)
- Online Building Permit Options
- Update & Improve the Communication of Financial Information through a Popular Annual Financial Report (PAFR)
- Coordinate & Finalize the final step of the Transition of the Vested Tier II Police & Fire Employees
- Implementation of Police Department Co-Responder Unit of Social Workers
- Implementation of Special Tax Bill Collection Program
- Improve & Update Fire Special Operations Programs: Swift Water, Confined Space and Haz-Mat
- Upgrade City Hall CCTV/Security Camera Server
- Update Cemetery Information Stations, Bridge & Picnic Tables
- Implementation of Downtown Police Bicycle Patrols
- Develop and Adopt MOU's with neighboring Health Departments to provide mutual aid assistance
- Conduct an Independent Department Review of Public Works

CITY OF JOPLIN
ESTIMATE OF NEEDS
PROJECTED FUND BALANCES
FISCAL YEAR 2025-2026

	Audited Fund Balance at 10-31-24	Projected 2024-2025 Activity				Projected Fund Balance at 10-31-25	Projected 2025-2026 Activity				Projected Fund Balance at 10-31-26
		Sources	Operating Expenses	Capital Assets *	Total Expenses		Sources	Operating Expenses	Capital Assets *	Total Expenses	
General Fund	**30,268,786**	42,970,602	39,582,514	6,953,639	46,536,153	**26,703,235**	43,384,432	41,026,016	2,342,222	43,368,238	**26,719,429**
1/2-Cent Pension Sales Tax	**4,943,236**	10,143,968	13,487,875	-	13,487,875	**1,599,329**	10,177,538	10,177,538	-	10,177,538	**1,599,329**
Public Safety Sales Tax	**7,309,984**	10,145,968	10,200,063	1,153,160	11,353,223	**6,102,729**	10,179,538	9,624,968	627,198	10,252,166	**6,030,101**
Convention & Tourism	**2,125,289**	1,721,880	2,684,520	37,517	2,722,037	**1,125,132**	1,751,948	1,687,370	35,025	1,722,395	**1,154,685**
Health & Welfare	**1,969,256**	3,044,521	3,019,151	149,912	3,169,063	**1,844,714**	3,306,112	3,250,502	48,400	3,298,902	**1,851,924**
Parks & Recreation	**103,661**	5,527,871	4,588,370	912,506	5,500,876	**130,656**	5,442,900	4,580,026	926,240	5,506,266	**67,290**
Solid Waste Management	**1,913,536**	3,512,894	3,641,399	-	3,641,399	**1,785,031**	3,561,800	3,511,385	94,850	3,606,235	**1,740,596**
Parks/Stormwater Sales Tax	**10,104,457**	18,705,810	2,054,083	18,165,648	20,219,731	**8,590,536**	9,945,755	2,224,117	15,167,487	17,391,604	**1,144,687**
Transportation Sales Tax	**19,871,662**	15,898,148	12,646,467	6,578,095	19,224,562	**16,545,248**	16,311,300	13,653,396	4,821,906	18,475,302	**14,381,246**
Capital Improvement Sales Tax	**24,928,803**	13,907,975	797,393	17,900,443	18,697,836	**20,138,942**	10,133,153	915,162	25,895,000	26,810,162	**3,461,933**
Community Planning	**217,353**	2,744,123	2,742,824	1,299	2,744,123	**217,353**	3,874,725	3,834,675	40,050	3,874,725	**217,353**
Economic Development	**3,816,577**	-	-	-	-	**3,816,577**	-	-	-	-	**3,816,577**
American Rescue Plan Act	**(2,034,821)**	17,349,112	4,098,699	11,215,592	15,314,291	**-**	1,379,909	1,379,909	-	1,379,909	**-**
Infrastructure Improvements	**4,404,493**	6,384,567	911,096	7,934,347	8,845,443	**1,943,617**	4,460,000	1,000,000	3,475,000	4,475,000	**1,928,617**
Revolving Public Improvements	**392,204**	75,000	60,000	-	60,000	**407,204**	60,000	65,000	-	65,000	**402,204**
Regional Airport	**54,099,112**	13,992,210	(10,123,803)	15,674,872	5,551,069	**62,540,253**	2,259,200	5,380,119	209,150	5,589,269	**59,210,184**
Municipal Golf Course	**1,130,589**	1,326,400	1,136,524	164,473	1,300,997	**1,155,992**	1,453,700	1,002,935	365,000	1,367,935	**1,241,757**
Sanitary Sewer	**115,453,191**	25,421,079	(11,631,896)	30,080,006	18,448,110	**122,426,160**	23,085,000	1,389,392	17,652,100	19,041,492	**126,469,668**
Central Garage	**969,310**	1,991,974	1,900,564	56,733	1,957,297	**1,003,987**	2,005,050	1,960,140	50,000	2,010,140	**998,897**
Health Self-Insurance	**3,079,900**	8,125,353	7,438,838	681	7,439,519	**3,765,734**	8,565,524	7,399,550	-	7,399,550	**4,931,708**
Workers Compensation Self-Ins	**2,938,608**	2,566,699	896,496	-	896,496	**4,608,811**	1,493,472	904,662	-	904,662	**5,197,621**
Liability & Property Insurance	**1,159,299**	2,819,668	2,032,311	-	2,032,311	**1,946,656**	2,537,185	2,160,911	-	2,160,911	**2,322,930**
Emergency Communications	**2,836,570**	2,272,445	2,087,916	197,445	2,285,361	**2,823,654**	2,201,139	2,421,891	101,209	2,523,100	**2,501,693**
Joplin TIF Commission	**3,090,119**	1,737,000	2,154,000	-	2,154,000	**2,673,119**	1,667,500	1,120,000	-	1,120,000	**3,220,619**
Joplin Redevelopment Corporation	**7,678,902**	-	182,011	-	182,011	**7,496,891**	-	182,011	-	182,011	**7,314,880**

FY 2026 PROPOSED BUDGET
EXPLANATION OF FUNDS

FUND TYPE	FUND DESCRIPTION
Governmental	• General Fund is used to account for all ordinary operations of a governmental unit that are financed from taxes and other general revenues • Main operating fund of the City • Accounts for all financial resources of the general government, except those required to be accounted for in a different fund
Special Revenue	• Used to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government
Capital Projects	• Governmental funds established to account for resources used for the acquisition of large capital improvements other than those accounted for in proprietary funds.

FY 2026 PROPOSED BUDGET
EXPLANATION OF FUNDS

FUND TYPE	FUND DESCRIPTION
Proprietary	• Business-type funds that are generally self-supporting either by outside fees or internal charges • Two types of proprietary funds: ➢ Enterprise Funds-Used to account for government-owned services supported primarily by service charges or user fees ➢ Internal Service Funds-Account for the goods and services provided by one department to another within government on a cost-reimbursement basis

FY 2026 PROPOSED BUDGET
EXPLANATION OF FUNDS

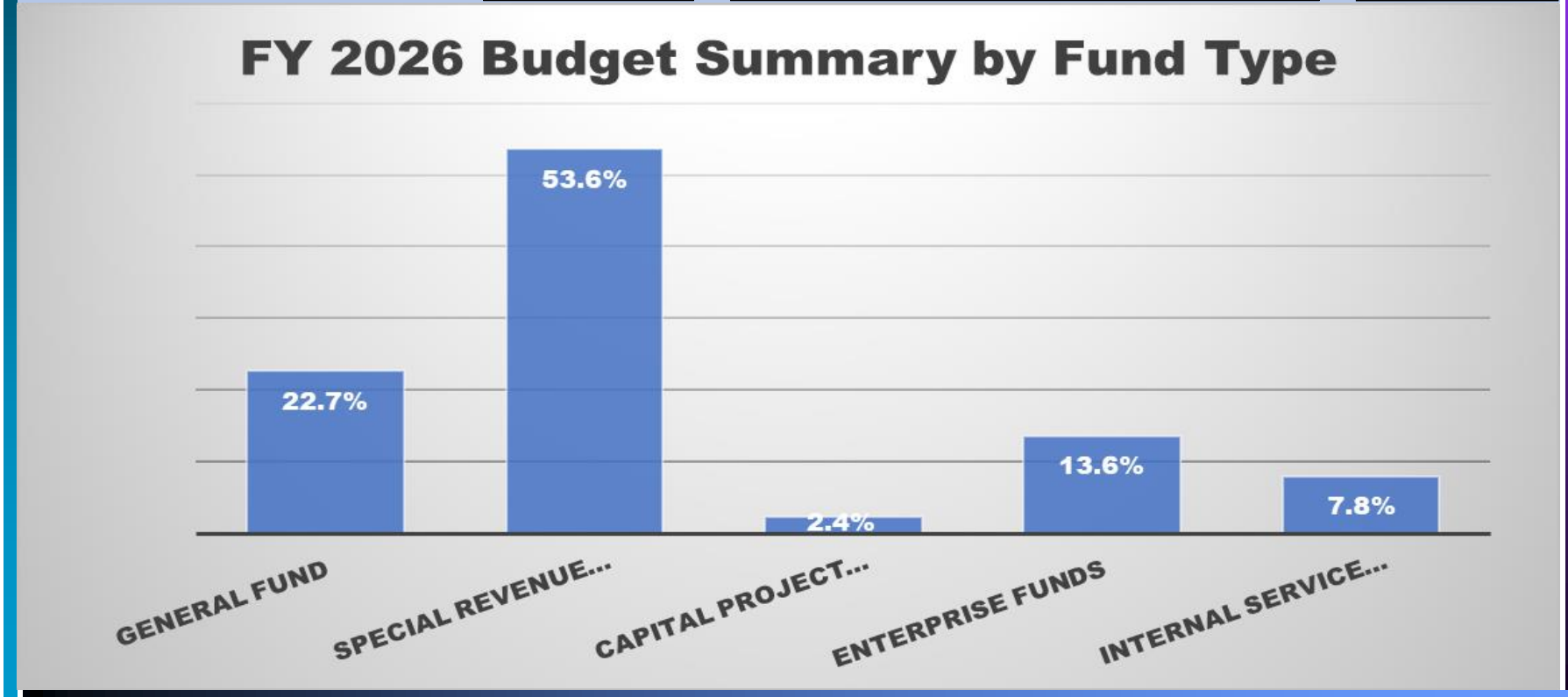
FUND TYPE	FUND DESCRIPTION
Fiduciary	• Funds that account for resources that governments hold in trust for individuals or other governments in a trust capacity
Component Units	• Separate governmental units for which the elected officials of the City are financially accountable

Budget Summary

	Governmental Funds	Proprietary Funds	Component Units	Total All Funds
REVENUES				
Taxes	$ 78,570,691	$ -	$ 1,667,500	$ 80,238,191
Licenses & Permits	2,250,500	-	-	2,250,500
Fines & Forfeitures	857,100	-	-	857,100
Service Charges & User Fees	3,879,800	27,930,039	-	31,809,839
Charges & Assessments	1,634,584	12,510,231	-	14,144,815
Other Income & Donations	3,312,800	1,198,500	-	4,511,300
Intergovernmental	21,193,116	96,500	-	21,289,616
TOTAL REVENUES	**$111,698,591**	**$ 41,735,270**	**$ 1,667,500**	**$ 155,101,361**
EXPENDITURES				
General Government	$ 9,965,826	$ 14,186,061	$ 1,302,011	$ 25,453,898
Public Safety	37,931,444	2,395,635	-	40,327,079
Public Works	4,324,443	5,367,492	-	9,691,935
Highways & Streets	51,804,868	-	-	51,804,868
Environmental	3,478,176	15,317,392	-	18,795,568
Health Services	3,217,729	-	-	3,217,729
Culture & Recreation	13,266,192	1,315,816	-	14,582,008
Social Services	6,978,410	-	-	6,978,410
Debt Service	-	208,465	-	208,465
Infrastructure/Economic Development	4,475,000	-	-	4,475,000
TOTAL EXPENDITURES	**$135,442,088**	**$ 38,790,861**	**$ 1,302,011**	**$ 175,534,960**
EXCESS REVENUES OVER (UNDER) EXPEN.	**$ (23,743,497)**	**$ 2,944,409**	**$ 365,489**	**$ (20,433,599)**
OTHER FINANCING SOURCES (USES)				
Transfers In	$ 12,270,519	$ 1,865,000	$ -	14,135,519
Transfers Out	(14,961,354)	(2,206,198)	-	(17,167,552)
TOTAL OTHER FINANCING SOURCES (USES)	**$ (2,690,835)**	**$ (341,198)**	**$ -**	**$ (3,032,033)**
NET CHANGE IN FUND BALANCE	**$ (26,434,332)**	**$ 2,603,211**	**$ 365,489**	**$ (23,465,632)**
FUND BALANCE, BEGINNING OF YEAR	**$ 90,950,303**	**$ 200,271,247**	**$ 10,170,010**	**$ 301,391,560**
FUND BALANCE, END OF YEAR	**$ 64,515,971**	**$ 202,874,458**	**$ 10,535,499**	**$ 277,925,928**
FUND BALANCE SUMMARY:				
Invested in Capital Assets (Proprietary Funds)	$ -	$ 158,227,304	$ -	$ 158,227,304
Reserved for Equipment Replacement	-	3,703,761	-	3,703,761
Other Reserves/Designations	19,350,789	-	-	19,350,789
Unrestricted Fund Balance/Net Assets	45,165,182	40,943,393	10,535,499	96,644,074
TOTAL FUND BALANCE SUMMARY	**$ 64,515,971**	**$ 202,874,458**	**$ 10,535,499**	**$ 277,925,928**

