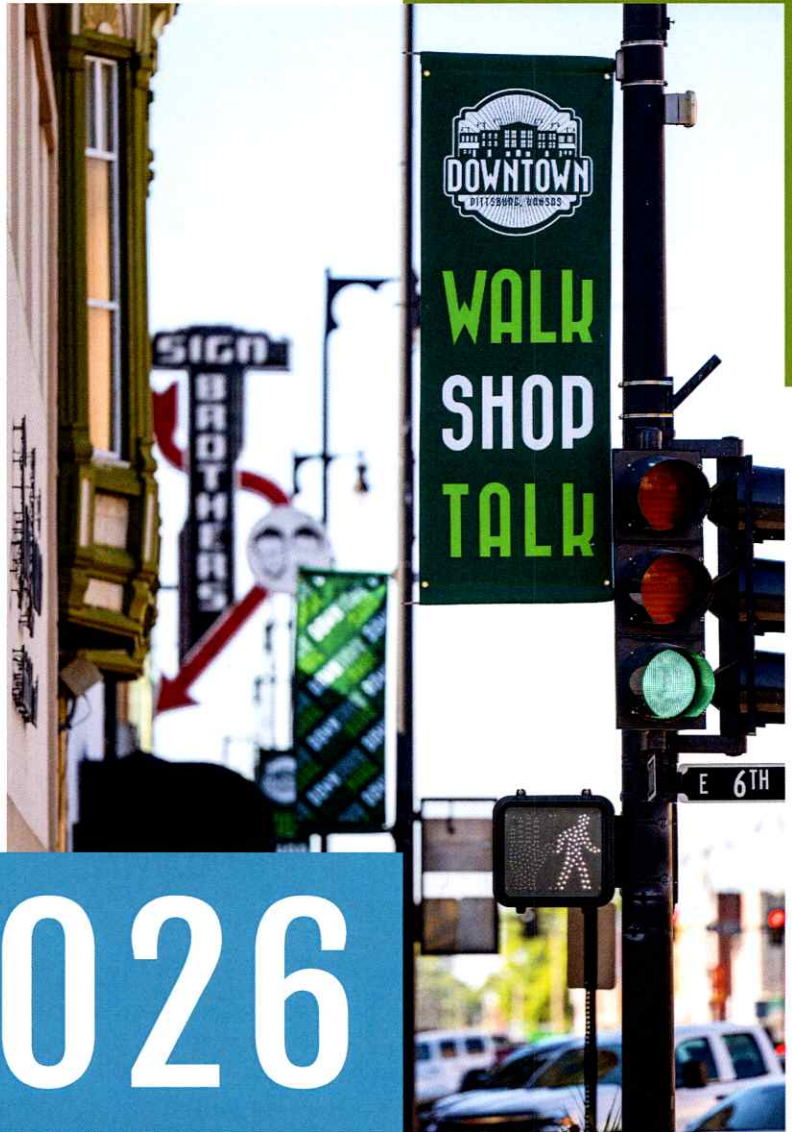


PITTSBURG KANSAS



2026



ADOPTED BUDGET

FISCAL YEAR 2026

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Mission Statement

The City of Pittsburg strives to provide exceptional services, facilities, and activities with integrity, professionalism, excellent customer service, and a commitment to economic vitality.

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Pittsburg 2026 Budget Calendar

May 1, 2025 – The 2025 Five-Year Financial Plan projections are completed

May 5, 2025 – Working Session with City Commission and Executive Team

June 16, 2025 – County Clerk Assessed Valuation estimate for Property Taxes

July 22, 2025 – Recap and adoption of Five-Year Financial Plan at City Commission Meeting

July 22, 2025 – City Manager Submitted 2026 Budget to City Commission

July 24, 2025 – Publish 2026 City Budget and Hearing Notice

August 12, 2025 – Auditors to present ACFR at Commission meeting

August 12, 2025 – City Commission Submitted 2026 Budget discussion

September 9, 2025 – Hold 2026 Revenue Neutral Rate and Budget Public Hearing and Adopt 2026 Budget

September 10, 2025 – 2026 Adopted Budget is sent to the County Clerk to be certified

November 19, 2025 – City Commission adopts the Capital Improvements Plan

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CITY GOVERNMENT

THE GOVERNING BODY OF THE CITY OF PITTSBURG



Mayor Dawn McNay

Elected November 2017
Re-Elected November 2021
Term Expires December 2025



President of the Board F. Ronald Seglie

Elected November 2021
Re-Elected November 2023
Term Expires December 2027



Commissioner Cheryl Brooks

Elected November 2019
Re-Elected November 2023
Term Expires December 2025



Commissioner Stu Hite

Elected November 2021
Term Expires December 2025



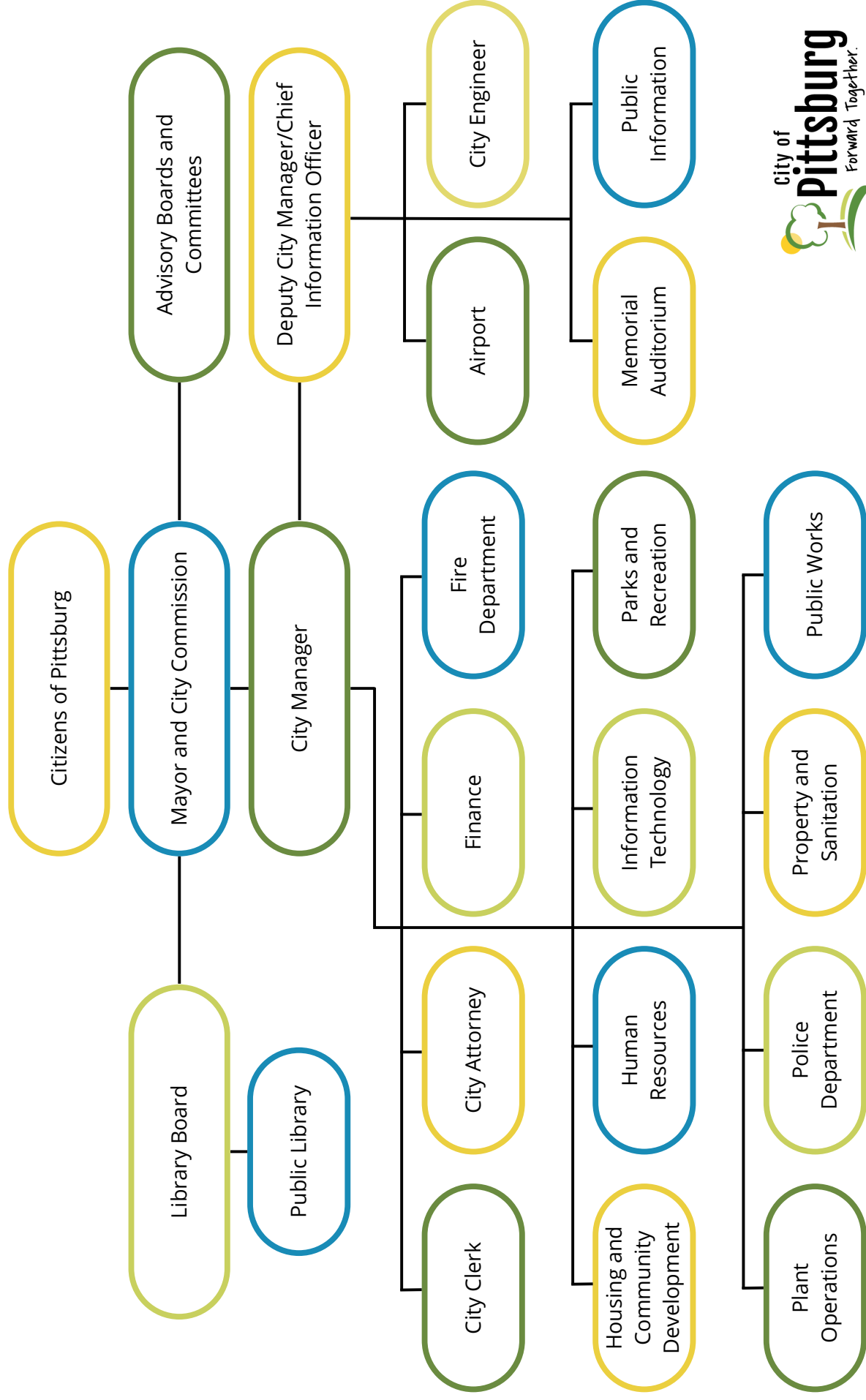
Commissioner Chuck Munsell

Elected April 2013
Re-Elected April 2015
Re-Elected November 2019
Re-Elected November 2023
Term Expires December 2027

Executive Team

City Manager	Daron Hall
Deputy City Manager	Jay Byers
City Attorney	Henry Menghini
City Clerk	Tammy Nagel
Director of Finance	Missy Scott
Director of Housing & Community Development	Kim Froman
Director of Human Resources	Kim Vogel
Director of Information Technology	Jeff Bair
Director of Parks and Recreation	Toby Book
Director of Public Utilities	Matt Bacon
Director of Property & Sanitation	Dexter Neisler
Fire Chief	Taylor Cerne
Police Chief	Brent Narges

City of Pittsburgh Organizational Chart



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Community Profile

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CITY STATS

POPULATION - 20,547

ESTIMATED DAYTIME POPULATION - 40,000

RETAIL TRADE PULL - 1.88

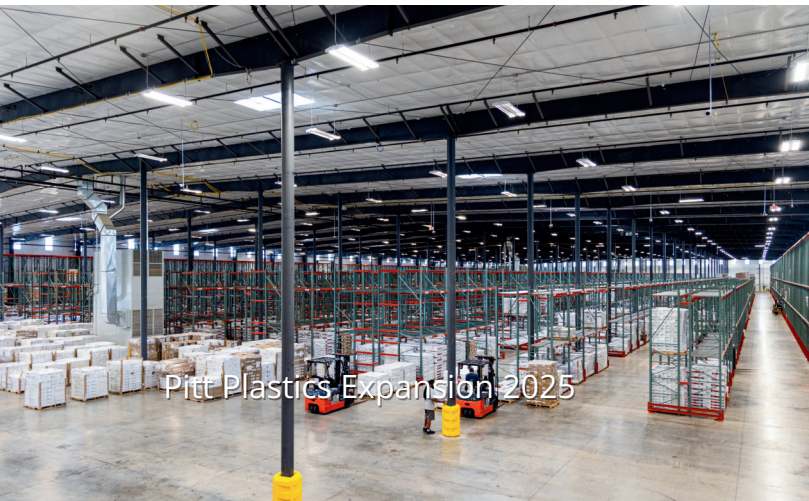
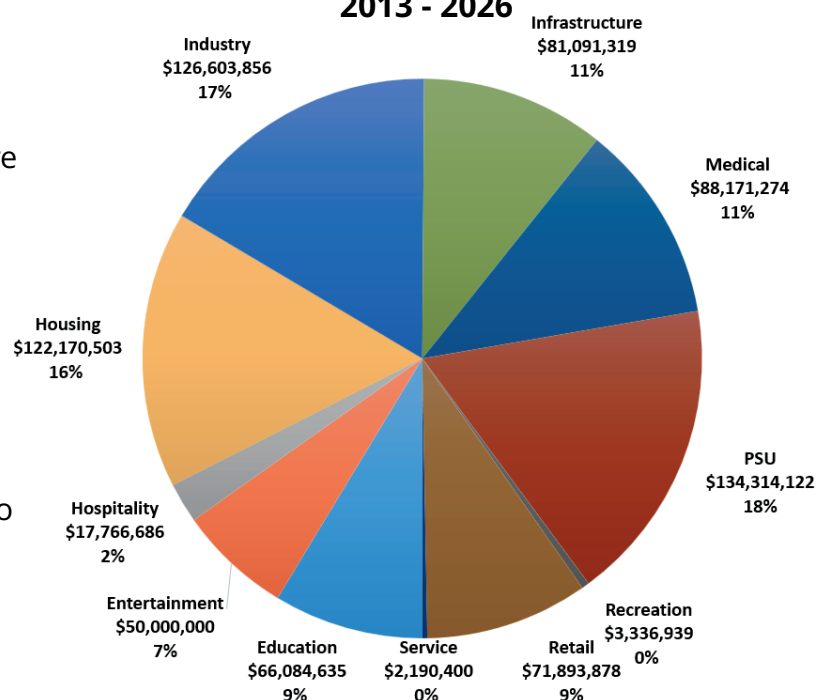
Local Economy

The City of Pittsburg has seen more than \$760 million invested over the last decade and \$250 million in new development has been invested in 2025 alone. Expectations are high for 2026, Pittsburg's Sesquicentennial, as several major projects are scheduled for completion. The strong economic development partnership between the City, Pittsburg Area Chamber of Commerce, and Pittsburg State University is paying off, with numerous expansions and even more job growth on the horizon. Pittsburg continues to be a regional employer and manufacturing hub with 89 percent higher concentration in manufacturing than the average US city.

Pittsburg Development by Category

\$763.6 M | 1,881 Jobs

2013 - 2026



DEMOGRAPHICS

Median Age: 26

City households: 8,368

Pittsburg Micropolitan Area Median household income: \$51,110

Bachelor's degree or higher: 30.5%



Pittsburg turns 150 in 2026 and we want to use the opportunity to tell Pittsburg's story of progress and resilience. Celebrate Pittsburg is a group representing organizations across the community that is working on a year-long, community-wide celebration.

Pittsburg's story begins in May of 1876, when four men from Kansas and Missouri platted the town of "New Pittsburg" on a railroad line from Joplin, Missouri, to Girard, Kansas. Their goal was to build a railroad that connected lead and zinc mines in Missouri to the new coal fields opening in Southeast Kansas, and to the extensive Kansas railroad beyond.

In the decade that followed, the rapid growth of the commercial mining of coal, the discovery of rich clay deposits, the construction of zinc smelters, and numerous industrial and manufacturing enterprises saw Pittsburg's population increase more than tenfold.

As Pittsburg saw its early industries close, the growth of Pittsburg State University took on an increased cultural and economic importance. Homegrown businesses began to flourish, making way for a more diverse economy.

Today, Pittsburg is the founding place for several nationally known, multi-million-dollar companies. A community built by dreamers and doers, immigrants and entrepreneurs, Pittsburg prides itself on providing opportunities for everyone to turn their dreams into reality. This entrepreneurial spirit is seen throughout Pittsburg — from our largest employers to our small boutique shops.

In 2026, we look forward to celebrating our history as well as our progress. Join us as we commemorate Pittsburg's 150th year!

2026 Celebrations & Events

- Historic Besse Hotel Grand Reopening
- Grand Opening of the new Kelce College of Business Downtown location
- 20th Anniversary of Pittsburg ArtWalk
- 100th Anniversary of Route 66
- May 20 — Founder's Day
- June 20 — 620 Day Celebration
- July 4 — Independence Day & USA's 250th

Learn more: www.pittsburg150.com



EDUCATION

K-12 Education

Pittsburg Community Schools *Unified School District 250*

The largest district in Southeast Kansas, USD 250 provides a first-class teaching and learning experience to more than 3,300 students spanning grades PreK-12. This growing district has successfully passed two bond referendums since 2017, adding classroom space, storm shelters and renovating existing learning environments.

St. Mary's Colgan Catholic Schools

A ministry of Our Lady of Lourdes Parish, SMC Catholic Schools is a vibrant PreK-12 educational community rooted in faith tradition that fosters academic rigor, spiritual growth, and character development in a nurturing environment.

Technical Education

Southeast Kansas Career and Technical Education Center (SEK CTEC)

CTEC is a dynamic non-profit established by a public-private partnership that allows local high school students, college students, and adult learners to access excellent skilled trades education. CTEC's campus offers courses in construction trades, HVAC, welding, masonry, auto tech, CDL, and more.

Higher Education

Pittsburg State University

Pitt State is known for its strong emphasis on hands-on learning and career readiness. With over 200 academic programs and a student body representing more than 40 countries, it offers a dynamic and inclusive educational environment. PSU athletics is a cornerstone of Pittsburg community pride, and for good reason. The PSU Gorillas are the winningest NCAA Division II football program, holding the record for the most all-time wins. PSU is also home to a championship-winning track and field program, a powerhouse women's basketball program, and a brand-new women's soccer team.



St. Mary's Colgan High School Football



Pittsburg State University Campus



THINGS TO DO

Paint the Town Red Pep Rally

Festivals & Events

Pittsburg is home to several festivals including **Little Balkans Days** and **620 Day**, to honor the community's history and uniqueness. The **Pittsburg ArtWalk** is celebrated twice per year, and features work from local artists and live performances. As a vibrant university town, Pittsburg hosts annual events showcasing cultural diversity including **Pitt State's Global Fest**, **Hispanic Music Festival**, and **Kite Festival**. Each year, the Pittsburg community hosts **Paint the Town Red** for Pitt State's first home football game and kicks off homecoming with a downtown parade. On Independence Day, Lincoln Park comes alive for the **4th of July Celebration**. During the holiday season, our charming downtown is adorned with lights, and we gather for the city's annual **Christmas Parade** and **Tree Lighting Ceremony**.

Shopping, Dining & Entertainment

Pittsburg is a regional entertainment destination thanks to two performing arts centers (Bicknell Family Center for the Arts and Memorial Auditorium), the Kansas Crossing Casino, and a growing retail sector.



City of Pittsburg Christmas Parade

Downtown is home to the Pittsburg Area Farmer's Market as well as 35 small retailers, boutiques, bridal shops, specialty food stores, art shops, and over 20 dining and drinking establishments.

Outdoor Recreation

Our community is blessed to have 15 parks, and numerous recreation facilities including baseball, golf, mini-golf, tennis, pickleball, disc golf, fishing, walking, and biking trails.



4th of July Celebration

City Manager's Budget Message

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City Manager

201 West 4th Street
P.O. Box 688
Pittsburg, Kansas 66762

620-231-4100
www.pittks.org

To: Honorable Mayor and City Commission

From: Daron Hall

Date: September 9, 2025

Subject: Adopted Budget Message

Honorable Mayor and City Commission:

I present the City of Pittsburg's 2026 Adopted Budget as passed by you during your City Commission meeting on September 9, 2025.

Thank you for your work and leadership on the 2026 Adopted Budget.

Respectfully,

A handwritten signature in blue ink that reads "Daron Hall". The signature is fluid and cursive.

Daron Hall
City Manager

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Budget Summary

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Revenues

1. The County's 2025 estimated assessed valuation for the City increased from \$171,493,295 to \$198,963,786. After subtracting known pending exemptions and one-time property use change, the City's taxable property assessed valuation used to support the 2026 Budget is \$181,718,350.

