

SUBJECT TO REVISION

A PUBLIC HEARING WILL BE HELD WITH THE FIRST PUBLIC READING OF THE 2026 BUDGET ON DECEMBER 1, 2025. THE SECOND AND FINAL READING WILL BE HELD ON DECEMBER 15, 2025.

THIS BUDGET IS PRELIMINARY AND NOT CONSIDERED A FINALIZED DOCUMENT UNTIL THE KIRKSVILLE CITY COUNCIL HAS GIVEN FINAL APPROVAL AT THE DECEMBER 15, 2025, COUNCIL MEETING.

ANY REVISIONS THAT ARE MADE AS A RESULT OF OR AFTER THE DECEMBER 1, 2025, FIRST PUBLIC READING WILL BE INCORPORATED INTO THE BUDGET PRESENTED ON DECEMBER 15, 2025.

PROPOSED BUDGET

PROPOSED BUDGET



JANUARY 1, 2026
TO
DECEMBER 31, 2026

Vision Statement

The City of Kirksville will create a welcoming and thriving community as northeast Missouri's center for education, commerce, health, recreation, and culture.

Mission Statement

The City of Kirksville offers opportunities for building quality of life and meaningful community through ethical and responsible government.

Goals

We believe that in order to achieve our purpose, vision and mission, we must be committed to these four goals.

- Accountability
- Community investment and engagement
- Community prosperity
- Stewardship

Table of Contents

Each subject in the Table of Contents is linked to the corresponding page

Introduction and Overview

Principal Officials-City Council	6
Principal Officials-Senior Staff.....	7
City Organization Chart.....	8
Distinguished Budget Presentation Award 2025	9
City Manager Memo to City Council.....	10-13
Combined Summary of Revenues, Expenditures, and Fund Balances.....	14

Departmental Information

General Fund

General Fund Description	15
General Fund Revenues and Expenditures Summary	16-18
Council	19-20
Administration	21-23
Human Resources.....	24-25
Community & Economic Development.....	26-27

Finance	28-30
Information Systems.....	31-32
Public Buildings.....	33-34
Police Department Overview.....	35-36
Police Administration.....	37
Police Patrol	38
Police Investigations.....	39
Animal Control.....	40
Fire Department Overview	41-42
Fire Administration	43
Fire Protection.....	44
Fire Emergency Preparedness.....	45
Public Works Department Overview.....	46-47
Public Works Administration.....	48
Street Construction & Maintenance.....	49-50
Codes and Planning.....	51-53
Engineering	54-55

Special Revenue Funds

Special Revenue Funds Description	56
Community Development Fund.....	57-58
Walking and Trail Grant Fund	59-60
Baltimore Commons Community Improvement District Fund.....	61
Downtown Tax Increment Financing District Fund	62-63
South 63 Corridor Improvement Plan Funds	64-65
Franklin Street Community Improvement District Fund	66
Adair County Emergency Communication Center Fund.....	67-69
North Baltimore Community Improvement District Fund	70
Community Partnership Fund.....	71
Missouri Rural Enterprise & Innovation Center Fund	72-75
Economic Development Sales Tax Fund	76
Kirk Tran Fund	77-78
Tourism Fund.....	79-81
Airport Fund	82-86
Parks and Recreation Fund.....	87-91
Revolving Loan Fund	92

Capital Project Funds

Capital Project Funds Description	93
Capital Improvements Sales Tax Fund	94-95
Transportation Sales Tax Fund	96-97

Internal Service Funds

Internal Service Funds Description	98
Central Garage Fund.....	99-101
Insurance Fund	102-103

Enterprise Funds

Enterprise Funds Description	104
Utility Fund Overview	105-108
Utility Revenue	109
Utility Administration.....	110
Water Treatment	111
Water Distribution.....	112
Stormwater Drainage	113
Stormwater Debt Service	113
Water Capital	113
Wastewater Collection.....	114
Wastewater Treatment.....	115
Wastewater Capital	116
Capital Replacement Reserve.....	116
Utility Operation, Maintenance, and Replacement Fund	117

Fiduciary and Custodial Funds

Fiduciary Funds Description.....	118
Fiduciary Funds Overview.....	119
Veterans Memorial Fund	120
Tri-Centennial Trust Fund	120
Investment in Kirksville Charitable Fund	120
Forest-Llewellyn Park Cemetery Trust Fund	121
Nancy Reed Fugate Trust Fund	121

Capital Improvement Plan
2026 - 2030

2026-2030	122-128
-----------------	---------

End of Table of Contents

Principal Officials City Council



Mayor Zac Burden



Mayor Pro-Tem John Gardner



Councilmember Rick Steele



Councilmember Kabir Bansal



Councilmember Jennifer Walston

Principal Officials Senior Staff

Mari E. Macomber, City Manager
Lauber Municipal Law, City Attorney

Departments

Administration

Rodney Sadler, Deputy City Manager
Diane Albrecht, City Clerk
Austin Miller, Communications Director
Krystle Daniels, Human Resource Director

Airport

Jeffery Lafountain, Director

Community & Economic Development and Codes & Planning

Ashley W. Young, Director

Public Works and Engineering

Adam Dorrell, P.E., Director

Emergency Communications

Lucas Smith, Director

Finance

Lacy A. King, Director

Fire

Jon Cook, Chief

Missouri Rural Enterprise & Innovation Center

Anastasia Tiedemann, Executive Director

Parks & Recreation

Robin Harden, Director

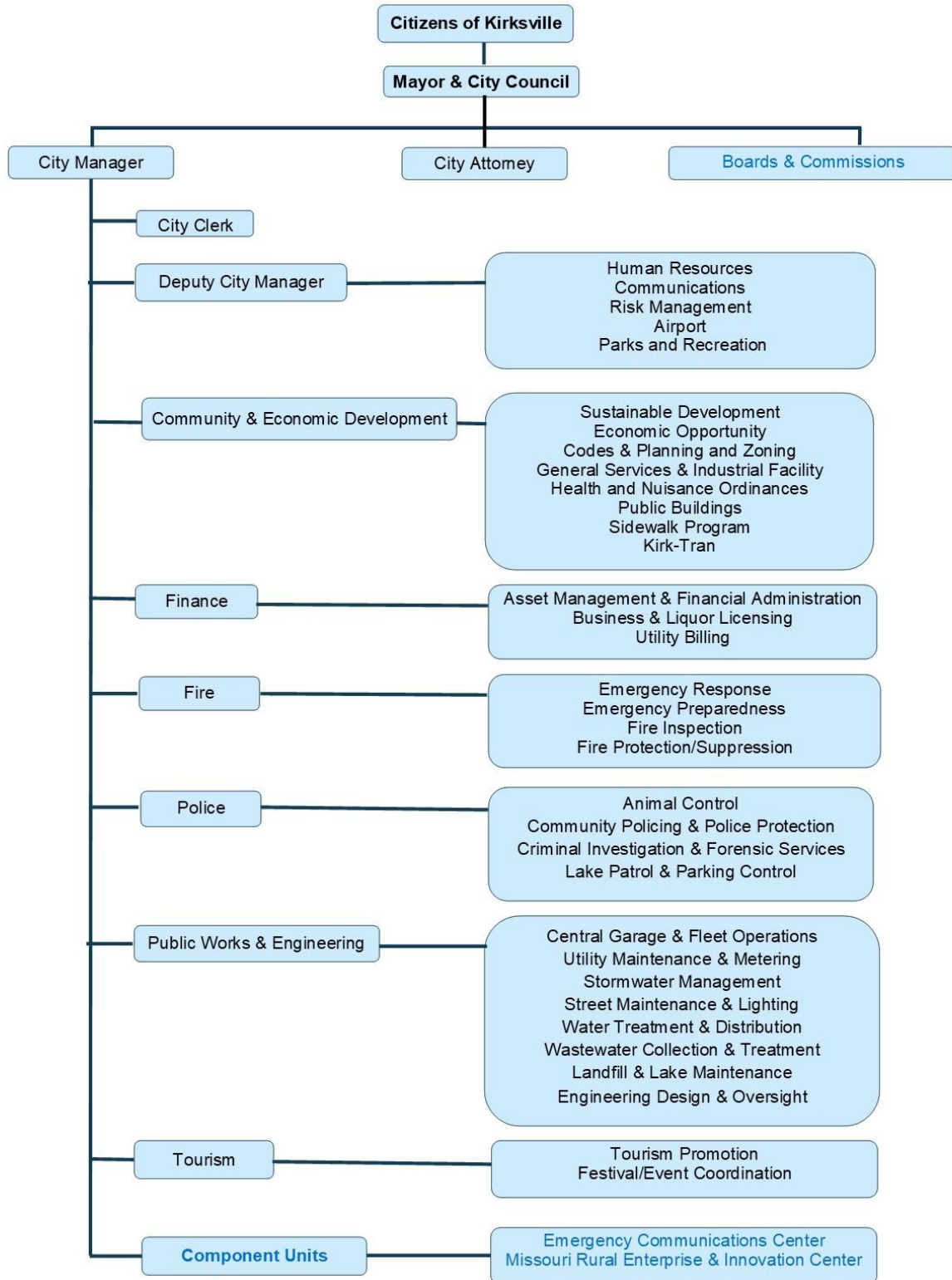
Police

Scott Williamson, Chief

Tourism

Sharon K. Swehla, Director

Organizational Chart



Updated 7/2/2024



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kirksville
Missouri**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director



Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kirksville, Missouri, for its annual budget for the fiscal year beginning January 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications tool.



November 10, 2025

TO: Mayor and City Council

FROM: Mari E. Macomber, City Manager

SUBJECT: Proposed 2026 City Budget

Presented is the proposed budget for the fiscal year January 1 through December 31, 2026. Preparation of this document began in July with the submission of capital planning worksheets for the years 2026-2030 from all City departments to the City Manager. On September 8, 2025, the City Council held their annual planning meeting which included review of the 2026 budget calendar, the City's purpose, vision, and mission statements, core values, proposed revenues for the General and Utility Funds, and the 2026 capital requests, including updated versions of the City's multi-year plans (5-year street plan, 5-year water plan, 5-year wastewater plan, 5-year capital improvement plan, and rolling stock plan). Decisions made at City Council meetings and study sessions have been incorporated into the budget, as staff have understood them, along with normal budgetary responses to ongoing service demands of the Kirksville citizenry.

The City Council's review, revision, and approval of an annual budget is the single most crucial decision made by the governing body during the year, because this document is the City's detailed plan for allocating its resources. The annual budget embodies hundreds of personnel hours, operating expenditures, capital replacement, and infrastructure improvement decisions.

OVERVIEW

The City has been able to provide essential services its citizens require and additional services its citizens expect. The City's ability to do more is constrained by revenues collected by each fund, anticipated expenditures, and available fund balances per fund. Prior-year spending review is an essential part of the annual budget process, and year-end reductions in operations, savings on capital projects, and the postponement of infrastructure have been incorporated into the 2026 Budget. The City is required to fiscally operate within conformity of Missouri State Statute Section 67.010, which requires proposed expenditures not to exceed estimated revenues plus any unencumbered balance, or less any deficit estimated for the beginning of the budget year. In addition, the City's Budget Policy further outlines that anticipated revenues and expenditures are balanced.

The City has made a commitment to manage expenditures, meet community needs, and continue quality services to the citizens. To accomplish this, the City relies on department managers, supervisors, and frontline employees to identify ways to improve operations,

reduce costs, and modify policies and procedures that continue to protect the City's assets.

City Council budgetary goals and directives continue to prioritize accountability through fiscal responsibility of government, community prosperity through economic development, community investment and engagement through quality of life, and stewardship through protection of city-owned assets. The proposed 2026 budget is \$59,588,578 and reflects the City Council's directives while meeting the fund balance policy requirements.

To sustain future operations, the Fund Balance Policy requires a minimum fund balance on six funds: General; Utility; Capital Improvement Sales Tax; Insurance; Kirk Tran Fund; and Tourism. Fluctuations in fund balances will occur when the City builds reserves for future capital infrastructure and then spends those reserves to purchase capital infrastructure. The 2026 year-end General Fund ending balance is budgeted at \$5,853,303, exceeding the minimum requirement of \$2,611,756.

The 2026 budget includes total capital expenditures of \$19,898,198. The Utility Fund has the most significant portion at \$4,504,750, including \$500,000 to begin the meter replacement project for City water meters nearing the end of their useful life. Sewer main replacement and cast-in-place lining efforts are anticipated to cost \$830,000. The Airport Fund has the second-highest capital expenditures of \$3,364,000 for construction and oversight of the federally and state-funded terminal project. The Transportation Sales Tax fund has \$3,340,900 allocated for the 2026 street program, including reconstruction of Mill Street. Grant awards will assist both the Community Development Fund in the amount of \$1,648,975 for Factory Addition Infrastructure Improvements and the Walking and Trail Grant Fund in the amount of \$2,153,604 for multiple grant-funded trails and sidewalks. The remaining capital balance of \$4,885,969 includes fire equipment, parks and recreation improvements, community betterment improvements, and continued implementation of Kirk's Capital Campaign voted on by citizens to address community needs. Other capital expenditures include citywide equipment replacement and various projects across several departments.

PERFORMANCE MEASURES

The City's Annual Budget has included Performance Measures and Service Indicators for many years. The use of performance measurements can be an essential tool for planning, budgeting, and management. Performance measures help determine the quality and cost efficiency of government services. They can also identify the results achieved and the benefits delivered to citizens. Performance measures represent and measure our accountability to the public. We have developed our Performance Measures and Service Indicators to improve the Council and staff's ability to evaluate services and to work toward creating a system of accountability, transparency, and responsiveness to the citizens we serve.

The use of performance measurement provides decision makers with data on how well the organization has met established targets and empowers them to make necessary management decisions to achieve desired results. Making this data available to the public

keeps the government accountable to all stakeholders. Governments and communities of all sizes have benefited from greater accountability and citizen involvement in performance measurement, budgeting, and monitoring. This is an ongoing process that encourages Council input and comment.

PERSONNEL

With nationwide worker demand and workforce reprioritization, the City continues to struggle to fill open vacancies. To attract more qualified applicants and retain experienced workers, the 2026 budget reflects increases to the pay schedule to align with today's market and be more competitive. The proposed number of full-time employees is 167, which includes two new firefighter positions. The total includes 15.5 positions partially funded through partnerships with other entities: the E911 Joint Services Board, the Kirksville R-III District, the Missouri Rural Enterprise and Innovation Center Board, Kirksville Regional Economic Development Incorporated, and the Kirksville Chamber of Commerce.

Temporary staffing costs for 2026 reflect the final increment of Proposition A that raised Missouri's minimum from \$12 in 2023 to \$15 in 2026. This is an overall increase of 33% from 2023 and reflects higher minimum wages, combined with additional part-time staffing positions for street and utility maintenance. The Parks and Recreation Department, the largest employer of part-time and seasonal staff, continues to be affected by minimum wage increases and must adjust park programming to accommodate available funds.

Personnel insurance costs for health, dental, vision, and workers' compensation continue to increase. The City provides employee coverage of health, dental, and vision insurance and contributes to premiums for family, spousal, and dependent coverage. Personnel costs for 2026 are budgeted at \$17,016,520, a 9.1% increase over 2025, and include proposed increases to the City pay schedule, payroll taxes, insurance premiums, and retirement.

OTHER HIGHLIGHTS

The THINK Kirksville 2040 Comprehensive Plan addresses community identity, neighborhoods and housing, economy, mobility and transportation, infrastructure and public facilities, and planning and land use to realize our community's vision. It serves as a guide for the 2026 budget by incorporating goals, objectives, strategies, and policies developed from the Comprehensive Plan as the building blocks to lead the City to its vision for 2040 and beyond.

Federal and State grants, appropriations, and reimbursements total \$7,882,590 in the 2026 Budget. They are allocated to offset costs for airport improvements, including construction of a new terminal building, sidewalk and trail improvements, utility infrastructure, community and economic development and betterment, public safety, parks and recreation, tourism, and street maintenance. The City's grant reimbursement ranges from 50% to 95% per project.

The Downtown TIF expired in 2022; however, the remaining fund balance will continue to be used for infrastructure improvements, including the façade program and other downtown improvements, until these funds are entirely exhausted.

Interfund transfers totaling \$5,751,654 will be made from various funds to complete infrastructure projects, support cost-share grants, support community betterment, provide financial assistance, and replenish the utility capital replacement fund for capital improvements identified for the next five years. The Capital Improvement Sales Tax Fund will support General Fund, Trail Fund, Utility Fund, storm drainage, Airport Fund, and Parks and Recreation Fund improvements and equipment. The Transportation Sales Tax Fund will support General Fund asphalt plant operations and equipment, the CDBG Grant for neighborhood infrastructure improvements, the Airport Fund, and the Kirk Tran Fund. Transfers affect both the City's governmental and proprietary funds.

The City's budget contains 28 active funds: the General Fund, 17 Special Revenue Funds, 2 Capital Improvement Funds, 1 Enterprise Fund, 2 Internal Service Funds, and 5 Fiduciary Funds.

FINAL NOTES AND ACKNOWLEDGEMENTS

The preparation of the budget document continues to focus on efficiency and accountability. In that effort, the City Manager and Finance Director met with each department's management to review 2025 year-end activities and discuss expectations for the 2026 budget, ensuring that all services, programs, and projects were accounted for within the budget. Each department's proposed budget is fiscally responsible, legally compliant, and ready for Council's review and further direction.

This budget is a culmination of the work of 2025 and the goals and opportunities expected in 2026. It reflects the City's employees' commitment and dedication. It promotes the direction provided to the City Manager by the City Council throughout the year, as well as the decisions made in the planning meeting that set the foundation for the budget.

The budget process requires teamwork and cooperation. Therefore, it is appropriate to thank the department managers and their support staff for the time and talent they have devoted to completing this budget plan. A special note of appreciation is warranted for Finance Director Lacy King, whose knowledge, leadership, and commitment to the City and its citizens are present throughout this budget.

The budget document presented to the Council is organized and detailed. It represents the goals and commitment of the City Council and each department. The budget document also reflects our Finance Director's strong leadership skills and competency. It is a tremendous responsibility to manage the City's budget, and it is done professionally, in compliance with laws and policies, and with extreme consideration for and support of our organizational goals. A tremendous note of appreciation to the City Council and Staff for their commitment to the community. It is the cornerstone of our day-to-day service to our citizens.