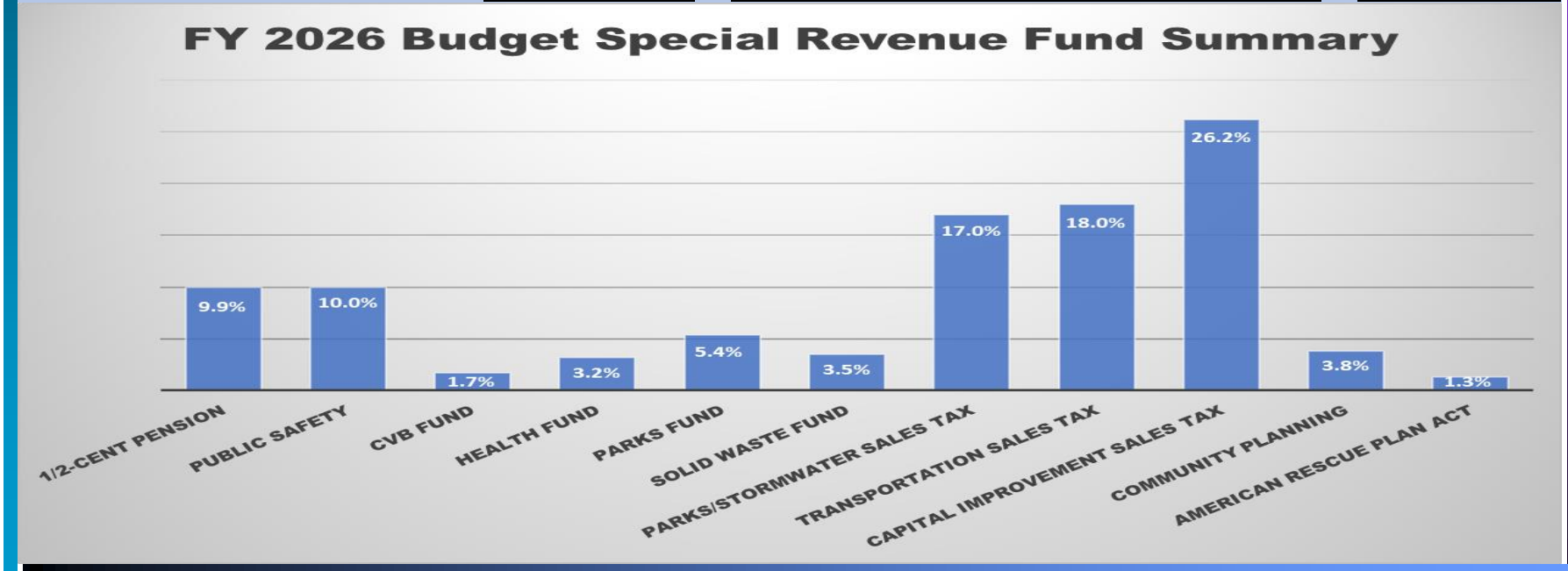
FY 2026 OVERALL BUDGET SUMMARY

Fund Type	FY 2026 Total Revenue	FY 2026 Operational Expenditures	FY 2026 Capital Expenditures	FY 2026 Transfers Out	FY 2026 Total Expenditures
General Fund	$ 43,384,432	$ 34,015,635	$ 2,342,222	$ 7,010,381	$ 43,368,238
Special Revenue Funds	$ 76,064,678	$ 46,888,075	$ 47,656,156	$ 7,950,973	$ 102,495,204
Capital Project Funds	$ 4,520,000	$ 1,065,000	$ 3,475,000	$ -	$ 4,540,000
Enterprise Funds	$ 26,797,900	$ 23,980,217	$ -	$ 2,018,479	$ 25,998,696
Internal Service Funds	$ 16,802,370	$ 14,810,644	$ -	$ 187,719	$ 14,998,363
Total Funds	$ 167,569,380	$ 120,759,571	$ 53,473,378	$ 17,167,552	$ 191,400,501



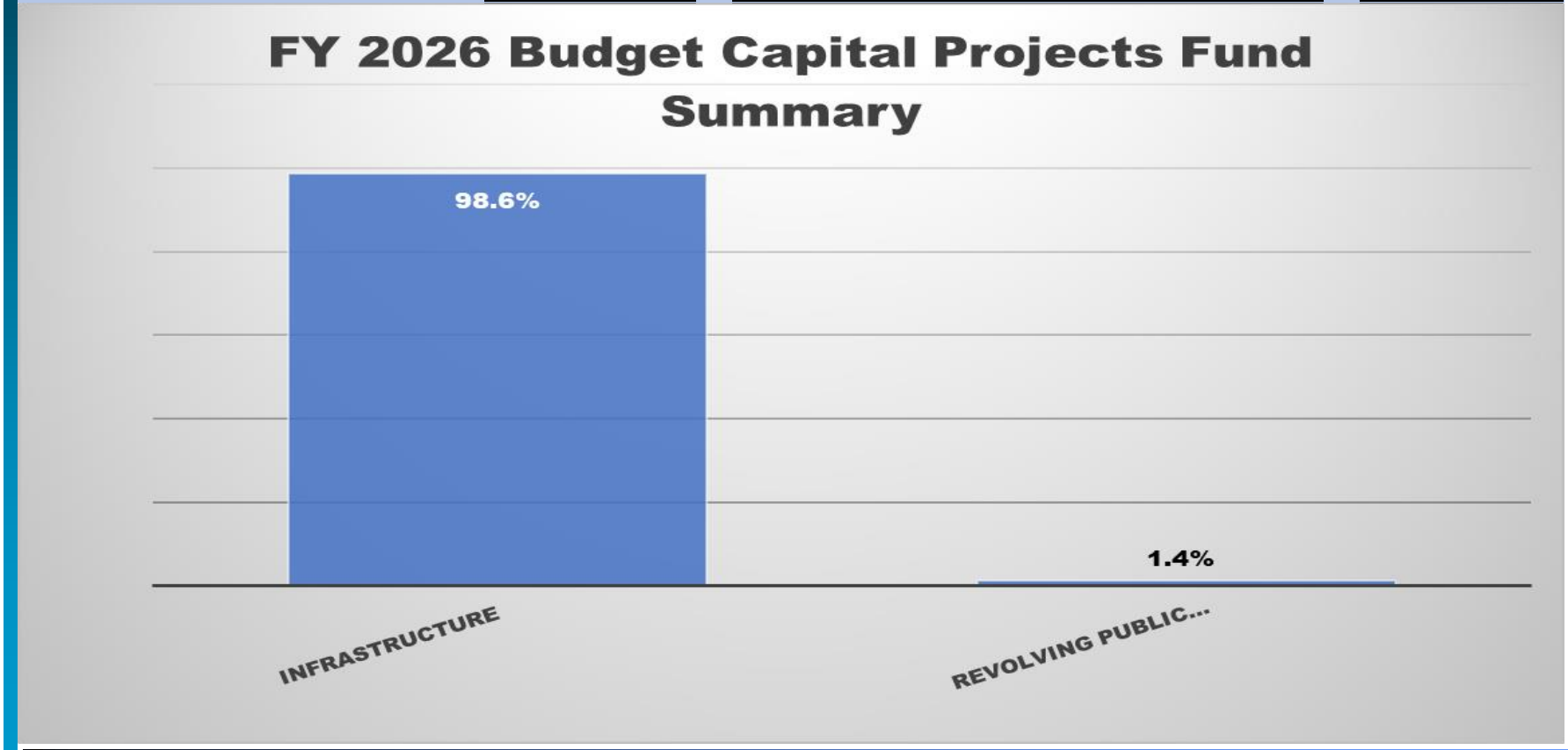
FY 2026 BUDGET SPECIAL REVENUE FUND SUMMARY

FUND	FY 2026 Total Revenue	FY 2026 Operational Expenditures	FY 2026 Capital Expenditures	FY 2026 Transfers Out	FY 2026 Total Expenditures
1/2-Cent Pension	$ 10,177,538	$ 10,027,538	$ -	$ 150,000	$ 10,177,538
Public Safety	$ 10,179,538	$ 7,533,299	$ 627,198	$ 2,091,669	$ 10,252,166
CVB Fund	$ 1,751,948	$ 1,609,774	$ 35,025	$ 77,596	$ 1,722,395
Health Fund	$ 3,306,112	$ 3,169,329	$ 48,400	$ 81,173	$ 3,298,902
Parks Fund	$ 5,442,900	$ 4,422,284	$ 926,240	$ 157,742	$ 5,506,266
Solid Waste Fund	$ 3,561,800	$ 3,445,184	$ 94,850	$ 66,201	$ 3,606,235
Parks/Stormwater Sales Tax	$ 9,945,755	$ 1,476,422	$ 15,167,487	$ 747,695	$ 17,391,604
Transportation Sales Tax	$ 16,311,300	$ 9,696,007	$ 4,821,906	$ 3,957,389	$ 18,475,302
Capital Improvement Sales Tax	$ 10,133,153	$ 309,607	$ 25,895,000	$ 605,555	$ 26,810,162
Community Planning	$ 3,874,725	$ 3,818,722	$ 40,050	$ 15,953	$ 3,874,725
American Rescue Plan Act	$ 1,379,909	$ 1,379,909	$ -	$ -	$ 1,379,909
Total Special Revenue Funds	$ 76,064,678	$ 46,888,075	$ 47,656,156	$ 7,950,973	$ 102,495,204



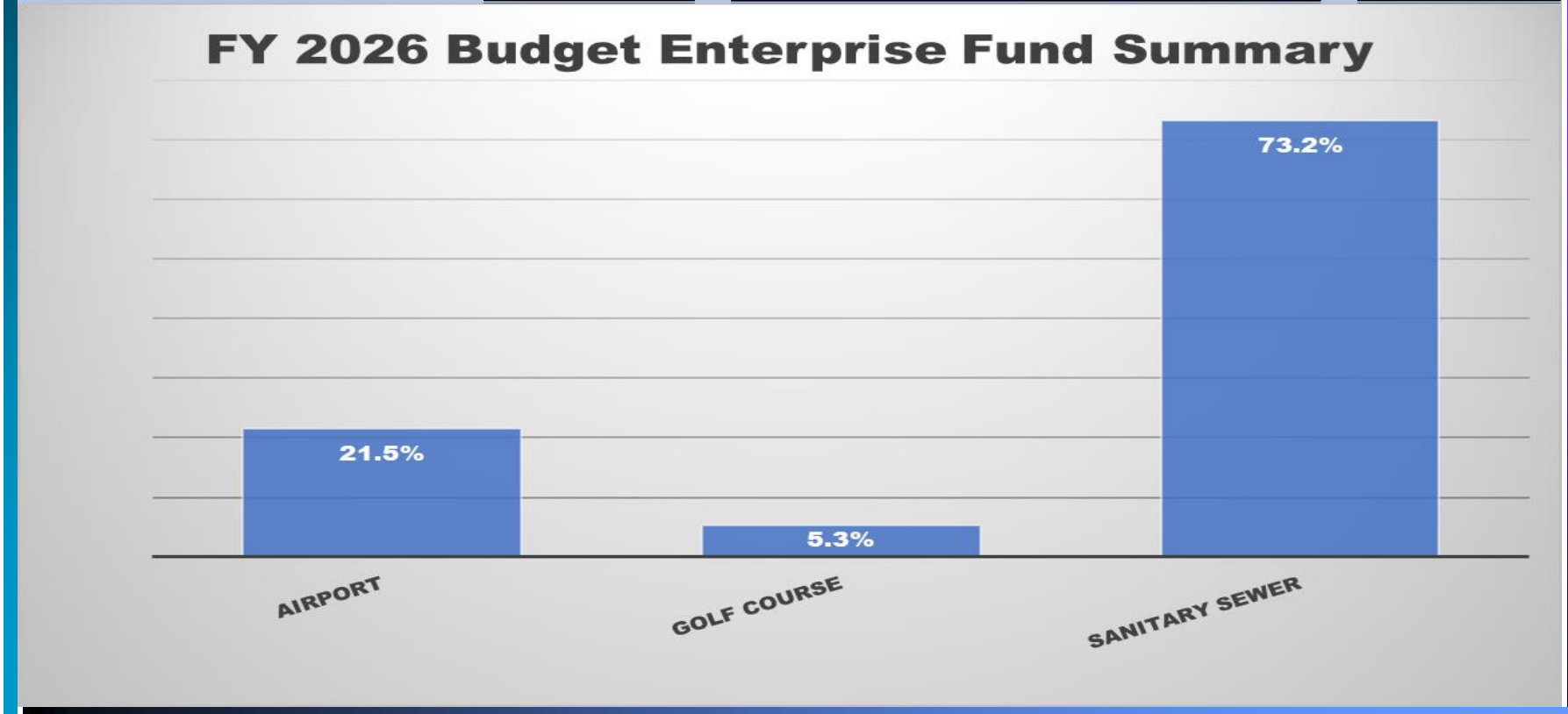
FY 2026 BUDGET CAPITAL PROJECTS FUND SUMMARY

FUND	FY 2026 Total Revenue	FY 2026 Operational Expenditures	FY 2026 Capital Expenditures	FY 2026 Transfers Out	FY 2026 Total Expenditures
Infrastructure	$ 4,460,000	$ 1,000,000	$ 3,475,000	$ -	$ 4,475,000
Revolving Public Improvements	$ 60,000	$ 65,000	$ -	$ -	$ 65,000
Total Capital Projects Funds	$ 4,520,000	$ 1,065,000	$ 3,475,000	$ -	$ 4,540,000