2. 2026 mill rates and tax levies are:

General Fund	36.951 = \$ 6,787,977
Library Fund	5.999 = \$1,101,988
Debt Service Fund	<u>7.904 = \$ 1,452,078</u>
Total	50.854 = \$ 9,342,043

3. Franchise tax revenues are estimated to be flat in 2026. The franchise tax revenues go into the General Fund to support operations and reserves.
4. The 2026 Adopted Budget estimates sales tax to increase 2.5%. The only portion of the City's sales tax that is not earmarked for a specific use is the portion of the county sales tax that the City receives and supports the General Fund operations and reserves.
5. In 2024, the Kansas Crossing Casino generated \$395,994 in gaming revenues. Through June 2025, it has generated \$208,513. The 2026 adopted budget projects it to generate \$400,000.
6. The liquor tax estimate for the 2026 Adopted Budget is \$390,000. Per state statute, \$130,000 will go to the General Fund, \$130,000 will go to the Special Alcohol and Drug Fund and \$130,000 will go to the Special Parks and Recreation Fund. The portion that goes to the Special Parks and Recreation Fund is used to support the golf course operations.
7. The estimate for street highway aid for 2025 is \$757,560. This funding is expected to remain flat for 2026. These funds go towards the operations of the Street and Highway Fund.
8. Water, Wastewater and Stormwater rates are budgeted to increase by 3% in 2026.

Expenses

1. Position Summary

- The 2026 Adopted Budget includes 307.8 Full Time Equivalent Positions. This represents an increase of 3.2 positions from 2025. Due to increased demand, the Sanitation Division added another crew and accounts for 3.5 new positions. The remaining FTE change is reflected in reorganization and part-time and seasonal employees.

2. Pension Costs

- The Kansas Public Employee Retirement System (KPERs) employer cost decreased .012% with the employer rate going from 9.71% to 9.59%. The 2026 Adopted Budget includes \$790,352 in KPERs employer costs.
- The Kansas Police and Fire Retirement System (KPF) employer cost decreased .67%, with the employer rate going from 24.67% to 24.00%. The 2026 Adopted Budget includes \$1,143,769 in KPF employer costs.
- The KPERs employer insurance cost is the same at 1.00%. The 2026 Adopted Budget includes \$88,023 in employer insurance costs.

3. Cost of Living and Merit Raises for Employees

- The 2026 Adopted Budget contains a 3% cost of living adjustment.

4. Health Insurance Costs

- In 2015, the City changed its health insurance plan from a single provider and carved out the provider network, the pharmaceutical provider, the dental provider, the stop loss insurance provider and the third-party administrator, with the expectation of getting better service and saving money. City staff will continue with the current employee health plan model in 2026 and will explore additional methods of cost containment and plan affordability. No health insurance cost increase is planned for employees. The City added \$200,000 to the self-insurance reserve in anticipation of cost increases.

5. Workers Compensation Insurance Costs

- The cost of providing workers compensation insurance is estimated to increase by 2%. The 2026 Adopted Budget includes \$258,470 in workers compensation insurance costs.

6. Property and Liability Insurance Costs

- The cost of providing insurance for our property, equipment and general liability is expected to increase by 2%. The 2026 Adopted Budget includes \$788,125 in property and liability insurance costs.

7. Debt

- The City's bond rating is AA- as rated by Standard & Poor's and was reaffirmed with the 2025 general obligation bond issue for the Eagle Picher expansion project.

Reserves

8. General Fund Reserves

- 2025 Estimated Ending Balance - \$5,367,655 of which \$817,483 is Public Safety Sales Tax reserves, the remaining balance of \$4,550,172 is the general operating reserve.
- Budgeted 2026 Ending Balance - \$4,674,941 of which \$1,413,482 is Public Safety Sales Tax reserves, the remaining balance of \$3,261,459 is the general operating reserve.

9. Public Utility Fund Reserves

- 2025 Estimated Ending Balance - \$4,666,860
- Budgeted 2026 Ending Balance - \$10,149,410

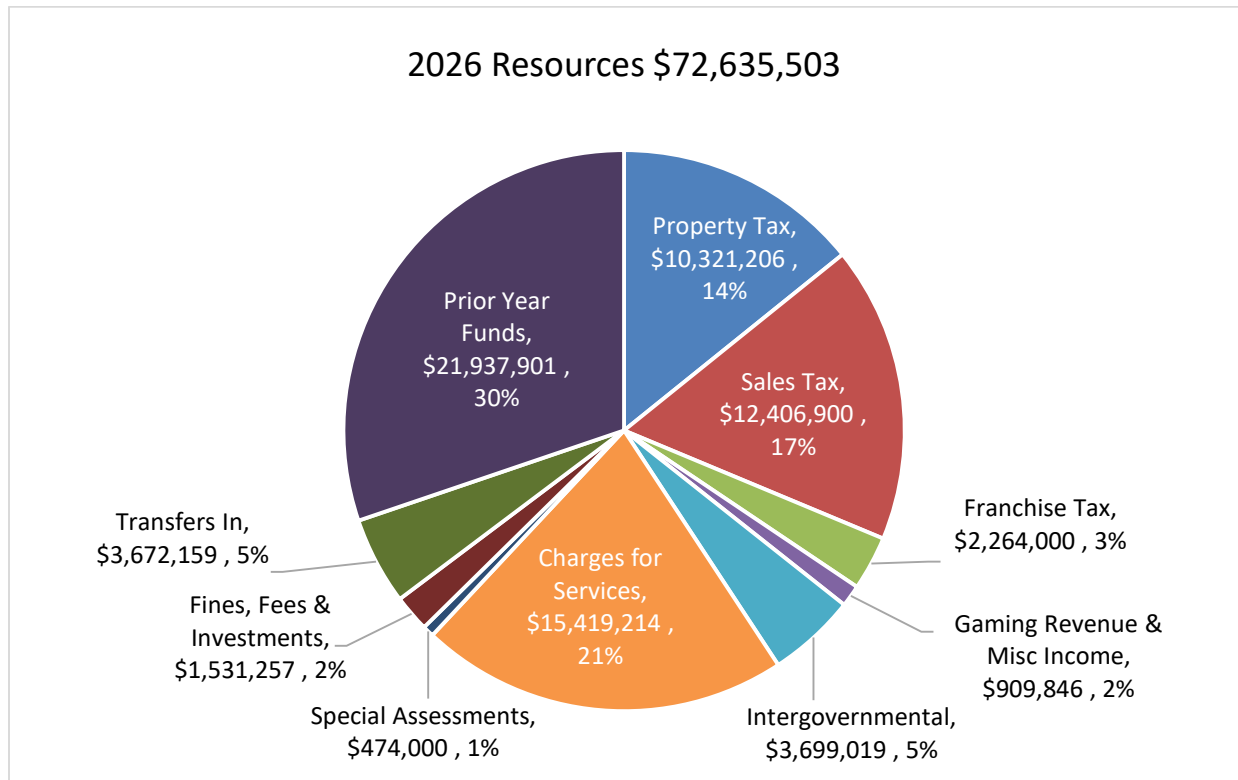
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Resources

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RESOURCES

The City of Pittsburg's budgeted resources for 2026 total \$72,635,503. Included in this amount are annual revenues of \$47,025,443, inter-fund transfers in the amount of \$3,672,159 and \$21,937,901 in prior year funds.



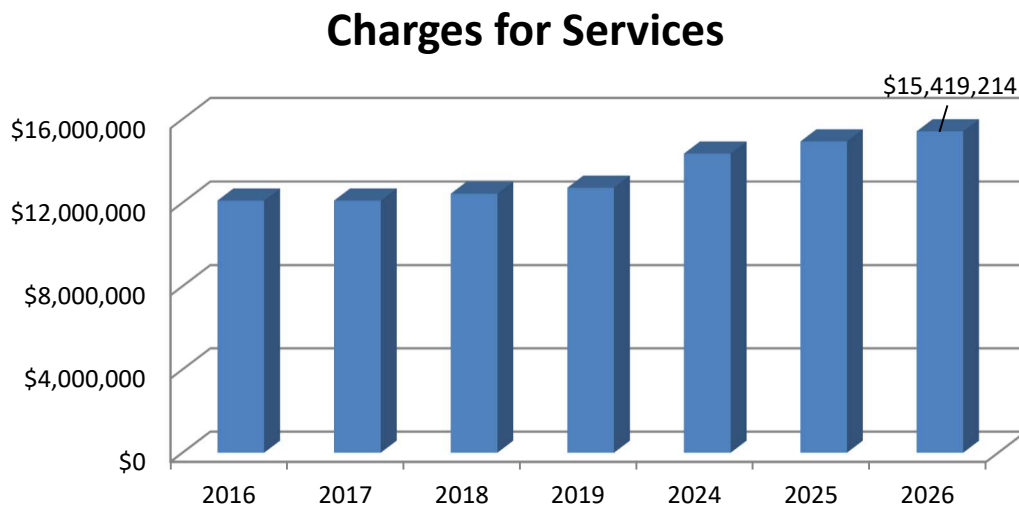
The City's largest resource is derived from Charges for Services which are generated by user fees for water, wastewater, stormwater, airport, auditorium, and parks and recreation. They account for twenty one percent of all City resources with a total of approximately \$15 million. The combination of sales taxes, property taxes and franchise taxes total approximately \$25 million and represents thirty-two percent of all City resources. These taxes pay for administration, public safety, parks and recreation activities, debt service, economic development, public library and a variety of other government services.

Of the prior year carryover funds, approximately \$5 million are discretionary and \$17 million are restricted for a specific use by the City or by Kansas statutes. Examples of restricted use are the sales taxes for economic development, public safety, streets and capital outlay and the property taxes levied for debt service and the library. These funds are either required to be set aside or can only be spent on a specific purpose.

Transfers which total approximately \$3.7 million represent the movement of money between funds to meet legal obligations and to pay for internal costs between funds.

Charges for Services

Charges for services are consumption-based or user-based fees and will generate approximately \$15 million in 2026. They include parks and recreation user fees, auditorium user fees, golf course user fees, airport fuel sales, health insurance plan user fees and the utility user fees for water, wastewater and stormwater. The bulk of this category is derived from the City's utilities. The utility fees pay for the City's utility operations. In 2026, water, wastewater and stormwater fees include a 3% rate increase to meet cost increases.



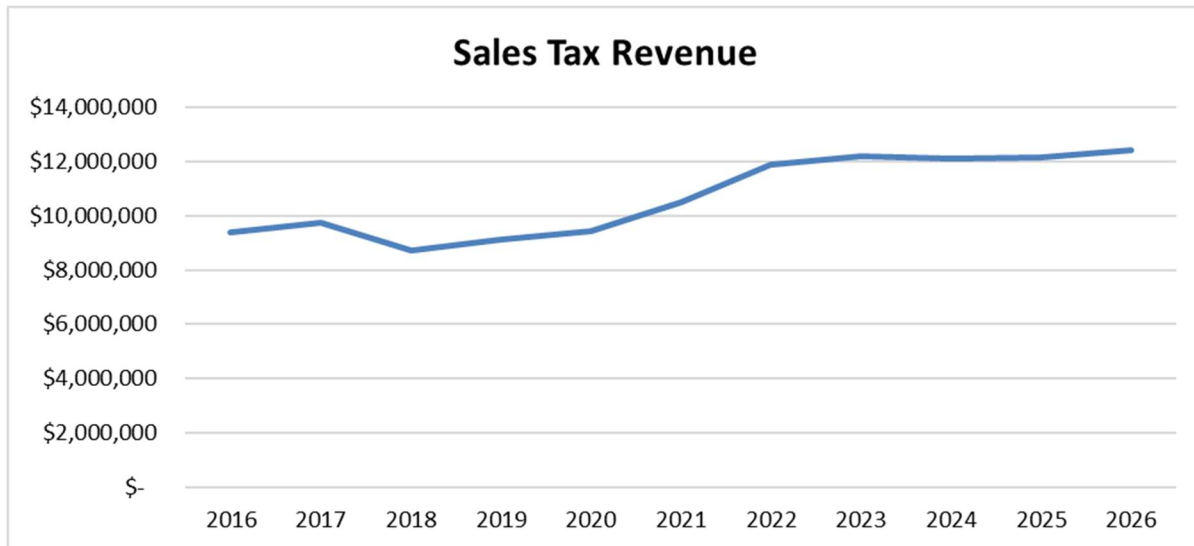
Sales Tax

The City of Pittsburg has a sales tax rate of 1.5 percent. The City also receives a prorated portion of the Crawford County sales tax. In 2026, sales tax is projected to generate approximately \$12.4 million and accounts for seventeen percent of City resources.

Pittsburg voters approved a perpetual .5 percent sales tax in 1985 of which .25% is dedicated to economic development, .125% is dedicated to capital outlay and .125% is dedicated to auditorium operations. In 2026, economic development is estimated to receive approximately \$1.4 million, and the capital outlay and auditorium are estimated to receive approximately \$0.7 million each.

In 2013, Pittsburg voters approved a .5 percent sales tax to enhance public safety for a period of ten years. Pittsburg voters approved the renewal of the half cent sales tax in 2023, started on January 1, 2024. The public safety sales tax is estimated to generate approximately \$2.9 million in 2026. Sales tax was flat in 2024 but is showing signs of increasing in 2025 and 2026.

In 2020, Pittsburg voters approved combining the two .25 percent sales taxes for streets into a .5 percent sales tax for ten years, which will expire on March 31, 2031. The street sales tax is estimated to generate approximately \$2.9 million in 2025.



Property Tax

The property tax is an ad valorem tax, meaning it is based on the value of real estate or personal property owned. The City determines the level of service for the upcoming year and sets the mill levy rate based upon the Crawford County Clerk's estimated valuation for Pittsburg.

The 2026 Adopted Budget contains no mill levy rate increase. The following table lists the City of Pittsburg's mill levy rate, valuation, tax dollars levied and the change from the previous year. The City's levied tax dollars have increased by \$767,840 due to new construction and increase in appraised value throughout Crawford County.

Budget Year	Mill Levy	Valuation*	Dollars Levied	Change
2026	50.854	183,703,295	9,342,043	9.0%
2025	50.854	168,488,334	8,574,203	5.2%
2024	50.889	160,191,141	8,153,088	10.3%
2023	51.896	143,208,170	7,394,698	6.6%
2022	51.636	134,771,598	6,937,369	0.8%
2021	51.475	134,528,473	6,879,544	-1.2%
2020	51.469	135,225,048	6,959,910	3.5%
2019	51.493	130,553,454	6,722,521	1.9%

2018	51.467	128,182,295	6,597,188	6.7%
2017	51.539	119,976,319	6,183,482	8.1%

*Excludes incentive district areas

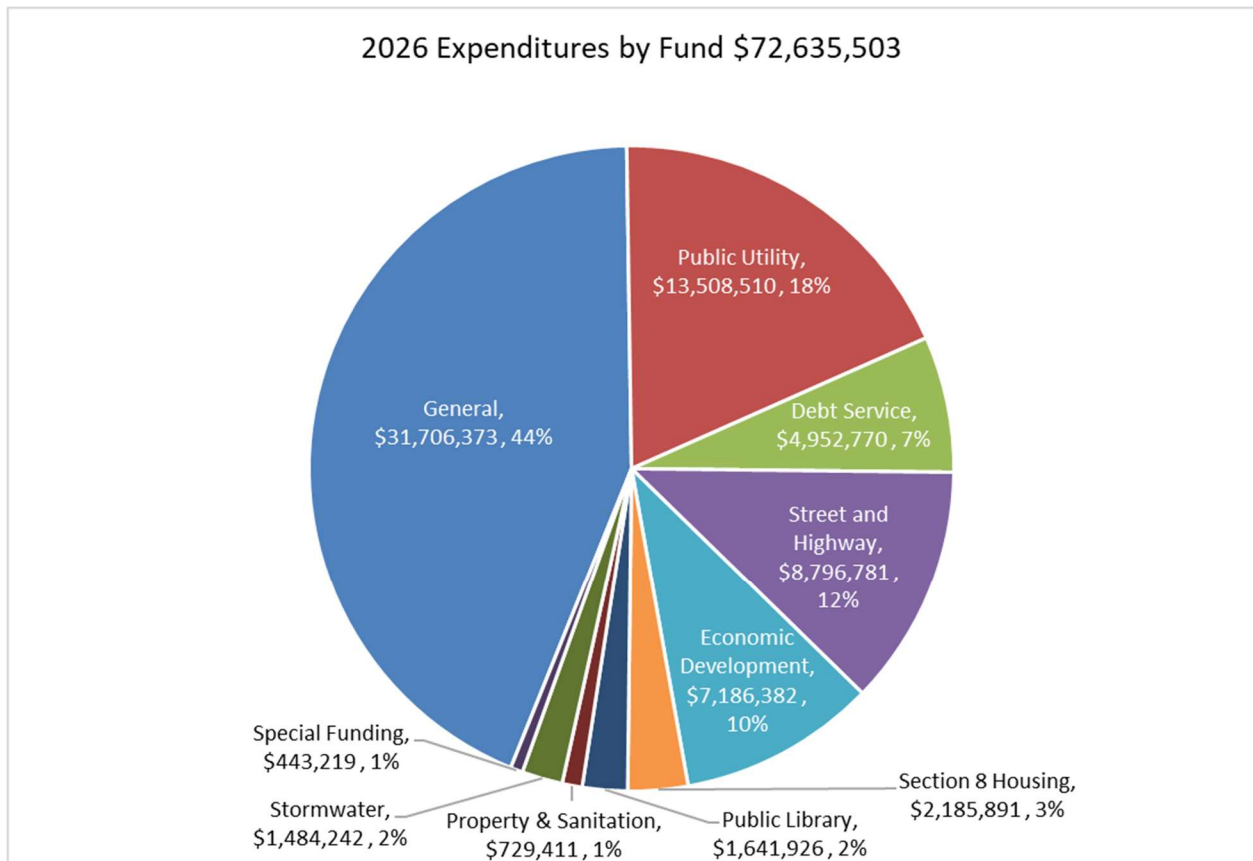
When combined with the motor vehicle taxes and prior year delinquent taxes collected, the total 2026 property tax will generate approximately \$10.3 million, which accounts for fourteen percent of the City's resources. Historically the City collects between 95% and 96% of the current year taxes that are levied.