FY 2026 COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE							
	General	Special Revenue	Capital Improvement	Enterprise	Non-Expendable Fiduciary	Internal Service	Totals
Beg Fund Balance/Net Position	\$11,504,623	\$7,486,307	\$7,291,401	\$18,088,323	\$60,987	\$1,250,207	\$45,681,847
REVENUES							
Taxes and Franchise Fees	10,168,104	4,961,029	3,030,360	-	-	-	18,159,493
Licenses and Permits	708,955	-	-	-	-	-	708,955
Intergovernmental	1,347,785	6,221,530	-	313,275	-	-	7,882,590
Charges for Services	155	2,340,579	-	10,308,230	-	4,268,547	16,917,511
Fines and Costs	17,800	-	-	-	-	-	17,800
Investment Earnings	180,000	153,238	103,000	592,465	1,374	20,000	1,050,077
Management Fees	502,969	-	-	-	-	-	502,969
Miscellaneous	317,168	349,961	126,000	86,774	7,800	100,000	987,703
TOTAL	13,242,936	14,026,337	3,259,360	11,300,744	9,174	4,388,547	46,227,097
EXPENDITURES							
Council	1,085,728	-	-	-	-	-	1,085,728
Administration	813,831	-	-	-	-	-	813,831
Human Resources	292,306	-	-	-	-	-	292,306
Community & Economic Dev	462,795	2,968,021	48,959	-	-	-	3,479,776
Finance	753,506	-	-	-	-	-	753,506
Information Systems	374,013	-	-	-	-	-	374,013
Public Buildings	408,618	-	-	-	-	-	408,618
Police	4,377,879	-	-	-	-	-	4,377,879
Fire	3,329,149	-	-	-	-	-	3,329,149
Public Works and Streets	2,586,193	-	-	-	-	-	2,586,193
Codes and Planning	579,317	-	-	-	-	-	579,317
Engineering	347,932	-	295,000	-	-	-	642,932
Capital Outlay	4,355,969	7,661,579	3,375,900	4,504,750	-	-	19,898,198
Principal/Fiscal Payments	-	1,636,893	-	1,771,993	900	-	3,409,786
Emergency Services	-	1,203,022	-	-	-	-	1,203,022
Utility	-	-	-	8,082,954	-	-	8,082,954
Tourism	-	352,615	-	-	-	-	352,615
Transportation	-	1,339,955	-	-	-	-	1,339,955
Parks and Recreation	-	2,179,375	-	-	-	-	2,179,375
Central Garage	-	-	-	-	-	1,070,470	1,070,470
Insurance Plan	-	-	-	-	-	3,328,955	3,328,955
TOTAL	19,767,237	17,341,461	3,719,859	14,359,697	900	4,399,425	59,588,578
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(6,524,301)	(3,315,124)	(460,499)	(3,058,954)	8,274	(10,878)	(13,361,482)
OTHER FINANCING							
Loan/Bond Proceeds	-	-	-	-	-	-	-
Operating/Equity Transfer In	1,904,989	2,922,468	1,028,183	9,896,014	-	-	15,751,654
Operating/Equity Transfer Out	(1,032,008)	(2,085,570)	(3,228,826)	(9,403,975)	(1,275)	-	(15,751,654)
TOTAL	872,981	836,898	(2,200,643)	492,039	(1,275)	-	-
CHANGES IN FUND BALANCE	(5,651,320)	(2,478,226)	(2,661,142)	(2,566,915)	6,999	(10,878)	(13,361,482)
Ending Fund Balance	\$5,853,303	\$5,008,081	\$4,630,259	\$15,521,408	\$67,986	\$1,239,329	\$32,320,366
Nonspendable	-	-	-	-	-	-	-
Restricted	-	5,008,081	4,630,259	-	67,986	-	9,706,326
Committed	2,619,916	-	-	12,566,380	-	-	15,186,296
Assigned	-	-	-	-	-	-	-
Unassigned	3,233,387	-	-	2,955,028	-	1,239,329	7,427,744
Ending Fund Balance	\$5,853,303	\$5,008,081	\$4,630,259	\$15,521,408	\$67,986	\$1,239,329	\$32,320,366

GENERAL FUND

The General Fund of a governmental unit consists of resources available for carrying on the entity's operating activities that are not required to be accounted for in another fund. A "source and disposition" type of fund is characterized as a governmental fund whose measurement focus is on the determination of financial position and changes in financial position (sources, uses and fund balances).

The General Fund is comprised of the operating budgets of the following divisions/departments which are presented in detail on the following pages.

Council and Boards
Administration
Human Resources
Economic & Community Development
Finance
Information Systems
Public Buildings
Police Administration
Police Patrol
Police Investigations
Animal Control
Fire Administration
Fire Protection
Fire Emergency Preparedness
Public Works
Street Construction & Maintenance
Codes and Planning
Engineering

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
GENERAL FUND 110						
Revenues 0000						
Taxes and Franchise Fees						
Real Estate	3010	991,925	997,080	976,925	955,075	950,421
Personal Property	3020	306,920	322,400	306,920	307,001	323,396
Business Surtax	3030	152,050	153,465	149,820	136,976	142,711
Railroad & Utility	3040	80,500	83,200	80,500	90,585	96,642
Financial Institution Tax	3050	13,000	1,500	6,000	12,345	606
Prior & Delinquent	3060	90,000	70,500	90,000	84,758	74,457
Payment in Lieu of Taxes	3070	536,619	542,203	519,057	515,981	516,700
Sales Tax	3080	4,148,940	4,128,300	4,128,300	4,199,664	3,968,846
Local Use Tax	3085	1,495,960	1,367,150	1,481,150	1,346,500	1,307,842
Adult Use Marijuana	3088	363,600	330,000	360,000	418,697	29,900
Cigarette	3100	53,545	56,675	53,545	57,886	62,590
Telephone	3130	148,235	173,850	148,235	161,124	188,970
Electric	3140	1,281,500	1,281,500	1,240,000	1,207,580	1,220,558
Gas	3150	455,000	495,225	350,000	325,497	515,178
Cable Television	3160	50,310	66,175	55,900	65,826	83,131
Lodging Tax	3170	-	-	-	-	-
Subtotal		10,168,104	10,069,223	9,946,352	9,885,495	9,481,948
Licenses and Permits						
Business	3190	76,000	64,960	76,000	66,503	62,144
County License	3191	600	600	600	474	822
Liquor	3200	21,500	21,500	21,500	21,105	21,050
Gross Sales	3210	337,625	337,625	337,625	333,271	329,390
Building Permits	3220	165,400	136,750	167,900	162,893	136,753
Gas Permits	3230	230	230	230	161	92
Boat Permits	3240	12,000	14,000	11,000	11,520	13,147
Trash Hauler Permits	3260	95,600	146,645	95,600	125,047	135,408
Subtotal		708,955	722,310	710,455	720,974	698,805
Intergovernmental						
Motor Vehicle Sales Tax	3270	191,000	191,000	191,000	193,383	188,185
Motor Vehicle Fuel Tax	3280	705,900	692,041	699,500	685,701	629,924
Motor Vehicle License/Title	3290	79,000	79,000	79,000	78,435	78,988
State & Federal Grants	3300	371,885	762,198	201,932	193,081	156,079
Subtotal		1,347,785	1,724,239	1,171,432	1,150,600	1,053,176
Charges for Services						
Glass Recycling Totes	3305	155	155	170	254	192
Activities Fees	3330	-	-	-	-	-
Clean-Up Fee	3370	-	-	-	-	-
Subtotal		155	155	170	254	192
Fines and Costs						
Crime Compensation	3390	-	-	-	-	-
POST	3391	500	500	500	500	500
Fines & Costs	3400	14,000	12,500	14,000	12,523	13,903
Police Training Collections	3410	400	330	400	340	430
Police Charges	3420	1,400	1,000	1,400	1,216	691
Parking Violations	3430	1,500	2,000	1,100	1,450	2,200
Subtotal		17,800	16,330	17,400	16,028	17,724

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
GENERAL FUND 110						
Revenues 0000						
Financing Sources						
Loan Proceeds	3630	-	-	-	-	-
Subtotal		-	-	-	-	-
Management Fees						
Utility Fund-Wastewater	3790	260,280	260,770	247,900	246,328	244,697
Utility Fund-Water	3800	228,989	233,080	223,407	218,586	219,918
Utility Fund-Stormwater	3810	13,700	13,800	13,700	13,691	13,757
Subtotal		502,969	507,650	485,007	478,604	478,373
Other Income						
Sale of Merchandise	3720	20,000	60,000	5,000	53,117	-
Refunds & Reimbursements	3900	94,966	85,405	91,000	81,313	78,949
Contributions	3910	2,200	6,950	2,195	3,042	2,052
Opioid Settlement Funds	3915	14,558	15,685	25,537	41,077	7,582
Sale of Property	3940	20,000	20,000	51,300	69,770	88,210
Insurance Proceeds	3945	4,000	4,000	1,000	-	-
Transfer In	3950	1,904,989	770,110	1,043,380	814,841	515,524
Rental Income	3970	122,819	121,205	121,073	123,592	123,235
Investment Earnings	3980	180,000	132,000	200,625	171,133	309,470
Miscellaneous	3990	6,000	2,500	6,240	4,892	2,672
Miscellaneous-Public Safety	3992	20,000	19,500	20,040	20,496	20,345
Miscellaneous-Public Works	3993	-	-	340	124	-
Miscellaneous-Public Building	3994	12,000	9,000	14,700	10,088	11,685
Miscellaneous-Public Transport	3995	625	625	790	409	386
Miscellaneous-Community Support	3996	-	-	-	-	-
Subtotal		2,402,157	1,246,980	1,583,220	1,393,894	1,160,109
Total Program Revenues		15,147,925	14,286,887	13,914,036	13,645,850	12,890,326

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
GENERAL FUND 110						
Expenditure Summary by Program						
Administration						
Council and Boards	1001	2,117,736	2,141,684	1,211,844	1,486,610	873,844
Administration	1002	813,831	774,368	727,974	586,039	479,744
Human Resources	1003	292,306	228,485	202,376	174,851	111,217
Community & Economic Development	1004	462,795	421,670	392,432	363,052	354,798
Finance	1005	753,506	667,225	656,911	566,418	534,838
Information Systems	1006	413,513	675,733	582,796	357,465	405,895
Public Buildings	1008	1,288,618	572,806	569,884	343,527	452,559
Subtotal		6,142,305	5,481,971	4,344,217	3,877,962	3,212,896
Police						
Police Administration	1020	674,617	643,164	619,309	555,830	543,759
Police Patrol	1022	3,086,777	3,008,500	2,726,299	2,439,406	2,295,373
Police Investigations	1023	582,711	573,474	528,052	425,895	258,109
Animal Control	1024	125,775	123,052	117,666	107,811	103,122
Subtotal		4,469,879	4,348,190	3,991,326	3,528,942	3,200,362
Fire						
Fire Administration	1032	645,522	621,042	615,589	491,371	468,014
Fire Protection	1034	4,183,458	2,951,009	2,281,266	1,980,204	2,260,369
Emergency Preparedness	1036	301,938	61,222	53,003	33,251	48,567
Subtotal		5,130,918	3,633,273	2,949,858	2,504,826	2,776,949
Public Works						
Public Works Administration	1050	192,899	194,525	181,410	130,932	125,367
Street Construction & Maintenance	1052	3,924,294	2,835,484	2,600,120	2,143,642	1,897,191
Subtotal		4,117,193	3,030,009	2,781,530	2,274,574	2,022,558
Codes & Planning/Engineering						
Codes & Planning	1073	591,017	575,885	499,857	433,609	469,340
Engineering	1074	347,932	333,375	307,223	229,401	242,445
Subtotal		938,949	909,259	807,080	663,010	711,786
Total Fund Expenditures		20,799,245	17,402,703	14,874,011	12,849,314	11,924,550
Fund Balance, Beginning of Year		11,504,623	11,721,648	12,464,598	11,668,061	10,702,285
Fund Balance, End of Year		<u>\$5,853,303</u>	<u>\$8,605,831</u>	<u>\$11,504,623</u>	<u>\$12,464,598</u>	<u>\$11,668,061</u>
Assigned Fund Balance		2,619,916	2,584,482	2,272,904	2,079,276	1,991,989
Unassigned Fund Balance		\$3,233,388	\$6,021,349	\$9,231,718	\$10,385,322	\$9,676,072

Council 1001

PROGRAM DESCRIPTION: The City Council is the legislative body of the City of Kirksville and has the power to make and enforce all laws and regulations with respect to municipal affairs, subject only to the limitations and restrictions of the Revised Statutes of Missouri. The Council has established the following areas of focus: 1) community prosperity efforts to increase overall financial stability; 2) community investment and engagement; 3) accountability; and 4) stewardship.

OBJECTIVES/GOALS**ACCOUNTABILITY**

- ◆ Take advantage of opportunities to learn about City operations and external factors that impact City progress
- ◆ Make decisions considering the impact on all citizens
- ◆ Attend public events to provide alternative public interaction
- ◆ Outreach to organizations throughout the community to identify common goals and partnerships

SIGNIFICANT HIGHLIGHTS/CHANGES: The City Council will continue to oversee the implementation of the budget, capital plans, and city-wide policies to meet the goals of the City. The City Council will work with the Administration to develop and implement a transition plan in anticipation of the City Manager's retirement in February 2027. The Council will continue to build community relationships. The City Council will host its fourth banquet to recognize the work of each volunteer citizen advisory board and commission. The City Council will secure comprehensive legal services at the end of 2025, with full implementation in 2026.

KEY PERFORMANCE MEASURES SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Council expenditures as a percent of General Fund expenditures	7.1%	6.4%	7.0%
Cost of General Fund expense per Kirksville resident	\$864	\$760	\$690
Council policy and ordinance changes	15	49	13
Council and study session meetings conducted	34	33	35
Council attendance at local, regional, and state meetings	6	6	5
Council attendance at community events	40	38	37
Interagency/Partnership meetings	10	8	8
Performance evaluations completed within 30 days of due date	100%	0%	0%
AUTHORIZED PERSONNEL			
Mayor	1	1	1
Mayor Pro-Tem	1	1	1
Council Members	<u>3</u>	<u>3</u>	<u>3</u>
Total	<u>5</u>	<u>5</u>	<u>5</u>

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
COUNCIL/BOARDS AND COMMITTEES 1001						
Personnel						
Salaries, Regular	4000	13,200	13,200	12,800	11,800	12,700
Social Security	4030	1,010	1,010	980	903	972
Insurance, Dental	4060	-	369	185	338	369
Insurance, Life	4070	-	54	36	62	57
Insurance, Unemp Comp	4100	10,000	10,000	5,113	1,914	4,467
Insurance, Work Comp	4110	507	29	218	26	48
Insurance, Medical	4130	-	10,879	6,525	9,110	9,119
Insurance, Vision	4135	-	53	27	53	48
Subtotal		24,717	35,594	25,884	24,207	27,779
Operating						
Casualty Insurance	4220	373,141	331,239	284,541	260,409	233,631
Insurance Claims	4225	7,000	7,000	-	(5,722)	6,160
Misc. Contract Services	4500	455,080	397,851	394,060	490,791	304,571
Miscellaneous Grants	4510	12,000	-	-	-	-
Legal Services	4530	40,000	40,000	38,128	14,047	18,386
Audit Services	4540	47,700	36,300	36,300	35,700	35,000
Election Costs	4550	25,000	14,500	23,113	12,591	6,551
Public Information	4610	6,000	6,000	4,205	2,235	5,353
Telecommunications	4650	-	-	-	-	-
Commission/Community Support	4690	69,095	41,299	19,242	9,916	3,830
Employee Relations	4710	5,500	6,000	5,231	4,589	8,095
Travel/Training	4770	7,755	8,755	7,200	3,695	3,309
Membership Dues	4780	9,890	9,830	9,320	9,020	10,600
Professional Publications	4790	-	3,510	1,854	2,807	2,462
Office Supplies	4800	1,500	1,350	750	709	692
Printing & Copying	4890	700	700	113	-	-
Postage	4900	150	150	122	13	29
Minor Equipment	4910	500	-	-	3,325	430
Transfers Out	6530	1,032,008	1,201,606	361,781	618,278	206,967
Subtotal		2,093,019	2,106,090	1,185,960	1,462,403	846,065
Total Program Expenditures		\$2,117,736	\$2,141,684	\$1,211,844	\$1,486,610	\$873,844

Administration 1002

PROGRAM DESCRIPTION: The City Council appoints the City Manager to direct the delivery of municipal services. The City Manager's Office is responsible for providing the City Council with information and implementing municipal policies. This involves administrative decision-making, providing basic administrative support, offering direction and guidance to all City departments, programs, and projects, and managing public records. The Administration's goal is to provide effective leadership and direction, coordinating City operations and development.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Communicate operational effectiveness through quarterly performance measure reporting
- ◆ Inform the Council of municipal matters through newsletters and study session reports
- ◆ Continue to seek grant funding
- ◆ Manage the City's electronic records

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Maintain community relations
- ◆ Keep residents informed of beneficial projects and programs
- ◆ Issue timely press releases for important updates
- ◆ Increase online services

STEWARDSHIP

- ◆ Manage the City's risk through training and supervisor meetings

SIGNIFICANT HIGHLIGHTS/CHANGES: This Department will continue to focus city-wide on a variety of initiatives and programs. Specific projects for Administration include educating the community about the proposed sales tax initiative to fund the construction of emergency services facilities. Administration will also focus on preparing the City to transition to new leadership in anticipation of the City Manager's retirement in February 2027. The Deputy City Manager will enter his third year in the position, and the City Clerk will complete two years of service in 2026, providing the City with broader expertise and knowledge. Grant opportunities will be sought, when possible, provided that the grants align with the City's goals and capacity, and that a clear definition of success is based on all factors. Communication will proceed through a Request for Proposal (RFP) process to gauge other options that best benefit residents, and explore the possibility of continuing to expand its support to Departments. It will work to complete a community-wide wayfinding signage project and explore a community video for use by all organizations.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
<i>Council Goal: Accountability</i>			
<i>Key Measure: Effectiveness</i>			
Performance measure reports distributed to Council	4	4	4
Council newsletters distributed	34	33	32
Grants submitted	14	15	12
Grants awarded	10	12	9
Documents entered into Laserfiche	14,000	14,000	11,916
Performance evaluations completed within 30 days of due date	100%	100%	100%
<i>Council Goal: Community Investment and Engagement</i>			
<i>Key Measure: Outreach</i>			
Increase Kirksville Connection subscribers	500	380	102
Press releases issued	250	200	229
Number of online transactions	52,000	50,052	47,722
<i>Council Goal: Stewardship</i>			
<i>Key Measure: Informative Reports</i>			
Risk management meetings	4	4	4
Employee safety training	12	12	13
General liability claims	8	5	12
Property damage claims	8	8	9
Project status reports distributed to Council quarterly	4	2	3
AUTHORIZED PERSONNEL			
City Manager	1	1	1
Deputy City Manager	1	1	1
Communications Director	1	1	1
City Clerk	1	1	1
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	5

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
ADMINISTRATION 1002						
Personnel						
Salaries, Regular	4000	450,268	433,825	419,449	369,090	295,744
Salaries, Temporary	4010	3,600	3,575	-	264	2,884
Salaries, Overtime & Call-Out	4020	1,428	1,256	833	119	385
Social Security & Medicare	4030	34,830	33,557	32,514	29,287	23,618
Insurance, Dental	4060	2,307	2,169	2,353	1,899	1,669
Insurance, Life	4070	721	701	622	559	457
Retirement Contributions	4080	82,660	77,444	75,753	62,657	48,557
Insurance, Work Comp	4110	616	820	719	713	950
Deferred Compensation	4120	13,300	13,300	13,539	13,574	11,369
Insurance, Medical	4130	89,052	67,991	90,443	53,208	43,270
Insurance, Vision	4135	349	353	348	315	203
Subtotal		679,131	634,991	636,573	531,686	429,105
Operating						
Misc. Contract Services	4500	4,050	3,907	2,703	3,132	4,357
Legal Advertising	4600	-	-	-	-	-
Public Information	4610	75,034	18,062	13,907	13,361	12,001
Telecommunications	4650	25,500	31,020	30,295	23,097	24,693
Expense Allowance	4760	10,716	10,432	10,406	8,710	5,652
Travel/Training	4770	13,725	11,185	8,360	810	2,204
Membership Dues	4780	2,725	2,621	2,493	1,546	1,175
Professional Publications	4790	200	200	80	80	-
Office Supplies	4800	450	450	233	448	227
Printing & Copying	4890	500	500	-	66	106
Postage	4900	500	500	146	178	157
Minor Equipment & Supplies	4910	1,300	60,500	22,778	2,924	68
Subtotal		134,700	139,377	91,401	54,353	50,640
Total Program Expenditures		\$813,831	\$774,368	\$727,974	\$586,039	\$479,744

Human Resources 1003

PROGRAM DESCRIPTION: Human resource management (HR) is the management of employee activity. It is a function designed to maximize employee performance in service of the City's objectives. HR is primarily concerned with managing employees, focusing on policies and systems, including employee relations, addressing employee concerns and policy violations such as harassment or discrimination, and implementing family leave programs. HR undertakes a number of activities, including payroll processing, employee benefit design, employee recruitment, training and development, performance appraisal, employee wellness, workers' compensation, and managing pay and benefit systems. HR concerns itself with organizational change and employee relations, meaning the balancing of practices with requirements arising from collective bargaining and governmental laws.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Streamline process for payroll processing, employee record keeping, and updating personnel policies
- ◆ Administer employee benefit programs and employee perception of the value of benefits
- ◆ Assure timely completion of employee performance evaluations
- ◆ Promote employee wellness initiatives and the effective use of health insurance
- ◆ Reduce work-related injuries through prevention, accident investigations, and fitness for duty
- ◆ Provide necessary training to meet organizational needs
- ◆ Revise the employee handbook, the administrative policy manual, and the written procedures to facilitate the transition to a new HR Director

STEWARDSHIP

- ◆ Promote a positive employee culture
- ◆ Develop an innovative recruitment program
- ◆ Facilitate employee and labor relations
- ◆ Encourage diversity, equity, and inclusion
- ◆ Stay current with human resource regulations

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2025, new Human Resource Director was hired due to the retirement of the previous Human Resources Director. A few points of focus for 2026 will include working with a consultant to complete a classification study and review of all existing job descriptions. Additionally, the Department will be updating the current employee evaluation process and working to implement a supervisory training program.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
---	----------------	-------------------	----------------

Council Goal: Accountability**Key Measure: Effectiveness**

Wellness and benefit outreach contacts (per quarter)	4	1	1
Percentage of evaluations completed within 30 days	95.0%	50%	68%
Days lost to Worker's Compensation claims	10	15	3
Worker's Compensation claims expense (per quarter)	\$20,000	\$30,964	\$18,727
Total dollars spent training employees	\$269,940	\$132,447	\$108,052

Council Goal: Stewardship**Key Measure: Effectiveness**

New Hires – Full-time	16	21	41
Days to Hire (Average number of days from job opening to replacement employee start date)	75	88	98
Voluntary/Involuntary Terminations – Full-time	12/2	14/2	29/0
Full-time position turnover rate -			
Employees ≥ one year of service	10.0%	12.0%	7.9%
Employees ≤ one year of service	7.0%	6.0%	9.7%
Compensated Absence Liability (Leave time payout in millions)	\$1.65	\$1.60	\$1.51

AUTHORIZED PERSONNEL

Human Resource Director	1	1	1
Human Resource Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total	2	2	2

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
HUMAN RESOURCES 1003						
Personnel						
Salaries, Regular	4000	122,963	139,020	124,494	114,464	72,789
Social Security & Medicare	4030	9,407	10,635	9,299	8,006	5,531
Insurance, Dental	4060	738	877	738	815	369
Insurance, Life	4070	206	205	154	166	121
Retirement Contributions	4080	22,502	24,746	17,527	15,863	11,891
Insurance, Work Comp	4110	195	249	212	243	193
Insurance, Medical	4130	26,096	27,196	31,133	20,882	9,119
Insurance, Vision	4135	107	137	106	120	48
Subtotal		182,214	203,065	183,663	160,560	100,060
Operating						
Misc. Contract Services	4500	86,500	10,000	10,000	7,667	7,830
Employment Advertising	4590	600	3,000	379	501	720
Employee Relations	4710	5,900	6,900	5,736	4,169	2,379
Expense Allowance	4760	3,000	-	1,250	-	-
Travel/Training	4770	13,092	4,520	761	-	-
Membership Dues	4780	300	300	299	-	-
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	500	500	225	113	-
Printing & Copying	4890	100	100	35	201	194
Postage	4900	100	100	28	18	33
Minor Equipment and Supplies	4910	-	-	-	1,623	-
Subtotal		110,092	25,420	18,713	14,291	11,157
Total Program Expenditures		\$292,306	\$228,485	\$202,376	\$174,851	\$111,217

Community & Economic Development 1004

PROGRAM DESCRIPTION: Community and Economic Development performs a variety of administrative functions which include, but are not limited to, staff support for community and economic development projects and initiatives across the city. This Department also contains the Codes and Planning Division, Public Buildings, and Kirk-Tran. General staff support is provided to the City Manager. The Department is headed by the Community and Economic Development Director.