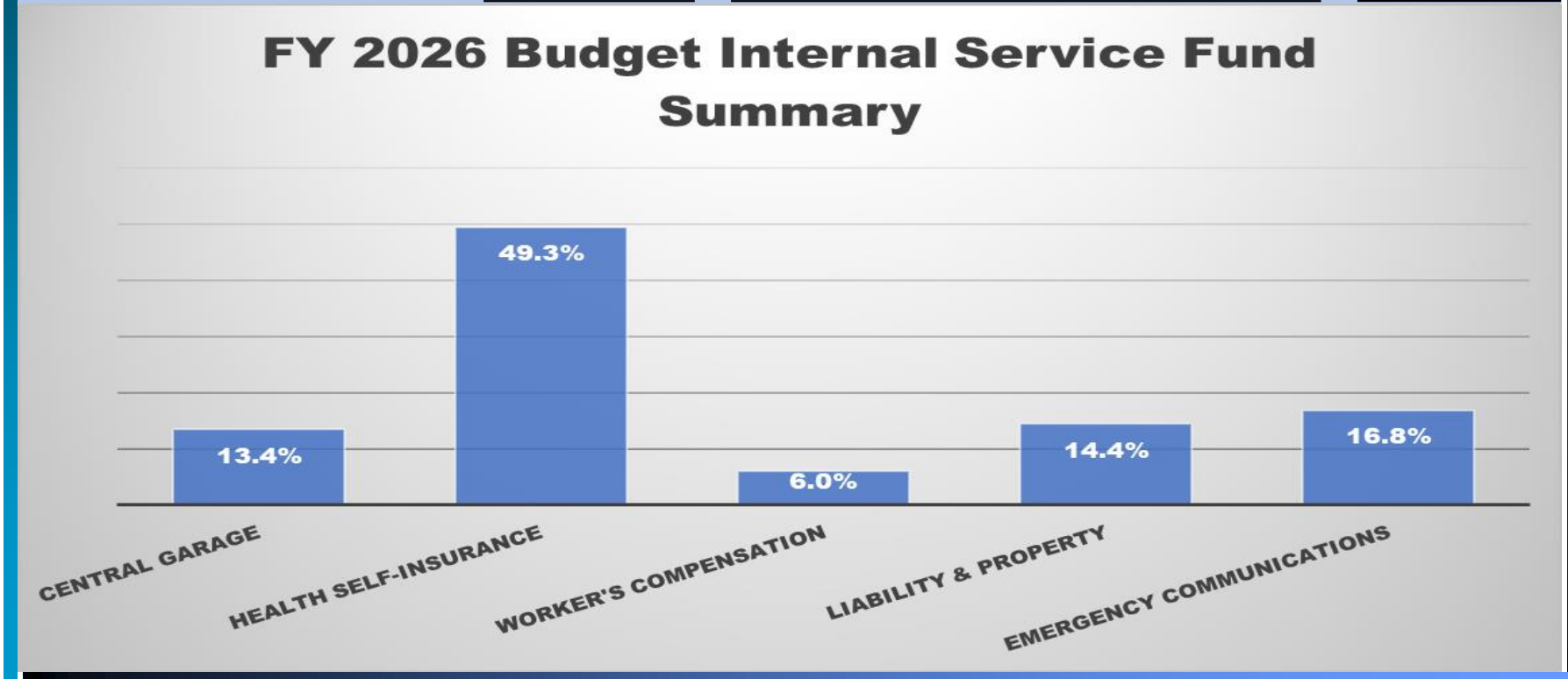
FY 2026 BUDGET ENTERPRISE FUND SUMMARY

FUND	FY 2026 Total Revenue	FY 2026 Operational Expenditures	FY 2026 Capital Expenditures	FY 2026 Transfers Out	FY 2026 Total Expenditures
Airport	$ 2,259,200	$ 5,367,492	$ -	$ 221,777	$ 5,589,269
Golf Course	$ 1,453,700	$ 1,315,816	$ -	$ 52,119	$ 1,367,935
Sanitary Sewer	$ 23,085,000	$ 17,296,909	$ -	$ 1,744,583	$ 19,041,492
Total Enterprises Funds	$ 26,797,900	$ 23,980,217	$ -	$ 2,018,479	$ 25,998,696



FY 2026 BUDGET INTERNAL SERVICE FUND SUMMARY

FUND	FY 2026 Total Revenue	FY 2026 Operational Expenditures	FY 2026 Capital Expenditures	FY 2026 Transfers Out	FY 2026 Total Expenditures
Central Garage	$ 2,005,050	$ 1,949,886	$ -	$ 60,254	$ 2,010,140
Health Self-Insurance	$ 8,565,524	$ 7,399,550	$ -	$ -	$ 7,399,550
Worker's Compensation	$ 1,493,472	$ 904,662	$ -	$ -	$ 904,662
Liability & Property	$ 2,537,185	$ 2,160,911	$ -	$ -	$ 2,160,911
Emergency Communications	$ 2,201,139	$ 2,395,635	$ -	$ 127,465	$ 2,523,100
Total Internal Service Funds	$ 16,802,370	$ 14,810,644	$ -	$ 187,719	$ 14,998,363



FY 2026 PROPOSED BUDGET
BUDGET GOALS

- FY 2026 budget development was built on three key goals:
  - Alignment of Resources to City Council Vision and Goals
  - Implementation of Action Plans as Prioritized
  - Fiscal Year 2026 Key Initiatives

FY 2026 KEY INITIATIVES OTHER FUNDS

- Establish a Concierge Counter within CVB
- Implement the Strategic Promotion and Marketing Plan for tourism venues: Bicycle Park, Trails, Ewert Splash Park, Fairgrounds, Expo, & Prospect Village
- Present the Health Departmental Operational Assessment for discussion on plan prioritization
- Conduct Feasibility Study for Regional Animal Control Facility
- Increase employee engagement in Wellness Works to help improve the overall health of employees
- Construct Improvements at Wildcat Park: River Access, Trail & Road Improvements
- Develop Operations & Maintenance Plan for Ewert Splash Park & Bicycle Park
- Facilitate & Coordinate Delivery of REO Grant
- Evaluate Recycling Options from Master Plan and Develop RFP for Citywide Trash Services
- Implement new Detection System at select Signalized Intersections
- Refurbish Trolley Shelters/Stops
- Conduct Historic Phase I and II Surveys for North Heights (Historic Preservation)
- Present Recommended Updates to Sign Code
- Update the Comprehensive Plan & Develop a Downtown Plan
- Develop a Bike & Pedestrian Corridor Management Plan
- Develop a Complete Streets Construction Standards Manual
- Implement the Lead Hazard Remediation Grant
- Complete the Allo Fiber Project bringing broadband access to the entire Community
- Renew the Airport PFC Program
- Implement Beautification efforts along 7th Street to apply buffer between motorists and golfers

REVENUE HIGHLIGHTS – ALL FUNDS

Sales Tax

- No change in Projected Sales Tax from FY 2025 estimated actuals to FY 2026

- Revenue generated from the 1.0% General Sales Tax, 0.5% Pension Sales Tax, 0.5% Public Safety General Sales Tax, 0.5% Transportation Sales Tax, .25% Parks & Stormwater Sales Tax and .375% Capital Improvement Sales Tax is expected to be just over $56.4 million in FY 2026

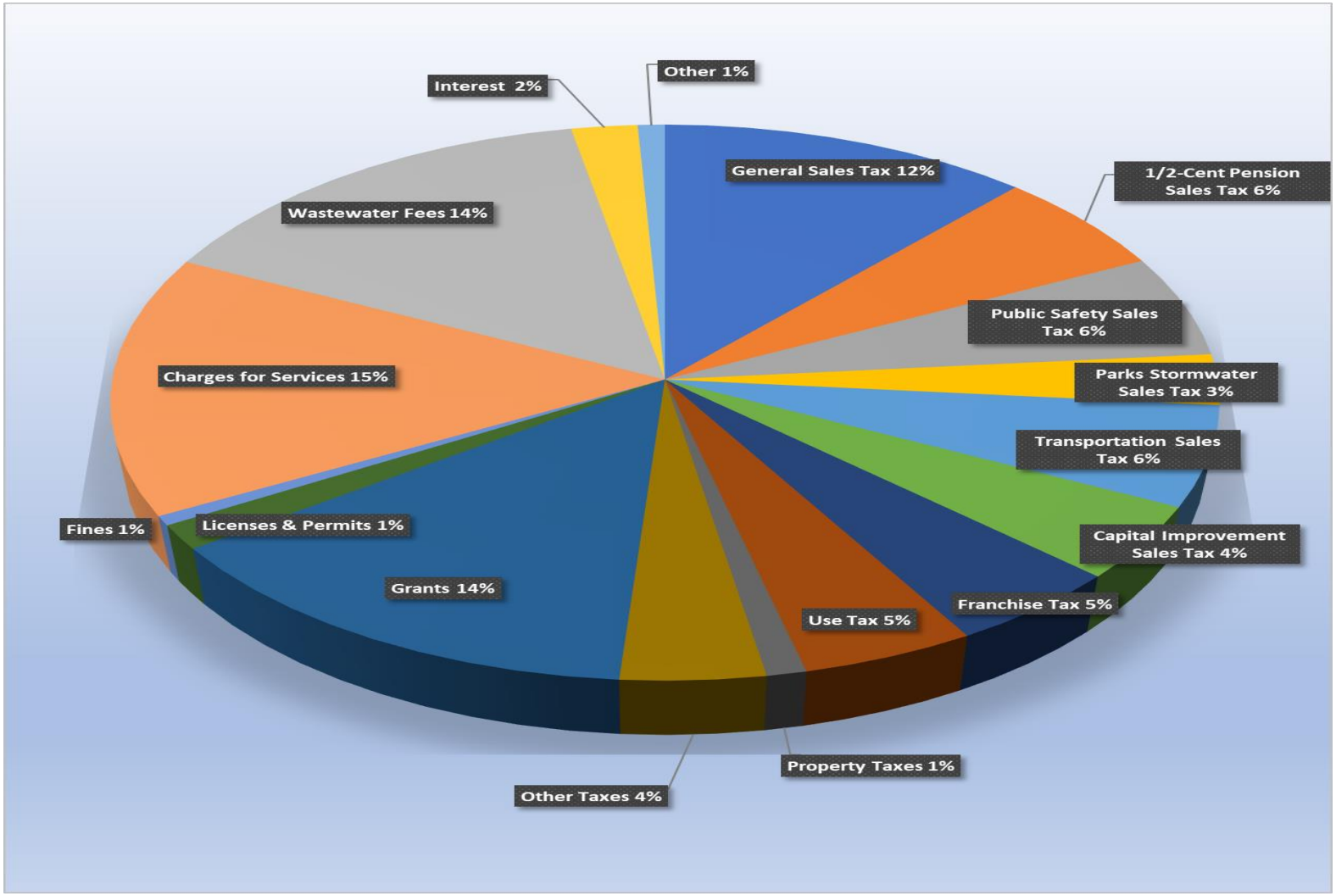
- Revenue generated from the Use Tax, following the same percentages as the Sales Tax categories, is expected to be just over $7.2 million in FY 2026

- Additional 3% sales tax on marijuana sales is projected at $861,830 in revenue for FY 2026

REVENUES – ALL FUNDS
FY 2026 Proposed Budget

General Sales Tax	$	18,050,000
1/2-Cent Pension Sales Tax		9,025,000
Public Safety Sales Tax		9,025,000
Parks & Stormwater Sales Tax		4,512,500
Transportation Sales Tax		9,025,000
Capital Improvement Sales Tax		6,768,750
Utility Franchise Tax		7,304,350
Use Tax		7,203,361
Property Taxes		1,647,900
Other Taxes		6,008,830
Intergovernmental (Grants)		21,289,616
Licenses & Permits		2,250,500
Fines & Forfeitures		857,100
Charges for Services		23,264,654
Wastewater Fees		22,690,000
Interest Earnings		3,204,000
Other Income		1,307,300
TOTAL REVENUE	$	153,433,861

TOTAL REVENUE BY TYPE – ALL FUNDS
FY 2026 Proposed Budget



USE TAX REVENUE – ALL FUNDS
FY 2026 PROPOSED BUDGET

Use Tax Revenue to fund Action Plans:

PROJECTED BREAKDOWN BY USE TAX CATEGORY	AMOUNT
1-Cent General Use Tax	$2,305,075
½-Cent General for Pension Use Tax	$1,152,538
½-Cent General for Public Safety Use Tax	$1,152,538
¼-Cent Parks & Stormwater Use Tax	$576,269
½-Cent Transportation Use Tax	$1,152,538
3/8-Cent Capital Improvement Use Tax	$864,403
Projected Fiscal Year 2026 Use Tax Revenue	**$7,203,361**

FY 2026 PROPOSED BUDGET

PAYROLL EXPENDITURE ASSUMPTIONS – ALL FUNDS

- Step Increases on employee anniversary date for all eligible employees has been included in the Proposed Budget
  – *Overall Estimated Cost $442,000*
- 2% Inflation Adjustment on 11/1/2025 is contained in the Proposed Budget
  – *Overall Estimated Cost $652,000*

- General Employee LAGERS Rate increases from 13.4% to 14.2%
  - *Overall Estimated Cost $158,000*
- Police Employee LAGERS Rate increases from 18.4% to 19.4%
  - *Overall Estimated Cost $57,000*
- Fire Employee LAGERS Rate increases from 20.7% to 21.7%
  - *Overall Estimated Cost $53,500*