Expenditures

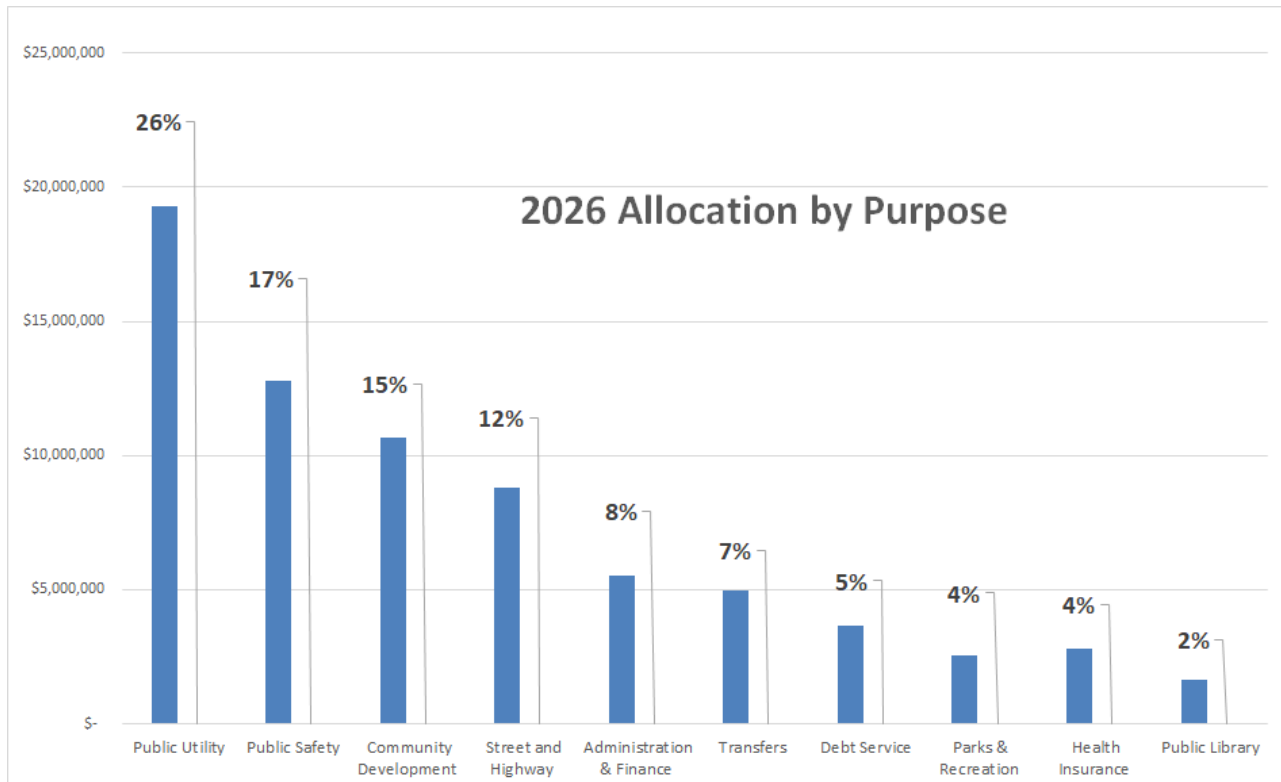
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Expenditures

The City of Pittsburgh's budgeted expenditures for 2026 total \$72,635,503. Included in this amount are annual expenditures of \$49,129,848, inter-fund transfers and reserves. The general fund is by far the largest cost center of the City and represents the repository of financial resources that account for the primary functions of the City. Some resources have external restrictions or have internal directives for specific purposes and are accounted for in separate funds.



A City's budget can be seen as a reflection of the community's priorities for the year. It is essentially a business plan that outlines the services the City will provide and how much it will cost. The City has historically prioritized core services like infrastructure and public safety. As a thriving community, Pittsburg must also manage development while maintaining the administrative capacity to ensure effective support and oversight.



Debt Service

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DEBT SERVICE

Effective financial management includes analyzing several funding mechanisms to determine what option is most beneficial to the City. In some cases, issuing debt is the best available option. The City of Pittsburg traditionally uses debt to pay for equipment and capital improvements that cost too much to pay from the operating budget. The revenues used for paying debt service come from the following sources:

- Property Taxes
- Charges for Services
- Special Assessments
- Investment Income
- Transfers
- Other

Bond Rating

The City's bond rating was reaffirmed at AA- in April of 2025 when the Standard & Poor's Rating Service evaluated the City's Bond Note 2025-A. Some of the criteria used to determine the rating is as follows:

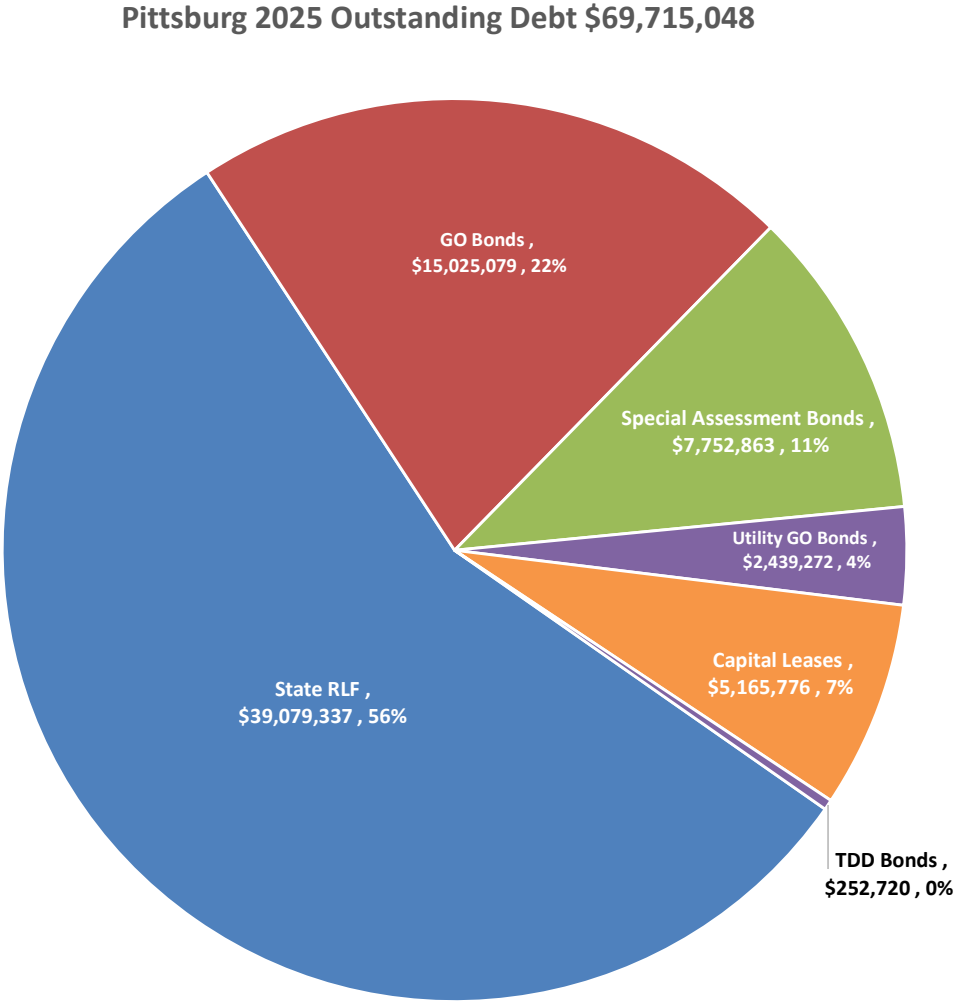
- Budgetary flexibility
- Management conditions/strength of policies
- Liquidity
- Economy
- Budgetary performance
- Debt and contingent liabilities

Standard & Poor's determined that the City's budgetary flexibility is very strong, and that management conditions are very strong with good financial practices; strong debt management and investment policies; as well as the implementation of the long-term financial plan. Standard & Poor's also considered the City's liquidity to be very strong. The City's budgetary performance was also considered to be strong.

Debt Service

Municipalities borrow funds for a variety of reasons and have numerous financing tools at their discretion. Money should be borrowed based on an adopted set of policies periodically reviewed by the Governing Body. In Pittsburg, the main reason for borrowing is to perform important capital improvements which are usually expensive and difficult to pay for from the annual operating budget.

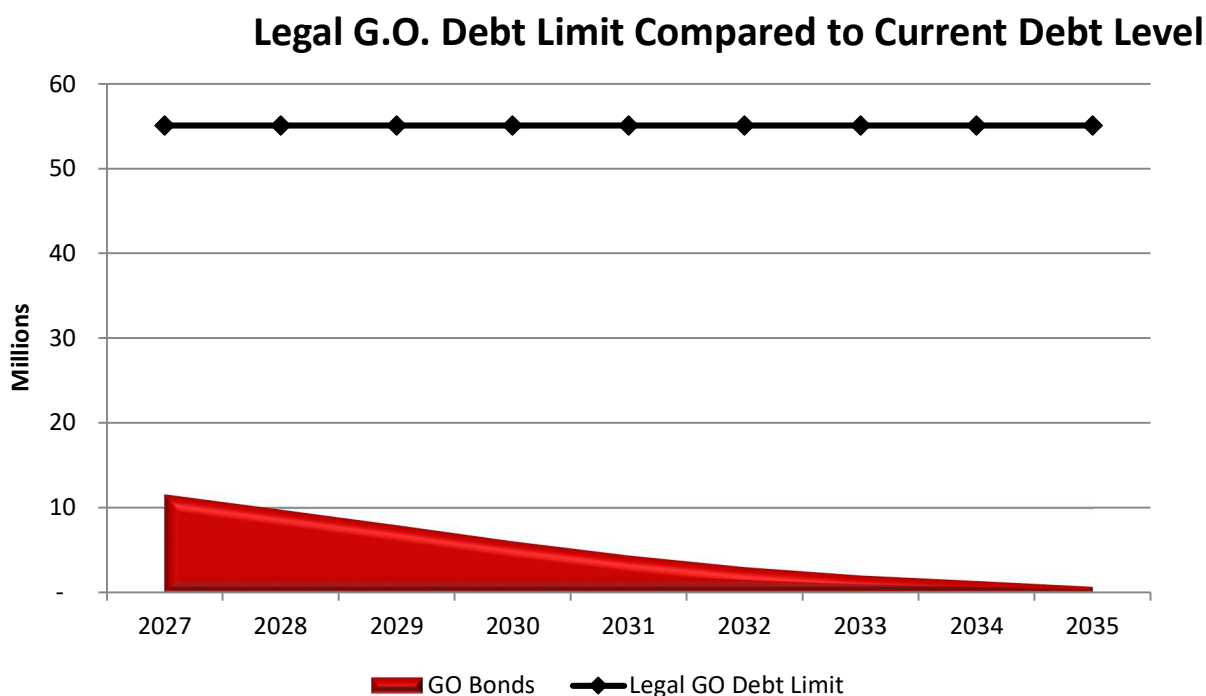
The City of Pittsburg makes use of several tools to pay for capital improvements and expensive equipment. The most common is the sale of General Obligation (GO) bonds. These are municipal bonds for which the City pledges to use all revenues at its disposal to pay bondholders, including the raising of property taxes. In 2026, Pittsburg will dedicate 7.904 mills of property tax to pay for debt service on GO bonds. The chart below represents the City’s outstanding debt as of 2025 including both principal and interest. GO bonds comprise twenty seven percent of the City’s debt.



A utility revenue bond is a special type of municipal bond. Instead of dedicating a tax, these are repaid solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds. The City does not generally utilize revenue bonds as they require additional reserves dedicated to the bonds being issued and generally have higher interest costs.

Instead of revenue bonds, the City issues utility GO bonds and pledges revenues from the City's utility to repay the debt. In 2025, these bonds comprise five percent of the City's outstanding debt. The bonds were issued to finance improvements to the water and sewer utility infrastructure.

State statute limits the amount of GO bonds issued to thirty percent of a municipality's assessed valuation. According to that formula, the City of Pittsburgh could carry approximately \$55 million in GO debt. Currently, the City carries \$15.0 million.



The State Revolving Loan Fund provides low interest loans for utility water and wastewater improvements. The critical nature of these improvements and high cost make this a widely utilized State program, providing an alternative to communities that might otherwise have difficulty finding an affordable option. The City of Pittsburgh's current balance of \$39.1 million represents fifty nine percent of the City's outstanding debt and funded improvements to the Wastewater Treatment Plant, improvements to the Water Treatment Plant, and rehabilitation of our sanitary sewer system. Approximately \$656,296 is paid annually on these loans until 2028. In 2028, annual loan payments are scheduled to increase to \$2,568,876 and then begin tapering down until loans mature in 2045.

Pittsburg also utilizes benefit districts to pay for public improvements. Under this approach, the City issues bonds for construction of public improvements. The bonds are then retired with tax revenues generated within the benefit district. Two benefit districts

were authorized for the North Broadway Town Center area; a tax increment financing (TIF) and a transportation development district (TDD) were created to pay for the improvements. The City has no liability to repay the TIF bonds, however if the taxes generated in the TDD are not sufficient to cover the annual debt requirements, the City pledges to use all revenues at its disposal to repay the TDD bonds. The TIF district expired in 2024, and the TDD will expire in 2027. Once expired, these tax incentives will revert to the City's revenues.

Another type of bonded debt is special assessment bonds. As part of the development agreement for the Kansas Crossing Casino, the City agreed to reimburse Kansas Crossing for the cost of the on-site and off-site utility improvements. The City issued special assessment bonds in October 2016 to fund the reimbursement. These bonds are being repaid with special assessments against the Casino property while the utility assets are owned and maintained by the City.

Capital leases are used to supply the City with expensive equipment that otherwise would not be affordable with an outright purchase. This provides equipment to perform City services and keeps the fleet in operation with lower maintenance downtime. Capital leases are paid from Sales Tax Capital Outlay and operating funds.

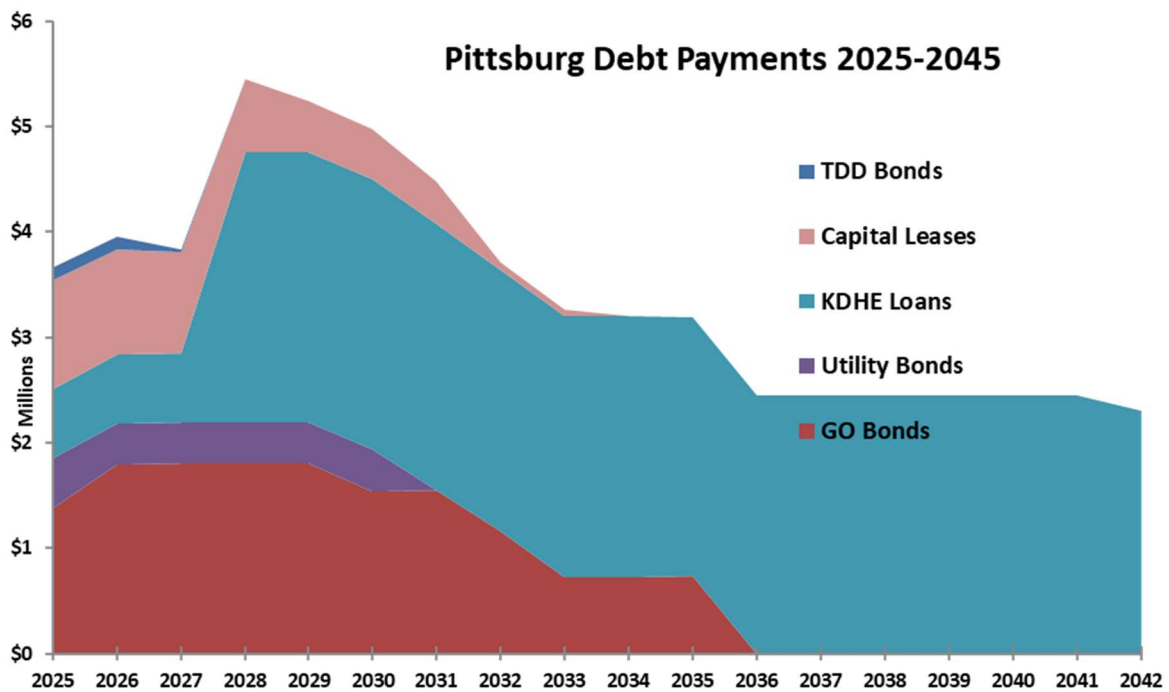
Annual Debt Service

The following table provides a summary of the City's annual debt service requirements (principal and interest) on current debt obligations from 2025 through the final year of debt retirement special assessment bonds and capital leases.

ANNUAL DEBT SERVICE REQUIREMENTS AS OF 2025			
Year	Principal	Interest	Total
2025	3,371,851	711,390	4,083,241
2026	3,540,848	845,745	4,386,593
2027	3,526,214	730,220	4,256,434
2028	4,025,623	1,860,088	5,885,711
2029	3,944,552	1,727,109	5,671,661
2030	3,788,254	1,618,721	5,406,976
2031	3,395,458	1,506,872	4,902,330
2032	2,738,726	1,402,226	4,140,951
2033	2,410,675	1,288,057	3,698,731

Cumulative Debt

The following graph presents all debt owed by the City of Pittsburg through 2042. The chart is arranged by type of debt and maturity. It includes the KDHE loan the City acquired to help pay for the new wastewater treatment plant, with payments starting in 2028. The graph excludes the special assessment bonds being repaid by the Kansas Crossing Casino.