OBJECTIVES/GOALS

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Continue to support city-wide efforts to increase quality, affordable housing
- ◆ Work with community partners to encourage the retention and attraction of residents

COMMUNITY PROSPERITY

- ◆ Continue to work with individuals to determine feasibility to expand economic opportunities

SIGNIFICANT HIGHLIGHTS/CHANGES: The Department continues to move forward in 2026 with spending the monies allocated by the City Council through “Kirk’s Capital Tournament” through the revised Housing Rehabilitation Loan Program and new Demolition Grant Program. Additionally, in 2026, the City continues to provide direct financial support to Main Street Kirksville to retain their part-time Executive Director in order to help advance the City’s goals in the Central Business District/Downtown. Other significant projects include the continued development of Dogwood Subdivision and the ongoing Downtown Revitalization Program.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date	100%	100%	100%
Council Goal: Community Investment and Engagement			
Type of Measure: Effectiveness			
New housing units constructed	25	5	23
Active City utility accounts	7,275	7,250	7,201
Housing rehabilitation loans completed	5	1	0
Demolition loans/grants completed	9	1	2
Council Goal: Community Prosperity			
Type of Measure: Effectiveness			
Retail prospects contacted	25	25	26
Jobs created from businesses who received assistance	25	15	0
Façade Assistance loans completed	2	0	0
New jobs created by major manufacturers	10	0	-151
Growth in Adair County average wage	5%	4.46%	7.06%
Revolving loan fund issued	1	0	0
AUTHORIZED PERSONNEL			
Community and Economic Development Director	1	1	1
Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total	2	2	2

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT 1004						
Personnel						
Salaries, Regular	4000	147,101	147,214	134,308	133,930	114,593
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	228	215	-	16	21
Social Security & Medicare	4030	11,271	11,278	9,750	9,359	8,406
Insurance, Dental	4060	1,061	1,061	1,061	973	861
Insurance, Life	4070	250	239	238	227	187
Retirement Contributions	4080	26,961	26,242	23,660	22,487	16,283
Insurance, Work Comp	4110	207	283	212	275	312
Insurance, Medical	4130	39,340	31,276	40,158	25,908	21,277
Insurance, Vision	4135	162	160	162	158	107
Subtotal		226,581	217,968	209,549	193,333	162,048
Operating						
Misc. Contract Services	4500	159,504	141,146	124,609	114,428	138,557
Public Information	4610	-	-	-	-	-
Lease/Lease Purchase	4670	48,000	48,000	48,000	48,000	48,000
Commission/Community Support	4690	11,390	-	-	-	-
Expense Allowance	4760	-	-	-	-	-
Travel/Training	4770	15,335	12,641	8,453	6,626	5,005
Membership Dues	4780	1,125	1,055	1,055	480	1,055
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	-	-	-	-	-
Printing & Copying	4890	240	240	240	-	-
Postage	4900	250	250	250	106	55
Minor Equipment & Supplies	4910	370	370	276	79	79
Subtotal		236,214	203,702	182,883	169,719	192,751
Total Program Expenditures		\$462,795	\$421,670	\$392,432	\$363,052	\$354,798

Finance 1005

PROGRAM DESCRIPTION: The Finance Department is responsible for the oversight and integrity of all fiscal activities of the City. The Department provides support to other City departments through the provision of comprehensive financial services, such as, budget compliance, asset management, cash management, debt management, investing, vendor pay, revenue collection, accounting, financial reporting, payroll, business licensing, internal control monitoring and inventory control. Finance administers the City's suite of financial software and the on-line payment services. This Department works in conjunction with the utility billing operation to provide customer service and its revenue collection. Finance is accountable to the City management, citizens and external entities for its accuracy in financial reporting and record-keeping.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Ensure timely communication of financial information to Council
- ◆ Produce the annual budget in accordance with GFOA criteria to qualify for the distinguished budget presentation award
- ◆ Monitor actual vs. projected revenues and expenses to ensure sufficient cash flows
- ◆ Prepare the Annual Comprehensive Financial Report in accordance with GFOA criteria to qualify for a certificate of achievement for financial reporting
- ◆ Attain an "unmodified opinion" through zero deficiencies on the annual audit by ensuring that financial data and transactions are compliant with GASB
- ◆ Provide timely and effective communication to employees for work performance

COMMUNITY PROSPERITY

- ◆ Ensure existing and new businesses are compliant with licensing requirements

SIGNIFICANT HIGHLIGHTS/CHANGES: The Department will continue to enhance the on-line payment options for business licensing, building permits, and miscellaneous types of payments. The Department will focus on the meter replacement plan and its integration with the comprehensive financial software. In addition, the City has been awarded several complex capital infrastructure grants that will require financial oversight.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accounting			
Key Measure: Effectiveness			
Timely reporting items by 15 th of the following month -			
Financial transactions posted, with exception to year end	100%	97%	100%
Monthly Council financial reports	100%	75%	100%
GFOA award recognition for budgeting	Awarded	Awarded	Awarded
Actual vs. estimated General Fund revenues	100%	100%	100%
Budget performance: expended vs. budget	100%	100%	92%
GFOA award recognition for financial reporting	Awarded	Awarded	Awarded
Audit deficiencies	0	1	1
Performance evaluations completed within 30 days of due date	100%	100%	100%
Council Goal: Community Prosperity			
Key Measure: Effectiveness			
Business licenses renewed within 30 days of deadline	95%	91%	91%
AUTHORIZED PERSONNEL			
Finance Director	1	1	1
Finance Supervisor	1	1	1
Accountant	1	1	1
Accounts Payable Clerk	1	1	1
Finance Specialist	1	1	1
Account Clerk	<u>2</u>	<u>2</u>	<u>2</u>
	7	7	7

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
FINANCE 1005						
Personnel						
Salaries, Regular	4000	465,002	417,744	404,799	376,109	350,010
Salaries, Overtime & Call-Out	4020	1,155	1,162	704	681	1,781
Social Security & Medicare	4030	35,661	32,046	29,826	26,942	24,850
Insurance, Dental	4060	3,184	3,091	3,507	3,153	3,476
Insurance, Life	4070	703	675	677	629	579
Retirement Contributions	4080	85,307	74,565	72,179	60,548	57,276
Insurance, Work Comp	4110	621	799	659	783	976
Insurance, Medical	4130	117,824	93,828	119,460	77,432	80,832
Insurance, Vision	4135	486	483	486	500	470
Subtotal		709,942	624,394	632,297	546,778	520,249
Operating						
Misc. Contract Services	4500	6,041	5,106	5,006	2,344	2,242
Telecommunications	4650	1,440	5,400	1,300	2,474	1,232
Lease/Lease Purchase	4670	-	-	-	-	-
Safety Programs	4720	-	-	-	-	-
Credit Card Expense	4730	120	120	50	38	251
Refunds	4750	-	-	-	-	-
Travel/Training	4770	10,093	7,694	1,774	-	384
Membership Dues	4780	1,785	1,665	1,656	1,251	1,145
Professional Publications	4790	350	350	348	149	65
Office Supplies	4800	1,800	1,700	1,560	1,129	893
Forms Printing	4870	-	-	-	-	-
Printing & Copying	4890	7,035	6,045	3,261	2,604	919
Postage	4900	7,500	7,850	5,531	6,102	4,368
Minor Equip. & Supplies	4910	7,400	6,900	4,128	3,548	3,089
Subtotal		43,564	42,830	24,614	19,640	14,588
Total Program Expenditures		\$753,506	667,225	\$656,911	\$566,418	\$534,838

Information Systems 1006**Administration**

PROGRAM DESCRIPTION: Information Systems maintains and manages the City's integrated phone system, livestream equipment, computer infrastructure, software, and copier maintenance expenditures that benefit all City departments in a centralized division. The purchase payments and annual contractual service payments for the Comprehensive IT Labor Services and Products Contract and the phone system maintenance and purchases are paid from this Division.

OBJECTIVES/GOALS**ACCOUNTABILITY**

- ◆ Provide support services for all City hardware, infrastructure, and software applications
- ◆ Review the health of our computer system, ensuring security of all data
- ◆ Conduct new employee orientations

SIGNIFICANT HIGHLIGHTS/CHANGES: Replacement of all physical computer hardware was completed in 2025 as part of a five-year replacement cycle. A server replacement will be completed in 2026 to meet the demand for services being provided at all City facilities.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Budget 2026	Projected 2025	Actual 2024
----------------	-------------------	----------------

Council Goal: Accountability**Key Measure: Efficiency**

Service requests made	375	421	341
Days to resolve service request (target < 3)	1.0	1.25	2.12
Employee quarterly cybersecurity training	100%	90%	96%
Simulated phishing failures identified	15	15	39
Orientations completed	20	18	25

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
INFORMATION SYSTEMS 1006						
Operating						
Misc. Contract Services	4500	46,021	43,021	45,421	41,651	35,418
Public Information	4610	-	-	-	-	-
Telecommunications	4650	6,335	6,126	6,593	8,976	7,864
Lease/Lease Purchase	4670	-	-	-	-	-
PD ITI Lease	4671	-	-	-	-	-
Travel/Training	4770	-	-	-	-	-
Computer Supplies	4850	500	500	500	333	119
Copier/Printer Supplies	4890	24,500	24,500	22,924	17,719	8,755
Minor Equipment & Supplies	4910	9,500	10,050	2,825	14,321	22,934
Computer Equipment & Software	4920	8,100	205,800	4,089	-	-
Software Renewals & Maintenance	5025	187,472	196,016	177,016	168,151	164,208
Equipment Maintenance	5030	91,585	98,160	102,281	74,932	75,575
Subtotal		374,013	584,173	361,649	326,082	314,874
Capital						
Equipment	7210	39,500	91,560	221,147	31,383	91,021
Subtotal		39,500	91,560	221,147	31,383	91,021
Total Program Expenditures		\$413,513	\$675,733	\$582,796	\$357,465	\$405,895

Public Buildings 1008**Community & Economic Development**

PROGRAM DESCRIPTION: Public Buildings is responsible for maintaining the following public facilities of the City: City Hall, Fire Department, Police Department, Economic Development Alliance building, Aquatic Center, Regional Airport Terminal, Public Works Complex, and Lambert Building. The Division performs daily cleaning, general maintenance, and various repairs for City facilities and is under the supervision of the Code Enforcement Director.

OBJECTIVES/GOALS
STEWARDSHIP

- ◆ Continue to routinely inspect public buildings for cleanliness
- ◆ Continue to maintain public buildings through routine inspections and complete work orders
- ◆ Maintain all buildings within industry standards for roof replacements and exterior finishes
- ◆ Exploring and evaluating energy efficiency opportunities

SIGNIFICANT HIGHLIGHTS/CHANGES: Building checklists, inspections, and a work order system have been implemented to identify and prioritize capital projects. In 2026, the focus will be on resurfacing the City Hall parking lot and building tuckpointing for City Hall and Public Works Complex. Construction of an emergency services storage building will commence in 2026.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date	100%	100%	33%
Council Goal: Stewardship			
Key Measure: Effectiveness and Efficiency			
Number of building work orders	100	75	95
Annual maintenance inspections	10	10	6
Number of deficiencies identified and resolved	2	2	2
Budgeted maintenance projects completed (goal ≤ 95%)	95%	95%	95%
Roof age inventories (goal ≤ 20 years)			
Age of City Hall Building	14	13	12
Age of Economic Development Alliance Building	2	1	0
Age of Police Department Building	4	3	2
Age of Fire Department Building	2	1	0
Age of Public Works Building	0	23	22
Age of Airport Terminal Building	0	5	4
Age of Lambert Building	13	12	11
Exterior finish age inventories (goal ≤ 25 years)			
Age of City Hall Building	0	33	33
Age of Economic Development Alliance Building	11	10	9
Age of Police Department Building	2	1	0
Age of Fire Department Building	8	7	6
Age of Public Works Building	24	23	22
Age of Airport Terminal Building	0	33	32
Age of Lambert Building	41	40	39
Energy audit completed on public buildings	0	0	0
AUTHORIZED PERSONNEL			
Public Facility Technician	1	1	1
Custodian	2	2	2
Total	3	3	3

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
PUBLIC BUILDING MAINTENANCE 1008						
Personnel						
Salaries, Regular	4000	126,760	124,833	119,719	112,256	109,777
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	9,697	9,550	8,688	7,773	7,614
Insurance, Dental	4060	1,569	1,430	1,569	1,607	1,699
Insurance, Life	4070	211	203	199	187	179
Retirement Contributions	4080	23,197	22,220	21,310	18,892	11,618
Insurance, Work Comp	4110	4,707	6,251	4,737	5,916	7,010
Insurance, Medical	4130	59,956	42,154	55,885	35,296	31,724
Insurance, Vision	4135	242	214	243	263	225
Subtotal		226,339	206,856	212,350	182,190	169,845
Operating						
Insurance Claims	4225	2,500	2,500	5,765	(10,781)	32,607
Misc. Contract Services	4500	32,960	30,800	25,736	21,454	19,696
Telecommunications	4650	-	-	-	(2)	373
Travel/Training	4770	800	700	630	643	629
Medical Supplies	4810	-	-	-	-	-
Minor Equipment & Supplies	4910	21,250	20,750	20,690	14,191	14,669
Vehicle Maintenance	5000	3,446	3,388	1,685	705	2,117
Gas & Oil	5020	2,333	2,328	1,994	1,488	1,587
Building Maintenance	5040	56,800	58,900	68,115	44,219	37,887
Clothing, New	5070	600	600	534	554	568
Electricity-Buildings	5890	41,590	39,610	35,010	29,312	28,061
Heating Fuel	5950	20,000	26,375	17,375	20,323	28,847
Subtotal		182,279	185,951	177,534	122,108	167,042
Capital						
Facilities	7170	880,000	180,000	180,000	39,230	115,671
Vehicles	7200	-	-	-	-	-
Equipment	7210	-	-	-	-	-
Subtotal		880,000	180,000	180,000	39,230	115,671
Total Program Expenditures		\$1,288,618	\$572,806	\$569,884	\$343,527	\$452,559

Police Department 1020, 1022, 1023, 1024

PROGRAM DESCRIPTION: The Kirksville Police Department is charged with and dedicates itself to providing efficient and effective law enforcement services to the people of Kirksville. These services include: protection of life and property, preservation of the peace, apprehension of offenders, prevention/deterrence of crime, traffic management, emergency/non-emergency service response and instilling a sense of relative safety to those within our jurisdiction. In providing these services, the department holds to the basic philosophies of Community Oriented Policing which includes community partnerships and problem solving. The fundamental principles under which the Department operates are embodied in the mission statement and values prominently posted in the Police Department lobby and on the Department's web site.