- Projected increase in Employee Insurance Benefits
  - *Overall Estimated Cost $-0-*

FY 2026 PROPSED BUDGET
EXPENDITURE HIGHLIGHTS – ALL FUNDS

- As many of the ARPA (American Rescue Plan Act) and BIL (Bipartisan Infrastructure Law) Grants wrap up in 2025 and 2026, City's Budget is decreasing approximately $22 million from $213.4 million to $191.4 million

- Total Capital Expenditure budget is nearly $53.5 million in FY 2026, down from $99.2 million in FY 2025, which represents a decrease of over 85.4%

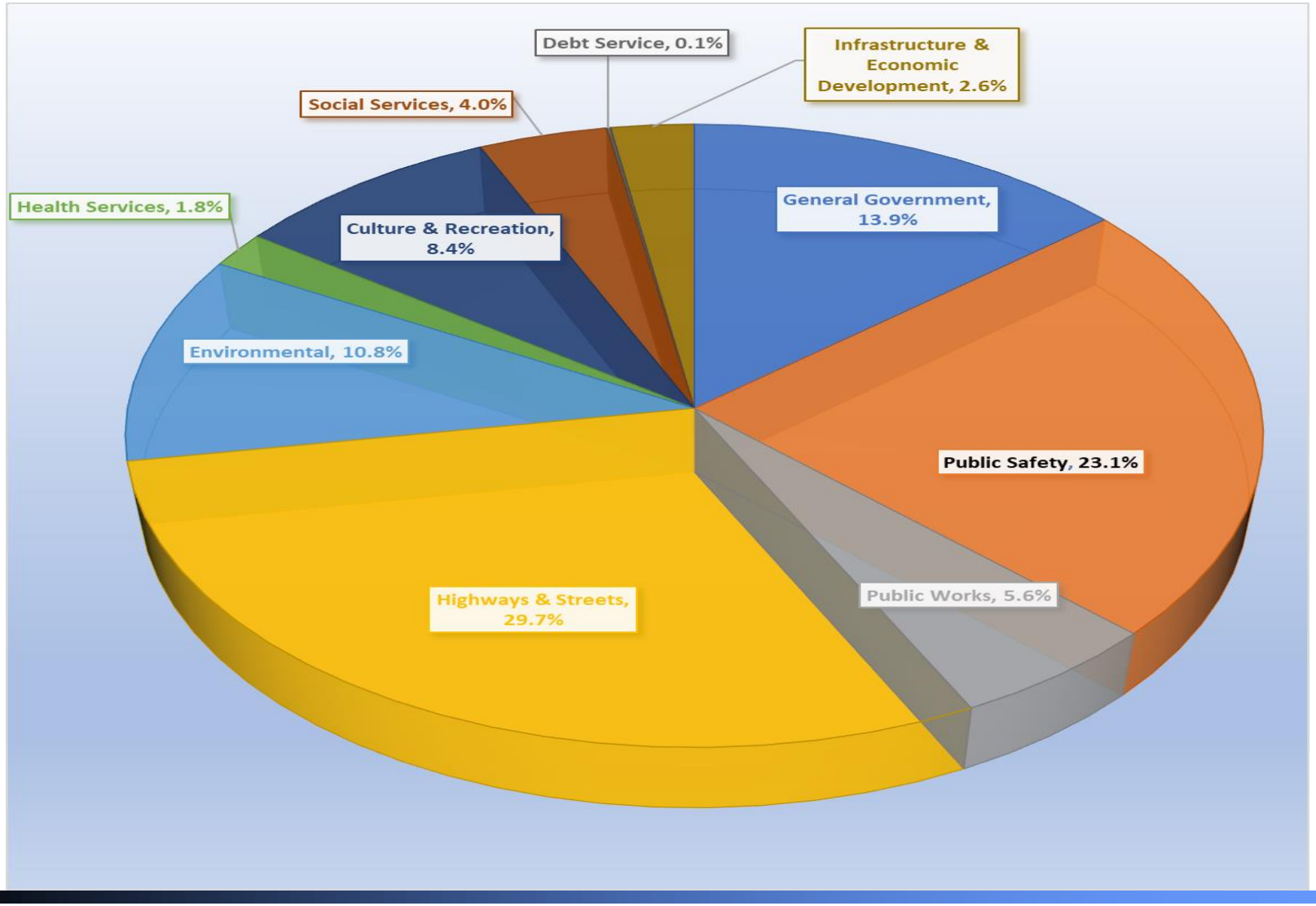
- Several new technology initiatives are included in FY 2026, which will help employees be more effective and efficient in providing services to our citizens and visitors

EXPENDITURES – ALL FUNDS
FY 2026 Proposed Budget

General Government		$ 24,151,887
Public Safety		40,327,079
Public Works		9,691,935
Highways & Streets		51,804,868
Environmental		18,795,568
Health Services		3,217,729
Culture & Recreation		14,582,008
Social Services		6,978,410
Debt Service		208,465
Infrastructure & Economic Development		4,475,000
TOTAL EXPENDITURES		$ 174,232,949

EXPENDITURES BY FUNCTION – ALL FUNDS

FY 2026 Proposed Budget



POSITION SUMMARY – ALL FUNDS
FY 2026 PROPOSED BUDGET

FY 2026 POSITIONS BY FUND SUMMARY

FUND TYPE	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	ACTUAL CHANGE
General Fund	265.40	276.78	280.78	4.00
Special Revenue Funds	243.00	257.70	260.70	3.00
Enterprise Funds	77.25	76.25	78.25	2.00
Internal Service Funds	26.80	26.80	26.80	-
Total Positions by Fund	612.45	637.53	646.53	9.00

FTE Changes:

General Fund: Add an Assistant IT Director; an Evidence Technician; and (2) Neighborhood Improvement Officers

Special Revenue Funds: Add an Equipment Operator and (2) Laborer II's to TST

Enterprise Funds: Add a Utility Locator and a Wastewater Biosolids Supervisor

Positions by Fund

Full-Time Equivalent (FTE)

	FYE 2024 Actual	FYE 2025 Actual	FY 2026 Proposed Budget
GENERAL FUND			
City Manager	3.15	3.15	3.15
Communications	-	5.00	5.00
City Clerk	2.00	2.00	2.00
Legal Services	6.25	7.38	7.38
Human Resources	4.40	4.40	4.40
Building Regulations	9.00	11.00	11.00
Finance	10.00	11.00	11.00
Information Technology	6.00	6.00	7.00
Municipal Court	9.50	10.50	10.50
Public Works	17.40	17.65	17.65
Police	109.30	109.30	110.30
Fire	71.00	72.00	72.00
Cemeteries	7.20	7.20	7.20
Emergency Management	2.00	2.00	2.00
Neighborhood Improvement	8.20	8.20	10.20
Total General Fund	**265.40**	**276.78**	**280.78**
SPECIAL REVENUE FUNDS			
Public Safety Sales Tax	71.00	74.50	74.50
Convention & Tourism	4.25	4.25	4.25
Health & Welfare	33.80	33.80	33.80
Parks & Recreation	44.35	47.55	47.55
Solid Waste Management	4.20	4.20	4.20
Parks & Stormwater Sales Tax	18.65	19.65	19.65
Transportation Sales Tax	59.20	64.20	67.20
Capital Improvements Sales Tax	1.75	3.75	3.75
Community Planning	5.80	5.80	5.80
Total Special Revenue Funds	**243.00**	**257.70**	**260.70**
ENTERPRISE FUNDS			
Regional Airport	12.80	11.80	11.80
Municipal Golf Course	10.50	10.50	10.50
Sanitary Sewer	53.95	53.95	55.95
Total Enterprise Funds	**77.25**	**76.25**	**78.25**
INTERNAL SERVICE FUNDS			
Central Garage	4.20	4.20	4.20
Worker's Compensation	0.30	0.30	0.30
Liability & Property Self-Insurance	0.30	0.30	0.30
Emergency Communications	22.00	22.00	22.00
Total Internal Service Funds	**26.80**	**26.80**	**26.80**
TOTAL FTE - ALL FUNDS	**612.45**	**637.53**	**646.53**
Not included in FTE Count:			
One Public Defender in Municipal Court (Contract)			
Nine City Councilors (Stipend)			

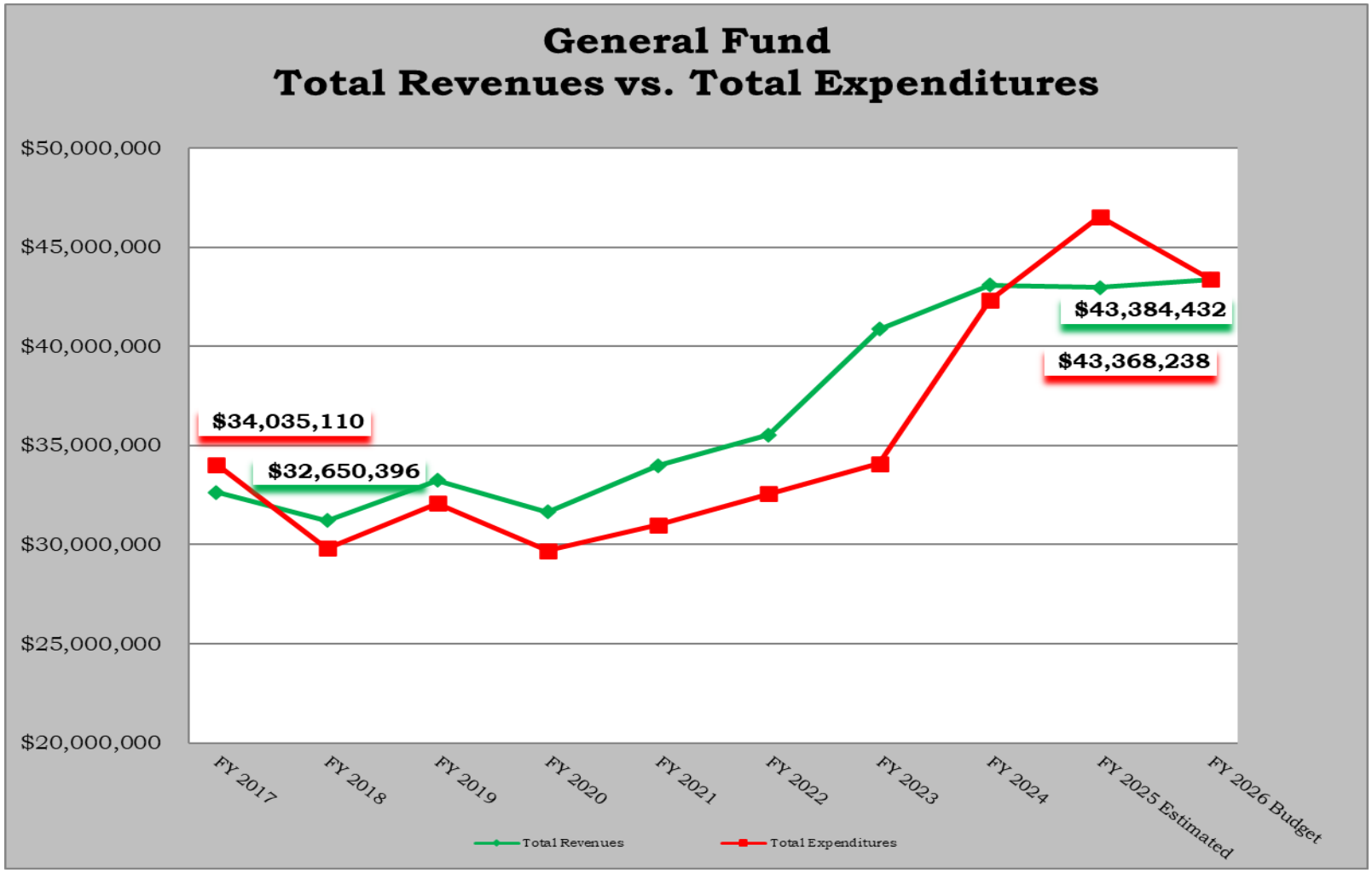
PROPOSED PERSONNEL CHANGES
FY 2026 PROPOSED BUDGET

- All Funds:
  - Assistant Information Technology Director Position in Information Technology (General Use Tax)
  - Evidence Technician in Police (General Fund)
  - (2) Neighborhood Improvement Officers in Planning (General Use Tax)

PROPOSED PERSONNEL CHANGES
FY 2026 PROPOSED BUDGET

- All Funds:
  - Equipment Operator and (2) Laborer II Positions in Streets Maintenance (Transportation Use Tax)
  - Wastewater Biosolids Supervisor Position in Sewer Treatment (Sewer Fund)
  - Utility Locator Position in Sewer Maintenance (Sewer Fund)