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Schedule of Positions

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SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2024	Estimated FTE 2025	Adopted FTE 2026
<u>ADMINISTRATION</u>				
City Manager	City Manager	1.0	1.0	1.0
Deputy City Manager		1.0	1.0	1.0
Public Information Manager		1.0	1.0	1.0
City Commissioners		2.5	2.5	2.5
Intern		0.5	0.5	0.5
City Attorney	City Attorney	1.0	1.0	1.0
City Clerk	City Clerk	1.0	1.0	1.0
Director of Finance	Finance	1.0	1.0	1.0
Controller		1.0	1.0	1.0
Accounting Supervisor		1.0	1.0	1.0
Staff Accountant II		1.0	1.0	1.0
Human Resources Director	Human Resources	1.0	1.0	1.0
Assistant Director of Human Resources		1.0	1.0	1.0
Director of Information Technology	Information Technology	1.0	1.0	1.0
Facility Maintenance Technician I		1.0	1.0	1.0
Information Technology Specialist I		1.0	1.0	1.0
Media Production Specialist		0.5	0.5	0.5
Network Administrator I		1.0	1.0	1.0
Network Administrator II		1.0	1.0	1.0
Auditorium Manager	Auditorium	1.0	1.0	1.0
Administrative Assistant I		1.0	1.0	1.0
Technical Director		1.0	1.0	1.0
Assistant Technical Director		1.0	1.0	1.0
Building Maintenance Worker		1.0	1.0	1.0
Event Manager		1.0	1.0	1.0
Event Worker		2.5	2.5	2.5
Media Production Specialist		0.5	0.5	0.5
Customer Service Manager	Customer Service	1.0	1.0	1.0
Customer Service Representative I		1.5	1.5	1.5
Customer Service Representative II		1.0	1.0	1.0
Total		32.0	32.0	32.0
<u>HOUSING & COMMUNITY DEVELOPMENT</u>				
Airport Manager	Airport	1.0	1.0	1.0
Airport Attendant		2.0	2.0	2.0
	Building Services			
Building Inspector		4.0	4.0	4.0
Permit Technician		2.0	2.0	2.0
Codes Enforcement Inspector	Codes Enforcement	3.0	3.0	3.0
Director of Housing & Community Dev.	Planning and Housing	1.0	1.0	1.0
Administrative Assistant I		1.0	1.0	1.0
Community Development Specialist		1.0	1.0	1.0
Neighborhood Redevelopment Manager		1.0	1.0	1.0
Section 8 HQS Compliance Inspector		1.0	1.0	1.0
Housing Program Manager	Section 8 Housing	1.0	1.0	1.0
Housing Specialist II		1.0	1.0	1.0
Housing Specialist III		1.0	1.0	1.0
Total		20.0	20.0	20.0
<u>PARKS & RECREATION</u>				
Director of Parks & Recreation	Parks	1.0	1.0	1.0
Parks Superintendent		1.0	1.0	1.0
Heavy Equipment Operator		2.0	2.0	2.0
Heavy Equipment Operator II		1.0	1.0	1.0
Mechanic I		1.0	1.0	1.0
Parks Facilities Coordinator		1.0	1.0	1.0
Parks Security Officer		1.0	1.0	1.0
Parks Maintenance Worker		4.5	4.5	4.5
Parks Vegetation Coordinator		1.0	1.0	1.0
Project Coordinator		1.0	1.0	1.0
Recreation Superintendent	Recreation	1.0	1.0	1.0
Customer Service Representative I		1.0	1.0	1.0

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2024	Estimated FTE 2025	Adopted FTE 2026
Recreation Manager - Athletics		1.0	1.0	1.0
Recreation Manager - Operations		1.0	1.0	1.0
Recreation Worker		4.7	6.0	6.0
Recreation Leader		0.6	0.5	0.5
Instructor		1.0	1.0	1.0
Golf Course Superintendent	Golf Course	1.0	1.0	1.0
Golf Course Assistant Superintendent		1.0	1.0	1.0
Clubhouse Manager		1.0	1.0	1.0
Heavy Equipment Operator II		1.0	1.0	1.0
Parks Maintenance Worker		1.1	0.0	0.0
Clubhouse Worker		2.9	3.5	3.5
Aquatic Center Manager	Aquatic Center	0.3	0.3	0.3
Aquatic Center Assistant Manger		0.3	0.3	0.3
Aquatic Center Maint. Manager		0.3	0.3	0.3
Cashier/Concession Worker		3.3	3.3	3.3
Instructor		0.6	0.6	0.6
Parks Maintenance Worker		0.6	0.6	0.6
Lifeguard		9.6	9.6	9.6
Cemetery Caretaker	Cemetery	1.0	1.0	1.0
Parks Maintenance Worker		0.5	0.5	0.5
Farmers Market Manager	Farmers Market	0.5	0.5	0.5
Total		49.8	50.5	50.5
<u>PUBLIC LIBRARY</u>				
Library Director	Library	1.0	1.0	1.0
Assistant Library Director		1.0	1.0	1.0
Head of Adult Services		1.0	1.0	1.0
Information Technology Specialist		1.0	1.0	1.0
Head of Technical Processing		1.0	1.0	1.0
Head of Youth Services		1.0	1.0	1.0
Public Services / Floater		1.0	1.0	1.0
Young Adult / Public Services		2.0	2.0	2.0
Custodian		1.0	1.0	1.0
Circulation Clerk		1.5	1.5	1.5
Computer Lab Assistant		2.0	2.0	2.0
Computer Services		1.0	1.0	1.0
Library Assistant		1.5	1.5	1.5
Reference Clerk		1.5	1.5	1.5
Shelver		0.5	0.5	0.5
Youth Services Assistant		1.0	1.0	1.0
Total		19.0	19.0	19.0
<u>PUBLIC UTILITIES</u>				
Engineering Supervisor	Engineering	1.0	1.0	1.0
Engineering Technician		1.0	1.0	1.0
Facility Maintenance Supervisor	Facility Maintenance	1.0	1.0	1.0
Facility Maintenance Technician		2.0	1.0	1.0
Facility Maintenance Technician II		1.0	1.0	1.0
Street Superintendent	Street & Highway	1.0	1.0	1.0
Technical Facilities Manager		1.0	1.0	1.0
Heavy Equipment Operator Apprentice		5.0	5.0	5.0
Heavy Equipment Operator I		2.0	2.0	2.0
Heavy Equipment Operator II		1.0	1.0	1.0
Traffic & Communication Technician		2.0	2.0	2.0
Utilities Maintenance Worker		0.3	0.3	0.3
Director of Utilities	Water Treatment Plant	1.0	1.0	1.0
WTP Superintendent		1.0	1.0	1.0
Administrative Assistant III		1.0	1.0	1.0
WTP Maintenance Technician		1.0	1.0	1.0
WTP Operator Apprentice		2.0	0.0	0.0
WTP Operator I		3.0	3.0	3.0
WTP Operator II		1.0	3.0	3.0
Distribution Superintendent	Water Distribution	1.0	1.0	1.0

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2024	Estimated FTE 2025	Adopted FTE 2026
Asset and Fleet Manager		1.0	1.0	1.0
Distribution Supervisor		1.0	1.0	1.0
GIS Specialist		1.0	1.0	1.0
Distribution Operator Supervisor		1.0	1.0	1.0
Distribution Operator Apprentice		2.0	2.0	2.0
Distribution Operator I		3.0	3.0	3.0
Mechanic I		1.0	1.0	1.0
Mechanic II		1.0	1.0	1.0
Utility Location Specialist		1.0	1.0	1.0
Water Service Representative		2.0	2.0	2.0
Water & Wastewater Plant Manager	Wastewater Treatment	1.0	1.0	1.0
WWTP Superintendent		1.0	1.0	1.0
WWTP Quality Controller		1.0	1.0	1.0
WWTP Maintenance Technician		1.0	1.0	1.0
WWTP Operator Apprentice		1.0	1.0	1.0
WWTP Operator I		2.0	2.0	2.0
WW Collection Superintendent	Wastewater Collection	1.0	1.0	1.0
WW Collection Operator I		4.0	4.0	4.0
Director of Property & Sanitation	Property & Sanitation	1.0	1.0	1.0
Assistant Director of Property & Sanitation		1.0	1.0	1.0
Sanitation Worker II		1.0	3.0	3.0
Sanitation Worker I		2.0	3.5	3.5
SW Collection Superintendent	Stormwater	1.0	1.0	1.0
SW Collection Operator Apprentice		1.0	1.0	1.0
SW Collection Operator I		1.0	1.0	1.0
SW Collection Operator II		2.0	2.0	2.0
Street Sweeper Operator		1.0	1.0	1.0
Total		66.3	68.8	68.8
<u>PUBLIC SAFETY</u>				
Fire Chief	Fire	1.0	1.0	1.0
Battalion Fire Chief		3.0	3.0	3.0
Deputy Fire Chief		1.0	1.0	1.0
Fire Captain		6.0	6.0	6.0
Fire Lieutenant		6.0	6.0	6.0
Firefighter I		5.0	13.0	13.0
Firefighter II		8.0	4.0	4.0
Master Firefighter		5.0	1.0	1.0
Animal Control Officer	Animal Control	1.0	1.0	1.0
Animal Control Technician		1.0	1.0	1.0
Court Administrator	Municipal Court	1.0	1.0	1.0
Judge		1.0	1.0	1.0
Legal Advisor/Court Prosecutor		1.0	1.0	1.0
Municipal Court Clerk		1.0	1.0	1.0
Prosecution Clerk		1.0	1.0	1.0
Police Chief	Police Administration	1.0	1.0	1.0
Administrative Lieutenant		1.0	1.0	1.0
Administrative Assistant II		1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Deputy Chief of Police		1.0	1.0	1.0
Family Response Advocate		3.0	3.0	3.0
Information Technology Specialist I		1.0	1.0	1.0
Information Technology Specialist II		1.0	1.0	1.0
Human Resource Manager		1.0	1.0	1.0
Police Records Administrator		1.0	1.0	1.0
Assistant Police Records Administrator		1.0	1.0	1.0
Police Records Clerk		1.0	1.0	1.0
Deputy Chief of Police	Police Patrol	1.0	1.0	1.0
Police Corporal		3.0	3.0	3.0
Police Lieutenant		3.0	4.0	4.0
Police Officer I		15.0	11.0	11.0
Police Officer II		13.0	8.0	8.0
Police Officer III		0.0	4.0	4.0

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2024	Estimated FTE 2025	Adopted FTE 2026
Police Sergeant		3.0	3.0	3.0
Master Patrol Officer		0.0	4.0	4.0
Deputy Chief of Police Investigations	Police Investigations	1.0	1.0	1.0
Detective Lieutenant		0.0	1.0	1.0
Investigations Sergeant		1.0	1.0	1.0
Detective II		0.0	1.0	1.0
Detective I		0.0	3.0	3.0
Crime Analyst		1.0	1.0	1.0
Criminal Investigator		5.0	2.0	2.0
Narcotics Investigator		2.0	0.0	0.0
Evidence Control Specialist		1.0	1.0	1.0
Evidence Technician		1.0	1.0	1.0
Communications Supervisor	Police Communications	2.0	2.0	2.0
Communications Technician I		6.5	4.5	4.5
Communications Technician II		3.0	2.0	2.0
Communications Technician III		0.0	3.0	3.0
Total		117.5	117.5	117.5
City Wide Total		304.6	307.8	307.8
	<u>FTE By Type</u>			
	Full Time	253.0	256.0	256.0
	Part Time	27.3	27.5	27.5
	Temporary	24.3	24.3	24.3
	City Wide Total	304.6	307.8	307.8
	<u>FTE By Fund</u>			
	General Fund	216.3	217.0	217.0
	Public Library	19.0	19.0	19.0
	Street and Highway	12.3	12.3	12.3
	Public Utility	43.0	42.0	42.0
	Property & Sanitation	5.0	8.5	8.5
	Stormwater	6.0	6.0	6.0
	Section 8 Housing	3.0	3.0	3.0
	City Wide Total	304.6	307.8	307.8

Department Program Budgets

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All Departments

Division: All Divisions

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 28,730,132	\$ 25,449,206	\$ 47,330,008
Intergovernmental	3,166,632	3,239,189	3,699,019
Fines & Fees	258,928	255,500	255,150
Charges for Services	13,844,596	17,437,924	15,419,215
Licenses & Permits	360,523	244,000	230,000
Investment Income	1,833,515	1,106,164	1,046,107
Miscellaneous	647,738	370,840	509,846
Special Assessments	457,188	473,907	474,000
Transfers	3,735,663	4,521,650	3,672,159
Total	\$ 53,034,916	\$ 53,098,380	\$ 72,635,503
Allocation by Expense			
Personnel Services	\$ 17,690,864	\$ 20,132,473	\$ 21,074,130
Contractual Services	12,452,795	7,578,708	11,406,918
Commodities	4,892,061	\$ 4,421,538	\$ 4,497,955
Capital Outlay	6,778,447	\$ 8,011,641	\$ 8,133,475
Reserves	4,311,765	4,838,025	19,833,496
Transfers	3,637,322	\$ 4,855,733	\$ 3,672,159
Debt Service	3,271,663	\$ 3,260,263	\$ 4,017,370
Total	\$ 53,034,916	\$ 53,098,380	\$ 72,635,503
Allocation by Department			
Administration	\$ 4,895,084	\$ 4,343,595	\$ 4,719,113
Housing & Community Development	6,510,510	\$ 5,491,288	\$ 12,193,112
Parks & Recreation	2,734,833	\$ 2,515,145	\$ 2,568,715
Public Library	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Public Works & Utilities	14,913,342	\$ 19,042,418	\$ 24,777,595
Public Safety	10,558,033	\$ 12,039,575	\$ 12,780,297
Operating Services	12,374,078	\$ 8,524,056	\$ 13,954,742
Total	\$ 53,034,916	\$ 53,098,380	\$ 72,635,503
Allocation by Fund			
General Fund	\$ 29,521,541	\$ 26,750,964	\$ 31,706,373
Public Library	1,049,036	\$ 1,142,303	\$ 1,641,926
Special Drug & Alcohol	82,384	\$ 157,000	\$ 289,494
Special Parks & Recreation	131,917	\$ 143,000	\$ 153,725
Street & Highway	4,667,778	\$ 4,819,078	\$ 8,796,781
Debt Service	3,271,663	\$ 3,260,263	\$ 4,952,770
Public Utility	9,240,728	\$ 11,894,301	\$ 13,508,510
Stormwater	793,757	\$ 1,410,077	\$ 1,484,242
Property & Sanitation	544,362	\$ 671,689	\$ 729,411
Section 8 Housing	1,974,399	\$ 2,054,129	\$ 2,185,891
Economic Development	1,757,350	\$ 795,575	\$ 7,186,382
Total	\$ 53,034,916	\$ 53,098,380	\$ 72,635,503
Personnel			
Full Time Equivalents	304.6	307.8	307.8

Administration

All Divisions

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 2,851,701	\$ 2,688,474	\$ 2,907,716
Intergovernmental	-	-	-
Fines & Fees	258,928	255,500	255,150
Charges for Services	311,469	341,220	543,399
Licenses & Permits	109,938	74,000	60,000
Investment Income	972,958	630,000	595,907
Miscellaneous	390,090	353,494	356,941
Special Assessments	-	907	-
Transfers	-	-	-
Total	\$ 4,895,084	\$ 4,343,595	\$ 4,719,113
Expenditures by Division			
City Manager	\$ 739,953	\$ 772,283	\$ 799,098
City Attorney	92,008	91,585	101,715
City Clerk	120,532	127,153	131,351
Finance	464,439	492,994	617,091
Human Resources	358,853	393,704	404,918
Information Technology	1,819,579	1,134,820	1,298,194
Auditorium	659,044	746,929	766,941
Customer Service	640,675	584,127	599,806
Economic Development	-	-	-
Total	\$ 4,895,084	\$ 4,343,595	\$ 4,719,113
Allocation by Expense			
Personnel Services	\$ 2,375,608	\$ 2,510,042	\$ 2,662,778
Contractual Services	2,136,075	1,509,971	1,596,281
Commodities	274,743	228,583	233,154
Capital Outlay	108,659	95,000	226,900
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 4,895,084	\$ 4,343,595	\$ 4,719,113
Allocation by Fund			
General Fund	\$ 4,254,409	\$ 3,759,468	\$ 4,119,307
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	640,675	584,127	599,806
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 4,895,084	\$ 4,343,595	\$ 4,719,113
Personnel			
Full Time Equivalents	32.0	32.0	32.0

Administration

Division: City Manager

The City Manager is the Chief Executive Officer of the City. This individual is responsible for presenting an annual budget to the City Commission for their consideration. Other duties include managing all personnel, implementing policies and procedures as needed, and responding to requests for information from the citizens and the City Commission. The City Manager Division is staffed with the City Manager, the Deputy City Manager, the Public Information Manager, City Commissioners, and an intern.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 739,953	\$ 772,283	\$ 799,098
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 739,953	\$ 772,283	\$ 799,098
Allocation by Expense			
Personnel Services	\$ 618,632	\$ 621,731	\$ 643,155
Contractual Services	112,933	140,917	146,115
Commodities	8,388	9,635	9,828
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 739,953	\$ 772,283	\$ 799,098
Allocation by Fund			
General Fund	\$ 739,953	\$ 772,283	\$ 799,098
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 739,953	\$ 772,283	\$ 799,098
Personnel			
Full Time Equivalents	6.0	6.0	6.0

Administration

Division: City Attorney

The mission of the City Attorney's office is to serve the City of Pittsburg by providing accurate, timely and effective legal advice and representation to the City Commission, the City Manager and the officers and employees of the City. The City Attorney's office provides litigation representation to assure that each case is resolved in a manner that protects the interests of the City; responds to requests for opinions, ordinances, contracts and other documents in the highest professional manner; works closely with City officers and employees to accomplish the policy objectives of the City and to prevent legal problems from arising.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 92,008	\$ 91,585	\$ 101,715
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 92,008	\$ 91,585	\$ 101,715
Allocation by Expense			
Personnel Services	\$ 85,621	\$ 85,918	\$ 92,203
Contractual Services	4,866	4,668	8,492
Commodities	1,521	1,000	1,020
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 92,008	\$ 91,585	\$ 101,715
Allocation by Fund			
General Fund	\$ 92,008	\$ 91,585	\$ 101,715
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 92,008	\$ 91,585	\$ 101,715
Personnel			
Full Time Equivalents	1.0	1.0	1.0

Administration

Division: City Clerk

The City Clerk division is responsible for recording, maintaining, and preserving records of all City business; maximizing access to municipal government; providing timely, professional and courteous service to the City Commission, the public and the internal organization; disseminating information to the public; working in unison with the City Commission and City staff to serve the community with the utmost professionalism.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 120,532	\$ 127,153	\$ 131,351
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 120,532	\$ 127,153	\$ 131,351
Allocation by Expense			
Personnel Services	\$ 115,463	\$ 120,055	\$ 124,110
Contractual Services	2,490	5,099	5,201
Commodities	2,579	2,000	2,040
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 120,532	\$ 127,153	\$ 131,351
Allocation by Fund			
General Fund	\$ 120,532	\$ 127,153	\$ 131,351
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 120,532	\$ 127,153	\$ 131,351
Personnel			
Full Time Equivalents	1.0	1.0	1.0

Administration

Division: Finance

The Finance Division oversees all financial related functions of the City, including accounts payable, accounts receivable, bank reconciliations, cash collections, debt issuance and management, fixed assets, grant reporting, investments, payroll, and purchase orders. The City's annual operating budget and five year financial plan is prepared by Finance in conjunction with the City Manager. The City's annual audit is overseen by Finance and the annual comprehensive financial report (ACFR) is prepared under the direction of Finance.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	258,928	255,500	255,150
Charges for Services	-	-	-
Licenses & Permits	109,938	74,000	60,000
Investment Income	-	-	-
Miscellaneous	95,573	163,494	301,941
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 464,439	\$ 492,994	\$ 617,091
Allocation by Expense			
Personnel Services	\$ 326,436	\$ 293,774	\$ 363,887
Contractual Services	127,793	187,095	240,837
Commodities	10,211	12,125	12,368
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 464,439	\$ 492,994	\$ 617,091
Allocation by Fund			
General Fund	\$ 464,439	\$ 492,994	\$ 617,091
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Programs	-	-	-
Economic Development	-	-	-
Total	\$ 464,439	\$ 492,994	\$ 617,091
Personnel			
Full Time Equivalents	4.0	4.0	4.0