OBJECTIVES/GOALS**ACCOUNTABILITY**

- ◆ Maintain resources both tangible and intangible

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Actively engage the public to build a solid foundation of trust in our community
- ◆ Proactively combat crime
- ◆ Actively train to re-enforce fair and unbiased law enforcement

STEWARDSHIP

- ◆ Officer training - arrests, use of force, de-escalation and officer decision-making

SIGNIFICANT HIGHLIGHTS/CHANGES: The Department will continue to work to combat crime through proactive investigative tactics to include utilizing cutting edge technologies and public partnerships, through the development of neighborhood watch groups and community training. The Department has advanced progress on the 5-year Police Department Strategic Plan by adding several items of advanced technology and will continue leveraging technology to better serve the community. In addition, policies and best practices implemented will remain up-to-date and reflect changes in Federal or State laws. The Department will continue to diversify, train, develop, and retain the highest quality officers.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness & Workload			
Partnership meetings attended (percent)	90%	90%	90%
Traffic accidents occurring	350	385	375
Traffic accidents resulting in injury	40	40	49
Detective investigations	180	175	223
Detective cases cleared or closed (national average 33%)	55%	50%	51%
Animals picked up or trapped	500	575	519
Summons or tickets issued by Animal Control	40	35	50
Performance evaluation completed within 30 days of due date	90%	80%	81%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Public presentations	40	42	27
Neighborhood watch programs active	7	5	4
Crime prevention programs for businesses	3	1	0
Community information releases	100	50	92
Arrests/protective custody detainees	800	725	618
Foot patrols	200	175	80
Traffic stops and enforcement efforts	2,500	2,500	1,868
Summons or tickets issued by patrol officers	800	825	593
DWI arrests	35	35	31
Citizen and departmental commendations	30	25	15
Training hours	1,200	900	848
AUTHORIZED PERSONNEL			
<u>Police Administration 1020</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Lieutenant	1	1	1
Administrative Assistant	1	1	1
Records and Evidence Custodian	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	5
<u>Police Patrol 1022</u>			
Police Sergeant	4	4	4
Police Corporal	4	4	4
School Resource Officer	1	1	1
Master Police Officer/Police Officer	<u>16</u>	<u>16</u>	<u>16</u>
Total	25	25	25
<u>Police Investigations 1023</u>			
Detective	1.5	1.5	1.5
Detective Sergeant	1	1	1
Computer Crimes Detective	0.5	0.5	0.5
Canine Officer	<u>1</u>	<u>1</u>	<u>1</u>
Total	4	4	4
<u>Animal Control 1024</u>			
Animal Control Officer	1	1	1

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
POLICE ADMINISTRATION 1020						
Personnel						
Salaries, Regular	4000	367,780	364,709	352,523	339,136	325,364
Salaries, Overtime & Call-Out	4020	560	521	200	-	-
Social Security & Medicare	4030	28,178	27,940	26,045	24,413	23,348
Insurance, Dental	4060	2,538	2,399	2,676	2,453	2,772
Insurance, Life	4070	618	594	593	570	561
Retirement Contributions	4080	67,406	65,011	58,417	50,323	49,145
Insurance, Work Comp	4110	12,366	15,844	12,022	14,680	17,180
Insurance, Medical	4130	97,404	74,790	99,390	64,902	66,505
Insurance, Vision	4135	414	403	440	436	394
Subtotal		577,263	552,211	552,306	496,913	485,271
Operating						
Misc. Contract Services	4500	46,765	35,515	30,940	25,118	26,189
Community Training	4560	500	500	200	-	-
Community Policing	4620	2,050	5,550	4,651	4,008	3,861
Telecommunications	4650	9,594	10,094	9,118	8,596	6,701
Expense Allowance	4760	4,200	4,200	3,850	4,200	4,200
Travel/Training	4770	8,750	11,900	1,070	4,403	2,357
Membership Dues	4780	1,555	1,430	898	825	864
Professional Publications	4790	90	90	-	-	83
Office Supplies	4800	2,000	2,000	917	916	1,309
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	1,800	1,800	696	1,244	934
Postage	4900	1,000	1,000	402	253	326
Minor Equipment & Supplies	4910	4,000	2,500	2,000	444	1,662
Computer Equipment & Software	4920	-	-	-	-	-
Radio Equipment/Maintenance	4980	-	-	-	-	-
Equipment Maintenance	5030	250	250	100	-	-
Electricity-Buildings	5890	10,200	10,110	8,147	7,580	8,195
Heating Fuel	5950	4,600	4,015	4,014	1,330	1,806
Subtotal		97,354	90,953	67,003	58,917	58,488
Total Program Expenditures		\$674,617	\$643,164	\$619,309	\$555,830	\$543,759

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
POLICE PATROL 1022						
Personnel						
Salaries, Regular	4000	1,610,334	1,553,389	1,367,136	1,243,146	1,292,769
Salaries, Temporary	4010	18,600	-	5,472	122	213
Salaries, Overtime & Call-Out	4020	114,400	123,882	87,008	107,061	80,003
Social Security & Medicare	4030	133,365	128,311	109,099	99,485	100,585
Insurance, Dental	4060	11,120	11,303	10,777	9,107	10,583
Insurance, Life	4070	2,607	2,506	2,273	2,089	2,088
Retirement Contributions	4080	262,160	243,204	208,105	178,649	187,338
Insurance, Work Comp	4110	73,188	94,885	59,209	76,795	89,235
Insurance, Medical	4130	411,341	349,474	457,612	237,096	250,680
Insurance, Vision	4135	1,707	1,832	1,645	1,531	1,352
Subtotal		2,638,822	2,508,786	2,308,336	1,955,081	2,014,846
Operating						
Insurance Claims	4225	5,000	5,000	4,951	5,556	856
Misc. Contract Services	4500	29,876	4,545	515	315	606
Miscellaneous Grants	4510	26,824	38,824	42,154	26,525	19,131
Donation Expense	4520	-	1,463	859	1,000	1,403
Travel/Training	4770	46,670	44,620	17,405	32,277	11,996
POST Training	4771	750	750	750	-	-
Medical Supplies	4810	750	750	750	279	821
Audio/Visual Supplies	4820	-	-	-	-	547
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	74,965	77,657	50,414	31,487	49,382
Chemicals	4930	2,950	2,950	2,526	228	446
SRT	4990	3,000	13,750	13,157	1,798	986
Vehicle Maintenance	5000	77,951	75,173	73,424	49,073	60,374
Gas & Oil	5020	80,850	63,332	69,911	43,621	49,260
Equipment Maintenance	5030	4,219	1,850	2,669	-	-
Clothing Maintenance	5060	9,000	8,000	7,709	7,798	10,066
Land Maintenance	5050	8,000	8,000	-	-	720
Clothing, New	5070	25,950	25,850	9,553	11,588	12,678
Lake Maintenance	5570	1,200	1,200	500	639	-
Subtotal		397,955	373,714	297,247	212,184	219,272
Capital						
Facilities	7170	-	-	-	-	44,603
Vehicles	7200	-	126,000	120,716	224,440	-
Equipment	7210	50,000	-	-	47,700	16,652
Subtotal		50,000	126,000	120,716	272,140	61,255
Total Program Expenditures		\$3,086,777	\$3,008,500	\$2,726,299	\$2,439,406	\$2,295,373

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
POLICE INVESTIGATIONS 1023						
Personnel						
Salaries, Regular	4000	289,082	302,845	272,147	261,680	159,218
Salaries, Overtime & Call-Out	4020	26,950	15,864	12,687	20,040	9,413
Social Security & Medicare	4030	24,176	24,381	21,395	20,793	12,274
Insurance, Dental	4060	2,030	1,845	1,877	1,673	1,129
Insurance, Life	4070	470	467	414	429	249
Retirement Contributions	4080	48,037	46,213	39,949	38,501	24,341
Insurance, Work Comp	4110	14,021	17,041	13,896	16,703	10,646
Insurance, Medical	4130	76,788	51,673	69,017	40,998	26,584
Insurance, Vision	4135	333	260	230	196	208
Subtotal		481,889	460,589	431,612	401,012	244,062
Operating						
Insurance Claims	4225	-	-	-	-	-
Misc. Contractual Services	4500	5,620	6,820	3,863	1,274	25
Miscellaneous Grants	4510	14,669	-	-	-	-
Investigation Expense	4625	9,160	2,800	900	-	-
Telecommunications	4650	1,980	-	-	-	-
Travel/Training	4770	15,325	16,850	6,194	9,597	7,894
Membership Dues	4780	-	-	-	-	-
Minor Equipment & Supplies	4910	5,050	9,950	8,462	8,118	1,665
Vehicle Maintenance	5000	4,382	3,108	5,024	3,925	2,709
Gas & Oil	5020	2,636	3,357	2,566	1,969	1,753
Subtotal		58,822	42,885	27,009	24,883	14,047
Capital						
Vehicles	7200	42,000	70,000	69,431	-	-
Subtotal		42,000	70,000	69,431	-	-
Total Program Expenditures		582,711	573,474	528,052	425,895	258,109

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
ANIMAL CONTROL 1024						
Personnel						
Salaries, Regular	4000	46,410	45,568	43,917	40,843	37,081
Salaries, Overtime & Call-Out	4020	510	505	8	-	246
Social Security & Medicare	4030	3,589	3,525	3,360	3,124	2,856
Insurance, Dental	4060	369	369	369	338	369
Insurance, Life	4070	78	73	72	72	63
Retirement Contributions	4080	8,586	8,201	7,819	6,873	6,125
Insurance, Work Comp	4110	664	832	635	784	873
Insurance, Medical	4130	13,048	10,879	13,048	9,110	9,119
Insurance, Vision	4135	53	53	54	53	48
Subtotal		73,308	70,004	69,282	61,199	56,779
Operating						
Misc. Contract Services	4500	39,041	38,983	39,041	37,996	37,817
Travel/Training	4770	1,730	1,392	1,395	1,074	1,071
Office Supplies	4800	-	-	-	-	-
Medical Supplies	4810	600	100	50	419	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	1,200	1,200	500	273	714
Vehicle Maintenance	5000	4,801	5,262	3,337	3,472	3,058
Gas & Oil	5020	4,645	5,662	3,611	3,267	3,683
Clothing, New	5070	450	450	450	111	-
Subtotal		52,467	53,049	48,384	46,612	46,343
Capital						
Vehicles	7200	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		125,775	123,052	117,666	107,811	103,122
Total Department Expenditures		\$4,469,879	\$4,348,190	\$3,991,326	\$3,528,942	\$3,200,362

Fire Department 1032, 1034, 1036

PROGRAM DESCRIPTION: The Kirksville Fire Department (KFD) delivers the emergency services of fire suppression, rescue, and medical services at the Basic and Advanced Life Support levels, vehicle accident extrication, and hazardous materials response. The Department is organized to provide for life and property safety from the threat of fires, natural or man-made disasters, and medical emergencies, which is accomplished through planning, prevention, education, incident mitigation, and appropriate application of technology and safety practices. Additionally, the Kirksville Fire Department provides non-emergency services including code and fire inspections, preplanning of business structures, public education, and training for fire personnel and other emergency agencies in the community. The Department coordinates the development, implementation, and review of the City's emergency operations plan.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Maintain a training program to provide initial/ongoing certification to all Department personnel
- ◆ Conduct job performance requirement (JPR) assessments
- ◆ Expand training capacity for both internal and external training courses in preparation for regional training site development

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Maintain the readiness of the Mass Notification System, ensuring maximum communication to the community in times of emergency
- ◆ Provide ongoing all-hazards community education
- ◆ Improve community safety by improving response efficiency and effectiveness

SIGNIFICANT HIGHLIGHTS/CHANGES: The priority for 2026 will be the continued refinement of Department capabilities in specialty services such as hazardous materials response and technical rescue skills by continuing to update program policies, procedures, and guidelines. The Department fully implemented advanced life support response in 2024, and in 2026 will seek opportunities to expand capabilities of the program to better serve the community. The Department was awarded an Assistance to Firefighter's Grant in late 2025, funding Paramedic training for up to 5 firefighters, significantly increasing Department capability. The Department will manage the construction of a multi-purpose training structure at the West Burton Training Site and a storage building for ancillary emergency response equipment, and continue planning for an additional fire station. Additional focus will be placed on improving the emergency operations center by reviewing activation and operation policies.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Training hours	6,000	6,000	5,151
JPR assessments	36	36	29
Burn permits issued	25	32	12
Hydrant tests/inspections	600	600	1,042
Incident responses	3,400	3,326	3,122
Structure fire responses	65	66	52
Other types of fire responses	60	55	39
Hazmat and other hazard responses	90	80	60
False alarm responses and incidents	200	200	188
EMS responses	1,950	2,000	1,979
Other rescue responses	235	225	146
Good intent and service calls	600	700	658
Performance evaluations completed within 30 days of due date	100%	100%	87%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Emergency operation/mitigation plans updated	Yes	Yes	Yes
Emergency operation drills	5	5	5
Outdoor warning sirens tested without failure	100%	75%	100%
IPAWS test performed	12	12	12
Community classes provided	80	74	12
Fire safety inspections completed	230	227	362
New business license inspections	20	20	43
Key Measure: Efficiency			
Minutes of average response time to all incidents (Missouri average 7:17)	4:30	4:45	5:09
AUTHORIZED PERSONNEL			
<u>Fire Administration 1032</u>			
Fire Chief	1	1	0.5
Deputy Fire Chief	1	1	1
Division Chief	2	2	0
Training Officer	0	0	1
Risk Reduction Officer	0	0	1
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	4.5
<u>Fire Protection 1034</u>			
Fire Captain	1	1	1
Fire Lieutenant	5	5	5
Fire Engineer	6	0	0
Firefighter II/EMT	7	11	11
Firefighter	<u>2</u>	<u>2</u>	<u>2</u>
Total	21	19	19

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
FIRE ADMINISTRATION 1032						
Personnel						
Salaries, Regular	4000	389,699	385,215	372,897	313,293	290,976
Salaries, Overtime & Call-Out	4020	1,750	1,682	1,681	1,609	1,476
Social Security & Medicare	4030	29,946	29,598	27,626	22,343	20,618
Insurance, Dental	4060	2,538	2,583	2,413	2,030	2,221
Insurance, Life	4070	636	607	623	519	492
Retirement Contributions	4080	81,030	76,219	73,291	58,841	51,979
Insurance, Work Comp	4110	25,671	26,010	27,659	22,092	30,324
Insurance, Medical	4130	95,512	74,790	96,284	59,783	59,807
Insurance, Vision	4135	418	393	391	352	366
Subtotal		627,200	597,097	602,865	480,862	458,259
Operating						
Telecommunications	4650	3,530	6,890	3,539	4,345	2,504
Travel/Training	4770	7,742	9,205	4,524	2,517	2,851
Membership Dues	4780	1,125	950	894	905	605
Office Supplies	4800	1,000	1,000	870	439	661
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	725	950	350	713	207
Postage	4900	1,700	1,700	1,556	523	434
Minor Equipment & Supplies	4910	2,300	3,050	891	1,067	2,493
Equipment Maintenance	5030	200	200	100	-	-
Subtotal		18,322	23,945	12,724	10,510	9,755
Capital						
Vehicles	7200	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		\$ 645,522	\$621,042	\$615,589	\$491,371	\$468,014

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
FIRE PROTECTION 1034						
Personnel						
Salaries, Regular	4000	1,056,672	965,985	963,002	891,080	868,671
Salaries, Temporary	4010	-	-	-	10,639	22,098
Salaries, FLSA	4015	108,008	108,757	108,570	102,024	-
Salaries, Overtime & Call-Out	4020	82,830	74,579	74,299	88,932	170,750
Social Security & Medicare	4030	95,435	87,923	86,869	82,140	79,660
Insurance, Dental	4060	8,582	8,489	7,686	6,854	7,848
Insurance, Life	4070	23,670	20,106	11,101	10,873	10,451
Retirement Contributions	4080	235,877	204,991	199,240	194,215	168,568
Insurance, Work Comp	4110	82,198	106,701	78,960	94,607	106,687
Insurance, Medical	4130	308,066	243,408	289,598	186,686	195,286
Insurance, Vision	4135	1,308	1,234	1,144	1,139	909
Subtotal		2,002,646	1,822,173	1,820,469	1,669,188	1,630,929
Operating						
Insurance Claims	4225	2,000	2,000	13	19,721	3,250
Misc. Contract Services	4500	16,050	7,750	7,834	5,839	5,913
Miscellaneous Grants	4510	203,000	595,700	-	-	30,663
Community Training	4560	2,000	2,000	1,725	936	983
Opioid Settlement Expense	4565	20,000	20,000	5,626	-	-
Fire Prevention	4570	1,000	1,000	1,000	-	650
Travel/Training	4770	39,940	31,400	25,706	12,522	15,178
Membership Dues	4780	350	400	300	270	310
Professional Publications	4790	1,700	1,700	1,553	1,553	1,553
Office Supplies	4800	-	-	-	-	-
Medical Supplies	4810	4,400	3,200	3,145	2,329	903
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	12,500	12,500	11,763	17,363	8,610
Computer Equipment & Software	4920	-	-	-	-	-
Chemicals	4930	4,000	4,000	3,978	-	2,479
Safety Equipment	4950	48,700	40,700	37,731	37,460	15,438
Minor Fire Equipment	4960	42,585	59,100	39,353	53,520	61,713
Radio Equipment/Maintenance	4980	-	-	-	-	-
Vehicle Maintenance	5000	135,578	151,448	165,926	80,365	84,565
Gas & Oil	5020	34,890	33,198	26,680	21,998	26,367
Equipment Maintenance	5030	15,750	15,300	14,788	5,101	4,012
Building Maintenance	5040	-	-	-	-	-
Clothing Maintenance	5060	1,200	1,000	750	62	488
Clothing, New	5070	13,000	12,500	10,699	9,022	10,785
Electricity-Buildings	5890	16,400	14,600	13,784	12,727	12,628
Heating Fuel	5950	14,000	12,140	9,683	7,648	11,035
Subtotal		629,043	1,021,636	382,037	288,435	297,521
Capital						
Equipment	7210	1,551,769	107,200	78,760	22,580	331,918
Subtotal		1,551,769	107,200	78,760	22,580	331,918
Total Program Expenditures		4,183,458	2,951,009	2,281,266	1,980,204	2,260,369

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
EMERGENCY PREPAREDNESS 1036						
Operating						
Misc. Contractual Services	4500	300	300	300	-	-
Miscellaneous Grants	4510	-	-	-	-	-
Travel/Training	4770	1,616	1,140	900	687	707
Membership Dues	4780	-	-	-	-	-
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	200	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	10,500	-	-	5,910	-
Computer Equipment & Software	4920	1,250	800	550	23	442
Radio Equipment/Maintenance	4980	31,000	53,600	47,172	23,340	22,393
Equipment Maintenance	5030	5,472	3,972	2,700	2,110	2,179
Electricity, Outdoor Sirens	5890	1,600	1,410	1,381	1,180	1,151
Subtotal		51,938	61,222	53,003	33,251	26,872
Capital						
Equipment	7210	250,000	-	-	-	21,695
Subtotal		250,000	-	-	-	21,695
Total Program Expenditures		\$301,938	\$61,222	\$53,003	\$33,251	\$48,567
Total Department Expenditures		\$5,130,918	\$3,633,273	\$2,949,858	\$2,504,826	\$2,776,949

Public Works and Street Construction & Maintenance Departments 1050, 1052

PROGRAM DESCRIPTION: The Public Works Department administration is responsible for direction, oversight, planning, programming, operating, and maintaining the infrastructure of the city, including street maintenance and construction, water treatment and distribution, wastewater collection and disposal, stormwater collection, and fleet maintenance services. The Street Maintenance function is responsible for right-of-way maintenance, street and traffic signs, traffic signal maintenance, traffic markings, street repair and patching, asphalt paving, street sweeping, curb and gutter maintenance, storm drainage projects, and snow removal; Utility Maintenance is responsible for all water and sewer mains in the city, utility locates, sewer inspections and flushing, manholes, and water meter maintenance, replacement, and reading; Water Treatment plant produces all drinking water for Adair County and a portion of Macon County, manages water towers, dam land and pump operations at Hazel Creek and Forest Lake, and runs a DNR certified lab for water testing; Wastewater Treatment plant treats wastewater that recycles into the environment, manages sewer lift stations throughout the City, and runs a DNR certified lab; Stormwater collection maintains oversight for the entire stormwater collection system and is responsible for sampling and analyzing City streams; Central Garage is responsible for all vehicle and equipment capital purchases, maintenance, warranty repairs, and both outside and City-provided repairs, and disposals.