GENERAL FUND
FY 2026 PROPOSED BUDGET



FY 2026 KEY INITIATIVES
GENERAL FUND

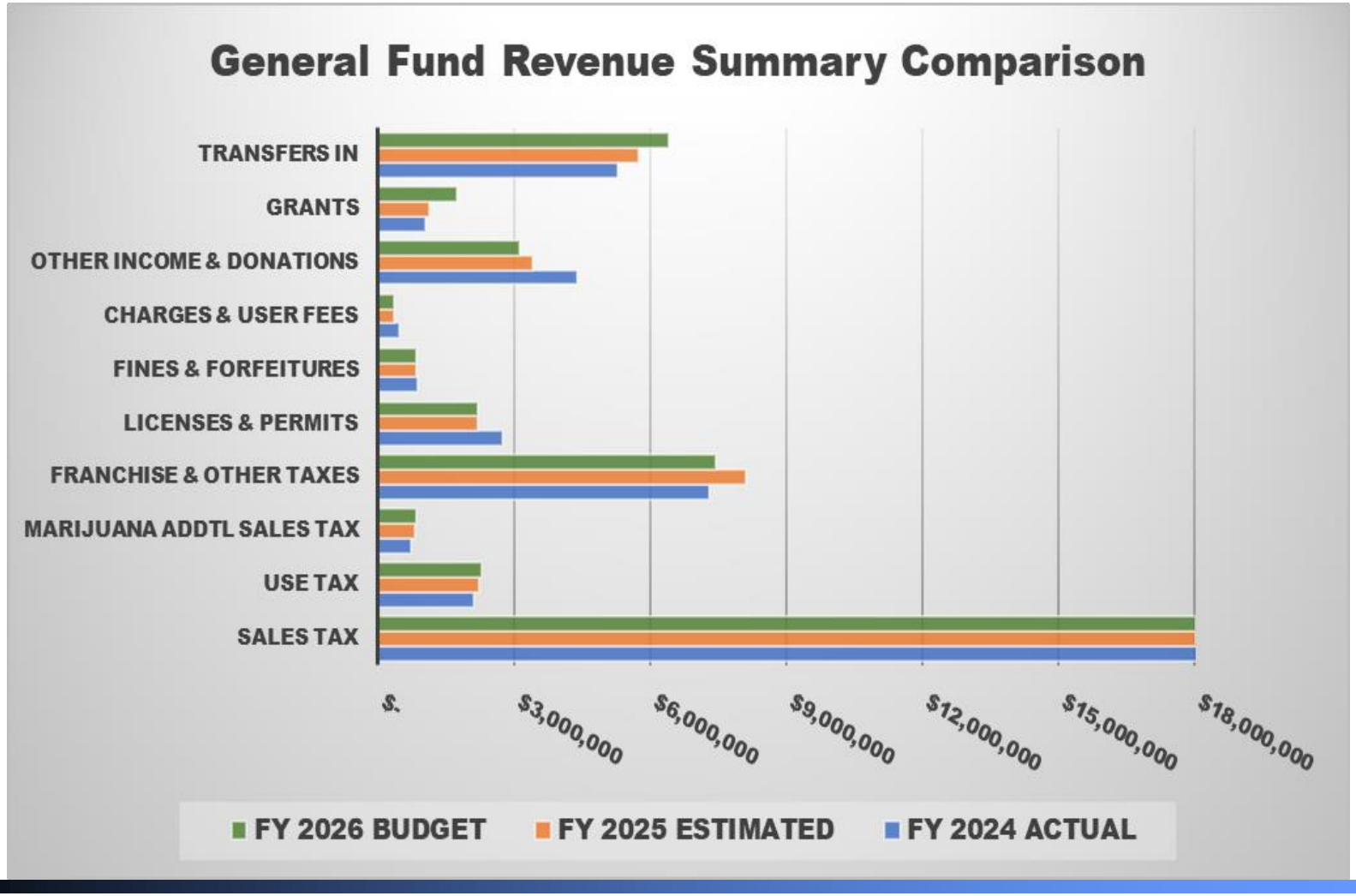
- Assist with ½-Cent Sales Tax Renewal Efforts
- Improve Internal Emergency Response Plans and Building Security
- Continue Delivery of Long-Term Plans: ARPA, Grants, Proposition Action
- Increase Economic Development Opportunities through Annexation
- Launch redesigned Website on new CMS platform: Phase I Items
- Continue buildout of Staff Portal (Intranet) Site on Sharepoint
- Host City's State of the Community Event
- Oversee Charter Review Commission
- Implementation of Vacant/Dangerous Building Program
- Begin Development of Financial Policies: Audit Follow-Up
- Continuation of Implementation of Technology Improvements: Asset Management, Online Business License, Planning & Zoning and ESRI Advantage Program
- Enhance Jail Security
- Improve Evidence and Property Management
- Equip and Train all sworn operational staff with Patrol Rifles
- Conduct a Comprehensive Citywide Risk Assessment to identify potential hazards and develop mitigation strategies
- Standardize Fire Investigation Protocols
- Continue Tornado Siren Replacement Plan
- Fully Implement Enforcement of Property Maintenance Code

GENERAL FUND REVENUES
FY 2026 PROPOSED BUDGET

FY 2026 BUDGET GENERAL FUND REVENUES

GENERAL FUND REVENUE	FY 2024 ACTUAL	FY 2025 ESTIMATED	FY 2026 BUDGET	PROPOSED CHANGE AMOUNT	%
Sales Tax	$ 18,057,069	$ 18,050,000	$ 18,050,000	$ -	0.0%
Use Tax	$ 2,131,367	$ 2,237,935	$ 2,305,075	$ 67,140	3.0%
Marijuana Addtl Sales Tax	$ 745,318	$ 836,730	$ 861,830	$ 25,100	3.0%
Franchise & Other Taxes	$ 7,300,152	$ 8,120,000	$ 7,461,350	$ (658,650)	-8.1%
Licenses & Permits	$ 2,767,136	$ 2,197,590	$ 2,204,500	$ 6,910	0.3%
Fines & Forfeitures	$ 866,867	$ 856,600	$ 857,100	$ 500	0.1%
Charges & User Fees	$ 462,772	$ 353,664	$ 349,184	$ (4,480)	-1.3%
Other Income & Donations	$ 4,397,188	$ 3,430,381	$ 3,128,500	$ (301,881)	-8.8%
Grants	$ 1,066,328	$ 1,140,190	$ 1,737,740	$ 597,550	52.4%
Transfers In	$ 5,282,206	$ 5,747,512	$ 6,429,153	$ 681,641	11.9%
Total General Fund Revenue	$ 43,076,403	$ 42,970,602	$ 43,384,432	$ 413,830	1.0%

GENERAL FUND REVENUES
FY 2026 PROPOSED BUDGET



GENERAL FUND REVENUES
MAJOR REVENUE SOURCES

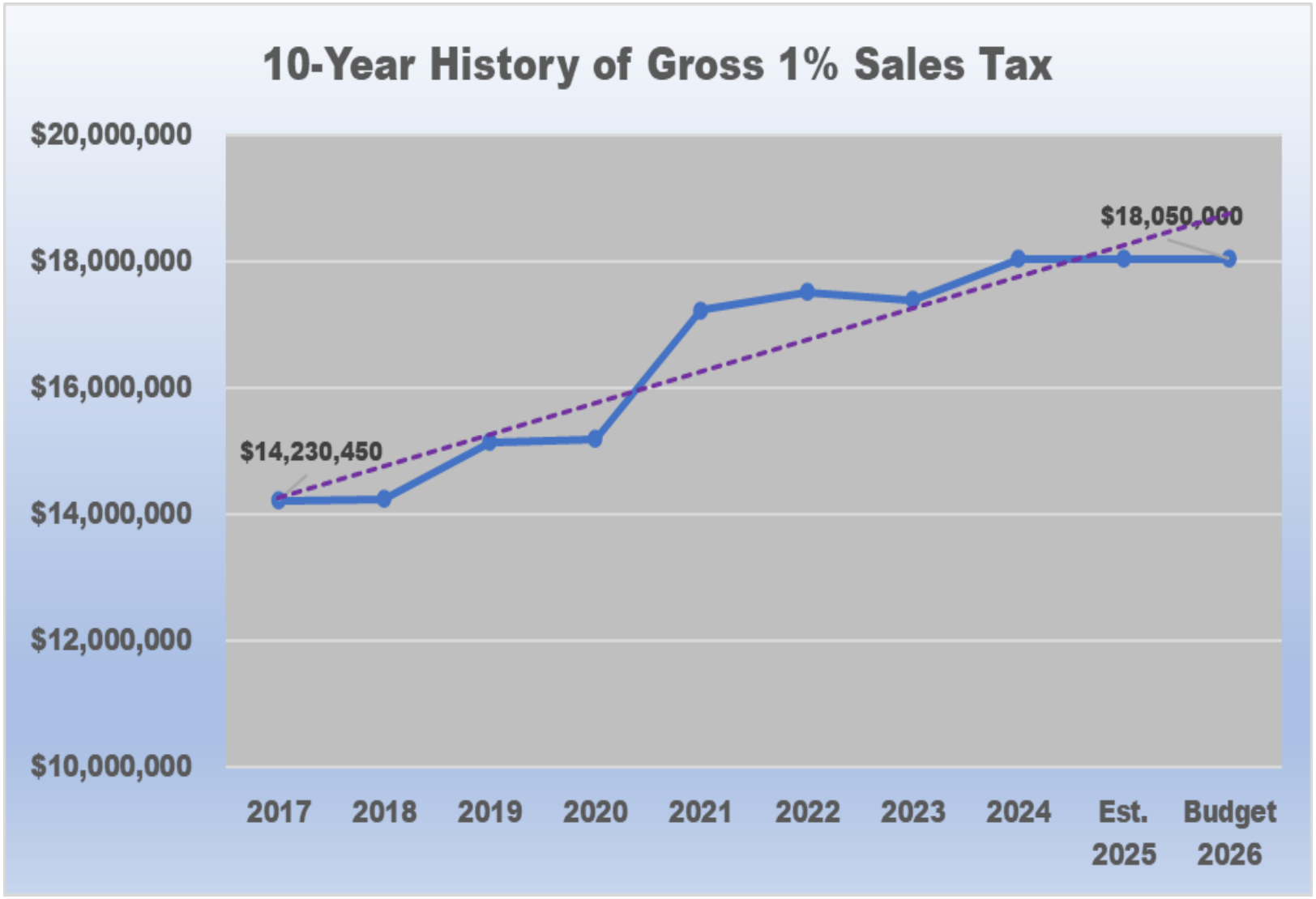
10-YEAR HISTORY OF GROSS 1% SALES TAX

FISCAL YEAR	AMOUNT	YEARLY % CHANGE
2017	$ 14,230,450	3.7%
2018	$ 14,258,932	0.2%
2019	$ 15,150,748	6.3%
2020	$ 15,199,077	0.3%
2021	$ 17,238,411	13.4%
2022	$ 17,526,382	1.7%
2023	$ 17,410,101	-0.7%
2024	$ 18,057,069	3.7%
Est. 2025	$ 18,050,000	0.0%
Budget 2026	$ 18,050,000	0.0%
Average Annual Change		2.9%
Ten Year Average Change		31.5%

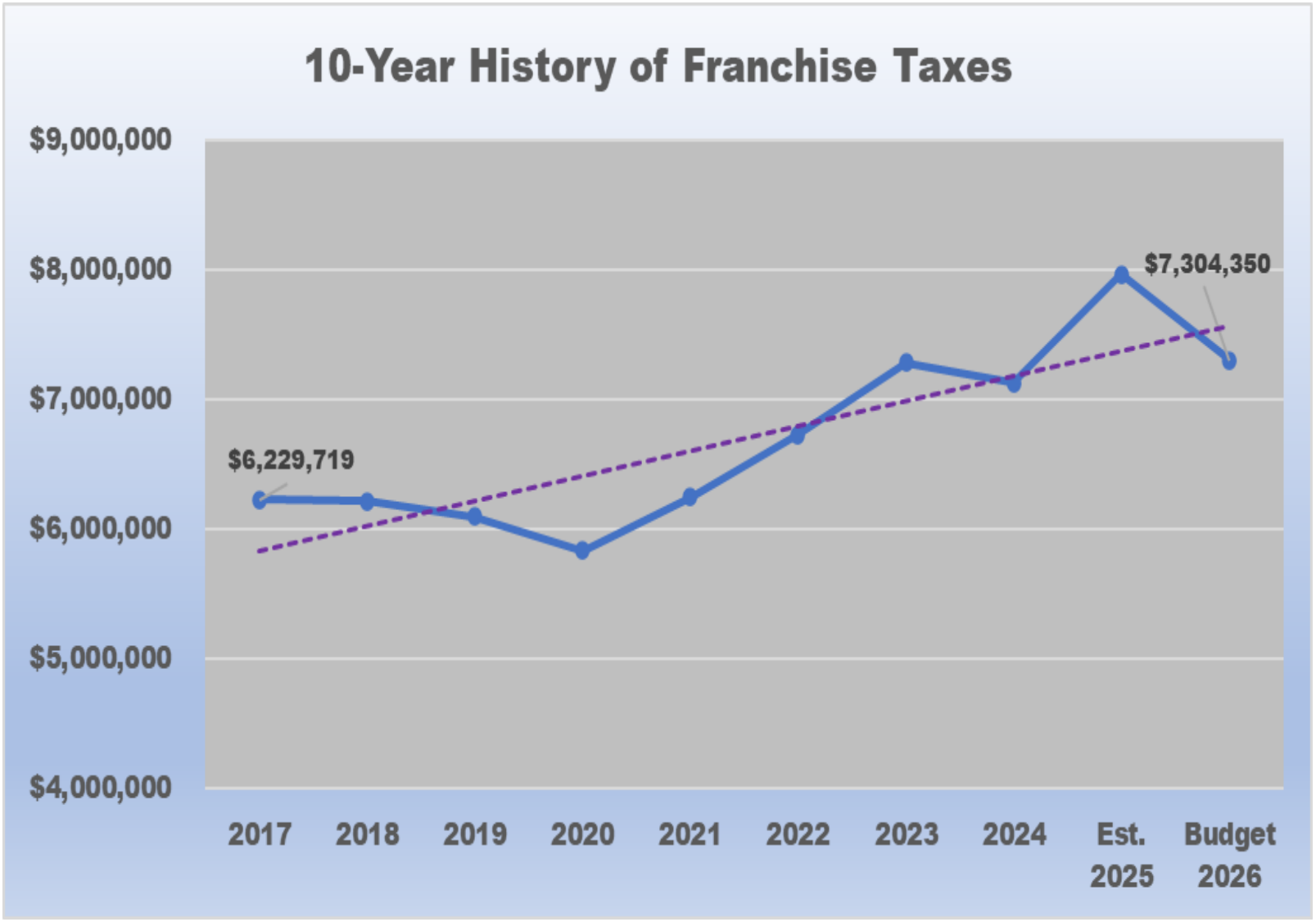
10-YEAR HISTORY OF FRANCHISE TAXES

FISCAL YEAR	AMOUNT	YEARLY % CHANGE
2017	$ 6,229,719	2.7%
2018	$ 6,216,670	-0.2%
2019	$ 6,099,376	-1.9%
2020	$ 5,837,234	-4.3%
2021	$ 6,247,196	7.0%
2022	$ 6,730,758	7.7%
2023	$ 7,286,538	8.3%
2024	$ 7,126,350	-2.2%
Est. 2025	$ 7,963,000	11.7%
Budget 2026	$ 7,304,350	-8.3%
Average Annual Change		2.1%
Ten Year Average Change		14.3%