Administration

Division: Human Resources

The Human Resources Division provides support services to employees in order to ensure compliance with personnel laws, regulations and organization policies and procedures. The Human Resources Division assists with recruiting, retaining, onboarding and offboarding staff, and works to ensure a competitive compensation package. Human Resources also oversees management of employee benefits.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 358,853	\$ 393,704	\$ 404,918
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 358,853	\$ 393,704	\$ 404,918
Allocation by Expense			
Personnel Services	\$ 206,784	\$ 223,859	\$ 231,677
Contractual Services	144,519	163,145	166,407
Commodities	7,551	6,700	6,834
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 358,853	\$ 393,704	\$ 404,918
Allocation by Fund			
General Fund	\$ 358,853	\$ 393,704	\$ 404,918
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 358,853	\$ 393,704	\$ 404,918
Personnel			
Full Time Equivalents	2.0	2.0	2.0

Administration

Division: Information Technology

The Information Technology Division is responsible for all computer, telecommunications and network operations as well as any endpoints related to the network or computers. Other responsibilities include maintenance of the City's website, government access channel, user training, maintenance of hardware, software systems, evaluation and implementation of new systems, security cameras, radios, storm sirens and traffic signals.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 1,012,551	\$ 649,820	\$ 813,194
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	744,204	430,000	430,000
Miscellaneous	62,824	55,000	55,000
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,819,579	\$ 1,134,820	\$ 1,298,194
Allocation by Expense			
Personnel Services	\$ 420,978	\$ 486,557	\$ 506,966
Contractual Services	1,141,357	490,200	500,004
Commodities	154,931	103,063	105,124
Capital Outlay	102,314	55,000	186,100
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,819,579	\$ 1,134,820	\$ 1,298,194
Allocation by Fund			
General Fund	\$ 1,819,579	\$ 1,134,820	\$ 1,298,194
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,819,579	\$ 1,134,820	\$ 1,298,194
Personnel			
Full Time Equivalents	5.5	5.5	5.5

Administration

Division: Auditorium

The Auditorium Division serves the general public by providing an attractive, state of the art venue for the performing arts as well as an exhibition hall that boasts a 10 thousand square-foot event center. In addition, it can provide up to eight meeting areas for breakout space. The facility hosts various types of conventions, trade shows, consumer shows, private parties, wedding receptions, school functions, and a variety of community events.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 527,803	\$ 653,929	\$ 657,441
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	131,240	93,000	109,500
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 659,044	\$ 746,929	\$ 766,941
Allocation by Expense			
Personnel Services	\$ 393,012	\$ 468,126	\$ 482,562
Contractual Services	176,985	152,243	155,288
Commodities	82,703	86,560	88,291
Capital Outlay	6,345	40,000	40,800
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 659,044	\$ 746,929	\$ 766,941
Allocation by Fund			
General Fund	\$ 659,044	\$ 746,929	\$ 766,941
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 659,044	\$ 746,929	\$ 766,941
Personnel			
Full Time Equivalents	9.0	9.0	9.0

Budget Notes

The Auditorium Division is partially funded with a dedicated 0.125% local sales tax.

Administration

Division: Customer Service

The Customer Service Division is responsible for the City's customer service counter, managing the City's centralized phone line, preparing customer utility bills, processing customer payments, issuing business licenses, issuing dog tags, issuing miscellaneous sales permits, assisting with building permits and preparing daily bank deposits.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	180,229	248,220	433,899
Licenses & Permits	-	-	-
Investment Income	228,754	200,000	165,907
Miscellaneous	231,693	135,000	-
Special Assessments	-	907	-
Transfers	-	-	-
Total	\$ 640,675	\$ 584,127	\$ 599,806
Allocation by Expense			
Personnel Services	\$ 208,683	\$ 210,022	\$ 218,219
Contractual Services	425,133	366,605	373,937
Commodities	6,859	7,500	7,650
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 640,675	\$ 584,127	\$ 599,806
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	640,675	584,127	599,806
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 640,675	\$ 584,127	\$ 599,806
Personnel			
Full Time Equivalents	3.5	3.5	3.5

Housing & Community Development

All Divisions

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 3,110,665	\$ 2,268,242	\$ 8,685,859
Intergovernmental	1,974,399	2,054,129	2,185,891
Fines & Fees	-	-	-
Charges for Services	843,630	898,417	917,362
Licenses & Permits	360,523	244,000	230,000
Investment Income	218,003	2,500	150,000
Miscellaneous	-	-	-
Special Assessments	3,290	24,000	24,000
Transfers	-	-	-
Total	\$ 6,510,510	\$ 5,491,288	\$ 12,193,112
Expenditures by Division			
Airport	\$ 843,630	\$ 898,417	\$ 917,362
Building Services	532,532	560,413	632,751
Codes Enforcement	149,186	185,078	190,828
Facility Maintenance	598,652	438,086	450,606
Planning and Housing	654,760	559,591	629,292
Economic Development	1,757,350	795,575	7,186,382
Section 8 Housing	1,974,399	2,054,129	2,185,891
Total	\$ 6,510,510	\$ 5,491,288	\$ 12,193,112
Allocation by Expense			
Personnel Services	\$ 1,540,375	\$ 1,707,075	\$ 1,771,750
Contractual Services	2,602,756	2,589,866	2,829,998
Commodities	923,117	859,348	865,171
Capital Outlay	1,444,261	335,000	341,700
Reserves	-	-	6,384,492
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 6,510,510	\$ 5,491,288	\$ 12,193,112
Allocation by Fund			
General Fund	\$ 2,778,761	\$ 2,641,584	\$ 2,820,840
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	1,974,399	2,054,129	2,185,891
Economic Development	1,757,350	795,575	7,186,382
Total	\$ 6,510,510	\$ 5,491,288	\$ 12,193,112
Personnel			
Full Time Equivalents	20.0	20.0	20.0

Housing & Community Development

Division: Airport

The Airport Division serves the needs of Southeast Kansas by providing a home base to corporate aircraft and numerous private aircraft. The airport has two runways, a main and crosswind runway. The main runway is 6,100 feet long and 100 feet wide.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	843,630	898,417	917,362
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 843,630	\$ 898,417	\$ 917,362
Allocation by Expense			
Personnel Services	\$ 183,020	\$ 192,507	\$ 199,100
Contractual Services	113,471	88,050	89,811
Commodities	491,092	602,860	603,554
Capital Outlay	56,047	15,000	15,300
Reserves	-	-	\$ 9,597
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 843,630	\$ 898,417	\$ 917,362
Allocation by Fund			
General Fund	\$ 843,630	\$ 898,417	\$ 917,362
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 843,630	\$ 898,417	\$ 917,362
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Housing & Community Development

Division: Building Services

The Building Services Division is responsible for development, administration and enforcement of City building codes and ordinances, permits, and inspections.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 172,009	\$ 316,413	\$ 402,751
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	360,523	244,000	230,000
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 532,532	\$ 560,413	\$ 632,751
Allocation by Expense			
Personnel Services	\$ 479,458	\$ 511,142	\$ 532,495
Contractual Services	37,511	32,594	83,246
Commodities	15,563	16,678	17,011
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 532,532	\$ 560,413	\$ 632,751
Allocation by Fund			
General Fund	\$ 532,532	\$ 560,413	\$ 632,751
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 532,532	\$ 560,413	\$ 632,751
Personnel			
Full Time Equivalents	6.0	6.0	6.0

Housing & Community Development

Division: Codes Enforcement

The Codes Enforcement Division is responsible for all the codes enforcement activities, vacant lot mowing and flood plain management for the City.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 145,896	\$ 161,078	\$ 166,828
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	3,290	24,000	24,000
Transfers	-	-	-
Total	\$ 149,186	\$ 185,078	\$ 190,828
Allocation by Expense			
Personnel Services	\$ 103,654	\$ 155,578	\$ 160,738
Contractual Services	27,661	23,050	23,511
Commodities	17,871	6,450	6,579
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 149,186	\$ 185,078	\$ 190,828
Allocation by Fund			
General Fund	\$ 149,186	\$ 185,078	\$ 190,828
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 149,186	\$ 185,078	\$ 190,828
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Housing & Community Development

Division: Facility Maintenance

The Facility Maintenance Division performs in-house maintenance and repair of all City facilities and performs minor renovation projects.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 598,652	\$ 438,086	\$ 450,606
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 598,652	\$ 438,086	\$ 450,606
Allocation by Expense			
Personnel Services	\$ 209,735	\$ 220,006	\$ 228,165
Contractual Services	6,669	8,354	8,521
Commodities	371,936	209,725	213,920
Capital Outlay	10,312	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 598,652	\$ 438,086	\$ 450,606
Allocation by Fund			
General Fund	\$ 598,652	\$ 438,086	\$ 450,606
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 598,652	\$ 438,086	\$ 450,606
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Housing & Community Development

Division: Planning and Housing

The Planning and Housing Division is responsible for long range planning and coordination, the facilitation and promotion of housing development, the operation of the Pittsburg Land Bank, the Neighborhood Revitalization Program, and other development incentive programs.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 654,760	\$ 559,591	\$ 629,292
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 654,760	\$ 559,591	\$ 629,292
Allocation by Expense			
Personnel Services	\$ 364,823	\$ 417,570	\$ 434,431
Contractual Services	283,120	140,021	192,821
Commodities	6,817	2,000	2,040
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 654,760	\$ 559,591	\$ 629,292
Allocation by Fund			
General Fund	\$ 654,760	\$ 559,591	\$ 629,292
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 654,760	\$ 559,591	\$ 629,292
Personnel			
Full Time Equivalents	5.0	5.0	5.0

Housing & Community Development

Division: Economic Development

The Economic Development Division endeavors to strengthen the City's economic vitality and positively impact the quality of life of its residents and visitors by adopting and practicing strategies in partnership with businesses, residents and Pittsburg State University.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 1,539,348	\$ 793,075	\$ 7,036,382
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	218,003	2,500	150,000
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,757,350	\$ 795,575	\$ 7,186,382
Allocation by Expense			
Personnel Services	\$ -	\$ -	\$ -
Contractual Services	366,815	460,075	469,277
Commodities	12,633	15,500	15,810
Capital Outlay	1,377,902	320,000	326,400
Reserves	-	-	6,374,895
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,757,350	\$ 795,575	\$ 7,186,382
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	1,757,350	795,575	7,186,382
Total	\$ 1,757,350	\$ 795,575	\$ 7,186,382
Personnel			
Full Time Equivalents	-	-	-

Budget Notes

The Economic Development Division's administration is contracted with the Pittsburg Chamber of Commerce and the Pittsburg State University. The Economic Development Division funding mechanisms are a dedicated 0.25% local sales tax, loan repayments, interest income and lease income. The capital outlay line item is used to help develop existing and new business expansions within the City.

Housing & Community Development

Division: Section 8 Housing

The Housing & Community Development Department accounts for federal grants received under the Department of Housing and Urban Development (HUD) Section 8 program to assist low to moderate income citizens with their housing needs.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	1,974,399	2,054,129	2,185,891
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,974,399	\$ 2,054,129	\$ 2,185,891
Allocation by Expense			
Personnel Services	\$ 199,684	\$ 210,272	\$ 216,821
Contractual Services	1,767,509	1,837,722	1,962,811
Commodities	7,206	6,135	6,258
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,974,399	\$ 2,054,129	\$ 2,185,891
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	1,974,399	2,054,129	2,185,891
Economic Development	-	-	-
Total	\$ 1,974,399	\$ 2,054,129	\$ 2,185,891
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Parks & Recreation

All Divisions

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 1,902,733	\$ 1,744,395	\$ 1,784,740
Intergovernmental	1,369	6,500	6,500
Fines & Fees	-	-	-
Charges for Services	698,814	548,750	623,750
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	131,917	215,500	153,725
Total	\$ 2,734,833	\$ 2,515,145	\$ 2,568,715
Expenditures by Division			
Cemetery	\$ 333,831	\$ 287,934	\$ 292,878
Parks	1,200,173	1,082,035	1,113,989
Recreation	334,231	356,466	367,780
Golf Course	618,122	540,250	539,475
Aquatic Center	231,078	233,537	239,373
Farmers Market	17,398	14,923	15,221
Total	\$ 2,734,833	\$ 2,515,145	\$ 2,568,715
Allocation by Expense			
Personnel Services	\$ 1,644,029	\$ 1,636,005	\$ 1,691,316
Contractual Services	558,289	472,882	482,340
Commodities	366,305	375,092	382,657
Capital Outlay	89,483	-	-
Reserves	76,727	31,165	12,402
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 2,734,833	\$ 2,515,145	\$ 2,568,715
Allocation by Fund			
General Fund	\$ 2,734,833	\$ 2,515,145	\$ 2,568,715
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 2,734,833	\$ 2,515,145	\$ 2,568,715
Personnel			
Full Time Equivalents	49.8	50.5	50.5

Parks & Recreation

Division: Cemetery

The Mount Olive Cemetery contains over 20,000 gravesites with individual and family plots available. Also located on the grounds of the cemetery is the Abbey. The Abbey has burial crypts for both individuals and families. Memorial endowment funds exist for both the cemetery and the Abbey. The cemetery caretaker assists the Parks Division during snow removal and with tree removal from storms.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 318,721	\$ 270,934	\$ 275,878
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	15,110	17,000	17,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 333,831	\$ 287,934	\$ 292,878
Allocation by Expense			
Personnel Services	51,551	58,389	58,741
Contractual Services	238,340	174,271	177,756
Commodities	43,940	55,275	56,381
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 333,831	\$ 287,934	\$ 292,878
Allocation by Fund			
General Fund	\$ 333,831	\$ 287,934	\$ 292,878
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 333,831	\$ 287,934	\$ 292,878
Personnel			
Full Time Equivalents	1.5	1.5	1.5

Parks & Recreation

Division: Parks

The Parks Division maintains fourteen parks consisting of 425 acres of land, nine ball diamonds, four concession stands, Watco Trail, two disc golf courses, twelve park shelters, twelve playgrounds, tennis courts, twelve restroom facilities, the J.J. Richards Band Dome, Kiddieland, and Lincoln Center. The division also maintains downtown refuse pickup, downtown flower urns, the grounds on six City buildings, twenty-five street right of ways and lots, four welcome to Pittsburg signs, the removal of trees that are on city property and the City's burn site. The Parks Division assists the Recreation Division with festivals and events year round.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 1,185,716	\$ 1,060,035	\$ 1,091,989
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	14,457	22,000	22,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,200,173	\$ 1,082,035	\$ 1,113,989
Allocation by Expense			
Personnel Services	\$ 780,294	\$ 756,635	\$ 782,081
Contractual Services	199,109	180,150	183,753
Commodities	131,323	145,250	148,155
Capital Outlay	89,447	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,200,173	\$ 1,082,035	\$ 1,113,989
Allocation by Fund			
General Fund	\$ 1,200,173	\$ 1,082,035	\$ 1,113,989
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,200,173	\$ 1,082,035	\$ 1,113,989
Personnel			
Full Time Equivalents	14.5	14.5	14.5

Parks & Recreation

Division: Recreation

The Recreation Division offers year round fitness classes, softball and baseball leagues and tournaments, and numerous special events. The division also organizes community events such as: the Fourth of July Celebration, Corporate Challenge, Holiday Craft Fair, Little Balkans Days, and handles all reservations of parks facilities.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 294,635	\$ 306,466	\$ 319,780
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	39,596	50,000	48,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 334,231	\$ 356,466	\$ 367,780
Allocation by Expense			
Personnel Services	\$ 312,931	\$ 328,643	\$ 339,401
Contractual Services	17,814	22,622	23,075
Commodities	3,485	5,200	5,304
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 334,231	\$ 356,466	\$ 367,780
Allocation by Fund			
General Fund	\$ 334,231	\$ 356,466	\$ 367,780
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 334,231	\$ 356,466	\$ 367,780
Personnel			
Full Time Equivalents	10.3	11.5	11.5

Parks & Recreation

Division: Golf Course

The Four Oaks Golf Complex sits on approximately 83 acres in Lincoln Park and includes an 18 hole golf course, an 18 hole miniature golf course, a clubhouse, golf cart storage, the Jack Johnson Pickleball Complex, horseshoe pits, and a recreational vehicle park.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	486,205	324,750	385,750
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	131,917	215,500	153,725
Total	\$ 618,122	\$ 540,250	\$ 539,475
Allocation by Expense			
Personnel Services	\$ 370,260	\$ 360,501	\$ 375,396
Contractual Services	55,785	51,366	52,394
Commodities	115,314	97,217	99,283
Capital Outlay	36	-	-
Reserves	76,727	31,165	12,402
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 618,122	\$ 540,250	\$ 539,475
Allocation by Fund			
General Fund	\$ 618,122	\$ 540,250	\$ 539,475
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 618,122	\$ 540,250	\$ 539,475
Personnel			
Full Time Equivalents	8.0	7.5	7.5

Budget Notes

Approximately 30% of the Golf Course Division funding is derived from liquor taxes.