OBJECTIVES/GOALS ACCOUNTABILITY

- ◆ Continue to prioritize employee safety
- ◆ Continue household hazardous waste program
- ◆ Continue to improve streets utilizing the Street Improvement Plan with in-house collective data
- ◆ Explore innovative surface treatment practices for asphalt preservation

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Improve response and accountability to citizen service requests
- ◆ Provide reliable infrastructure to all citizens and businesses
- ◆ Re-evaluate community groups and citizens for Adopt-A-City Street Program
- ◆ Evaluate for Adopt-A-City Stream Program

STEWARDSHIP

- ◆ Continue crack sealing program
- ◆ Continue pothole patching and asphalt paving
- ◆ Continue maintenance of street infrastructure
- ◆ Enter street data into the GIS system for future references of street rehabilitation and maintenance efforts

SIGNIFICANT HIGHLIGHTS/CHANGES: The Street Division focus will continue on reconstruction of residential streets, while residential concrete streets will be transitioned to asphalt streets. In addition, arterial and collector streets will be maintained by contracted vendors. The Tiny Homes Village will see two new streets completed in 2026: Hawthorn Lane and E. Mary Street extension. Projected streets for asphalt work in 2026 are Eugene, Bradford, Mill, Olive, Ewing and Oakland. In 2026, the Department will continue uploading location points for stormwater infrastructure, retaining walls, road rehabilitation, and trees into the City's geographic information system mapping program. The 2026 highlights for the Utility Division are found in Funds 880 and 881.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Safety meetings held	12	12	12
Scheduled drop off of household hazardous waste	70	70	62
Performance evaluations completed w/in 30 days of due date	100%	100%	80%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
% of Customer Service Requests responded to within 20 working days	92%	92%	92%
Overtime Salaries as % of Regular Salaries – Streets	3.50%	3.25%	2.28%
Adopt-A-Street groups	36	36	36
Key Measure: Workload			
Days lost to accidents	0	0	0
Snow plowed (miles)	7,500	7,500	4,207
Council Goal: Stewardship			
Key Measure: Effectiveness			
Crack sealing (square feet)	8,000	8,000	7,912
Pothole patching (tons)	60.0	70.0	47.0
Concrete replaced, In-house (square feet)	4,000	5,360	4,780
Asphalt replaced, In-house (tons)	6,000	5,500	5,150
Annual completed work entered into GIS System	Yes	Yes	Yes
AUTHORIZED PERSONNEL			
Public Works Administration 1050			
Public Works Director	0.4	0.4	0.3
Deputy Public Works Director	0.2	0.2	0.2
Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total	1.6	1.6	1.5
Street Maintenance 1052			
Street Superintendent	1	1	1
Assistant Street Superintendent	2	2	2
Asphalt Plant Operator	1	1	0
Traffic Control Technician	1	1	1
Equipment Operator	7	7	6
Maintenance Worker II	<u>3</u>	<u>3</u>	<u>5</u>
Total	15	15	15

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
PUBLIC WORKS ADMINISTRATION 1050						
Personnel						
Salaries, Regular	4000	122,122	125,114	118,385	88,204	85,377
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	9,342	9,571	8,899	6,497	6,336
Insurance, Dental	4060	646	701	826	647	709
Insurance, Life	4070	129	125	196	148	140
Retirement Contributions	4080	22,348	22,270	21,073	14,846	13,483
Insurance, Work Comp	4110	165	398	166	169	441
Insurance, Medical	4130	23,147	20,669	23,167	12,865	11,577
Insurance, Vision	4135	98	106	121	102	143
Subtotal		177,999	178,955	172,833	123,478	118,206
Operating						
Telecommunications	4650	1,500	1,500	1,175	2,291	994
Safety Program	4720	600	600	600	509	446
Expense Allowance	4760	-	-	-	-	400
Travel/Training	4770	3,450	3,950	912	642	-
Membership Dues	4780	420	200	404	191	93
Professional Publications	4790	200	200	-	-	-
Office Supplies	4800	300	300	262	77	111
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	200	200	193	71	151
Postage	4900	200	200	85	35	1
Minor Equipment & Supplies	4910	1,420	2,750	1,341	229	1,166
Computer Equipment & Software	4920	-	-	-	-	-
Radio Equipment/Maintenance	4980	2,600	1,000	-	-	-
Equipment Maintenance	5030	-	-	-	-	-
Electricity, Building	5890	4,010	4,670	3,605	3,409	3,799
Subtotal		14,900	15,570	8,577	7,454	7,161
Total Program Expenditures		\$192,899	\$194,525	\$181,410	\$130,932	\$125,367

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
STREET CONSTRUCTION & MAINTENANCE 1052						
Personnel						
Salaries, Regular	4000	809,129	802,953	721,148	624,510	599,036
Salaries, Temporary	4010	24,000	28,600	8,118	3,773	-
Salaries, Overtime & Call-Out	4020	30,333	33,120	22,653	13,439	13,993
Social Security & Medicare	4030	66,055	66,148	56,932	48,240	46,275
Insurance, Dental	4060	5,952	6,643	6,221	5,225	5,633
Insurance, Life	4070	1,225	1,181	1,113	988	911
Retirement Contributions	4080	153,621	148,821	123,864	94,112	89,493
Insurance, Work Comp	4110	55,483	63,114	46,017	49,482	58,291
Insurance, Medical	4130	212,749	199,894	223,177	126,006	119,763
Insurance, Vision	4135	894	1,039	928	817	651
Subtotal		1,359,441	1,351,513	1,210,171	966,595	934,046
Operating						
Insurance Claims	4225	2,500	1,000	4,703	(1,872)	3,201
Misc. Contract Services	4500	8,400	8,300	2,780	480	565
Miscellaneous Grants	4510	-	-	-	-	-
HHW Program	4515	7,000	6,000	6,900	4,275	-
Telecommunications	4650	3,000	3,780	2,824	3,815	1,618
Equipment Rental	4660	3,000	3,000	3,000	-	-
Lease/Lease Purchase	4670	-	-	-	51,761	124,226
Travel/Training	4770	4,975	11,525	468	3,745	595
Membership Dues	4780	210	200	404	191	-
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	250	250	206	167	149
Medical Supplies	4810	200	500	393	-	68
Printing & Copying	4890	1,000	1,000	830	293	267
Postage	4900	100	100	54	4	12
Minor Equipment & Supplies	4910	17,200	18,000	11,962	18,867	6,308
Computer Equipment & Software	4920	-	-	-	-	-
Chemicals	4930	88,708	82,280	81,271	24,864	16,111
Safety Equipment	4950	8,900	8,900	8,895	8,387	2,622
Vehicle Maintenance	5000	110,120	117,717	116,630	85,246	93,137
Vehicles-Motor Equipment	5010	157,083	159,979	154,655	133,374	80,464
Gas & Oil	5020	109,410	133,769	105,079	81,915	76,997
Equipment Maintenance	5030	2,000	4,872	3,966	2,589	3,727
Building Maintenance	5040	4,000	4,000	3,942	1,461	2,690
Land Maintenance	5050	-	-	-	-	-
Clothing, New	5070	4,500	4,400	4,307	2,784	2,303
Asphalt Plant M & O	5100	35,000	20,000	35,993	5,360	4,609
Street Maintenance Materials	5110	135,200	135,500	76,663	10,210	8,311
Traffic Control Maintenance	5160	46,000	46,000	45,487	36,023	35,225
Landfill Expenses	5170	18,500	15,000	11,203	8,146	1,057
Tree Maintenance/Replacements	5180	5,000	8,000	5,000	3,500	4,890
Electricity-Buildings	5890	650	670	466	566	411
Electricity-Street Lights	5910	205,510	191,675	185,145	172,446	172,446
Street Light Materials	5920	14,000	14,000	8,984	6,406	7,921
Electric & Gas Asphalt Plant	5930	34,500	49,750	35,415	26,400	34,833
Heating Fuel	5950	6,937	10,304	6,032	3,278	6,060
Subtotal		1,033,853	1,060,471	923,657	694,682	690,824

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
STREET CONSTRUCTION & MAINTENANCE 1052						
Capital						
Infrastructure	7160	-	-	-	-	-
Facilities	7170	-	-	-	-	-
Vehicles	7200	-	-	-	39,722	-
Equipment	7210	1,531,000	423,500	466,292	442,644	272,321
Subtotal		1,531,000	423,500	466,292	482,366	272,321
Total Program Expenditures		\$3,924,294	\$2,835,484	\$2,600,120	\$2,143,642	\$1,897,191
Total Department Expenditures		\$4,117,193	\$3,030,009	\$2,781,530	\$2,274,574	\$2,022,558

Codes & Planning 1073**Community & Economic Development**

PROGRAM DESCRIPTION: Codes and Planning is responsible for ensuring quality construction practices in the private sector through review of building plans, inspection of construction activity, and enforcement of the City's zoning ordinances. Condemnation and demolition of properties are the responsibility of this Division, as well as property maintenance inspections for the City, including nuisance issues. Codes also handles property complaints and is responsible for water and sewer connection inspections and flood plain management. The Division coordinates with Engineering on stormwater management planning and street cuts. The City Planner is the staff representative for the Planning and Zoning Commission and Kirksville Historic Preservation Commission, and is responsible for the City's Comprehensive Plan. The Code Enforcement Director is the staff representative for the Board of Adjustment.

OBJECTIVES/GOALS**ACCOUNTABILITY**

- ◆ Ensure compliance with the THINK Kirksville 2040 Comprehensive Plan

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Continue to educate the public on City nuisance codes to ensure compliance
- ◆ Continue the implementation of the THINK Kirksville 2040 Comprehensive Plan
- ◆ Continue to educate the contractors and businesses on City building codes

STEWARDSHIP

- ◆ Verify water and sewer taps into the City's utility infrastructure are compliant with City code

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2026, this Division will integrate utility infrastructure service line locations, stop boxes, and water and sewer taps in the City's GIS for all permitted projects. Also in 2026, a part time summer inspector will assist with nuisance inspections.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
All zoning requests comply with future land use	Yes	No	Yes
Performance evaluations completed within 30 days of due date	100%	100%	88%
Key Measure: Efficiency			
Days for review and approval of business license (goal<7 days)	6	6	4.75
Days to address a citizen service request (goal<14 days)	10	10	15
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Nuisance code inspections	7,000	6,500	6,574
Administrative warrants issued	5	0	0
Cases filed through court system	100	65	55
Action items completed toward THINK 2040 goals	20	10	18
Building code inspections	2,100	2,000	2,742
New structure permits	50	45	47
New business licenses approved	200	250	342
All other permits	1,500	1,800	1,287
Council Goal: Stewardship			
Key Measure: Effectiveness			
Utility tap inspections	50	30	75
AUTHORIZED PERSONNEL			
Codes Enforcement Director	1	1	1
City Planner	1	1	1
Inspector II	2	1	1
Inspector	<u>1</u>	<u>2</u>	<u>1</u>
Total	5	5	5

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
CODES & PLANNING 1073						
Personnel						
Salaries, Regular	4000	292,691	304,388	272,369	267,835	285,054
Salaries, Temporary	4010	3,780	-	-	-	1,080
Salaries, Overtime & Call-Out	4020	-	-	-	318	-
Social Security & Medicare	4030	22,680	23,286	19,949	19,519	20,763
Insurance, Dental	4060	2,261	2,399	2,360	2,072	2,930
Insurance, Life	4070	491	494	456	397	506
Retirement Contributions	4080	53,562	54,181	45,682	37,552	46,941
Insurance, Work Comp	4110	10,006	14,022	10,088	12,546	13,280
Insurance, Medical	4130	82,268	66,631	85,663	48,483	63,452
Insurance, Vision	4135	360	337	351	344	342
Subtotal		468,099	465,738	436,918	389,066	434,347
Operating						
Misc. Contract Services	4500	65,630	61,500	24,592	23,894	14,999
Telecommunications	4650	2,250	5,200	2,480	2,850	3,019
Credit Card Expense	4730	-	-	-	-	795
Expense Allowance	4760	4,200	2,400	2,400	2,400	2,400
Travel/Training	4770	11,050	13,300	7,904	2,086	2,068
Membership Dues	4780	1,060	860	860	220	344
Professional Publications	4790	500	500	491	-	72
Office Supplies	4800	525	525	445	470	269
Printing & Copying	4890	6,000	6,100	4,049	297	363
Postage	4900	4,000	3,000	3,500	2,573	2,455
Minor Equipment & Supplies	4910	400	6,250	389	453	275
Office Equipment	4940	-	-	-	-	-
Vehicle Maintenance	5000	5,750	5,156	4,861	4,942	3,813
Gas & Oil	5020	5,249	4,606	4,520	3,673	3,365
Equipment Maintenance	5030	3,854	-	-	-	-
Clothing, New	5070	750	750	590	685	757
Subtotal		111,218	110,147	57,081	44,543	34,993
Capital						
Vehicles	7200	-	-	-	-	-
Equipment	7210	11,700	-	5,858	-	-
Subtotal		11,700	-	5,858	-	-
Total Program Expenditures		591,017	\$575,885	\$499,857	\$433,609	\$469,340

Engineering 1074

PROGRAM DESCRIPTION: The Engineering Department provides technical civil engineering services for multiple facets of the City's operations including: planning and design for City infrastructure improvements for all departments; contract administration and inspection of construction projects; management of on-call consultant contracts when specialized engineering services are required; management of street repairs and paving funded through the City's Transportation Sales Tax Fund; review of site plans and subdivision plats for private development projects; and review of permit applications and inspection of work done within the City's right-of-way by private utility companies.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Ensure the accuracy of project estimates before construction
- ◆ Perform construction inspection to ensure adherence to contract documents
- ◆ Improve the effectiveness of project phasing from design to bid

STEWARDSHIP

- ◆ Assist in maintaining and improving the City's infrastructure
- ◆ Review all proposed developments for conformance with City codes

SIGNIFICANT HIGHLIGHTS/CHANGES: The City will continue to improve outside utility work within the right-of-way, by refining the permitting process, communicating City expectations, and encouraging utilization of alternative locations where feasible. Engineering selection will occur to complete a Wastewater Collection and Wastewater Treatment Facility Plan. Grant awards for the Factory Addition Subdivision, multiple trails, and a Stormwater Bioswale are underway. The Department plans to hire a seasonal worker to assist in the field and elsewhere, when necessary, during the summer construction season.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Average contract price as % of engineering estimate per project (goal within 10% of total cost)	100%	101%	99%
Construction project bid and inspection	6	3	6
In-house projects designed	5	0	4
Outside consultant projects designed	3	0	1
Projects bid to projects budgeted	5	3	5
Total construction cost for the year (million)	\$6	\$2.1	\$5.6
Final construction cost as % of initial contract price	110%	107%	107%
Performance evaluations completed within 30 days of due date	100%	0%	0%
Council Goal: Stewardship			
Key Measure: Effectiveness			
Plans reviewed	10	2	2
AUTHORIZED PERSONNEL			
Public Works Director	0.4	0.4	0.2
Senior Engineering Technician	1	1	1
Engineering Technician III	2	2	1
Engineering Technician II	0	0	1
Total	3.4	3.4	3.2

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
ENGINEERING 1074						
Personnel						
Salaries, Regular	4000	242,982	235,168	230,252	191,711	207,035
Salaries, Temporary	4010	7,200	6,600	5,711	-	-
Salaries, Overtime & Call-Out	4020	440	409	375	-	433
Social Security & Medicare	4030	19,173	18,527	17,622	13,958	15,071
Charge-Out	4050	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Insurance, Dental	4060	1,587	1,513	1,702	1,531	1,603
Insurance, Life	4070	347	330	382	325	355
Retirement Contributions	4080	44,546	41,933	41,052	32,265	34,086
Insurance, Work Comp	4110	621	1,020	477	644	1,459
Insurance, Medical	4130	59,878	46,778	60,595	37,805	41,216
Insurance, Vision	4135	252	247	250	233	193
Subtotal		302,025	277,524	283,418	203,472	226,450
Operating						
Insurance Claims	4225	-	-	-	-	-
Misc. Contract Services	4500	24,000	31,000	11,000	18,158	-
Testing	4580	4,000	4,000	1,609	-	805
Telecommunications	4650	1,800	4,080	1,794	2,644	2,472
Expense Allowance	4760	-	-	-	-	600
Travel/Training	4770	5,820	5,820	-	-	2,524
Membership Dues	4780	-	900	1,159	622	269
Professional Publications	4790	500	500	-	-	350
Office Supplies	4800	600	500	500	143	204
Printing Supplies	4840	-	-	-	279	2,421
Printing & Copying	4890	800	800	-	-	134
Postage	4900	500	500	500	285	115
Minor Equipment & Supplies	4910	900	950	794	116	341
Computer Equipment & Software	4920	-	-	-	-	-
Vehicle Maintenance	5000	2,569	3,020	2,662	1,004	3,093
Gas & Oil	5020	1,998	1,481	1,965	961	875
Equipment Maintenance	5030	1,670	1,550	1,587	1,380	1,200
Clothing, New	5070	750	750	235	337	595
Subtotal		45,907	55,851	23,805	25,929	15,996
Capital						
Vehicles	7200	-	-	-	-	-
Equipment	7210	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		\$347,932	\$333,375	\$307,223	\$229,401	\$242,445

Special Revenue Funds

A special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Such a fund is established when a statute, grant agreement or local ordinance requires that a specific segment of the tax levied or grant funds collected be used exclusively for financing a particular function or activity. A government unit may have many, one or none of this fund type.

The City of Kirksville has seventeen active special revenue funds that are presented in detail on the following pages. They are:

Community Development
Walking and Cycling Trail Grant
Downtown Tax Increment Financing District
Baltimore Commons Community Improvement District
South 63 Tax Increment Financing District
South 63 Community Improvement District
Franklin Street Community Improvement District
Adair County Emergency Communications Center
North Baltimore Street Community Improvement District
Community Partnership
Kirk Tran (January 1, 2023)
Tourism (April 1, 2022)
Missouri Rural Enterprise and Innovation Center (October 1, 2019)
Economic Development Sales Tax
Airport
Parks and Recreation
Revolving Loan

Special Intergovernmental Revenue Funds

The special intergovernmental revenue funds report State and Federal grant projects where statutes, grant agreements or local ordinances require that a specific segment of the tax levied or grant funds collected be used exclusively for financing a particular function or activity. Several departments work together to administer both the Community Development Fund and the Walking and Cycling Trail Grant Fund.

Community Development Fund 215

PROGRAM DESCRIPTION: This fund, formerly known as the CDBG Fund, has been enhanced to support the City's efforts for general community development that encourages growth and opportunity. Through an original residential revolving loan grant, funds are available to citizens for residential housing renovations and demolition of condemned structures. Monies from Federal and State grants and intergovernmental agencies also provide neighborhood beautification and infrastructure to promote community enhancements and further growth.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Ensure grant compliance and timely closure to allow for more grant opportunities
- ◆ Using the THINK 2040 and Kirksville housing study to identify potential projects for grant applications and community partnerships

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Continue to use loan repayment funds to provide low-interest loans to qualifying homeowners through the Housing Rehabilitation Loan Program

SIGNIFICANT HIGHLIGHTS/CHANGES: The City applied for and received a Community Development Block Grant to upgrade the infrastructure in the Factory Addition neighborhood, in addition to receiving a Missouri ARPA Community Revitalization Grant for the development of a "Tiny Home Village" (i.e. Dogwood Subdivision) on the site of a former mobile home park, which is anticipated for completion in 2026. Monies from Kirk's Capital Campaign have also been allocated to enhance the existing Housing Rehabilitation Loan Program and create the new Demolition Grant Program, which are ongoing.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Grant compliance	Yes	Yes	Yes
Community development projects identified	1	0	1
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Housing rehabilitation loans completed	2	2	0
Demolition loans/grants completed	8	3	1

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
COMMUNITY DEVELOPMENT FUND 215						
Revenues 0000						
State & Federal Grants	3300	538,646	1,169,134	357,594	1,750	620,993
Loan Repayments	3850	3,723	5,752	2,229	3,032	2,739
Contributions	3910	-	240,000	-	17,750	-
Transfers In	3950	1,597,230	2,214,558	450,131	107,269	225,477
Investment Earnings	3980	498	913	227	648	696
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		2,140,097	3,630,357	810,181	130,449	849,905
Expenditures 1520-1570						
Loans	8520	-	-	-	-	-
Misc. Contract Services	4500	-	-	-	1,830	16,086
Infrastructure	7160	1,648,975	3,329,498	768,832	96,245	805,720
Demolition	8540	79,356	60,500	30,400	10,744	-
Housing Rehabilitation	8550	410,175	269,194	26,242	200	-
Transfer Out	6530	-	-	-	-	-
Total Program Expenditures		2,138,506	3,659,192	825,474	109,019	821,806
Fund Balance, Beginning of Year		86,684	83,346	101,977	80,547	52,448
Fund Balance, End of Year		<u>\$88,275</u>	<u>\$54,511</u>	<u>\$86,684</u>	<u>\$101,977</u>	<u>\$80,547</u>

Special Intergovernmental Revenue Funds (Cont.)

Walking and Cycling Trail Grant 216

PROGRAM DESCRIPTION: This fund supports the City's efforts for non-vehicular transportation; specifically, walkability and bike ability. Monies from various grant sources are enhanced with available funds transferred from the City's capital improvement programs and Economic Development Sales Tax to support non-vehicular transportation.

OBJECTIVES/GOALS

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Continue sidewalk inventory efforts using the Traffic Engineering Assistance Program (TEAP) grant and Truman State University freshman symposium

STEWARDSHIP

- ◆ Continue to implement the Kirksville Active Mobility Plan (KAMP) with the City's Street Plan

SIGNIFICANT HIGHLIGHTS/CHANGES: Highlights for 2026 will include the completion of a sidewalk on the west and south sides of Rotary Park, a sidewalk connector between the Downtown/Central Business District and the Forest Lake Area Trail System (FLATS) Trail Head, and BNSF Railway Trail Phases I & II from Pfeifer Avenue to Green Street, all made possible in part through Missouri Department of Transportation (MoDOT) Transportation Alternatives Program (TAP) grants. In addition, Kirk's Capital Campaign will fund ADA improvements to City sidewalks.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Inventories completed	0	0	0
Bicycle lanes newly constructed (linear feet)	1,000	0	0
Sharrows newly added to streets (linear feet)	1,000	15,285	824
Trails newly constructed (linear feet)	3,650	4,224	0
ADA compliant sidewalks newly constructed (linear feet)	8.940	1,942	0
Existing sidewalks repaired / replaced (linear feet)	1,000	0	0
ADA compliant sidewalk ramps constructed	25	9	0

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
WALKING AND CYCLING TRAIL GRANT FUND 216						
Revenues 0000						
State & Federal Grants	3300	1,425,750	1,379,706	286,845	50,584	55,503
Transfer In	3950	742,854	932,372	239,473	13,949	41,941
Investment Earnings	3980	-	-	-	-	-
Total Program Revenues		2,168,604	2,312,078	526,318	64,533	97,444
Expenditures 1610						
Misc. Contract Services	4500	15,000	15,000	-	403	-
Transfers Out	6530	-	-	-	-	-
Infrastructure	7160	2,153,604	2,297,078	527,518	62,930	97,444
Get Active Kirksville	8800	-	-	-	-	-
Safe Routes to School	8810	-	-	-	-	-
Total Program Expenditures		2,168,604	2,312,078	527,518	63,332	97,444
Fund Balance, Beginning of Year		0	-	1,200	-	-
Fund Balance, End of Year		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,200</u>	<u>\$0</u>

Baltimore Commons Community Improvement District Fund 220

PROGRAM DESCRIPTION: On July 15, 2016, a petition was filed with the City Clerk for the establishment of a community improvement district Pursuant to the CID Act, known as the Baltimore Commons Community Improvement District for the redevelopment of a parcel of land located at 2604 North Baltimore Street. On August 15, 2016, the City Council conducted a public hearing to obtain comments and input from the community and after hearing no objections, the City Council adopted the ordinance to establish the Baltimore Commons Community Improvement District for a minimum term of twenty years, which will expire August 15, 2036. This fund was created to capture no more than a 1-cent sales tax on sales within the District to fund improvements of public infrastructure on the property.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Monitor implementation and collection of sales taxes imposed within the District

COMMUNITY PROSPERITY

- ◆ The Office of Tourism will continue to work with the hotel to maintain occupancy rates

SIGNIFICANT HIGHLIGHTS/CHANGES: The Hampton by Hilton was completed in early 2018. The District is now monitoring the sales tax revenue from the 1% sales tax in effect within the District. It is now anticipated that the developer will either begin the submission of reimbursable expenses during 2026 or use the monies towards the construction of an extension of Maple Street along the north side of the District.