1% GENERAL GROSS SALES TAX

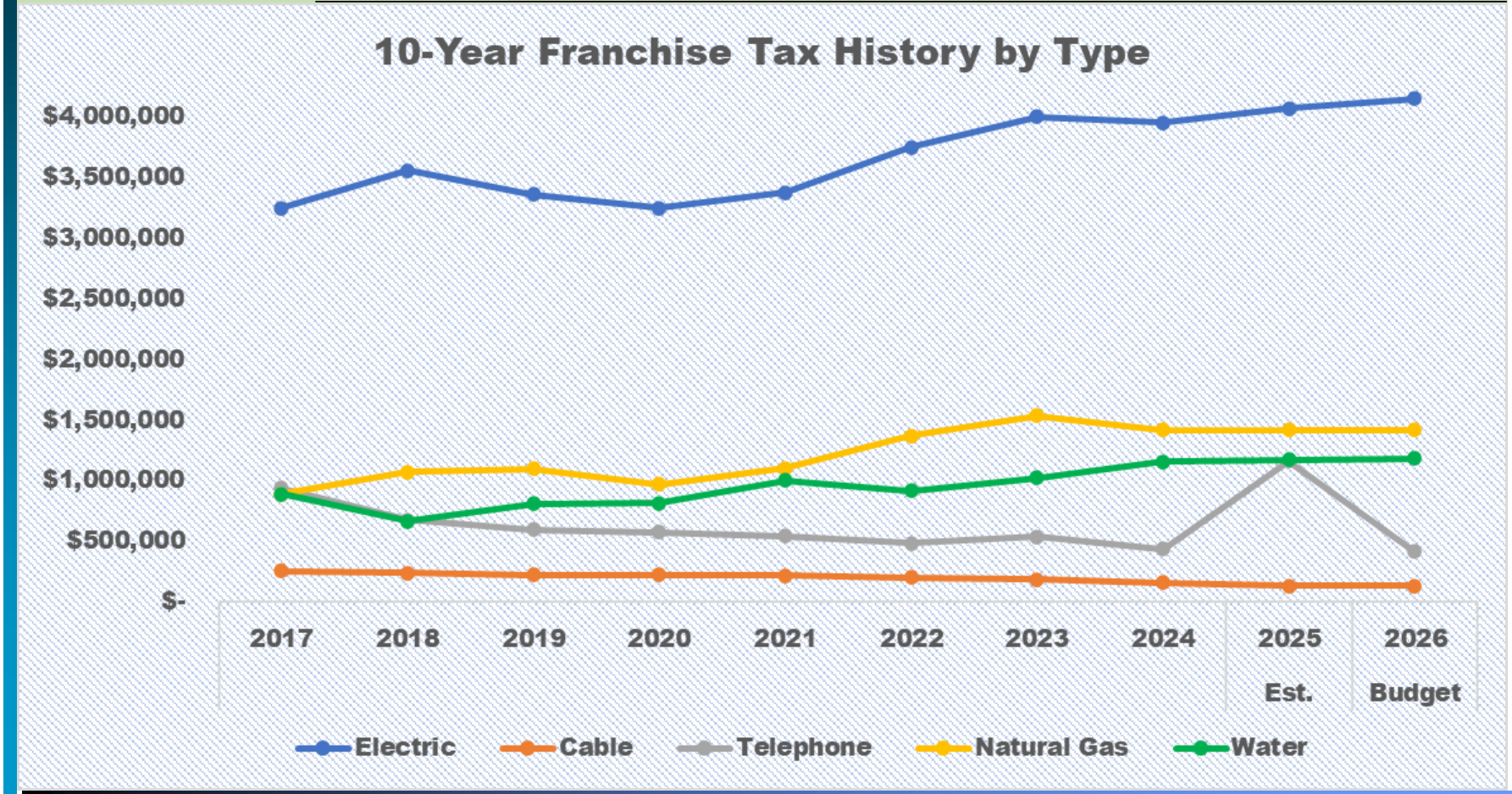


FRANCHISE TAXES



10-YEAR HISTORY OF FRANCHISE TAXES BY TYPE

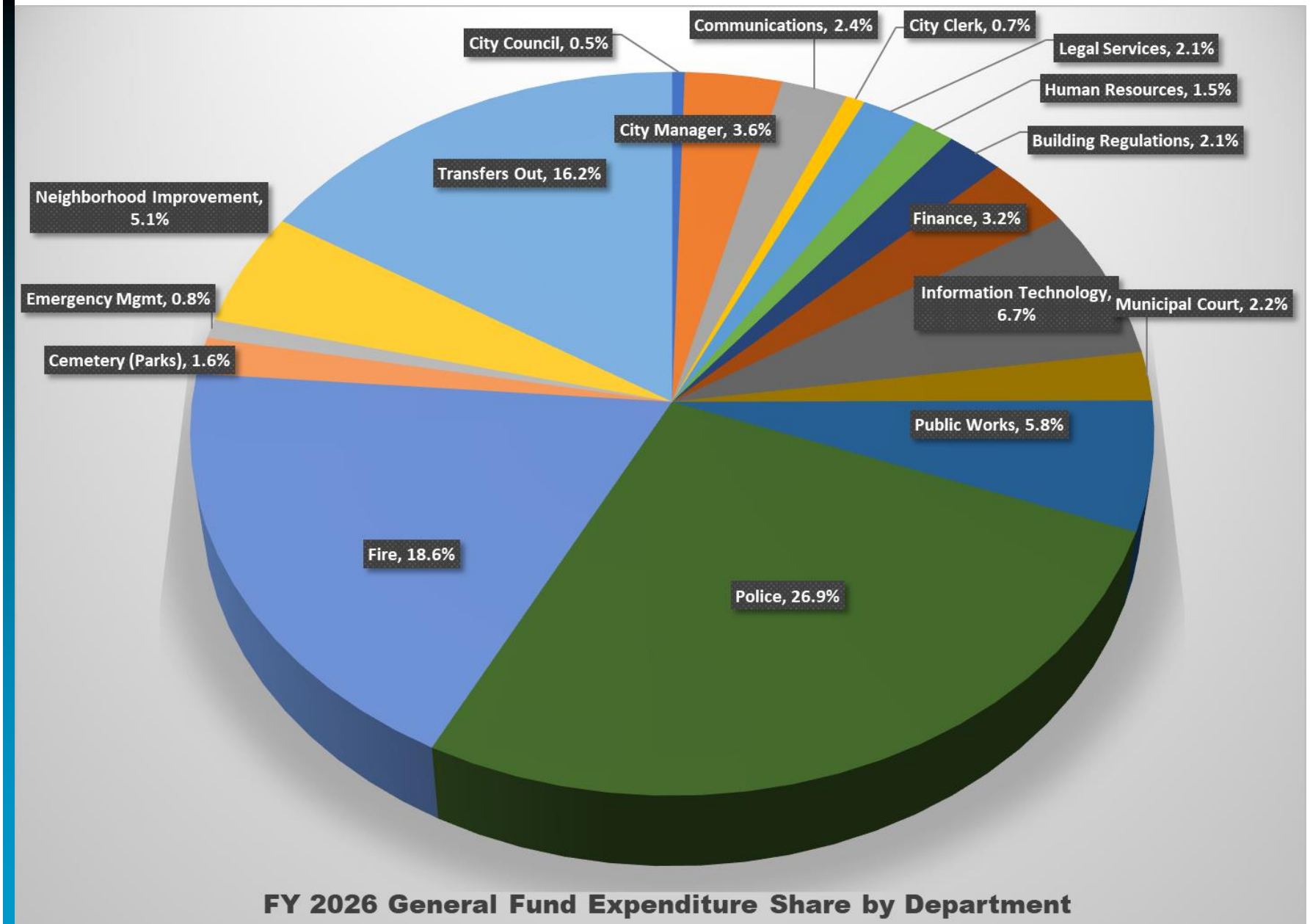
FRANCHISE FEE	2017	2018	2019	2020	2021	2022	2023	2024	Est. 2025	Budget 2026
Electric	$ 3,249,568	$ 3,556,350	$ 3,362,154	$ 3,247,194	$ 3,378,209	$ 3,749,525	$ 3,998,238	$ 3,949,484	$ 4,068,000	$ 4,149,350
Cable	$ 258,800	$ 240,193	$ 225,002	$ 222,312	$ 217,569	$ 201,684	$ 187,715	$ 161,173	$ 135,000	$ 135,000
Telephone	$ 937,164	$ 680,108	$ 598,596	$ 577,362	$ 543,882	$ 486,995	$ 540,984	$ 435,519	$ 1,165,000	$ 415,000
Natural Gas	$ 891,534	$ 1,071,124	$ 1,101,139	$ 972,711	$ 1,104,274	$ 1,372,702	$ 1,535,667	$ 1,421,482	$ 1,420,000	$ 1,420,000
Water	$ 892,653	$ 668,895	$ 812,485	$ 817,655	$ 1,003,262	$ 919,852	$ 1,023,934	$ 1,158,692	$ 1,175,000	$ 1,185,000
Total Franchise Taxes	$ 6,229,719	$ 6,216,670	$ 6,099,376	$ 5,837,234	$ 6,247,196	$ 6,730,758	$ 7,286,538	$ 7,126,350	$ 7,963,000	$ 7,304,350



FY 2026 GENERAL FUND EXPENDITURES BY DEPARTMENT

FY 2026 BUDGET GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPARTMENT	FY 2024 ACTUAL	FY 2025 ESTIMATED	FY 2026 BUDGET	ACTUAL CHANGE AMOUNT	ACTUAL CHANGE %
City Council	$ 498,044	$ 486,987	$ 197,125	$ (289,862)	-59.5%
City Manager	$ 1,774,128	$ 2,334,102	$ 1,543,298	$ (790,804)	-33.9%
Communications	$ 845,416	$ 766,021	$ 1,050,206	$ 284,185	37.1%
City Clerk	$ 234,639	$ 235,783	$ 297,729	$ 61,946	26.3%
Legal Services	$ 757,264	$ 845,414	$ 895,064	$ 49,650	5.9%
Human Resources	$ 639,826	$ 622,824	$ 654,906	$ 32,082	5.2%
Building Regulations	$ 1,008,340	$ 895,644	$ 912,648	$ 17,004	1.9%
Finance	$ 1,371,134	$ 1,438,364	$ 1,390,447	$ (47,917)	-3.3%
Information Technology	$ 2,426,761	$ 2,751,082	$ 2,926,101	$ 175,019	6.4%
Municipal Court	$ 826,338	$ 903,135	$ 949,092	$ 45,957	5.1%
Public Works	$ 2,152,172	$ 2,821,492	$ 2,504,534	$ (316,958)	-11.2%
Police	$ 11,273,258	$ 12,593,685	$ 11,670,339	$ (923,346)	-7.3%
Fire	$ 9,855,401	$ 10,571,025	$ 8,079,898	$ (2,491,127)	-23.6%
Cemetery (Parks)	$ 542,148	$ 669,823	$ 711,308	$ 41,485	6.2%
Emergency Mgmt	$ 247,986	$ 353,382	$ 368,172	$ 14,790	4.2%
Neighborhood Improvement	$ 787,558	$ 1,142,611	$ 2,206,990	$ 1,064,379	93.2%
Transfers Out	$ 7,084,986	$ 7,104,779	$ 7,010,381	$ (94,398)	-1.3%
Total General Fund Expenditures	$ 42,325,399	$ 46,536,153	$ 43,368,238	$ (3,167,915)	-6.8%


City Council, 0.5%
Communications, 2.4%
City Clerk, 0.7%
Legal Services, 2.1%
Human Resources, 1.5%
Building Regulations, 2.1%
City Manager, 3.6%
Transfers Out, 16.2%
Neighborhood Improvement, 5.1%
Finance, 3.2%
Emergency Mgmt, 0.8%
Information Technology, 6.7%
Municipal Court, 2.2%
Cemetery (Parks), 1.6%
Public Works, 5.8%
Fire, 18.6%
Police, 26.9%
FY 2026 General Fund Expenditure Share by Department