Parks & Recreation

Division: Aquatic Center

The Aquatic Center is a seasonal water park that offers a diverse array of features for the whole family including: a zero depth entry main pool; 2 one meter diving boards; a mammoth slide and a 100' water slide; a 300' lazy river; a zero depth youth pool with fountains and a fish slide; a youth playground; a bath house; and a concession stand.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 94,226	\$ 104,537	\$ 104,373
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	136,852	129,000	135,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 231,078	\$ 233,537	\$ 239,373
Allocation by Expense			
Personnel Services	\$ 121,197	\$ 126,453	\$ 130,147
Contractual Services	41,164	36,935	37,673
Commodities	68,717	70,150	71,553
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 231,078	\$ 233,537	\$ 239,373
Allocation by Fund			
General Fund	\$ 231,078	\$ 233,537	\$ 239,373
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 231,078	\$ 233,537	\$ 239,373
Personnel			
Full Time Equivalents	15.0	15.0	15.0

Parks & Recreation

Division: Farmers Market

The Pittsburg Farmers Market was placed under the care of the City in the spring of 2017. The Farmers Market is open from April to October on Saturdays and is producer-only, meaning everything at the market is grown, baked or created and sold by the local vendors themselves.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 9,434	\$ 2,423	\$ (7,279)
Intergovernmental	1,369	6,500	6,500
Fines & Fees	-	-	-
Charges for Services	6,595	6,000	16,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 17,398	\$ 14,923	\$ 15,221
Allocation by Expense			
Personnel Services	\$ 7,796	\$ 5,384	\$ 5,549
Contractual Services	6,076	7,539	7,690
Commodities	3,526	2,000	1,982
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 17,398	\$ 14,923	\$ 15,221
Allocation by Fund			
General Fund	\$ 17,398	\$ 14,923	\$ 15,221
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 17,398	\$ 14,923	\$ 15,221
Personnel			
Full Time Equivalents	0.5	0.5	0.5

Public Library

All Divisions

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 1,018,784	\$ 1,121,139	\$ 1,216,821
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	30,252	21,164	20,000
Miscellaneous	-	-	405,105
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Expenditures by Division			
Public Library	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Total	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Allocation by Expense			
Personnel Services	\$ 750,541	\$ 832,136	\$ 856,255
Contractual Services	129,309	118,367	120,734
Commodities	32,263	51,800	52,836
Capital Outlay	136,923	140,000	150,000
Reserves	-	-	462,100
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	1,049,036	1,142,303	1,641,926
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Personnel			
Full Time Equivalents	19.0	19.0	19.0

Public Library

Division: Public Library

The Pittsburgh Public Library circulates books, eBooks, digital and print magazines, movie DVDs, audio books, video games and music CDs. Services provided by the library include wireless Internet connectivity, computer lab, tax forms and subscriptions to many regional newspapers and over 100 magazines. Regular programming includes summer reading programs for youth and adults, story times throughout the year, book discussions, a variety of computer classes and special programs for teens. Guest speakers and special programs are scheduled during the year in the meeting room which is also available for community use. The library serves as an information dissemination center for local organizations and provides a bulletin board for community information sharing. The Library is open seven days a week for patron convenience.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 1,018,784	\$ 1,121,139	\$ 1,216,821
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	30,252	21,164	20,000
Miscellaneous	-	-	405,105
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Allocation by Expense			
Personnel Services	\$ 750,541	\$ 832,136	\$ 856,255
Contractual Services	129,309	118,367	120,734
Commodities	32,263	51,800	52,836
Capital Outlay	136,923	140,000	150,000
Reserves	-	-	462,100
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	1,049,036	1,142,303	1,641,926
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,049,036	\$ 1,142,303	\$ 1,641,926
Personnel			
Full Time Equivalents	19.0	19.0	19.0

Public Works & Utilities

All Divisions

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 3,585,983	\$ 4,058,539	\$ 8,115,534
Intergovernmental	780,982	757,560	757,560
Fines & Fees	-	-	-
Charges for Services	9,766,243	13,701,978	15,456,344
Licenses & Permits	-	-	-
Investment Income	522,487	451,000	445,907
Miscellaneous	257,648	2,250	2,250
Special Assessments	-	-	-
Transfers	-	71,089	-
Total	\$ 14,913,342	\$ 19,042,416	\$ 24,777,595
Expenditures by Division			
Engineering	\$ 211,078	\$ 247,271	\$ 258,652
Street & Highway	4,667,778	4,819,078	8,796,781
Water Treatment	2,107,093	3,195,602	3,594,420
Water Distribution	2,578,821	3,115,601	3,549,420
Wastewater Treatment	2,324,940	2,860,300	3,219,835
Wastewater Collection	2,229,874	2,722,799	3,144,835
Stormwater	793,757	1,410,077	1,484,242
Sanitation	544,362	671,689	729,411
Total	\$ 14,913,342	\$ 19,042,418	\$ 24,777,595
Allocation by Expense			
Personnel Services	\$ 3,359,019	\$ 4,267,305	\$ 4,417,071
Contractual Services	1,758,961	1,952,320	2,289,197
Commodities	2,643,872	2,339,933	2,386,018
Capital Outlay	3,170,747	5,816,000	5,535,900
Reserves	3,980,743	4,666,860	10,149,410
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 14,913,342	\$ 19,042,418	\$ 24,777,595
Allocation by Fund			
General Fund	211,078	247,271	258,651
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	4,667,778	4,819,078	8,796,781
Debt Service	-	-	-
Public Utility	9,240,728	11,894,301	13,508,510
Stormwater	793,757	1,410,077	1,484,242
Property & Sanitation	-	671,689	729,411
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 14,913,342	\$ 19,042,417	\$ 24,777,595
Personnel			
Full Time Equivalents	66.3	68.8	68.8

Public Works & Utilities

Division: Engineering

The Engineering Division sets construction standards and oversees the design, development and administration of many City projects, including streets, water lines, sanitary sewers, storm sewers and miscellaneous building projects.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 211,078	\$ 247,271	\$ 258,652
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 211,078	\$ 247,271	\$ 258,652
Allocation by Expense			
Personnel Services	\$ 136,354	\$ 170,051	\$ 179,887
Contractual Services	66,677	69,345	70,732
Commodities	8,048	7,875	8,033
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 211,078	\$ 247,271	\$ 258,652
Allocation by Fund			
General Fund	\$ 211,078	\$ 247,271	\$ 258,652
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 211,078	\$ 247,271	\$ 258,652
Personnel			
Full Time Equivalents	2.0	2.0	2.0

Public Works & Utilities

Division: Street & Highway

The Street & Highway Division is responsible for the reconstruction, alteration, repair and maintenance of approximately 141 miles of streets and highways within the City limits.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 3,374,905	\$ 3,811,268	\$ 7,788,971
Intergovernmental	780,982	757,560	757,560
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	254,244	250,000	250,000
Miscellaneous	257,648	250	250
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 4,667,778	\$ 4,819,078	\$ 8,796,781
Allocation by Expense			
Personnel Services	\$ 603,334	\$ 709,961	\$ 733,379
Contractual Services	480,273	449,617	716,633
Commodities	988,799	559,500	570,690
Capital Outlay	2,595,372	3,100,000	3,162,000
Reserves	-	-	3,614,079
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 4,667,778	\$ 4,819,078	\$ 8,796,781
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	4,667,778	4,819,078	8,796,781
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 4,667,778	\$ 4,819,078	\$ 8,796,781
Personnel			
Full Time Equivalents	12.3	12.3	12.3

Budget Notes

Pittsburg voters approved a 0.25% local sales tax dedicated to street improvements in the fall of 2011 for a period of five years. The Street Sales Tax was renewed by voters for another five years in the fall of 2015. An additional 0.25% local sales tax dedicated to street improvements was approved by voters in of July 2017 for a period of five years.

Public Works & Utilities

Division: Water Treatment

The Water Treatment Plant has a design capacity of 3.5 million gallons per day with a peaking factor of twice the average day. The City's water storage system has three water towers and one basin. The plant pumps raw water from four deep wells, which have a capacity of 11.0 million gallons per day and current annual water rights of 4.27 million gallons per day. This capacity gives the plant more than adequate supply to furnish water for domestic, commercial, industrial and agricultural use in the daily production of potable water for the City of Pittsburg and the potential to service a regional area.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	2,049,904	3,145,602	3,552,943
Licenses & Permits	-	-	-
Investment Income	57,188	50,000	41,477
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 2,107,093	\$ 3,195,602	\$ 3,594,420
Allocation by Expense			
Personnel Services	\$ 661,195	\$ 607,976	\$ 627,785
Contractual Services	508,982	501,296	511,322
Commodities	595,042	614,350	626,637
Capital Outlay	103,187	395,000	402,900
Reserves	238,686	1,076,980	1,425,776
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 2,107,093	\$ 3,195,602	\$ 3,594,420
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	2,107,093	3,195,602	3,594,420
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 2,107,093	\$ 3,195,602	\$ 3,594,420
Personnel			
Full Time Equivalents	10.0	10.0	10.0

Budget Notes

Funds budgeted in capital outlay are used for water treatment plant improvements.

Public Works & Utilities

Division: Water Distribution

The Water Distribution Division is responsible for the installation, maintenance and repair of water mains, water service to the meter and fire hydrants. There are approximately 172 miles of water mains within the City of Pittsburgh.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	2,521,633	3,065,601	3,507,943
Licenses & Permits	-	-	-
Investment Income	57,188	50,000	41,477
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 2,578,822	\$ 3,115,601	\$ 3,549,420
Allocation by Expense			
Personnel Services	\$ 729,746	\$ 917,326	\$ 953,084
Contractual Services	74,650	100,290	102,296
Commodities	435,757	390,575	398,387
Capital Outlay	176,929	685,000	685,000
Reserves	1,161,739	1,022,410	1,410,653
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 2,578,821	\$ 3,115,601	\$ 3,549,420
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	2,578,822	3,115,601	3,549,420
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 2,578,822	\$ 3,115,601	\$ 3,549,420
Personnel			
Full Time Equivalents	15.0	15.0	15.0

Budget Notes

Funds budgeted in capital outlay are used for water line replacements, water meter replacements and equipment lease purchases.

Public Works & Utilities

Division: Wastewater Treatment

The Wastewater Treatment Division is responsible for the treatment of raw wastewater from residential, commercial and industrial use. The treatment utilized is advanced activated sludge with nutrient removal. Discharge is made into Cow Creek. Construction of a new wastewater treatment plant began in 2025 and is scheduled to be completed in 2027.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	2,267,752	2,810,300	3,178,358
Licenses & Permits	-	-	-
Investment Income	57,188	50,000	41,477
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 2,324,940	\$ 2,860,300	\$ 3,219,835
Allocation by Expense			
Personnel Services	\$ 475,883	\$ 539,256	\$ 556,123
Contractual Services	507,637	477,071	486,612
Commodities	259,398	269,270	274,655
Capital Outlay	27,920	215,000	215,000
Reserves	1,054,101	1,359,703	1,687,444
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 2,324,940	\$ 2,860,300	\$ 3,219,835
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	2,324,940	2,860,300	3,219,835
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 2,324,940	\$ 2,860,300	\$ 3,219,835
Personnel			
Full Time Equivalents	7.0	7.0	7.0

Budget Notes

Funds budgeted in capital outlay are used for wastewater treatment plant improvements.

Public Works & Utilities

Division: Wastewater Collections

The Wastewater Collection Division is responsible for the maintenance of sanitary sewer lines within the City of Pittsburgh.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	2,172,685	2,672,799	3,103,358
Licenses & Permits	-	-	-
Investment Income	57,189	50,000	41,477
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 2,229,874	\$ 2,722,799	\$ 3,144,835
Allocation by Expense			
Personnel Services	\$ 288,763	\$ 383,616	\$ 395,680
Contractual Services	66,278	181,553	185,184
Commodities	231,012	286,863	292,600
Capital Outlay	117,603	663,000	663,000
Reserves	1,526,217	1,207,767	1,608,371
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 2,229,874	\$ 2,722,799	\$ 3,144,835
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	2,229,874	2,722,799	3,144,835
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 2,229,874	\$ 2,722,799	\$ 3,144,835
Personnel			
Full Time Equivalents	5.0	5.0	5.0

Budget Notes

Funds budgeted in capital outlay are used for sanitary sewer line, lift station improvements and equipment lease purchases.

Public Works & Utilities

Division: Stormwater

The Stormwater Division is responsible for the maintenance and construction of the City's storm system piping and appurtenances. Cleaning of inlets and storm water entrances is vital to the functioning of the system. Annual reports are filed with the United States Environmental Protection Agency (EPA) and the Kansas Department of Health & Environment (KDH&E).

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	754,269	1,407,077	1,452,242
Licenses & Permits	-	-	-
Investment Income	39,489	1,000	30,000
Miscellaneous	-	2,000	2,000
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 793,757	\$ 1,410,077	\$ 1,484,242
Allocation by Expense			
Personnel Services	\$ 463,743	\$ 481,328	\$ 498,591
Contractual Services	54,463	77,749	79,304
Commodities	125,816	113,000	115,260
Capital Outlay	149,735	738,000	388,000
Reserves	-	-	403,087
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 793,757	\$ 1,410,077	\$ 1,484,242
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	793,757	1,410,077	1,484,242
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 793,757	\$ 1,410,077	\$ 1,484,242
Personnel			
Full Time Equivalents	6.0	6.0	6.0

Budget Notes

Funds budgeted in capital outlay are used for stormwater collection improvements and equipment lease purchases.

Public Works & Utilities

Division: Sanitation

The Sanitation Department is responsible for the collection and disposal of solid waste within the City of Pittsburgh. The Sanitation Department was established in 2024.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	99,271	600,600	661,500
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	445,091	71,089	67,911
Total	\$ 544,362	\$ 671,689	\$ 729,411
Allocation by Expense			
Personnel Services	\$ 157,421	\$ 457,790	\$ 472,542
Contractual Services	116,936	95,399	137,113
Commodities	26,572	98,500	99,756
Capital Outlay	243,433	20,000	20,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 544,362	\$ 671,689	\$ 729,411
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Property & Sanitation	544,362	671,689	729,411
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 544,362	\$ 671,689	\$ 729,411
Personnel			
Full Time Equivalents	5.0	8.5	8.5

Budget Notes

The Sanitation Division is funded by refuse collection fees paid by residences and businesses. Sanitation Division services are voluntary.

Public Safety

All Divisions

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 10,146,822	\$ 11,641,479	\$ 12,378,411
Intergovernmental	152,651	128,000	131,790
Fines & Fees	258,561	255,000	255,000
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	15,096	15,096
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 10,558,033	\$ 12,039,575	\$ 12,780,297
Expenditures by Division			
Police Department	\$ 6,341,572	\$ 7,727,946	\$ 8,029,899
Fire Department	3,779,705	3,833,144	4,257,467
Animal Control	162,806	144,661	149,214
Municipal Court	273,951	333,825	343,718
Total	\$ 10,558,033	\$ 12,039,575	\$ 12,780,297
Allocation by Expense			
Personnel Services	\$ 8,021,292	\$ 9,179,910	\$ 9,674,960
Contractual Services	1,079,678	1,228,063	1,252,624
Commodities	651,011	516,783	527,118
Capital Outlay	806,052	1,114,820	1,325,595
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 10,558,033	\$ 12,039,575	\$ 12,780,297
Allocation by Fund			
General Fund	\$ 10,475,648	\$ 11,882,575	\$ 12,490,803
Public Library	-	-	-
Special Drug & Alcohol	82,384	157,000	289,494
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 10,558,033	\$ 12,039,575	\$ 12,780,297
Personnel			
Full Time Equivalents	117.5	117.5	117.5

Public Safety

Division: Police

The Police Division provides law enforcement 24/7 in the City of Pittsburg. The division is responsible for the enforcement of Federal and State law, as well as local ordinances. Through proactive preventative patrol, the division strives to protect all persons and property within the city limits of Pittsburg. The division includes administration, patrol, investigations and communications.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 6,188,921	\$ 7,584,850	\$ 7,883,013
Intergovernmental	152,651	128,000	131,790
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	15,096	15,096
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 6,341,572	\$ 7,727,946	\$ 8,029,899
Allocation by Expense			
Personnel Services	\$ 4,835,577	\$ 5,798,204	\$ 6,163,562
Contractual Services	835,843	926,172	944,695
Commodities	428,365	334,070	340,751
Capital Outlay	241,787	669,500	580,890
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 6,341,572	\$ 7,727,946	\$ 8,029,899
Allocation by Fund			
General Fund	\$ 6,329,116	\$ 7,707,946	\$ 8,009,499
Public Library	-	-	-
Special Drug & Alcohol	12,456	20,000	20,400
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 6,341,572	\$ 7,727,946	\$ 8,029,899
Personnel			
Full Time Equivalents	75.5	75.5	75.5

Budget Notes

A 0.50% local public safety sales tax went into effect January 1, 2014. This tax renewed on January 1, 2024 for a period of ten years. This additional revenue is to enhance public safety.

Public Safety

Division: Fire

The Fire Division provides life safety and property conservation to the citizens and businesses of Pittsburg. Services provided include Fire Fighting, Fire Rescue, Fire Inspections, Fire Code Enforcement, Fire Education and Hazardous Incident Management. The department provides 24/7 protection and is based from three fire stations strategically located throughout the City. The City maintains an ISO rating of 2 (1 is the highest).

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 3,779,705	\$ 3,833,144	\$ 4,257,467
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 3,779,705	\$ 3,833,144	\$ 4,257,467
Allocation by Expense			
Personnel Services	\$ 2,857,861	\$ 2,991,235	\$ 3,108,241
Contractual Services	180,074	231,089	235,711
Commodities	177,504	165,500	168,810
Capital Outlay	564,265	445,320	744,705
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 3,779,705	\$ 3,833,144	\$ 4,257,467
Allocation by Fund			
General Fund	\$ 3,779,705	\$ 3,833,144	\$ 4,257,467
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 3,779,705	\$ 3,833,144	\$ 4,257,467
Personnel			
Full Time Equivalents	35.0	35.0	35.0

Budget Notes

A 0.50% local public safety sales tax went into effect January 1, 2014. This tax renewed on January 1, 2024 for a period of ten years. This additional revenue is to enhance public safety.

Public Safety

Division: Animal Control

The Animal Control Division operates a full-time, State licensed animal shelter which includes responsibility for the care and treatment of stray, injured or unclaimed animals. The Division is also responsible for the enforcement of Federal and State laws, and City ordinances pertaining to ownership of domestic animals, and handling nuisance complaints involving domestic, exotic or wild animals.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 162,806	\$ 144,661	\$ 149,214
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 162,806	\$ 144,661	\$ 149,214
Allocation by Expense			
Personnel Services	\$ 105,669	\$ 112,602	\$ 116,515
Contractual Services	25,549	22,846	23,303
Commodities	31,587	9,213	9,397
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 162,806	\$ 144,661	\$ 149,214
Allocation by Fund			
General Fund	\$ 162,806	\$ 144,661	\$ 149,214
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 162,806	\$ 144,661	\$ 149,214
Personnel			
Full Time Equivalents	2.0	2.0	2.0

Public Safety

Division: Municipal Court

The Pittsburg Municipal Court is the Court of Record for processing ordinance and code violations generated through the various enforcement divisions of the City of Pittsburg. The Court is responsible for handling criminal and non-criminal matters related to misdemeanor and unclassified violations in accordance with established legal and procedural guidelines.