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
BALTIMORE COMMONS COMMUNITY IMPROVEMENT DISTRICT FUND 220						
Revenues 0000						
Sales Tax	3080	34,680	34,000	34,000	32,748	32,048
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	3,282	2,335	3,282	2,390	1,913
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		37,962	36,335	37,282	35,139	33,961
Expenditures 2010						
Insurance	4220	1,615	1,318	1,344	1,198	1,079
Miscellaneous Contractual Services	4500	212,698	164,363	373	9,605	340
Legal Services	4530	500	500	-	-	-
Auditing Services	4540	300	180	180	180	160
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		215,113	166,361	1,897	10,983	1,579
Fund Balance, Beginning of Year		187,711	153,164	152,326	128,170	95,788
Fund Balance, End of Year		\$10,560	\$23,138	\$187,711	\$152,326	\$128,170

Downtown Tax Increment Financing District Fund 221

PROGRAM DESCRIPTION: A Tax Increment Finance Commission was established in August 1999 to develop a Tax Increment Financing Plan for the Downtown Redevelopment Project. On December 13, 1999, this Commission hosted a public hearing to obtain comments and input from the community. Based upon public input, a few changes were made to the TIF Plan and the Commission unanimously recommended approval to the City Council. The City Council adopted this Plan on December 27, 1999 and it will expire December 31, 2022. The TIF Redevelopment Plan sets forth improvements included in the original TIF plan. In fall 2000, the TIF Plan was again amended to reduce the boundary of the Downtown TIF. Major projects that have been funded by TIF monies include:

- 2006-Downtown Courthouse Revitalization Project
- 2006-Repair and replacement of the downtown corners and ADA ramps
- 2008-Downtown corners
- 2008-Franklin streetscape improvements
- 2008-Design and engineering for the Jefferson Street project
- 2009-Marion and McPherson Street parking lot and sidewalk improvement project
- 2010-Downtown/primary wayfinding
- 2011-Franklin Street design
- 2012-West side of Franklin Street from Washington to Normal
- 2013-Franklin Street Phase II from Normal to Patterson
- 2015-Sidewalk improvement project on McPherson Street.
- 2015-Sidewalk improvement and streetscape on Main and Elson
- 2016-Additional downtown pedestrian lighting and sidewalk improvement/replacement
- 2016-Downtown parking improvement/replacement
- 2017-Sidewalk improvements on Harrison and Elson Streets including pedestrian lighting
- 2018-Stamped concrete replaced floating “brick bands” on various sidewalks
- 2018-Architectural designs for Washington Street and Elson Street facades
- 2019-103 W. Washington St. façade project
- 2020-107, 111, 113, and 119 W. Washington St. façade project and concrete work
- 2021-101 W. Washington St., 114 S. Elson St. (N. & S.) façade projects; sidewalk repairs
- 2022-111, 117 and 119 S. Elson St façade project; sidewalk repairs
- 2023-108 S. Elson St. façade project
- 2024-Sidewalk repairs; Jefferson & Marion Street parking lot
- 2025-110-112 S. Elson St., 121 W. Washington St. façade projects; trees & landscaping

SIGNIFICANT HIGHLIGHTS/CHANGES: The Downtown Tax Increment Finance District ceased collecting monies from the respective economic activity and real property taxes on January 1, 2023. Nonetheless, the Downtown Revitalization Program’s Project continues to produce results within the designated target area, improving the façades and awnings, and ultimately the sidewalks and pedestrian streetscape, and will continue through 2026. Additionally, a Community Revitalization Program Grant for \$500,000 was awarded from the Missouri Department of Economic Development to continue the Program. In 2026, it is anticipated that façade projects will continue for 121 W. Washington St. and 110/112 S. Elson St., and begin for 118-122 W. Harrison St.

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND 221						
Revenues 0000						
Real Estate Taxes	3010	-	-	89	-	1,418
Sales Tax	3080	-	-	-	-	-
Economic Development Sales Tax	3090	-	-	-	-	-
State & Federal Grants	3300	485,000	485,000	-	-	-
Loan Repayments	3850	35,207	69,867	133,286	63,421	60,505
Refunds & Reimbursements	3900	-	100,000	-	3,182	18,385
Transfer In-CIST	3950	200,000	-	-	-	-
Investment Earnings	3980	16,956	16,608	17,073	20,546	21,792
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		737,163	671,475	150,448	87,149	102,100
Expenditures 2110						
Miscellaneous Contractual Services	4500	1,200	76,030	680	254	66
Legal Services	4530	-	-	-	-	-
Professional Publications	4790	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
Economic Dev Sales Tax T/O	6540	-	-	-	-	-
Infrastructure	7160	275,000	895,955	81,115	349,964	337,096
Façade Loans	8560	1,270,467	-	45,000	-	-
Total Program Expenditures		1,546,667	971,985	126,795	350,218	337,162
Fund Balance, Beginning of Year		809,504	681,782	785,851	1,048,920	1,283,982
Fund Balance, End of Year		\$0	\$381,272	\$809,504	\$785,851	\$1,048,920

South 63 Corridor Improvement Plan Funds 222, 223

PROGRAM DESCRIPTION: The South 63 Corridor Improvement Plan was established in May of 2009 to redevelop an area which is located on the southern edge of the City. On April 30, 2009, the TIF Commission hosted a public hearing to obtain comments and input from the community. After hearing no objections, the Commission unanimously recommended approval to the City Council, who adopted this plan on July 23, 2009, that will expire July 23, 2032. Two Funds were established under this TIF plan 1) the South 63 Tax Increment Financing District to capture and collect property and sales taxes in the District to fund improvements to the privately-owned retail shopping center and 2) the South 63 Community Improvement District to capture a 1-cent sales tax on sales within the District to fund improvements of public infrastructure adjoining the property on the east.

OBJECTIVES/GOALS**ACCOUNTABILITY**

- ◆ Review property and sales tax collected within the Tax Increment Finance District to verify the receipt of funds, as required, for the Tax Increment Financing Fund

COMMUNITY PROSPERITY

- ◆ Provide an annual report to the taxing districts, property owners, and business operators on the status of projects and financial condition of the TIF
- ◆ Assist in marketing available retail spaces

SIGNIFICANT HIGHLIGHTS/CHANGES: Infrastructure loan payments will continue in 2026. The subdivision within these districts was recently re-platted to encourage further development.

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
SOUTH 63 CORRIDOR TAX INCREMENT FINANCING DISTRICT FUND 222						
Revenues 0000						
Real Estate Taxes	3010	1,270	1,230	1,270	1,270	1,218
Sales Taxes	3080	38,000	38,000	38,000	36,936	42,543
Economic Dev Sales Tax	3090	5,400	5,400	5,400	13,680	5,960
Bond Proceeds	3630	-	-	-	-	-
Investment Earnings	3980	659	350	659	295	373
Transfers In	3950	-	-	-	-	-
Total Program Revenues		45,329	44,980	45,329	52,181	50,094
Expenditures 2210						
Miscellaneous Contractual Services	4500	46,036	45,000	45,000	35,000	49,155
Legal Services	4530	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
TIF Bonds Debt Service	6630	-	-	-	-	6,425
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		46,036	45,000	45,000	35,000	55,580
Fund Balance, Beginning of Year		21,507	13,996	21,178	3,997	9,483
Fund Balance, End of Year		<u>\$20,800</u>	<u>\$13,976</u>	<u>\$21,507</u>	<u>\$21,178</u>	<u>\$3,997</u>

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
SOUTH 63 CORRIDOR COMMUNITY IMPROVEMENT DISTRICT FUND 223						
Revenues 0000						
Sales Taxes	3080	38,000	38,000	38,000	36,936	42,542
Loan Proceeds	3630	-	-	-	-	-
IDA Bonds	3631	-	-	-	-	-
Refunds & Reimbursements	3900	-	-	-	-	-
Investment Earnings	3980	615	615	615	618	479
Total Program Revenues		38,615	38,615	38,615	37,554	43,021
Expenditures 2310						
Insurance	4220	1,615	1,334	1,344	1,212	1,092
Miscellaneous Contractual Services	4500	45,674	42,045	37,555	42,522	32,321
Legal Services	4530	-	-	-	-	-
Auditing Services	4540	300	180	180	180	160
Public Information	4610	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Loans	8520	-	-	-	-	-
Total Program Expenditures		47,589	43,559	39,079	43,914	33,573
Fund Balance, Beginning of Year		18,854	18,337	19,318	25,678	16,230
Fund Balance, End of Year		<u>\$9,880</u>	<u>\$13,393</u>	<u>\$18,854</u>	<u>\$19,318</u>	<u>\$25,678</u>

Franklin Street Community Improvement District Fund 224

PROGRAM DESCRIPTION: In January 2016, a petition was filed with the City Clerk for the establishment of a community improvement district Pursuant to the CID Act, known as the Franklin Street Community Improvement District for the redevelopment of a parcel of land located at 2523 South Franklin Street. In addition, the City was asked to consider an Urban Redevelopment Area for the same parcel of land to be designated a blighted area under the provisions of Chapter 353. On February 1, 2016, the City Council conducted two public hearings, for the Urban Redevelopment Area and CID establishment, to explain the development plan and obtain comments and input from the community. After the hearing, the City Council approved an ordinance to adopt a development plan for the property which included a development project, a redevelopment agreement and approving tax abatement pursuant to the Urban Redevelopment Corporations law and to establish the Franklin Street Community Improvement District for a maximum twenty-five-year term, expiring February 1, 2041. This fund was created to capture no more than a 1-cent sales tax on sales within the District to fund improvements of public infrastructure on the property.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Monitor implementation and collection of sales taxes imposed within the District

COMMUNITY PROSPERITY

- ◆ The Office of Tourism will continue to work with the hotel to maintain occupancy rates

SIGNIFICANT HIGHLIGHTS/CHANGES: The Holiday Inn Express was completed in October 2017. The District is now monitoring the sales tax revenue from the 1% sales tax in effect within the District. The developer continues to work through the process of submitting reimbursable expenses, which were initially expected in 2018.

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
FRANKLIN STREET COMMUNITY IMPROVEMENT DISTRICT FUND 224						
Revenues 0000						
Sales Taxes	3080	26,184	24,115	26,184	26,184	23,277
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	2,800	2,000	2,829	2,104	1,671
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		28,984	26,115	29,013	28,288	24,948
Expenditures 2410						
Insurance	4220	1,615	1,318	1,344	1,198	1,079
Miscellaneous Contractual Services	4500	173,686	145,045	1,161	1,132	998
Legal Services	4530	500	500	-	-	-
Auditing Services	4540	300	180	180	180	160
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		176,101	147,043	2,685	2,510	2,237
Fund Balance, Beginning of Year		158,983	129,839	132,655	106,877	84,166
Fund Balance, End of Year		\$11,866	\$8,911	\$158,983	\$132,655	\$106,877

Adair County Emergency Communications Center Fund 225

PROGRAM DESCRIPTION: This Fund was established for the operations of a joint communications center for public safety partnering the City of Kirksville, Truman State University, Adair County Ambulance District, Adair County Fire Department, and the Adair County Sheriff. Operations of the centralized communications center are funded by contractual fees paid by partnering entities and collections from device fees assessed on any device that can connect with 9-1-1. The Joint Services Board, comprised of representatives from each of the entities, oversees the Adair County Emergency Communications Center (ACECC).

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Capitalize on grant and regionalization opportunities, when available
- ◆ Complete next-generation call delivery project
- ◆ Recruit and maintain authorized staffing levels

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Execute the 911 Joint Services Board strategic plan, implement new dispatch technologies, and maximize efficient use of systems
- ◆ Enhance public safety telecommunicator performance through implementation of an improved quality assurance/quality improvement program

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2025, the ACECC Deputy Director transitioned to full-time Director with two Lead Dispatcher positions, strengthening quality assurance and new hire training programs for 2026. The Regional Emergency Services Network project is underway, and implementation of advanced Next Generation 911 services for the ACECC will transition the current system from hard-wired to internet based when fully completed in 2026.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Annual events for Adair County Ambulance District	11,500	11,350	9,141
Annual events for Adair County Sheriff's Department	5,900	5,850	5,826
Annual events for Kirksville Fire Department	7,900	7,630	6,145
Annual events for Kirksville Police Department	31,100	31,000	30,972
Annual events for Truman Department of Public Safety	2,700	2,500	2,206
Annual events for Adair County Fire Department	275	210	256
Annual 911 address assignments	60	50	26
Annual warrant entries	650	600	NA
Emergency 911 calls	11,000	10,830	10,763
Administrative non-911 calls	43,000	42,500	43,051
Performance evaluations completed within 30 days of due date	100%	100%	90%
Council Goal: Community Investment and Engagement			
Key Measure: Efficiency			
Average response time to dispatch 911 call (minutes)	2:25	2:25	2:30
Telecommunicator training hours-new hires	800	858	500
Telecommunicator training hours-continuing education	144	350	1164
AUTHORIZED PERSONNEL			
E911 Communications Director	1	1	0.5
Telecommunications Deputy Director	0	0	1
Emergency Telecommunicator Trainer	0	0	1
Lead Emergency Telecommunicator	2	2	0
Emergency Telecommunicator	<u>8</u>	<u>8</u>	<u>9</u>
Total	11	11	11.5

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
ADAIR COUNTY EMERGENCY COMMUNICATIONS CENTER FUND 225						
Revenues 0000						
Telephone E-911 Tax	3110	226,800	223,000	224,250	224,836	240,017
State & Federal Grants	3300	-	34,200	9,982	-	-
Contractual Fees	3350	846,167	757,066	737,068	933,188	569,507
Transfer In	3950	-	-	-	-	-
Investment Earnings	3980	3,000	3,000	4,090	3,741	2,336
Miscellaneous	3990	-	-	-	4,675	-
Total Program Revenues		1,075,967	1,017,266	975,390	1,166,441	811,860
Expenditures 2510						
Personnel						
Salaries, Regular	4000	539,508	546,855	514,400	475,294	410,322
Salaries, Temporary	4010	45,360	10,068	31,640	17,858	14,888
Salaries, Overtime & Call-Out	4020	84,900	68,865	66,251	81,062	72,595
Social Security & Medicare	4030	51,237	47,873	46,488	43,058	37,407
Insurance, Dental	4060	4,476	4,429	4,274	3,745	3,766
Insurance, Life	4070	905	895	925	818	683
Retirement Contributions	4080	114,267	109,598	97,191	75,972	72,954
Insurance, Unemp Comp	4100	5,000	5,000	2,500	-	-
Insurance, Work Comp	4110	866	3,674	1,265	7,598	1,406
Insurance, Medical	4130	162,449	131,903	153,752	93,476	88,764
Insurance, Vision	4135	676	667	607	554	409
Subtotal		1,009,644	929,827	919,293	799,435	703,194
Operating						
Insurance	4220	20,484	20,738	18,761	17,905	13,707
Misc. Contract Services	4500	28,589	27,168	25,956	20,420	18,549
Miscellaneous Grants	4510	-	38,000	9,982	-	-
Telecommunications	4650	41,630	114,250	74,141	63,589	67,515
Lease/Lease Purchase-Phone System	4670	-	-	-	-	-
Lease/Lease Purchase-CAD System	4671	-	-	-	-	-
Training	4770	10,000	10,700	9,778	5,080	6,314
Membership Dues	4780	150	100	100	972	361
Professional Publications	4790	300	300	300	1,635	-
Office Supplies	4800	2,000	2,200	842	598	1,251
Computer Supplies	4850	2,200	2,250	1,690	1,742	1,369
Printing and Copying	4890	800	750	742	209	-
Postage	4900	150	150	127	56	41
Minor Equipment & Supplies	4910	6,500	6,500	6,498	2,563	1,854
Computer Equipment & Software	4920	69,950	12,250	9,459	16,339	8,027
Radio Equipment & Maintenance	4980	-	-	-	-	-
Equipment Maintenance	5030	7,725	26,125	24,279	20,834	22,643
Clothing, New	5070	2,000	2,000	1,472	-	623
Electricity-Building	5890	900	775	800	527	610
Infrastructure	7160	-	-	-	-	-
Equipment	7210	-	21,000	11,934	-	36,340
Subtotal		193,378	285,256	196,861	152,468	179,203
Total Program Expenditures		1,203,022	1,215,083	1,116,154	951,903	882,397
Fund Balance, Beginning of Year		152,054	242,817	292,818	78,281	148,818
Fund Balance, End of Year		\$24,999	\$45,000	\$152,054	\$292,818	\$78,281

North Baltimore Street Community Improvement District Fund 226

PROGRAM DESCRIPTION: On August 18, 2016, a petition was filed with the City Clerk for the establishment of a community improvement district Pursuant to the CID Act, known as the North Baltimore Street Community Improvement District for the property located at 2405 North Baltimore Street, 2603 North Baltimore Street and 2605 North Baltimore Street. On September 19, 2016, the City Council conducted a public hearing to obtain comments and input from the community. After the hearing during the council meeting, the City Council adopted the ordinance to establish the North Baltimore Street Community Improvement District for a maximum twenty-five-year term, expiring September 19, 2041. This fund was created to capture no more than a 1-cent sales tax on sales within the District to fund improvements of public infrastructure on the property.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Monitor implementation and collection of sales taxes imposed within the District

COMMUNITY PROSPERITY

- ◆ Marketing efforts will focus on the attraction of additional commercial development to the District

SIGNIFICANT HIGHLIGHTS/CHANGES: The developer completed construction on the first commercial infrastructure, Hobby Lobby, which opened in September 2017. In 2018, construction continued, with the eventual opening of Marshalls, PetSmart, Arby's, and the relocation of Shoe Sensation. Construction in 2021 included Kentucky Fried Chicken, Wendy's, and a T-Mobile store. Construction in 2022 included Five Below, Old Navy, and Maurice's. Construction of a Starbuck's is currently underway for estimated completion in 2025. The developer submitted reimbursable expenses during 2019, which were certified and are being reimbursed per an agreement between the developer and the District through sales tax revenue collected from the District's 1% CID sales tax.