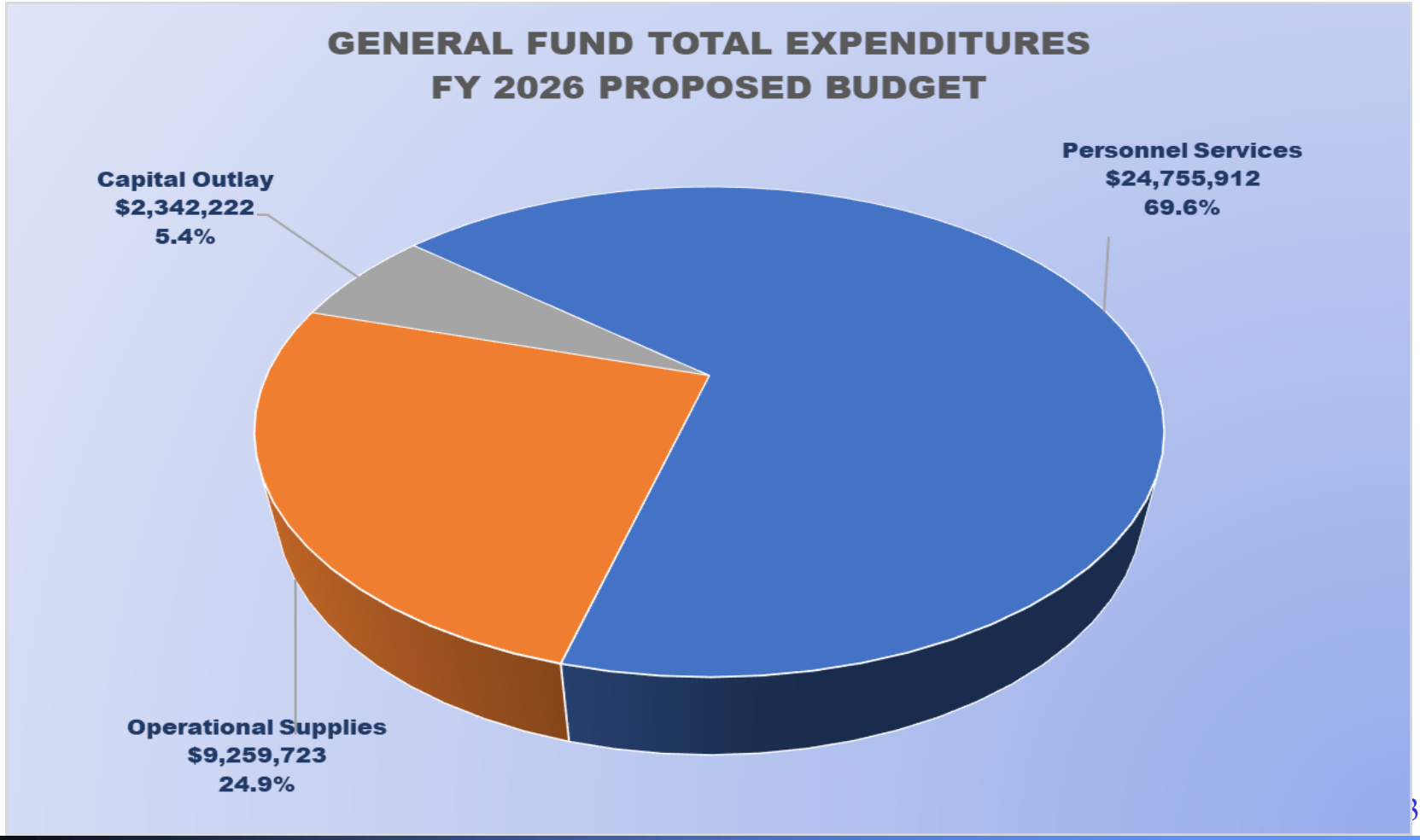
FY 2026 GENERAL FUND EXPENDITURES BY CATEGORY

GENERAL FUND EXPENDITURES BY CATEGORY

INCLUDING USE TAX/PROPOSITION ACTION

CATEGORY	FY 2024 ACTUAL	FY 2025 ESTIMATED	FY 2026 BUDGET	CHANGE AMOUNT	CHANGE %
Personnel Services	$ 23,190,478	$ 23,195,853	$ 24,755,912	$ 1,560,059	6.7%
Operational Supplies	$ 6,532,762	$ 6,931,741	$ 7,231,790	$ 300,049	4.3%
Other Purchases/Services	$ 1,446,618	$ 2,350,141	$ 2,027,933	$ (322,208)	-13.7%
Capital Outlay	$ 4,070,564	$ 6,953,639	$ 2,342,222	$ (4,611,417)	-66.3%
Transfers Out	$ 7,084,986	$ 7,104,779	$ 7,010,381	$ (94,398)	-1.3%
Total GF Expenditures	$ 42,325,408	$ 46,536,153	$ 43,368,238	$ (3,167,915)	-6.8%

GENERAL FUND
TOTAL EXPENDITURES
FY 2026 Budget

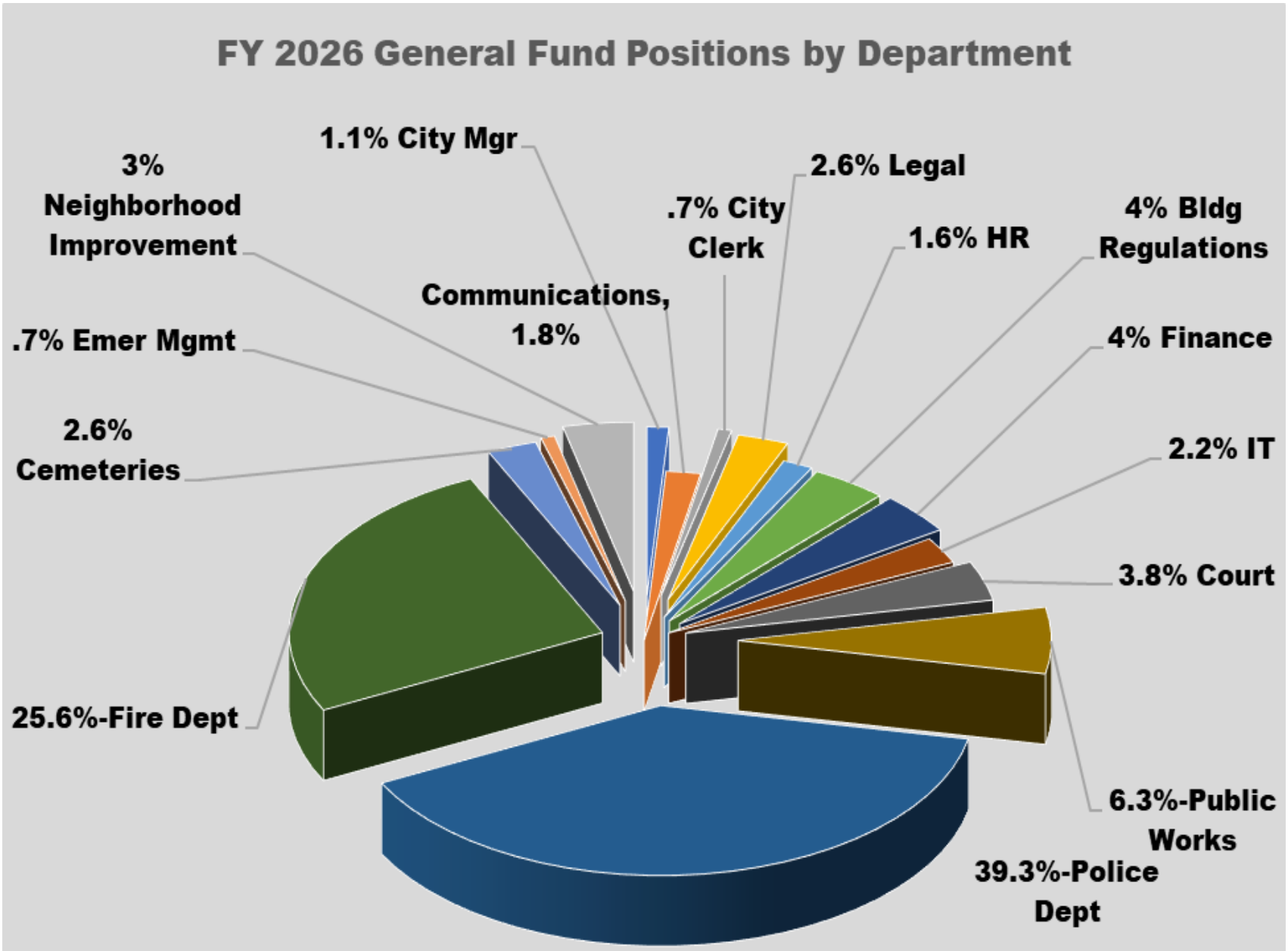


GENERAL FUND
SUMMARY OF POSITIONS BY DEPARTMENT

FY 2026 GENERAL FUND POSITIONS BY DEPARTMENT

DEPARTMENT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	ACTUAL CHANGE	% OF TOTAL
City Mgr	3.15	3.15	3.15	-	1.1%
Communications	-	5.00	5.00	-	1.8%
City Clerk	2.00	2.00	2.00	-	0.7%
Legal	6.25	7.38	7.38	-	2.6%
HR	4.40	4.40	4.40	-	1.6%
Bldg Regulations	9.00	11.00	11.00	-	3.9%
Finance	10.00	11.00	11.00	-	3.9%
IT	6.00	6.00	7.00	1.00	2.5%
Court	9.50	10.50	10.50	-	3.7%
Public Works	17.40	17.65	17.65	-	6.3%
Police	109.30	109.30	110.30	1.00	39.3%
Fire	71.00	72.00	72.00	-	25.6%
Cemeteries	7.20	7.20	7.20	-	2.6%
Emer Mgmt	2.00	2.00	2.00	-	0.7%
Neighborhood Improvement	8.20	8.20	10.20	2.00	3.6%
Total GF Positions	265.40	276.78	280.78	4.00	100.0%

FY 2026 General Fund Positions by Department

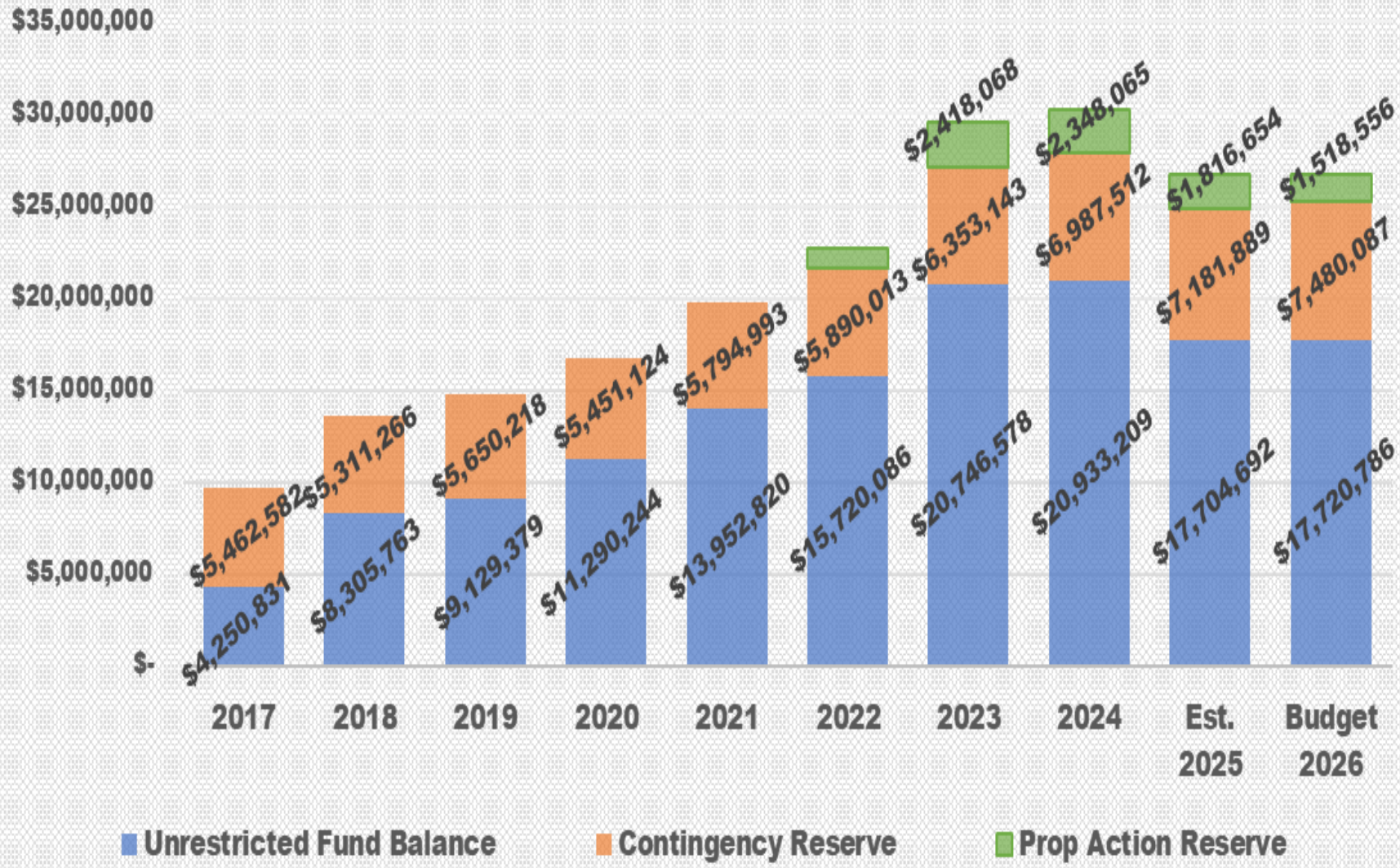


GENERAL FUND
FUND BALANCE

GENERAL FUND 10-YEAR HISTORY OF FUND BALANCE

FISCAL YEAR	Unrestricted Fund Balance	Contingency Reserve	Prop Action Reserve	Total Fund Balance
2017	$ 4,250,831	$ 5,462,582	$ -	$ 9,713,413
2018	$ 8,305,763	$ 5,311,266	$ -	$ 13,617,029
2019	$ 9,129,379	$ 5,650,218	$ -	$ 14,779,597
2020	$ 11,290,244	$ 5,451,124	$ -	$ 16,741,368
2021	$ 13,952,820	$ 5,794,993	$ -	$ 19,747,813
2022	$ 15,720,086	$ 5,890,013	$ 1,115,241	$ 22,725,340
2023	$ 20,746,578	$ 6,353,143	$ 2,418,068	$ 29,517,789
2024	$ 20,933,209	$ 6,987,512	$ 2,348,065	$ 30,268,786
Est. 2025	$ 17,704,692	$ 7,181,889	$ 1,816,654	$ 26,703,235
Budget 2026	$ 17,720,786	$ 7,480,087	$ 1,518,556	$ 26,719,429