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 15,390	\$ 78,825	\$ 88,718
Intergovernmental	-	-	-
Fines & Fees	258,561	255,000	255,000
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 273,951	\$ 333,825	\$ 343,718
Allocation by Expense			
Personnel Services	\$ 222,184	\$ 277,868	\$ 286,642
Contractual Services	38,211	47,956	48,916
Commodities	13,556	8,000	8,160
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 273,951	\$ 333,825	\$ 343,718
Allocation by Fund			
General Fund	\$ 273,951	\$ 333,825	\$ 343,718
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 273,951	\$ 333,825	\$ 343,718
Personnel			
Full Time Equivalents	5.0	5.0	5.0

Operating Services

	Actual 2024	Estimated 2025	Adopted 2026
Resources			
Taxes	\$ 5,744,948	\$ 1,597,935	\$ 7,457,583
Intergovernmental	257,231	293,000	260,000
Fines & Fees	-	-	-
Charges for Services	2,224,439	1,947,560	2,115,000
Licenses & Permits	-	-	-
Investment Income	89,816	1,500	-
Miscellaneous	-	-	-
Special Assessments	453,898	449,000	450,000
Transfers In	3,603,746	4,235,061	3,672,159
Total	\$ 12,374,078	\$ 8,524,056	\$ 13,954,742
Allocation by Expense			
Personnel Services	\$ -	\$ -	-
Contractual Services	\$ 4,187,727	\$ (292,761)	\$ 1,653,208
Commodities	750	50,000	51,000
Capital Outlay	1,022,322	510,821	518,487
Reserves	254,295	140,000	4,042,518
Transfers Out	3,637,322	4,855,733	3,672,159
Debt Service	3,271,663	3,260,263	4,017,370
Total	\$ 12,374,078	\$ 8,524,056	\$ 13,954,742
Allocation by Fund			
General Fund	\$ 8,789,533	\$ 4,860,793	\$ 8,113,747
Public Library	136,923	140,000	612,100
Special Drug & Alcohol	44,042	120,000	122,400
Special Parks & Recreation	131,917	143,000	153,725
Street & Highway	-	-	-
Debt Service	3,271,663	3,260,263	4,952,770
Public Utility	-	-	-
Stormwater	-	-	-
Property & Sanitation	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 12,374,078	\$ 8,524,056	\$ 13,954,742

Summary of Net Inter-Fund Transfers

	Actual 2024	Estimated 2025	Adopted 2026
General Fund Transfers In			
Special Parks and Recreation Fund	\$ 131,917	\$ 143,000	\$ 160,000
Public Utility Fund	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
Total Transfers In	\$ 1,731,917	\$ 1,743,000	\$ 1,760,000
General Fund Transfers Out			
Street and Highway Fund	\$ 480,000	\$ 480,000	\$ 615,000
Street and Highway Sales Tax Fund	-	-	-
Economic Development Fund	-	-	-
Capital Projects Funds	-	-	-
Property & Sanitation	-	250,000	32,000
Section 8	-	150,000	32,000
TIF Trust Fund	-	-	-
TDD Trust Fund	<u>3,196</u>	<u>-</u>	<u>-</u>
Total Transfers Out	\$ 483,196	\$ 880,000	\$ 679,000
Special Parks & Recreation Transfers Out			
General Fund - Golf Course	<u>\$ 131,917</u>	<u>\$ 143,000</u>	<u>\$ 160,000</u>
Total Transfers Out	\$ 131,917	\$ 143,000	\$ 160,000
Street and Highway Fund Transfers In			
General Fund	<u>\$ 480,000</u>	<u>\$ 480,000</u>	<u>\$ 615,000</u>
Total Transfers In	\$ 480,000	\$ 480,000	\$ 615,000
Street and Highway Sales Tax Fund Transfers In			
General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Transfers In	\$ -	\$ -	\$ -
Debt Service Fund Transfers In			
Public Utility Fund	\$ 1,232,909	\$ 1,232,733	\$ 1,107,359
Capital Projects Funds	-	404,808	-
TIF Trust Fund	-	-	-
TDD Trust Fund	<u>158,920</u>	<u>117,520</u>	<u>125,800</u>
Total Transfers In	\$ 1,391,829	\$ 1,755,061	\$ 1,233,159
Public Utility Fund Transfers Out			
General Fund	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Property & Sanitation	\$ -	\$ 250,000	\$ -
Debt Service Fund	1,232,909	1,232,733	1,107,359
Capital Projects Funds	<u>189,300</u>	<u>1,000,000</u>	<u>-</u>
Total Transfers Out	\$ 2,832,909	\$ 4,082,733	\$ 2,707,359
Section 8 Transfers In			
General Fund	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 32,000</u>
Total Transfers in	\$ -	\$ 150,000	\$ 32,000
Property & Sanitation Transfers In			
General Fund	\$ -	\$ 250,000	\$ 32,000
Public Utility Fund	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>
Total Transfers In	\$ -	\$ 500,000	\$ 32,000
			\$ -

Summary of Net Inter-Fund Transfers

	Actual 2024	Estimated 2025	Adopted 2026
Economic Development Fund Transfers In			
General Fund	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -
Economic Development Fund Transfers Out			
Capital Projects Funds	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -
Non-Budgeted Funds Transfers In			
Capital Projects Fund	\$ -	\$ 1,000,000	\$ -
TIF Trust Fund	-	-	-
TDD Trust Fund	3,196	-	-
Total Transfers In	\$ 3,196	\$ 1,000,000	\$ -
Non-Budgeted Funds Transfers Out			
Capital Projects Funds	\$ -	\$ 404,808	\$ -
TIF Trust Fund	-	-	-
TDD Trust Fund	158,920	117,520	125,800
Total Transfers Out	\$ 158,920	\$ 522,328	\$ 125,800
Total Net Transfers			
Total Transfers In	\$ 3,606,942	\$ 5,628,061	\$ 3,672,159
Total Transfer Out	3,606,942	5,628,061	3,672,159
	\$ -	\$ -	\$ -

Fund Summaries

Fund	Actual 2024	Estimated 2025	Adopted 2026
100 General Fund			
Revenues	\$ 19,482,736	\$ 18,959,854	\$ 20,177,935
Expenditures	<u>22,691,328</u>	<u>19,817,488</u>	<u>25,545,590</u>
Revenues over (under) expenditures	(3,208,592)	(857,634)	(5,367,655)
Unencumbered cash balance 01/01/xxxx	<u>9,433,881</u>	<u>6,225,289</u>	<u>5,367,655</u>
Unencumbered cash balance 12/31/xxxx	\$ 6,225,289	\$ 5,367,655	\$ -
101 General Fund - Public Safety Debt Sales Tax			
Revenues	\$ -	\$ -	\$ -
Expenditures	<u>750</u>	<u>50,000</u>	<u>441,761</u>
Revenues over (under) expenditures	(750)	(50,000)	(441,761)
Unencumbered cash balance 01/01/xxxx	<u>492,511</u>	<u>491,761</u>	<u>441,761</u>
Unencumbered cash balance 12/31/xxxx	\$ 491,761	\$ 441,761	\$ -
102 General Fund - Group Hospitalization			
Revenues	\$ 2,224,439	\$ 1,947,560	\$ 2,115,000
Expenditures	<u>2,729,660</u>	<u>2,773,832</u>	<u>2,407,057</u>
Revenues over (under) expenditures	(505,221)	(826,272)	(292,057)
Unencumbered cash balance 01/01/xxxx	<u>1,623,550</u>	<u>1,118,329</u>	<u>292,057</u>
Unencumbered cash balance 12/31/xxxx	\$ 1,118,329	\$ 292,057	\$ -
103 General Fund - Sales Tax Capital Outlay			
Revenues	\$ 720,765	\$ 719,362	\$ 717,500
Expenditures	<u>1,122,322</u>	<u>608,321</u>	<u>1,073,072</u>
Revenues over (under) expenditures	(401,556)	111,041	(355,572)
Unencumbered cash balance 01/01/xxxx	<u>646,087</u>	<u>244,531</u>	<u>355,572</u>
Unencumbered cash balance 12/31/xxxx	\$ 244,531	\$ 355,572	\$ -
104 General Fund - Auditorium			
Revenues	\$ 851,159	\$ 812,362	\$ 827,000
Expenditures	<u>671,486</u>	<u>746,929</u>	<u>1,894,690</u>
Revenues over (under) expenditures	179,673	65,433	(1,067,690)
Unencumbered cash balance 01/01/xxxx	<u>822,584</u>	<u>1,002,257</u>	<u>1,067,690</u>
Unencumbered cash balance 12/31/xxxx	\$ 1,002,257	\$ 1,067,690	\$ -
107 General Fund - Golf Course			
Revenues	\$ 618,122	\$ 540,250	\$ 539,475
Expenditures	<u>541,395</u>	<u>509,085</u>	<u>674,777</u>
Revenues over (under) expenditures	76,727	31,165	(135,302)
Unencumbered cash balance 01/01/xxxx	<u>27,409</u>	<u>104,137</u>	<u>135,302</u>
Unencumbered cash balance 12/31/xxxx	\$ 104,137	\$ 135,302	\$ -
108 General Fund - Airport			
Revenues	\$ 803,475	\$ 1,035,091	\$ 917,362
Expenditures	<u>843,630</u>	<u>898,417</u>	<u>917,362</u>
Revenues over (under) expenditures	(40,155)	136,674	(0)
Unencumbered cash balance 01/01/xxxx	<u>(96,519)</u>	<u>(136,674)</u>	<u>-</u>
Unencumbered cash balance 12/31/xxxx	\$ (136,674)	\$ -	\$ (0)

Fund Summaries

Fund	Actual 2024	Estimated 2025	Adopted 2026
109 General Fund - Aquatic Center			
Revenues	\$ 136,852	\$ 405,000	\$ 285,000
Expenditures	<u>231,078</u>	<u>233,537</u>	<u>276,561</u>
Revenues over (under) expenditures	(94,226)	171,463	8,439
Unencumbered cash balance 01/01/xxxx	<u>(85,676)</u>	<u>(179,902)</u>	<u>(8,439)</u>
Unencumbered cash balance 12/31/xxxx	\$ (179,902)	\$ (8,439)	\$ -
110 General Fund - Farmers Market			
Revenues	\$ 7,964	\$ 12,500	\$ 22,500
Expenditures	<u>17,398</u>	<u>14,923</u>	<u>15,221</u>
Revenues over (under) expenditures	(9,434)	(2,423)	7,279
Unencumbered cash balance 01/01/xxxx	<u>4,578</u>	<u>(4,856)</u>	<u>(7,279)</u>
Unencumbered cash balance 12/31/xxxx	\$ (4,856)	\$ (7,279)	\$ -
111 General Fund - JC Ball Field Turf Reserve			
Revenues	\$ -	\$ -	\$ -
Expenditures	<u>-</u>	<u>2,500</u>	<u>119,619</u>
Revenues over (under) expenditures	-	(2,500)	(119,619)
Unencumbered cash balance 01/01/xxxx	<u>122,119</u>	<u>122,119</u>	<u>119,619</u>
Unencumbered cash balance 12/31/xxxx	\$ 122,119	\$ 119,619	\$ 0
100-111 General Funds Total Less Inter-transfers			
Revenues	\$ 24,845,512	\$ 24,431,979	\$ 23,942,432
Expenditures	<u>28,849,047</u>	<u>25,655,031</u>	<u>31,706,370</u>
Revenues over (under) expenditures	(4,003,535)	(1,223,052)	(7,763,939)
Unencumbered cash balance 01/01/xxxx	<u>12,990,526</u>	<u>8,986,991</u>	<u>7,763,939</u>
Unencumbered cash balance 12/31/xxxx	\$ 8,986,991	\$ 7,763,939	\$ -
202 Public Library Fund			
Revenues	\$ 1,059,144	\$ 1,041,256	\$ 1,236,821
Expenditures	<u>1,049,036</u>	<u>1,142,303</u>	<u>1,641,926</u>
Revenues over (under) expenditures	10,108	(101,047)	(405,105)
Unencumbered cash balance 01/01/xxxx	<u>496,043</u>	<u>506,151</u>	<u>405,104</u>
Unencumbered cash balance 12/31/xxxx	\$ 506,151	\$ 405,104	\$ (0)
203 Public Library Annuity Fund			
Revenues	\$ -	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-
Unencumbered cash balance 01/01/xxxx	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered cash balance 12/31/xxxx	\$ -	\$ -	\$ -
204 Public Library Capital Improvement Fund			
Revenues	\$ -	\$ -	\$ -
Expenditures	<u>136,923</u>	<u>140,000</u>	<u>150,000</u>
Revenues over (under) expenditures	(136,923)	(140,000)	(150,000)
Unencumbered cash balance 01/01/xxxx	<u>426,923</u>	<u>290,000</u>	<u>150,000</u>
Unencumbered cash balance 12/31/xxxx	\$ 290,000	\$ 150,000	\$ -
226 Special Drug & Alcohol Fund			
Revenues	\$ 125,314	\$ 146,500	\$ 130,000
Expenditures	<u>82,384</u>	<u>157,000</u>	<u>289,494</u>
Revenues over (under) expenditures	42,930	(10,500)	(159,494)
Unencumbered cash balance 01/01/xxxx	<u>127,064</u>	<u>169,994</u>	<u>159,494</u>
Unencumbered cash balance 12/31/xxxx	\$ 169,994	\$ 159,494	\$ -

Fund Summaries

Fund	Actual 2024	Estimated 2025	Adopted 2026
228 Special Parks and Recreation Fund			
Revenues	\$ 125,314	\$ 146,500	\$ 130,000
Expenditures	<u>131,917</u>	<u>143,000</u>	<u>153,725</u>
Revenues over (under) expenditures	(6,603)	3,500	(23,725)
Unencumbered cash balance 01/01/xxxx	<u>26,828</u>	<u>20,225</u>	<u>23,725</u>
Unencumbered cash balance 12/31/xxxx	\$ 20,225	\$ 23,725	\$ -
229 Street and Highway Fund			
Revenues	\$ 1,261,336	\$ 1,237,810	\$ 1,372,810
Expenditures	<u>1,330,659</u>	<u>1,304,678</u>	<u>1,498,014</u>
Revenues over (under) expenditures	(69,324)	(66,868)	(125,204)
Unencumbered cash balance 01/01/xxxx	<u>261,396</u>	<u>192,073</u>	<u>125,205</u>
Unencumbered cash balance 12/31/xxxx	\$ 192,073	\$ 125,205	\$ -
231 Street and Highway Sales Tax Fund			
Revenues	\$ 3,391,211	\$ 3,145,975	\$ 3,218,374
Expenditures	<u>3,337,119</u>	<u>3,514,400</u>	<u>7,298,767</u>
Revenues over (under) expenditures	54,092	(368,425)	(4,080,393)
Unencumbered cash balance 01/01/xxxx	<u>4,394,726</u>	<u>4,448,818</u>	<u>4,080,393</u>
Unencumbered cash balance 12/31/xxxx	\$ 4,448,818	\$ 4,080,393	\$ 0
401 Debt Service Fund			
Revenues	\$ 3,307,971	\$ 3,580,397	\$ 3,287,006
Expenditures	<u>3,271,663</u>	<u>3,260,263</u>	<u>4,952,770</u>
Revenues over (under) expenditures	36,308	320,134	(1,665,764)
Unencumbered cash balance 01/01/xxxx	<u>1,309,322</u>	<u>1,345,630</u>	<u>1,665,764</u>
Unencumbered cash balance 12/31/xxxx	\$ 1,345,630	\$ 1,665,764	\$ -
501 Public Utility Fund			
Revenues	\$ 10,002,472	\$ 10,206,977	\$ 10,184,860
Expenditures	<u>9,240,728</u>	<u>11,894,302</u>	<u>13,508,510</u>
Revenues over (under) expenditures	761,744	(1,687,325)	(3,323,651)
Unencumbered cash balance 01/01/xxxx	<u>4,249,231</u>	<u>5,010,975</u>	<u>3,323,651</u>
Unencumbered cash balance 12/31/xxxx	\$ 5,010,975	\$ 3,323,651	\$ -
502 Stormwater Fund			
Revenues	\$ 937,855	\$ 925,452	\$ 975,150
Expenditures	<u>793,757</u>	<u>1,410,077</u>	<u>1,484,242</u>
Revenues over (under) expenditures	144,098	(484,625)	(509,092)
Unencumbered cash balance 01/01/xxxx	<u>849,619</u>	<u>993,717</u>	<u>509,092</u>
Unencumbered cash balance 12/31/xxxx	\$ 993,717	\$ 509,092	\$ -
505 Property & Sanitation			
Revenues	\$ -	\$ 707,600	\$ 693,500
Expenditures	<u>-</u>	<u>671,689</u>	<u>729,411</u>
Revenues over (under) expenditures	-	35,911	(35,911)
Unencumbered cash balance 01/01/xxxx	<u>-</u>	<u>-</u>	<u>35,911</u>
Unencumbered cash balance 12/31/xxxx	\$ -	\$ 35,911	\$ -
244 & 245 Section 8 Housing Fund			
Revenues	\$ 2,092,691	\$ 2,222,662	\$ 1,934,486
Expenditures	<u>1,974,399</u>	<u>2,054,129</u>	<u>2,185,891</u>
Revenues over (under) expenditures	118,292	168,533	(251,405)
Unencumbered cash balance 01/01/xxxx	<u>(35,420)</u>	<u>82,872</u>	<u>251,405</u>
Unencumbered cash balance 12/31/xxxx	\$ 82,872	\$ 251,405	\$ -

271	Economic Development Fund					
Revenues	\$	1,707,733	\$	1,458,213	\$	3,141,789
Expenditures		<u>1,757,350</u>		<u>795,575</u>		<u>7,186,382</u>
Revenues over (under) expenditures		(49,618)		662,638		(4,044,593)
Unencumbered cash balance 01/01/xxxx		<u>3,431,572</u>		<u>3,381,954</u>		<u>4,044,592</u>
Unencumbered cash balance 12/31/xxxx	\$	3,381,954	\$	4,044,592	\$	-

Fund Summaries

	Actual 2024	Estimated 2025	Adopted 2026
Grand Total			
Revenues	\$ 48,856,552	\$ 49,251,321	\$ 50,077,004
Expenditures	<u>51,818,058</u>	<u>52,142,448</u>	<u>72,635,503</u>
Revenues over (under) expenditures	(2,961,506)	(2,891,126)	(22,558,498)
Unencumbered cash balance 01/01/xxxx	<u>28,411,134</u>	<u>25,449,624</u>	<u>22,558,498</u>
Unencumbered cash balance 12/31/xxxx	\$ 25,449,628	\$ 22,558,498	\$ -

Grand Total Less Net Inter-Fund Transfers

Revenues	\$ 45,249,610	\$ 43,623,260	\$ 46,404,846
Expenditures	<u>48,211,116</u>	<u>46,514,387</u>	<u>68,963,344</u>
Revenues over (under) expenditures	(2,961,506)	(2,891,126)	(22,558,498)
Unencumbered cash balance 01/01/xxxx	<u>28,411,134</u>	<u>25,449,624</u>	<u>22,558,498</u>
Unencumbered cash balance 12/31/xxxx	\$ 25,449,628	\$ 22,558,498	\$ -