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
NORTH BALTIMORE STREET COMMUNITY IMPROVEMENT DISTRICT FUND 226						
Revenues 0000						
Sales Taxes	3080	256,270	248,770	248,770	229,082	223,260
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	850	1,065	850	962	1,022
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		257,120	249,835	249,620	230,044	224,282
Expenditures 2610						
Insurance	4220	1,615	1,318	1,344	1,198	1,079
Misc. Contractual Services	4500	255,530	246,993	246,959	239,082	224,971
Legal Services	4530	-	-	-	-	-
Auditing Services	4540	300	180	180	180	160
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		257,445	248,491	248,483	240,460	226,210
Fund Balance, Beginning of Year		35,993	36,772	34,856	45,272	47,200
Fund Balance, End of Year		\$35,668	\$38,116	\$35,993	\$34,856	\$45,272

Community Partnership Fund 228

PROGRAM DESCRIPTION: This Fund serves as a conduit to account for joint projects with community groups. All monies in this Fund are obtained from fees, donations or grants. Available funds can be used for program supplies, seed money for grants or held in trust for special projects or other similar activities. Projects that have been accomplished with these funds include:

- 2008-Construction of a skateboard park at the North Park Complex
- 2014-Construction of McKinney Bark Park
- 2017-Construction of boundary fence along the border of Forest-Llewellyn Cemetery
- 2020-Funding for Detweiler Park development
- 2022-Funding for Holiday Tree Lighting Project

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
COMMUNITY PARTNERSHIP FUND 228						
Revenues 0000						
Activities Fees	3330	-	-	-	-	-
Contributions	3910	-	-	-	-	-
Investment Earnings	3980	12	12	10	12	132
Total Program Revenues		12	12	10	12	132
Expenditures 2810						
Transfer Out	6530	-	-	-	-	-
Program Supplies	6760	-	-	-	-	4,059
Total Program Expenditures		-	-	-	-	4,059
Fund Balance, Beginning of Year		540	529	530	517	4,444
Fund Balance, End of Year		<u>\$552</u>	<u>\$541</u>	<u>\$540</u>	<u>\$530</u>	<u>\$517</u>

Missouri Rural Enterprise and Innovation Center Fund 229

PROGRAM DESCRIPTION: Missouri Rural Enterprise & Innovation Center (MREIC) is a rural entrepreneur support center focusing on innovation and technology commercialization in 16 counties in northeast Missouri. Located in Kirksville, MREIC provides support to new and established entrepreneurs through both one-on-one advising as well as connections to workshops, funding resources and technology development solutions. Our focus areas include Animal health, Applied Engineering, Biomedical Science, Defense and Homeland Security, and Plant Science. As part of MREIC, the Small Business Development Center (SBDC) promotes entrepreneurship, small business growth and counseling, in such areas, as business plan development, financial management, market feasibility, international trade, franchising and licensing, inventory, and marketing in an eight-county area. It is funded in part by the Federal government through a partnership with the U.S. Small Business Administration. On September 16, 2019, City Council approved an ordinance to establish the City as the fiscal agent for MREIC requiring the inclusion of MREIC fiscal activity to be included in the City's financial documents, and establishing the City as the umbrella organization under which MREIC & SBDC and those employees funded by the entities operate. On October 1, 2019, MREIC employees became employees of the City.

OBJECTIVES/GOALS

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Serve as the economic organization that supports the ideas and dreams of individuals who wish to explore the feasibility of a business concept

COMMUNITY PROSPERITY

- ◆ Continue to work with individuals, to determine feasibility for new business start-ups to expand economic opportunities
- ◆ Support the SBDC state-wide effort to meet federally mandated goals
- ◆ Support the Show Me Network goals

STEWARDSHIP

- ◆ Continue to work with the MREIC Board to ensure compliance and ongoing funding support

SIGNIFICANT HIGHLIGHTS/CHANGES: MREIC will continue to address operations based on fluctuating revenues, due to Federal and State budgetary issues. MREIC was awarded several grants that address sustainability, assist in focusing our efforts, and allow us to strengthen our network and services in the 16 counties we serve. This includes a Physical Infrastructure Grant from the Missouri Technology Corporation (MTC) in the amount of \$253,235 over the next 3 years to assist with salaries and operation expenses for Square 1, incubator office space. Another grant was awarded by MTC, the Missouri Building Entrepreneurial Capacity (MOBEC) grant to assess our community's technology ecosystem and present opportunities and gaps, as well as capitalize on assets and activities that support tech entrepreneurship. In 2026, results of this assessment will give us benchmarks for entrepreneur trainings, community partnerships and other technology entrepreneurial support needs. Partnering with the Show-Me-Network, an initiative that brings tech-based entrepreneurial support to rural counties in north Missouri, will continue in 2026 and become the lead resource to rural tech entrepreneurs in northeast Missouri.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
New contacts with individuals exploring business ideas	125	106	65
Council Goal: Community Prosperity			
Key Measure: Effectiveness			
\$2.5M in capitalization for clients	100%	100%	153%
Businesses started	16	14	10
Unique clients served	190	175	121
Jobs supported	135	120	118
Client counseling satisfaction based on survey			
Clients recommending the center to others	100%	100%	2%
Business trainings conducted	24	12	16
Council Goal: Stewardship			
Type of Measure: Effectiveness			
Funds received as a percent to cover total expenditures	100%	104%	100%
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
Executive Director	1	1	1
Business Counselor	1	1	1
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total	3	3	3

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
MISSOURI RURAL ENTERPRISE & INNOVATION CENTER FUND 229						
Revenues 0000						
Intergovernmental						
State & Federal Grants-SBDC	3300	88,621	88,621	88,621	88,621	80,640
State & Federal Grants-MREIC	3301	103,608	75,695	111,445	-	103,597
Subtotal		192,229	164,316	200,066	88,621	184,237
Other Income						
Contractual Services	3350	20,000	-	20,000	57,500	40,410
Loan Repayments	3850	75,074	40,019	66,297	26,867	959
Refunds & Reimbursements	3900	18,704	15,746	14,208	112,505	117,577
Contributions	3910	131,263	133,330	98,915	800	13
Contributions-SBDC	3911	-	-	-	-	-
Sale of Property	3940	-	-	-	-	-
Transfers In	3950	-	-	-	-	-
Rental Income	3970	1,000	2,000	1,582	1,710	2,076
Investment Earnings	3980	5,326	6,555	3,931	4,802	3,066
Miscellaneous	3990	-	-	29	1	-
Subtotal		251,367	197,650	204,962	204,185	164,101
Total Program Revenues		443,596	361,966	405,028	292,805	348,338
Expenditure Summary by Program						
SBDC 2910						
Personnel						
Salaries, Regular	4000	94,362	100,148	93,461	96,912	93,663
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	7,219	7,661	6,502	6,495	6,722
Insurance, Dental	4060	726	784	703	279	712
Insurance, Life	4070	120	121	155	161	151
Retirement Contributions	4080	17,268	17,826	15,752	14,143	12,721
Insurance, Work Comp	4110	141	198	145	220	159
Insurance, Medical	4130	26,775	21,417	27,200	19,426	17,269
Insurance, Vision	4135	121	109	115	136	4
Subtotal		146,731	148,265	144,033	137,772	131,400
Operating						
Misc. Contract Services	4500	-	-	-	-	-
Telecommunications	4650	520	521	520	520	494
Travel/Training	4770	2,204	993	1,169	3,252	500
Office Supplies	4800	323	686	511	808	451
Minor Equipment & Supplies	4910	-	-	-	750	1,349
Subtotal		3,047	2,200	2,200	5,330	2,793

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
MISSOURI RURAL ENTERPRISE & INNOVATION CENTER FUND 229						
Expenditure Summary by Program						
MREIC 2920						
Personnel						
Salaries, Regular	4000	107,626	101,313	86,996	82,758	72,916
Salaries, Temporary	4010	-	14,300	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	8,233	8,844	6,537	5,972	5,290
Insurance, Dental	4060	797	692	693	651	642
Insurance, Life	4070	142	122	144	137	110
Retirement Contributions	4080	19,696	18,034	13,518	13,386	11,666
Insurance, Work Comp	4110	163	167	167	102	381
Insurance, Medical	4130	29,397	19,377	28,349	14,732	12,942
Insurance, Vision	4135	133	98	88	115	198
Subtotal		166,186	162,947	136,492	117,853	104,145
Operating						
Insurance, Liability	4220	8,657	7,713	9,824	7,424	5,957
Misc. Contract Services	4500	6,330	930	660	20,571	540
Miscellaneous Grants	4510	16,946	82,890	127,890	-	92,726
Auditing Services	4540	300	180	180	180	160
Telecommunications	4650	600	350	521	520	338
Travel/Training	4770	13,027	6,560	1,253	4,322	1,196
Membership Dues	4780	2,500	2,670	2,670	2,500	170
Office Supplies	4800	750	750	579	-	40
Printing & Copying	4890	2,425	1,700	1,851	-	217
Postage	4900	100	-	-	-	10
Minor Equipment & Supplies	4910	2,915	2,415	1,284	508	1,349
Software Renewal & Maintenance	5025	300	540	-	342	342
Program Supplies	6760	3,725	2,100	500	82	420
Revolving Fund Loans	8520	75,000	-	48,889	-	-
Subtotal		133,575	108,798	196,101	36,448	103,465
Total Program Expenditures		449,539	422,210	478,826	297,403	341,803
Fund Balance, Beginning of Year		121,231	211,776	195,029	199,626	193,091
Fund Balance, End of Year		<u>\$115,288</u>	<u>\$151,532</u>	<u>\$121,231</u>	<u>\$195,029</u>	<u>\$199,626</u>

Economic Development Sales Tax Fund 234

PROGRAM DESCRIPTION: The Economic Development Sales Tax Fund has evolved from two prior funds created for the development of Highway 63: the original Highway 63 Sales Tax Fund was established in 2002 for the collections of the ½-cent economic development sales tax dedicated to fund the four-lane construction of Highway 63 from Macon to Millard; the renamed Highway 63 Alternate Route Fund, in September 2012, to fund the Highway 63 alternate route around Kirksville when voters approved to extend this tax through 2019. On April 5, 2016, voters approved the continuation of the sales tax and upon making the final payment of the Highway 63 alternate route in 2018, the fund was renamed the Economic Development Sales Tax (EDST) Fund. Unless revoked, the voters approved to allocate collections for community and economic development projects of 25% and the remaining 75% for street and stormwater improvements.

OBJECTIVES/GOALS STEWARDSHIP

- ◆ Invest funds to maximize earnings in accordance with the City Council Investment Policy.

SIGNIFICANT HIGHLIGHTS/CHANGES: For 2026, sales tax revenues will support community and economic development projects such as the development of Dogwood Subdivision known as the Tiny Home Village, airport promotion, a connecting sidewalk along Washington Street from the Forest Lake Area Trail System trailhead to Downtown, a sidewalk study along Green Street, another connecting sidewalk along North New Street on the west side of Rotary Park that extends to Mill Street, and continued KAMP implementation. Major street improvements are scheduled for Mill Street, Hawthorne Lane, and E. Mary Street, along with annual street improvements completed in-house. Stormwater projects include First Street culvert replacement and stormwater improvements in the Factory Addition neighborhood.

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
ECONOMIC DEVELOPMENT SALES TAX FUND 234						
Revenues 0000						
Economic Development Sales Tax	3090	2,020,250	2,010,183	2,010,183	2,029,736	1,895,504
Loan Proceeds	3630	-	-	-	-	-
Investment Earnings	3980	36,116	25,500	36,115	27,535	26,146
Total Program Revenues		2,056,366	2,035,683	2,046,298	2,057,271	1,921,650
Expenditures 3410						
Lease/Lease Purchase	4670	-	-	-	-	-
Misc. Contract Services	4500	-	-	-	-	-
Transfers Out	6530	1,883,070	2,427,698	2,142,793	1,755,974	1,786,069
Total Program Expenditures		1,883,070	2,427,698	2,142,793	1,755,974	1,786,069
Fund Balance, Beginning of Year		524,472	655,520	620,967	319,671	184,090
Fund Balance, End of Year		\$697,768	\$263,505	\$524,472	\$620,967	\$319,671

Kirk Tran Fund 285

PROGRAM DESCRIPTION: Kirk-Tran is the public transit service for the City of Kirksville that transitioned from a stand-alone, non-profit corporation to the Kirk Tran Fund of the City in 2023. This service is a cooperative effort between the City of Kirksville, OATS, Inc., the Missouri Department of Transportation, and the Federal Transit Administration. Kirk-Tran is operated by OATS and the City contracts with them to use their buses, drivers, and office staff to provide transportation services Monday through Saturday.

OBJECTIVES/GOALS**COMMUNITY INVESTMENT AND ENGAGEMENT**

- ◆ Continue to provide affordable, public transportation for residents

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2026, the City will continue to gather information on the number of riders at each stop served and modify the route as needed. In addition, the City will analyze the cost per trip for riders, and continue to develop rider infrastructure.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: <i>Community Investment and Engagement</i>			
Key Measure: <i>Effectiveness</i>			
Riders served annually (based on number of trips)	12,100	12,100	12,032

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
KIRK TRAN FUND 285						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	-	-	-	-	101,929
Subtotal		-	-	-	-	101,929
Charges for Services						
Activity Fees	3330	102,640	91,628	102,640	94,088	94,581
Contractual Fees	3350	1,550	1,850	1,550	2,250	188
Subtotal		104,190	93,478	104,190	96,338	94,769
Other Income						
Refunds & Reimbursements	3900	-	-	-	-	-
Contributions	3910	-	-	-	2	161,293
Transfers In	3950	40,405	40,204	40,204	40,595	37,910
Investment Earnings	3980	3,924	2,845	3,924	3,678	2,818
Miscellaneous	3990	-	-	-	-	-
Subtotal		44,329	43,049	44,128	44,275	202,021
Total Program Revenues		148,519	136,527	148,318	140,614	398,719
Expenditures 8510						
Insurance, Liability	4220	-	-	-	-	-
Misc. Contractual Services	4500	155,652	148,240	152,370	128,390	203,858
Public Information	4610	7,500	6,000	4,716	3,882	2,906
Office Supplies	4800	-	-	-	-	193
Printing & Copying	4890	1,250	1,250	1,250	70	-
Postage	4900	250	250	250	1	-
Minor Equipment & Supplies	4910	1,500	1,500	1,500	879	-
Total Program Expenditures		166,152	157,240	160,086	133,222	206,957
Fund Balance, Beginning of Year		187,386	183,452	199,154	191,762	0
Fund Balance, End of Year		<u>\$169,753</u>	<u>\$162,739</u>	<u>\$187,386</u>	<u>\$199,154</u>	<u>\$191,762</u>

Tourism Fund 286

PROGRAM DESCRIPTION: In 2006, Kirksville voters approved a 3.6% lodging tax to support tourism promotion. For many years the program was managed by the Chamber of Commerce, until April 2022 when the City assumed operations and created the Kirksville Tourism Fund. The Tourism Director is a City employee and all program operations are administered directly by the City.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Continue to seek alternative funding sources by identifying grant opportunities and applying or supporting for those beneficial to the Tourism Department
- ◆ Engage the Tourism Advisory Board through meetings to ensure strong stewardship of Tourism funds and support of the department

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Strengthen partnerships that attract both leisure and business travelers to Kirksville
- ◆ Encourage and support community-sponsored events through the Tourism Partnership program

COMMUNITY PROSPERITY

- ◆ Continue to work with other economic development partners and the Chamber of Commerce
- ◆ Work to increase lodging tax activity by increasing possible visitors to Kirksville
- ◆ Continue to promote Kirksville as a conference/event host
- ◆ Continue to promote outdoor activities

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2026, the Tourism Fund will continue focusing on increasing visitor engagement, strengthening partnerships, and positioning Kirksville as a regional destination for both leisure and business travelers. The Department will continue to apply for grant opportunities, as part of the Marketing Matching Grant Program, to support and promote tourism marketing efforts and event communications for offerings during all seasons. In addition, beautification efforts for downtown murals will continue through community partnerships. Through a partnership with Truman State University and many community volunteers, the Special Olympics Missouri will hold its State Summer Games for the second year on campus grounds. Athletes and their families will enjoy a host of activities provided by local organizations, citizens, and sponsors, as we welcome them to Kirksville.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Type of Measure: Effectiveness			
Research and apply for tourism grants	1	2	2
Tourism Advisory Board meetings	7	7	8
Council Goal: Community Investment and Engagement			
Type of Measure: Effectiveness			
Tourism Community Development meetings/events attended	45	40	40
Leisure partnership events	16	17	14
Business partnership events	3	3	9
Tourism partnerships awarded (in dollars)	\$35,250	\$38,170	\$33,400
Council Goal: Community Prosperity			
Type of Measure: Effectiveness			
Maintain an average of 1,000 social media contact interactions per quarter	4,000	10,600	*
Maintain an average of 500 clicks per quarter	2,000	2,300	*
Average occupancy rate for lodging	55%	53%	58%
Exhibit at trade shows/exhibitions/attend professional development events	6	9	5
Outlets that have ads (print, digital, tv, radio, etc. /marketing efforts	35	39	28
AUTHORIZED PERSONNEL			
Tourism Director	1	1	1

* Indicates the measurement was not available.

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
TOURISM FUND 286						
Revenues 0000						
Lodging Tax	3170	299,600	287,973	293,745	367,809	279,409
State & Federal Grants	3300	33,430	26,814	34,759	25,283	1,925
Concessions	3320	-	-	-	-	1,785
Contractual Fees	3350	-	-	-	-	767
Refunds & Reimbursements	3900	-	-	-	511	2,691
Contributions	3910	8,000	2,500	3,045	2,151	21,350
Transfers In	3950	3,000	3,000	3,000	3,000	3,000
Investment Earnings	3980	20,000	15,000	20,015	16,528	14,344
Miscellaneous	3990	200	200	25	-	-
Total Program Revenues		364,230	335,487	354,589	415,282	325,270
Expenditures 8610						
Personnel						
Salaries, Regular	4000	79,280	75,786	73,453	68,731	64,558
Salaries, Temporary	4010	-	-	-	-	-
Social Security & Medicare	4030	6,065	5,798	5,800	5,604	5,292
Insurance, Dental	4060	369	369	369	338	369
Insurance, Life	4070	132	122	122	116	109
Retirement Contributions	4080	14,508	13,490	13,466	12,309	11,316
Insurance, Work Comp	4110	107	203	125	141	262
Insurance, Medical	4130	13,048	10,879	13,074	9,110	9,119
Insurance, Vision	4135	53	53	54	53	48
Subtotal		113,562	106,700	106,463	96,403	91,072
Operating						
Insurance, Liability	4220	2,024	2,076	1,871	1,839	910
Misc. Contract Services	4500	4,700	4,200	4,023	4,022	5,338
Miscellaneous Grants	4510	66,860	53,628	71,386	44,924	3,850
Public Information	4610	31,744	33,364	24,545	21,716	30,111
Telecommunications	4650	-	-	-	-	-
Commission/Community Support	4690	100,250	70,750	64,320	51,900	51,324
Credit Card Expense	4730	-	-	-	-	241
Expense Allowance	4760	4,200	4,200	4,200	4,200	4,550
Travel/Training	4770	5,200	5,500	2,821	341	3,180
Membership Dues	4780	2,400	2,000	1,450	1,450	1,450
Professional Publications	4790	175	175	175	161	161
Office Supplies	4800	1,500	1,500	502	108	192
Printing & Copying	4890	2,000	1,700	1,697	547	-
Postage	4900	750	750	232	113	82
Minor Equipment & Supplies	4910	900	800	350	456	798
Software Renewals & Maintenance	5025	14,200	420	150	150	215
Clothing, New	5070	150	150	150	-	-
Merchandise for Resale	6130	2,000	2,000	-	743	1,434
Transfer Out	6530	202,500	19,500	17,000	23,872	16,521
Subtotal		441,553	202,713	194,872	156,542	120,355
Capital						
Infrastructure	7160	-	50,000	-	-	-
Subtotal		-	50,000	-	-	-
Total Program Expenditures		555,115	359,413	301,335	252,945	211,426
Fund Balance, Beginning of Year		1,115,185	948,846	1,061,931	899,594	785,750
Fund Balance, End of Year		\$924,300	\$924,920	\$1,115,185	\$1,061,931	\$899,594

Airport Fund 287

PROGRAM DESCRIPTION: The Kirksville Regional Airport is a municipal operation that provides facilities and services for corporate and commercial America, as well as local, transient, corporate, and commuter aircraft. Located just outside of Kirksville, the Airport provides direct services to local aircraft owners, one commercial carrier, business jets, and traveler, aircraft refueling, tie-downs, catering, ground power unit, ground support, and hangar services for customers. The Airport staff assists customers with transportation to and from Kirksville and services provided by the Airport. The continued competitive fuel pricing, professional services, and unmatched quick-turn services have made the Airport a constant stop for cross-country customers. Through on-site tenants, indirectly provides aircraft maintenance, air charter service, pilot instruction, aircraft rental, and air commuter services. The Airport, to the greatest extent possible, pays for its operational expenses from revenue generated from fuel sales, concessions, hangar rentals, and agricultural leases; however, it still relies on support from the General Fund along with capital allocation from the CIST Fund and the Transportation Sales Tax Fund. The Airport also receives annual non-primary entitlement funding from the Federal Aviation Administration for Airport capital projects. The financial responsibility of the Airport is reduced on the local level through federal and state support. Based on the most recent Missouri Department of Transportation study the Kirksville Regional Airport has a total positive economic impact of over \$6 million on the local community and supports twenty-four full-time jobs.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Maintain compliance with the FAA Part 139 standards