GENERAL FUND 10-YEAR FUND BALANCE HISTORY



GENERAL FUND
USE TAX FUND BALANCE

DESCRIPTION	GENERAL 1%	PUBLIC SAFETY-1/2%	PARKS & SW-1/4%	TST-1/2%	CIP-3/8%	GRAND TOTAL
Projected Beginning Fund Balance	***1,816,654***	***752,708***	***74,043***	***2,352,366***	***(237,092)***	***4,758,679***
FY 2026 Use Tax Revenue	2,305,075	1,152,538	576,269	1,152,538	864,403	7,203,361
Less: FY 2026 Expenditures						
City Manager Prop Action	430,000					1,582,538
Communications Prop Action	872,536					872,536
Legal Prop Action	81,033					81,033
Building Regulations Prop Action	322,228					322,228
Finance Prop Action	78,936					78,936
IT Prop Action	131,396					131,396
Court Prop Action	50,384					50,384
Neighborhood Improvement Prop Action	636,660					636,660
Police Prop Action	-	664,341				664,341
Fire Prop Action	-	486,099				486,099
Parks Prop Action	-		242,463			242,463
TST Prop Action		-		1,317,348		1,317,348
CIST Prop Action			-		500,000	500,000
Total FY 2026 Expenditures	2,603,173	1,150,440	242,463	1,317,348	500,000	6,965,962
Sub-Total Fiscal Year 2026	(298,098)	2,098	333,806	(164,810)	364,403	237,399
Projected Ending Fund Balance	***1,518,556***	***754,806***	***407,849***	***2,187,556***	***127,311***	***4,996,078***

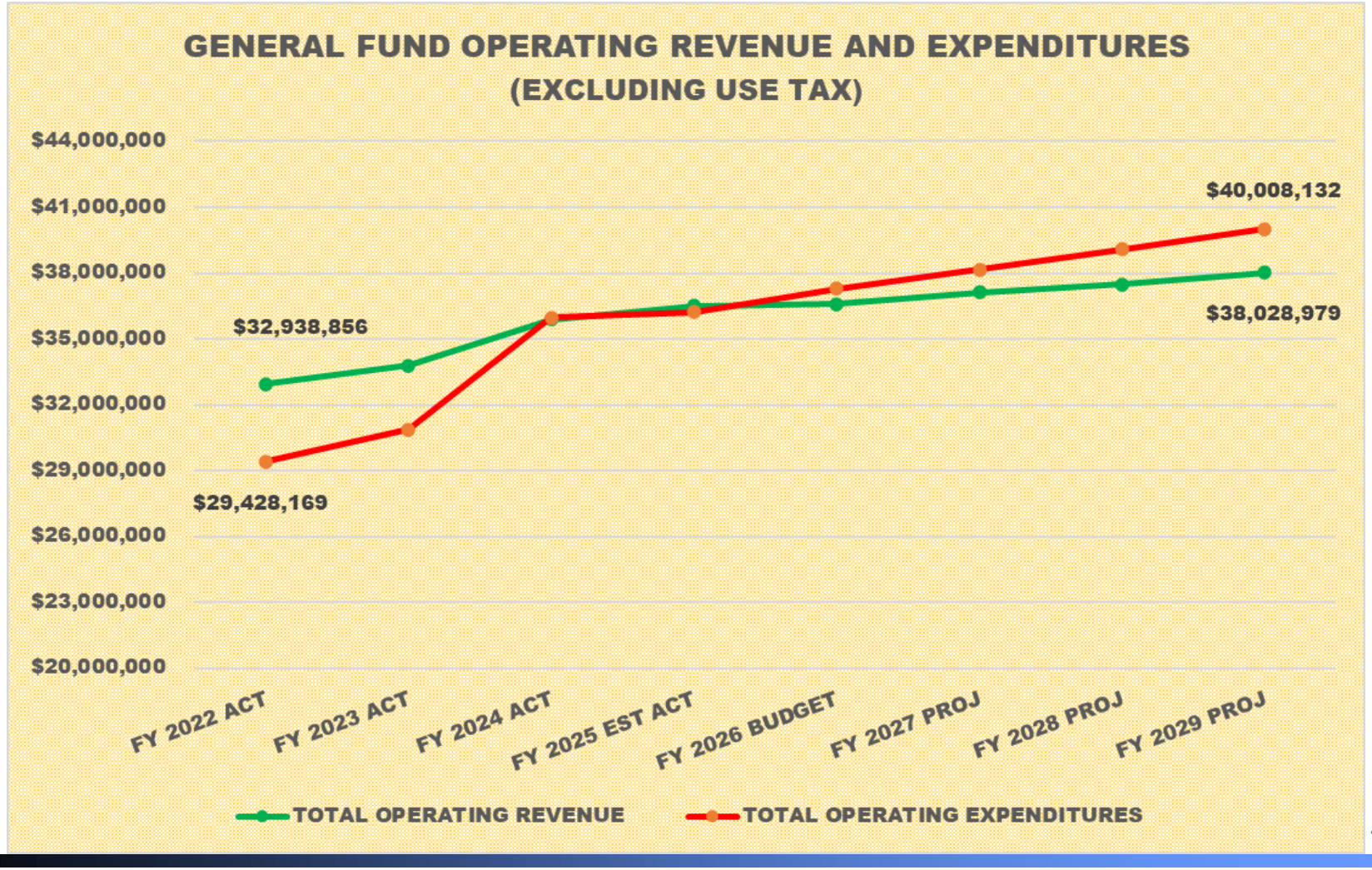
GENERAL FUND PROJECTIONS
FIVE YEAR MODEL

GENERAL FUND FIVE-YEAR MODEL

EXCLUDING USE TAX/PROPOSITION ACTION

DESCRIPTION	FY 2024 ACTUAL	FY 2025 ESTIMATED	FY 2026 BUDGET	FY 2027 ESTIMATED	FY 2028 ESTIMATED
Total Revenue	$ 40,945,036	$ 40,732,667	$ 40,179,357	$ 40,450,037	$ 40,857,600
Total Operating Expenses	$ 29,607,812	$ 29,826,059	$ 30,850,112	$ 31,876,103	$ 32,940,712
Total Capital Expenses	$ 3,431,253	$ 6,835,969	$ 2,004,572	$ 1,450,000	$ 750,000
Total Transfers Out	$ 7,084,986	$ 7,104,779	$ 7,010,381	$ 7,080,485	$ 7,151,290
Net Change in Fund Balance	$ 820,985	$ (3,034,140)	$ 314,292	$ 43,449	$ 15,599

GENERAL FUND PROJECTIONS
OPERATING BUDGET ONLY



EXPENDITURE HIGHLIGHTS – ALL FUNDS

General Fund: $ 2,342,222

- Website Redesign - $200,000
- Replacement Squad Vehicle with Squad SUV and Equipment (5) - $412,050
- Body Scanner - $181,500
- Replacement Frontline Attack Hose (Phase 3 of 3) - $215,000
- Replacement Siren (3) - $120,000

Public Safety Sales Tax Fund: $ 627,198

- Replacement Ruggedized Laptop (79) - $418,700

Convention & Tourism Fund: $ 35,025

- Various New and Replacement Capital Equipment

EXPENDITURE HIGHLIGHTS – ALL FUNDS

Health & Welfare Fund: $ 48,400

- Various Replacement Equipment

Parks & Recreation Fund: $ 926,240

- Replacement Museum Roof (Phase 5 of 5) - $136,000
- Replacement 2.5 Ton Dump Truck - $131,500
- Replacement Bucket Truck - $155,000

Solid Waste Management Fund: $ 94,850

- Various Replacement and New Equipment

EXPENDITURE HIGHLIGHTS – ALL FUNDS

Parks & Stormwater Sales Tax: $ 15,167,487

- Catch Basin & Closed System Maintenance - $235,000
- Ditch & Detention Pond Maintenance - $285,000
- Minor System Improvements - $600,000
- Old Willow Branch Improvements – Phase 1 - $750,000
- Sunnyvale Improvements & I-44 Project – Phase 1 - $2,300,000
- ARPA Stormwater Projects - $6,155,427
- Trail Signage & Amenities - $245,350
- Softball Complex Turf - $500,000
- Wendell Redden & JBS Turf - $500,000
- Parr Hill Park - $968,460
- Grand Falls Trail - $2,500,000

EXPENDITURE HIGHLIGHTS –ALL FUNDS

Transportation Sales Tax Fund: $ 4,821,906

- Street Maintenance - $150,000
- 10-Wheeler Dump Truck with Anti-Ice Tank - $240,000
- Replacement 8 Ton Dump Truck - $460,000
- Neighborhood Improvements - $500,000
- Street Projects (Overlay) - $1,500,000
- Beautification Projects - $500,000
- 10th & Main Beautification Project - $500,000
- Replacement Shelter Plexiglass with Metal (2) - $132,000
- Replacement Small Trolley - $150,000
- Replacement MAPS Bus (2) - $300,000

EXPENDITURE HIGHLIGHTS –ALL FUNDS

Capital Improvement Sales Tax Fund: $25,895,000

- Beautification Projects - $500,000
- New City Sidewalks - $125,000
- Bridge Maintenance - $125,000
- 20th Street from Schifferdecker to Country Club - $200,000
- 7th Street City-Owned Sidewalks - $2,000,000
- Traffic Signal Upgrades - $285,000
- Neighborhood Transportation Improvements - $300,000
- Building Improvements - $400,000
- 7th & Illinois Intersection Improvements - $500,000
- ADA City Sidewalks - $625,000
- Street Surface Repair - $835,000
- Davis Boulevard (Design) - $1,500,000
- 7th Street Sidewalks - $2,000,000
- Willow Branch Stormwater - $4,000,000
- Zora – Rangeline to MO-249 - $4,500,000
- Pennsylvania Viaduct Removal - $4,500,000
- 6th Street & Virginia Parking Garage - $5,500,000

EXPENDITURE HIGHLIGHTS – ALL FUNDS

Community Planning Fund: $ 40,050

- Various New & Equipment Replacement

Infrastructure Fund: $ 3,475,000

- CDBG Entitlement Sidewalk Project - $450,000
- CDBG DR Infrastructure Project - $3,000,000

Regional Airport Fund: $ 209,150

- Various New & Equipment Replacement

Golf Course Fund: $ 365,000

- Replacement Rough Mower - $115,000

EXPENDITURE HIGHLIGHTS – ALL FUNDS

Sanitary Sewer Fund: $17,652,100

- Replacement Walk-Through Doors (12) – Turkey Creek & Shoal Creek - $120,000
- Clean & Paint North Digester Roofs – Turkey Creek - $275,000
- Replacement Master Control Center – Shoal Creek - $275,000
- Hydrated Lime Silo Rehabilitation – Turkey Creek - $300,000
- Hydrated Lime Silo Rehabilitation – Shoal Creek - $300,000
- Replacement Lift Station Automatic Transfer Switch Unit (16) – $320,000
- Replacement 4500 Gallon Sludge Hauler - $350,000
- Replacement Master Control Center – Turkey Creek - $385,000
- Rehabilitation of UV System – Turkey Creek - $515,000
- Replacement Trickling Filter Tower Rotary Arm Rehabilitation – Turkey Creek - $1,100,000
- Final Clarifier – Shoal Creek - $4,300,000

EXPENDITURE HIGHLIGHTS – ALL FUNDS

Sanitary Sewer Fund (continued):

- Easement Machine & Trailer - $100,000
- Tin Cup Force Main Phase II - $300,000
- Swede Lane Lift Station Improvements - $300,000
- Apple Road Lift Station Elimination & East 20th St Extension (Design) - $720,000
- I & I Rehabilitation - $1,500,000
- Route 66 Sanitary Sewer Relocation – $2,807,000
- Crane Road Lift State Elimination - $3,000,000

Central Garage Fund: $ 50,000

- Various Capital Replacement

Emergency Communications Fund: $ 101,209

- Various New and Capital Replacement

FY 2026 PROPOSED BUDGET

NEXT STEPS

- City Council Budget Work Sessions to cover Budget Overview and Issues & Options on September 22-24, 2025

- Fiscal Year 2026 Budget Adoption on October 20, 2025