Ad Valorem Tax

	Actual 2024	Estimated 2025	Adopted 2026
Mill Levy			
General Fund	36.977	36.951	36.951
Debt Service Fund	7.909	7.904	7.904
Public Library	<u>6.003</u>	<u>5.999</u>	<u>5.999</u>
Total Mill Levy	50.889	50.854	50.854
Assessed Valuation	\$ 168,488,334	\$ 168,488,334	\$ 183,703,295
Less: Neighborhood Revitalization	(1,972,602)	(1,995,404)	(1,984,945)
Less: TIF District			
Less: Pending Exemptions			-
Less: RHID - Creekside Phase 1			-
Less: RHID - Silverback Phase 1			-
Less: RHID - Pittsburg Highlands Phase I	<u>-</u>	<u>-</u>	<u>-</u>
Net Assessed Valuation	\$ 166,515,732	\$ 166,492,930	\$ 181,718,350
Levied Ad Valorem Tax Dollars			
General Fund	\$ 6,230,201	\$ 6,225,812	\$ 6,787,977
Debt Service Fund	\$ 1,332,564	\$ 1,331,732	1,452,078
Public Library	<u>\$ 1,011,469</u>	<u>\$ 1,010,762</u>	<u>1,101,988</u>
Tax Dollars	\$ 8,574,234	\$ 8,568,306	\$ 9,342,043
Collected Ad Valorem Tax Dollars			
General Fund	\$ 5,645,898	\$ 5,746,463	
Public Library	916,608	981,092	
Debt Service Fund	<u>1,207,587</u>	<u>1,229,099</u>	
Tax Dollars	\$ 7,770,093	\$ 7,956,654	
 Current Year delinquent Tax Dollars	 \$ 804,141	 \$ 611,652	
Current Year delinquent Tax Percentage	9%	7%	

State Budget Certificate

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CPA Summary

City of Pittsburg

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,577,749	1,614,057	1,604,655
Receipts:			
Ad Valorem Tax	1,207,587	1,292,597	xxxxxxxxxxxxxxxx
Delinquent Tax	39,471	40,000	40,000
Motor Vehicle Tax	125,370	124,665	118,962
Recreational Vehicle Tax			567
16/20M Vehicle Tax			272
Commercial Vehicle Tax			7,531
Watercraft Tax			126
Special Assessment	453,898	449,000	450,000
Transfers In for Debt Service	1,391,829	1,254,599	1,233,159
Interest on Idle Funds	89,816	90,000	90,000
Neighborhood Revitalization Rebate			-15,689
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,307,971	3,250,861	1,924,928
Resources Available:	4,885,720	4,864,918	3,529,583
Expenditures:			
Debt Service: General Obligation Debt	1,456,492	1,476,667	2,347,663
Debt Service: Special Assessment Debt	423,343	423,343	426,348
Debt Service: Public Utility Debt	1,232,909	1,232,733	1,107,359
Debt Service: TDD Debt	158,920	117,520	125,800
Debt Service: Arbitrage Expense	0	10,000	10,200
Cash Reserve (2026 column)			935,400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,271,663	3,260,263	4,952,770
Unencumbered Cash Balance Dec 31	1,614,057	1,604,655	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	5,576,054	5,084,478	4,952,770
	Non-Appropriated Balance		0
	Total Expenditure/Non-Appr Balance		4,952,770
	Tax Required		1,423,187
Delinquent Comp Rate:	2.0%		28,891
Amount of 2025 Ad Valorem Tax			1,452,078

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	517,969	528,077	427,030
Receipts:			
Ad Valorem Tax	916,608	981,092	xxxxxxxxxxxxxxxx
Delinquent Tax	29,918	25,000	30,000
Motor Vehicle Tax	95,160	90,000	90,293
Recreational Vehicle Tax			430
16/20M Vehicle Tax			206
Commercial Vehicle Tax			5,716
Watercraft Tax			96
Interest on Idle Funds	30,252	21,164	20,000
Neighborhood Revitalization Rebate	(12,794)	-76,000	-11,908
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,059,143	1,041,256	134,833
Resources Available:	1,577,113	1,569,333	561,863
Expenditures:			
Public Library	912,113	1,002,303	1,029,826
Public Library Capital Improvements	136,923	140,000	150,000
Reserves			462,100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,049,036	1,142,303	1,641,926
Unencumbered Cash Balance Dec 31	528,077	427,030	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,438,647	1,665,587	1,641,926
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,641,926
	Tax Required		1,080,063
Delinquent Comp Rate:	2.0%		21,925
Amount of 2025 Ad Valorem Tax			1,101,988

CPA Summary

City of Pittsburg

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,913,416	4,640,890	4,205,597
Receipts:			
State of Kansas Gas Tax	635,422	612,560	612,560
County Transfers Gas	145,560	145,000	145,000
City Sales Tax	2,879,673	2,895,975	2,968,374
Transfer from General Fund	480,000	480,000	615,000
Interest on Idle Funds	254,244	250,000	250,000
Miscellaneous	353	250	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,395,252	4,383,785	4,591,184
Resources Available:	9,308,668	9,024,675	8,796,781
Expenditures:			
Street and Highway	1,330,659	1,304,678	1,498,014
Street and Highway - Sales Tax	3,337,119	3,514,400	3,684,688
Cash Reserve (2026 column)			3,614,079
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,667,778	4,819,078	8,796,781
Unencumbered Cash Balance Dec 31	4,640,890	4,205,597	0
2024/2025/2026 Budget Authority Amount	6,621,436	8,261,242	8,796,781

Adopted Budget

Special Drug & Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	127,065	169,995	159,495
Receipts:			
State Liquor Tax	125,314	146,500	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	125,314	146,500	130,000
Resources Available:	252,379	316,495	289,495
Expenditures:			
Crawford County Mental Health	19,042	75,000	76,500
Community Health Center of SEK	20,000	25,000	25,500
Communities in Schools Mid Am SEK	25,000	20,000	20,400
D.A.R.E.	18,342	37,000	37,790
Reserves			129,304
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	82,384	157,000	289,494
Unencumbered Cash Balance Dec 31	169,995	159,495	0
2024/2025/2026 Budget Authority Amount	236,881	269,563	289,494

CPA Summary

City of Pittsburg

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	26,828	20,225	23,725
Receipts:			
State Liquor Tax	125,314	146,500	130,000
Interest on Idle Funds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	125,314	146,500	130,000
Resources Available:	152,142	166,725	153,725
Expenditures:			
Parks and Recreation	131,917	143,000	143,000
Cash Reserve (2026 column)			10,725
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	131,917	143,000	153,725
Unencumbered Cash Balance Dec 31	20,225	23,725	0
2024/2025/2026 Budget Authority Amount	146,500	143,000	153,725

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water/Wastewater Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	4,249,232	5,010,976	3,323,651
Receipts:			
Charges for Services	9,542,025	9,871,070	9,883,953
Interest on Idle Funds	228,754	200,000	200,000
Miscellaneous	231,693	135,907	100,907
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,002,472	10,206,977	10,184,860
Resources Available:	14,251,704	15,217,953	13,508,511
Expenditures:			
Water Treatment & Distribution	3,543,122	4,211,813	4,307,410
Wastewater Treatment & Collection	2,025,345	3,015,629	3,068,855
Customer Service	650,052	584,127	599,806
Transfer	3,022,209	4,082,733	2,707,359
Cash Reserve (2026 column)			2,825,080
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,240,728	11,894,302	13,508,510
Unencumbered Cash Balance Dec 31	5,010,976	3,323,651	0
2024/2025/2026 Budget Authority Amount	13,978,871	14,675,516	13,508,510

CPA Summary

City of Pittsburg

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Stormwater Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	849,619	993,718	509,093
Receipts:			
Charges for Services	898,367	922,452	943,150
Interest on Idle Funds	39,489	1,000	30,000
Miscellaneous	0	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	937,856	925,452	975,150
Resources Available:	1,787,475	1,919,170	1,484,243
Expenditures:			
Stormwater	793,757	1,410,077	1,081,155
Cash Reserve (2026 column)			403,087
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	793,757	1,410,077	1,484,242
Unencumbered Cash Balance Dec 31	993,718	509,093	0
2024/2025/2026 Budget Authority Amount	1,306,520	1,680,674	1,484,242

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sanitation Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	0	0	35,911
Receipts:			
Charges for Services	99,271	600,600	661,500
Interest on Idle Funds	0	0	0
Transfer:			
Transfer from General Fund	255,791	107,000	32,000
Transfer from Public Utility Fund	189,300	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	544,362	707,600	693,500
Resources Available:	544,362	707,600	729,411
Expenditures:			
Sanitation	544,362	671,689	729,411
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	544,362	671,689	729,411
Unencumbered Cash Balance Dec 31	0	35,911	0
2024/2025/2026 Budget Authority Amount	545,000	704,926	729,411

CPA Summary

City of Pittsburg

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Section 8 Programs	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	24,885	143,177	311,710
Receipts:			
Grant Proceeds	2,089,982	2,067,962	2,040,959
Interest on Idle Funds	1,541	200	200
Repayment Agreements	1,168	4,500	3,500
Transfer From General Fund	0	150,000	90,600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,092,691	2,222,662	2,135,259
Resources Available:	2,117,576	2,365,839	2,446,969
Expenditures:			
Housing & Development	1,974,399	2,054,129	2,185,891
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,974,399	2,054,129	2,185,891
Unencumbered Cash Balance Dec 31	143,177	311,710	261,078
2024/2025/2026 Budget Authority Amount	1,975,000	2,055,000	2,185,891

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	4,962,986	4,913,369	5,576,007
Receipts:			
City Sales Tax - RLF	1,439,836	1,440,462	1,450,375
Interest on Idle Funds	230,972	12,500	160,000
Transfer From General Fund	0	0	0
Miscellaneous	36,925	5,251	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,707,733	1,458,213	1,610,375
Resources Available:	6,670,719	6,371,582	7,186,382
Expenditures:			
Economic Development	1,757,350	795,575	811,487
Cash Reserve (2026 column)			6,374,895
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,757,350	795,575	7,186,382
Unencumbered Cash Balance Dec 31	4,913,369	5,576,007	0
2024/2025/2026 Budget Authority Amount	3,307,090	3,119,604	7,186,382

CPA Summary

City of Pittsburg

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,230,194	556,184	2,650	1,271	35,213	588
Debt Service	1,332,574	118,962	567	272	7,531	126
Library	1,011,435	90,293	430	206	5,716	96
TOTAL	8,574,203	765,439	3,647	1,749	48,460	810

County Treas Motor Vehicle Estimate	765,439					
County Treas Recreational Vehicle Estimate		3,647				
County Treas 16/20M Vehicle Estimate			1,749			
County Treas Commercial Vehicle Tax Estimate				48,460		
County Treas Watercraft Tax Estimate						810

Motor Vehicle Factor	0.08927					
Recreational Vehicle Factor		0.00043				
16/20M Vehicle Factor			0.00020			
Commercial Vehicle Factor				0.00565		
Watercraft Factor						0.00009

City of Pittsburg

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Street & Highway	480,000	480,000	615,000	K.S.A 68-590
General Fund	Street & Highway-Sales	-	-	-	K.S.A 68-590
General Fund	Golf Course	-	72,500	-	K.S.A. 12-197
General Fund	Farmers Market	-	-	10,000	K.S.A. 12-197
General Fund	Aquatic Center	-	276,000	150,000	K.S.A 12-197
General Fund	TDD Trust Fund	3,196	-	-	K.S.A. 12-197
General Fund	Property & Sanitation	189,300	107,000	32,000	K.S.A. 12-197
General Fund	Section 8	-	150,000	32,000	K.S.A.12-825d
Water/Wastewater Utilit	Property & Sanitation	189,300	-	-	K.S.A.12-825d
Water/Wastewater Utilit	Capital Projects	1,000,000	-	-	K.S.A.12-825d
Water/Wastewater Utilit	General Fund	1,600,000	1,600,000	1,600,000	K.S.A.12-825d
Water/Wastewater Utilit	Debt Service	1,232,909	1,232,733	1,107,359	K.S.A. 12-825d
Capital Projects	Debt Service	404,807	-	-	K.S.A. 12-197
TIF Trust Fund	Debt Service	-	-	-	K.S.A. 12-197
TDD Trust Fund	Debt Service	158,920	117,520	125,800	K.S.A. 12-197
	Totals	5,258,432	4,035,753	3,672,159	
	Adjustments				
	Adjusted Totals	5,258,432	4,035,753	3,672,159	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Pittsburg

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014 A	2014	2025	2.06	5,005,000	176,540	3/1 & 9/1	9/1	6,890	260,000	4,678	176,540
Series 2015 A	2015	2030	2.31	6,370,000	1,795,000	3/1 & 9/1	9/1	63,750	330,000	53,850	335,000
Series 2016 A	2016	2031	2.00	5,000,000	2,175,000	3/1 & 9/1	9/1	50,200	335,000	43,500	340,000
Series 2016 B - Special	2016	2037	2.28	6,500,000	4,280,000	3/1 & 9/1	9/1	127,543	295,000	121,348	305,000
Series 2019 A	2019	2029	2.42	2,100,000	940,000	3/1 & 9/1	9/1	32,040	215,000	23,440	220,000
Series 2022 A	2022	2032	2.66	3,625,000	2,670,000	3/1 & 9/1	9/1	90,150	335,000	80,100	350,000
Series 2025 A	2025	2035	5.00	5,630,000	5,630,000	3/1 & 9/1	9/1	122,501	0	270,555	450,000
Total G.O. Bonds					17,666,540			493,074	1,770,000	597,471	2,176,540
Revenue Bonds:											
KDH&E Loans 2005	2005	2027	2.67	4,500,000	688,939	3/1 & 9/1	3/1 & 9/1	16,912	223,583	16,912	223,583
KDH&E Loans 2011	2011	2031	2.83	1,323,155	458,265	3/1 & 9/1	3/1 & 9/1	14,162	73,769	14,162	73,769
KDH&E Loans 2013	2015	2035	2.49	554,592	324,987	2/1 & 8/1	2/1 & 8/1	7,923	27,442	7,923	27,442
KDH&E Loans 2021	2021	2042	1.30	5,136,830	4,680,956	3/1 & 9/1	3/1 & 9/1	60,100	232,406	60,100	232,406
Total Revenue Bonds					6,153,147			99,097	557,200	99,097	557,200
Other:											
TDD Bonds 2006	2006	2027	4.80	1,395,000	170,000	4/1 & 10/1	4/1	8,880	110,000	5,400	120,400
Total Other					170,000			8,880	110,000	5,400	120,400
Total Indebtedness					23,989,687			601,051	2,437,200	701,968	2,854,140

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Dump Trucks	3/21/2022	72	1.94	405,695	233,992	61,404	61,404
Freightliner Bucket Truck	12/28/2022	48	4.02	175,500	71,500	37,920	37,920
Fire Dept Pierce Pumper Truck	7/31/2023	48	4.85	945,193	566,269	497,832	497,832
Mowing Equipment	3/8/2023	48	4.24	284,508	170,509	61,723	61,723
Public Works Equipment	5/1/2024	48	4.78	713,592	557,245	156,347	156,347
Fire Dept SCBA Gear	5/2/2024	120	4.95	520,369	456,325	64,043	64,043
Sanitation Trucks	8/5/2024	84	4.61	496,296	415,461	80,835	121,253
Totals					2,471,302	960,104	1,000,521

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2026

Library found in: City of Pittsburg
Crawford County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2025</u>	Proposed Year <u>2026</u>
Ad Valorem	\$981,092	\$1,101,988
Delinquent Tax	\$25,000	\$30,000
Motor Vehicle Tax	\$90,000	\$90,293
Recreational Vehicle Tax	\$0	\$430
16/20M Vehicle Tax	\$0	\$206
TOTAL TAXES	\$1,096,092	\$1,222,917
Difference in Total Taxes:	\$126,825	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$171,493,295	\$183,703,295
Did Assessed Valuation Decrease?	No	
Levy Rate	5.999	5.999
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

City of Pittsburg

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Community Development		Land Bank		Demolition		Capital Projects		TIF Trust Accounts		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	582,145	Cash Balance Jan 1	14,194	Cash Balance Jan 1	0	Cash Balance Jan 1	2,377,289	Cash Balance Jan 1	0	2,973,627
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Comm Dev Revenue	211,912	Land Bank Revenue	6,000	Demolition Revenue	0	Project Revenue	20,000	TIF Revenue	0	
						Grant Revenue	2,500,000			
Total Receipts	211,912	Total Receipts	6,000	Total Receipts	0	Total Receipts	2,520,000	Total Receipts	0	2,737,912
Resources Available:	794,056	Resources Available:	20,194	Resources Available:	0	Resources Available:	4,897,289	Resources Available:	0	5,711,539
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Presbyterian Church	0	Land Bank Expense	12,000	Demolition Expense	0	Projects Expense	4,800,000	TIF Expense	0	
TBRA Expense	77,569									
ESG Expense	69,085									
Stability	4,910									
Total Expenditures	151,564	Total Expenditures	12,000	Total Expenditures	0	Total Expenditures	4,800,000	Total Expenditures	0	4,963,564
Cash Balance Dec 31	642,492	Cash Balance Dec 31	8,194	Cash Balance Dec 31	0	Cash Balance Dec 31	97,289	Cash Balance Dec 31	0	747,975 **
										747,975 **

**Note: These two block figures should agree.

CPA Summary										

City of Pittsburg

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
TDD Trust Accounts		ARPA		Opioid						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	135,173	Cash Balance Jan 1	2,120,462	Cash Balance Jan 1	60,641	Cash Balance Jan 1		Cash Balance Jan 1		2,316,276
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TDD Revenue	155,000	ARPA Proceeds	0	Opioid Proceeds	55,734					
Total Receipts	155,000	Total Receipts	0	Total Receipts	55,734	Total Receipts	0	Total Receipts	0	210,734
Resources Available:	290,173	Resources Available:	2,120,462	Resources Available:	116,375	Resources Available:	0	Resources Available:	0	2,527,010
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TDD Debt Service	125,800	ARPA Expense	1,500,000	Opioid Expense	75,000					
Total Expenditures	125,800	Total Expenditures	1,500,000	Total Expenditures	75,000	Total Expenditures	0	Total Expenditures	0	1,700,800
Cash Balance Dec 31	164,373	Cash Balance Dec 31	620,462	Cash Balance Dec 31	41,375	Cash Balance Dec 31	0	Cash Balance Dec 31	0	826,210 **
									826,210 **	

**Note: These two block figures should agree.

CPA Summary