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Coordinate with the EAS provider to ensure scheduled services remain steady and reliable
- ◆ Minimize cancellations due to winter runway conditions

COMMUNITY PROSPERITY

- ◆ Promote the Airport as an essential asset to businesses and corporations
- ◆ Promote the Airport as a contract fuel provider

STEWARDSHIP

- ◆ Continue to work with MoDOT and FAA on improvement projects with the Airport Layout Plan to ensure compliance with State and Federal regulations

SIGNIFICANT HIGHLIGHTS/CHANGES: The Kirksville Regional Airport federal and state grant funded Terminal Project began construction in April of 2025, with expected completion in summer of 2026. This project will be a welcome improvement for all passengers who utilize the essential air service for flights to and from Chicago. Also in 2026, the T-hangars will be rehabilitated, using Federal grant money, due to the age of the door mechanisms and inability to locate replacement parts. The Airport will continue its marketing efforts funded through state grants and promote other regional events, such as our upcoming Honor Flight in March of 2026 and the opening of the new terminal building, including a ribbon cutting ceremony, combined with an Airport Appreciation Day.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
<i>Council Goal: Accountability</i>			
<i>Key Measure: Effectiveness</i>			
Part 139 training hours	175	225	102
FAA inspection deficiencies (goal ≤ 3)	1	2	1
Performance evaluations completed within 30 days of the due date	100%	100%	100%
<i>Council Goal: Community Investment and Engagement</i>			
<i>Key Measure: Effectiveness</i>			
Passengers served round-trip	12,000	11,318	11,908
Subsidy per commuter passenger (DOT requires <\$200)	\$412	\$324	\$236
Contacts with EAS provider	20	28	35
Flights cancelled due to airport conditions	24	30	63
<i>Council Goal: Community Prosperity</i>			
<i>Key Measure: Effectiveness</i>			
Distribution of materials regarding airport services	160	135	125
Hangar occupancy	75%	71%	75%
Gallons sold-Jet A fuel	128,000	115,425	77,001
Gallons sold-Av Gas fuel	37,048	35,307	52,496
AUTHORIZED PERSONNEL			
Airport Director	1	1	1
Airport Foreman	0	1	1
Airport Operator	<u>3</u>	<u>2</u>	<u>2</u>
Total	4	4	4

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
AIRPORT FUND 287						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	3,379,000	4,846,857	3,203,377	566,171	63,009
Subtotal		3,379,000	4,846,857	3,203,377	566,171	63,009
Charges for Services						
Concessions	3320	10,000	600	587	456	246
Contractual Fees	3350	139,802	139,802	65,593	86,647	47,700
Terminal Rent	3510	27,145	22,382	22,382	22,382	17,482
Tie Down Fees	3520	60	60	60	90	-
Hangar Rentals	3530	59,640	53,640	35,145	29,255	43,520
Subtotal		236,647	216,484	123,767	138,830	108,948
Sales Income						
100 Octane Fuel Sales	3560	159,140	142,500	159,140	145,373	296,565
Jet-A Fuel Sales	3570	505,600	407,000	458,235	325,135	360,134
Aviation Oil Sales	3580	2,310	2,310	2,054	649	588
Subtotal		667,050	551,810	619,429	471,157	657,287
Other Income						
Refunds and Reimbursements	3900	-	350,000	-	16	-
Sale of Property	3940	-	-	-	1,000	9
Insurance Proceeds	3945	-	-	-	-	-
Transfers In	3950	235,466	300,433	266,827	277,502	311,132
Farm Income	3970	18,775	18,675	17,775	17,775	17,675
Investment Earnings	3980	-	-	-	36	-
Miscellaneous	3990	865	4,120	1,621	3,599	432
Subtotal		255,106	673,228	286,223	299,928	329,248
Total Program Revenues		4,537,803	6,288,379	4,232,796	1,476,086	1,158,492

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
AIRPORT FUND 287						
Expenditures 8710						
Personnel						
Salaries, Regular	4000	185,129	229,311	189,328	184,569	180,739
Salaries, Temporary	4010	10,800	-	-	8,290	7,686
Salaries, Overtime & Call-Out	4020	12,600	14,387	8,433	5,801	5,557
Social Security & Medicare	4030	15,952	18,643	14,615	13,969	13,919
Insurance, Dental	4060	1,753	1,938	1,707	1,861	1,888
Insurance, Life	4070	310	337	268	285	274
Retirement Contributions	4080	36,184	43,378	33,686	32,419	28,834
Insurance, Unemployment	4100	-	-	-	-	-
Insurance, Work Comp	4110	12,762	14,327	11,590	13,412	14,175
Insurance, Medical	4130	65,436	62,552	69,019	53,519	49,000
Insurance, Vision	4135	271	330	242	284	279
Subtotal		341,197	385,203	328,888	314,409	302,352
Operating						
Insurance, Liability	4220	53,629	42,897	36,059	30,164	25,394
Insurance Claims	4225	-	-	2,120	(447)	6,237
Misc. Contract Services	4500	3,255	6,755	203	3,934	202
Miscellaneous Grants	4510	60,000	-	-	-	-
Public Information	4610	150	56,957	54,938	43,484	4,455
Telecommunications	4650	3,120	2,420	2,522	1,692	1,856
Equipment Rental	4660	1,500	1,500	1,500	-	-
Lease/Lease Purchase	4670	-	-	-	-	-
Credit Card Expense	4730	20,000	10,000	17,500	9,271	8,153
Expense Allowance	4760	4,200	2,400	2,400	2,400	2,000
Travel/Training	4770	10,489	8,845	8,261	4,068	5,122
Office Supplies	4800	350	350	294	304	51
Computer Supplies	4850	135	500	100	100	90
Printing & Copying	4890	200	200	130	-	19
Postage	4900	200	250	118	98	154
Minor Equipment & Supplies	4910	9,800	5,800	3,754	1,939	2,259
Chemicals	4930	3,500	3,500	1,500	130	560
Safety Equipment	4950	200	200	200	-	-
Minor Fire Equipment	4960	6,800	7,500	3,440	276	185
Radio Equipment/Maintenance	4980	2,000	2,000	2,000	-	-
Vehicle Maintenance	5000	18,493	17,879	16,199	8,494	22,094
Vehicles-Motor Equipment	5010	13,193	23,896	15,320	22,378	18,272
Gas & Oil	5020	19,582	19,737	10,602	10,205	10,930
Equipment Maintenance	5030	5,500	5,500	5,000	-	635
Building Maintenance	5040	4,000	5,975	4,429	905	103
Land Maintenance	5050	14,000	8,900	4,692	18,994	236
Clothing, New	5070	1,500	2,000	1,980	-	578
Electricity-Buildings	5890	23,910	19,925	18,323	16,862	16,200
Rural Water	5940	2,100	1,800	1,225	1,352	787
Heating Fuel	5950	25,000	13,018	11,870	5,964	10,813
Transfers Out	6530	-	-	-	-	-
Debt Service	6630	-	-	-	-	158,067
Subtotal		306,806	270,703	226,679	182,567	295,449

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
AIRPORT FUND 287						
Expenditures 8710						
Cost of Goods Sold						
100 Octane Fuel	6100	133,000	140,000	133,000	126,958	243,893
Jet-A Fuel	6110	384,000	307,000	336,045	245,593	264,479
Aviation Oil	6120	1,800	1,500	1,467	630	571
Merchandise for Resale	6130	7,000	450	432	364	237
Subtotal		525,800	448,950	470,944	373,545	509,180
Capital						
Infrastructure	7160	600,000	827,229	212,348	-	-
Facilities	7170	2,755,000	4,360,000	2,950,453	-	-
Equipment	7210	9,000	-	-	-	-
Vehicles	7200	-	-	-	-	-
Engineering & Design	8690	-	-	-	521,036	6,000
Subtotal		3,364,000	5,187,229	3,162,801	521,036	6,000
Total Program Expenditures		4,537,803	6,292,085	4,189,312	1,391,557	1,112,981
Fund Balance, Beginning of Year		66,000	4,481	22,516	(62,012)	(107,523)
Fund Balance, End of Year		<u>\$66,000</u>	<u>\$775</u>	<u>\$66,000</u>	<u>\$22,516</u>	<u>(\$62,012)</u>

Parks and Recreation Fund 288

PROGRAM DESCRIPTION: In April 2017, voters approved a ½ cent sales tax to support parks and recreation. The tax was approved for fifteen years and is expected to be renewed prior to 2032. Parks and Recreation works to enhance the quality of life for the Kirksville area residents of all ages and interests by conducting a wide variety of affordable classes, programs, and special events in conjunction with various community partners. The Department plans and develops parks and recreation facilities, operates and maintains the Aquatic Center, Rotary Park, Patryla Park, P.C. Mills Park, Brashear Park, Memorial Park, Jaycee Park, McKinney Bark Park, Hazel Creek Lake, Forest Lake, North Park Complex, Detwiler Park, and Rock Lake Conservation Area.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Complete performance assessments in a timely manner
- ◆ Manage Department resources to maintain and enhance park services

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Provide community-wide recreational programs for all ages
- ◆ Explore and expand partnership opportunities to enhance programming and facilities
- ◆ Continue to provide affordable recreational opportunities

STEWARDSHIP

- ◆ Complete priorities included in the Kirksville Parks and Recreation Master Plan
- ◆ Demonstrate environmental stewardship through the planting and continued maintenance of park trees
- ◆ Manage the replacement/maintenance of park lands and facilities

SIGNIFICANT HIGHLIGHTS/CHANGES: Program offerings and capital projects will continue to be guided by the Kirksville Parks and Recreation Master Plan. Funding has been allocated to begin implementing improvements from the site plans for North Park and Rock Lake Conservation Area. The indoor pool will be recoated in its entirety for the first time since its renovation, and the corroded door hardware will be replaced. These investments are critical to protecting the indoor pool as one of the City's most valuable recreation assets and ensuring it remains in good condition for years to come. Funds have also been allocated toward much-needed maintenance of three parking lots. In 2026, the newly installed splash pad at P.C. Mills Park will open to the public.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax revenue increase over prior year	0.5%	-1.0%	7.1%
Completion of approved Parks Capital Projects	100%	70%	58%
Performance evaluations completed within 30 days of due date	100%	100%	100%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Free Community Programs / Events (Week of the Young Child, Easter, Block Parties, Santa Letters, Halloween Town, Flashlight Egg Hunt)	20	18	19
Fine Arts Programs / Events (Theatre Camp, Spring, Summer, Fall Theatre, Paint the Ville)	10	8	6
Recreation Programs / Participants (Tennis, Breakfast with Santa, Tiny Tykes, Little Sluggers)	24/2,500	21/1,805	27/2,473
Aquatic Programs / Participants (Swim Lessons, Indoor Triathlon)	23/375	26/405	12/333
American Red Cross Certifications Issued (CPR, First Aid, Lifeguard and Instructor courses)	80	95	73
Aquatic Center Attendance	42,000	42,440	44,658
Community Partnerships/Sponsorships	130	130	127
Scholarships Awarded	60	50	32
Council Goal: Stewardship			
Key Measure: Effectiveness			
Establish Site Development Plans	0	2	NA
Plant new or replacement park/street trees	60	55	13
Implement action items from Parks and Recreation Master Plan	4	10	4
AUTHORIZED PERSONNEL			
Parks and Recreation Director	1	1	1
Assistant Parks and Recreation Director	1	1	1
Recreation Coordinator	1	1	1
Park Foreman	1	1	1
Aquatics Specialist	1	1	1
Park Maintenance Worker	2	2	2
Total	7	7	7

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
PARKS & RECREATION FUND 288						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	167,475	126,576	113,958	109,550	32,772
Subtotal		167,475	126,576	113,958	109,550	32,772
Charges for Services						
Admission Fees	3310	241,000	246,000	240,180	215,858	222,749
Concessions	3320	80,000	85,000	72,742	86,119	98,752
Activities Fees	3330	130,225	141,850	118,250	132,683	139,284
Contractual Fees	3350	15,300	20,000	19,893	17,590	17,476
Subtotal		466,525	492,850	451,065	452,250	478,261
Other Income						
Bond Proceeds	3630	-	-	-	-	-
Bond Proceeds-OIP	3635	-	-	-	-	-
Parks & Recreation Sales Tax	3690	2,014,575	2,004,622	2,004,622	2,015,730	1,889,393
Sales of Merchandise	3720	2,500	2,500	2,951	2,876	2,182
Refunds & Reimbursements	3900	-	-	-	0	30,302
Contributions	3910	40,400	58,550	38,934	50,242	33,520
Sale of Property	3940	3,000	5,000	11,000	11,600	2,076
Insurance Proceeds	3945	-	-	-	-	-
Transfer In	3950	103,513	180,010	177,510	83,872	75,000
Investment Earnings	3980	40,000	35,000	64,560	53,145	43,857
Miscellaneous	3990	11,250	150	100	25	417
Subtotal		2,215,238	2,285,832	2,299,677	2,217,489	2,076,747
Total Program Revenues		2,849,238	2,905,258	2,864,700	2,779,289	2,587,780

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
PARKS & RECREATION FUND 288						
Expenditures 8810						
Personnel						
Salaries, Regular	4000	361,449	354,876	328,787	306,567	306,092
Salaries, Temporary	4010	450,295	379,129	355,977	311,675	294,059
Salaries, Overtime & Call-Out	4020	5,350	6,531	6,114	341	462
Social Security & Medicare	4030	62,508	56,651	52,080	46,704	45,093
Insurance, Dental	4060	3,830	2,953	3,561	3,022	3,145
Insurance, Life	4070	606	572	553	504	511
Retirement Contributions	4080	67,124	64,330	56,485	45,632	46,355
Insurance, Unemployment	4100	5,000	5,000	4,502	-	363
Insurance, Work Comp	4110	18,866	34,233	14,073	23,821	26,771
Insurance, Medical	4130	149,988	88,388	140,720	67,845	68,044
Insurance, Vision	4135	636	453	534	479	404
Subtotal		1,125,652	993,116	963,386	806,592	791,300
Operating						
Insurance, Liability	4220	53,313	56,779	41,543	39,693	33,595
Insurance Claims	4225	1,000	1,000	(480)	5,642	3,038
Misc. Contract Services	4500	23,400	101,650	72,721	30,958	13,764
Miscellaneous Grants	4510	50,891	138,942	124,849	-	-
Legal & Administrative Fees	4530	1,168	1,168	1,134	1,100	1,134
Public Information	4610	400	500	200	133	80
Telecommunications	4650	3,240	5,825	3,432	4,301	3,013
Lease/Lease Purchase	4670	749,300	753,100	753,100	750,900	752,900
Safety Programs	4720	100	100	100	-	100
Credit Card Expense	4730	10,500	9,500	9,375	6,569	6,663
Refunds	4750	-	-	-	-	-
Expense Allowance	4760	4,200	4,200	4,200	4,200	4,200
Travel/Training	4770	6,375	6,780	4,131	4,377	4,345
Membership Dues	4780	725	890	690	580	560
Office Supplies	4800	600	600	440	596	313
Medical Supplies	4810	650	750	640	283	222
Printing & Copying	4890	300	800	437	225	244
Postage	4900	200	275	100	134	53
Minor Equipment & Supplies	4910	21,150	26,550	26,028	18,427	16,432
Chemicals	4930	24,000	24,000	22,175	19,810	16,404
Safety Equipment	4950	2,500	2,500	1,962	1,852	1,056
Vehicle Maintenance	5000	17,210	14,586	17,392	12,794	6,933
Vehicles-Motor Equipment	5010	20,390	17,763	26,634	12,167	14,656
Gas & Oil	5020	21,292	21,331	17,295	13,384	13,987
Software Renewals & Maintenance	5025	8,519	8,205	7,552	6,279	6,024
Equipment Maintenance	5030	35,000	41,000	28,734	36,293	12,538
Building Maintenance	5040	70,200	33,200	18,211	20,271	23,693
Park & Land Maintenance	5050	473,500	76,500	69,824	50,469	28,040
Clothing, New	5070	3,000	3,000	1,646	767	2,718
Tree Maintenance & Replacement	5180	6,500	8,000	6,005	2,525	2,297
Electricity-Field Lighting	5880	3,500	3,000	2,667	2,324	2,428
Electricity-Buildings	5890	61,250	55,000	55,150	45,672	45,819
Heating Fuel	5950	25,500	35,150	22,008	24,786	35,551
Merchandise for Resale	6130	36,000	45,000	32,193	37,146	38,455
Transfers Out	6530	-	-	-	-	9,432
Bond Issuance Costs	6635	-	-	-	-	-
Program Supplies	6760	67,150	74,500	58,808	51,930	66,214
Subtotal		1,803,023	1,572,145	1,430,896	1,206,588	1,166,901

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
PARKS & RECREATION FUND 288						
Expenditures 8810						
Capital						
Land	7010	-	-	-	-	7,386
Facilities	7170	205,000	1,397,177	825,297	314,277	39,189
Vehicles	7200	-	-	-	-	-
Equipment	7210	15,000	62,500	50,083	49,618	30,178
Subtotal		220,000	1,459,677	875,380	363,895	76,754
Total Program Expenditures		3,148,675	4,024,938	3,269,662	2,377,075	2,034,955
Fund Balance, Beginning of Year		3,054,142	3,312,539	3,459,103	3,056,889	2,504,064
Fund Balance, End of Year		<u>\$2,754,705</u>	<u>\$2,192,860</u>	<u>\$3,054,142</u>	<u>\$3,459,103</u>	<u>\$3,056,889</u>

Revolving Loan Fund 296

PROGRAM DESCRIPTION: This Fund was established in 1990 to account for loan repayments, of principal and interest, from the Missouri Development Action Grant Program to assist Ortech Corporation with economic development. Upon repayment of their obligation, the City retained the original grant amount and earnings to assist with future qualifying economic development loans or projects, which require approval from the Missouri Department of Economic Development. The most recent qualifying economic development loan was made to Cambridge Plumbing LLC for \$115,000 and was paid off in 2022.

OBJECTIVES/GOALS

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Continue to utilize loan repayment funds to provide qualifying businesses with low-interest loans for economic development projects

SIGNIFICANT HIGHLIGHTS/CHANGES: For 2026, efforts will continue to identify economic development projects that qualify for assistance through the fund's resources.

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
REVOLVING LOAN FUND 296						
Revenues 0000						
Loan Repayments	3850	-	16,825	-	-	6,356
Transfer In	3950	-	28,500	-	-	15,000
Investment Earnings	3980	19,200	23,962	18,909	16,532	15,199
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		19,200	69,287	18,909	16,532	36,555
Expenditures 9610						
Misc Contractual Services	4500	470	550	-	-	-
Transfers Out	6530	-	-	-	-	-
Loans	8520	872,123	776,574	-	-	-
Business Improvement Loans	8530	15,000	15,000	-	-	-
Total Program Expenditures		887,593	792,124	-	-	-
Fund Balance, Beginning of Year		946,060	826,624	927,151	910,619	874,064
Fund Balance, End of Year		\$77,667	\$103,787	\$946,060	\$927,151	\$910,619

Capital Project Funds

A capital project fund is established to account for governmental-type financial resources designated to be used for the acquisition or construction of major capital facilities or projects, excluding minor acquisitions financed from regular operating funds.

The City of Kirksville has two capital project funds that are presented in detail on the following pages.

Capital Improvements Sales Tax
Transportation Sales Tax

PROPOSED BUDGET

Capital Improvements Sales Tax Fund 331

PROGRAM DESCRIPTION: The ¼-cent capital improvement sales tax was first approved by Kirksville voters in October 1992 for a five-year period. Five-year extensions were approved in April 1996 and again in April 2002. The tax was last renewed in April 2007 for an indefinite period. A comprehensive funding plan was presented to voters which allocated the annual collections of the ¼-cent sales tax for specific capital needs. Capital funded items include fire apparatus and equipment; capital equipment for General Fund operations; airport capital; parks and recreation capital; storm drainage improvements; building and miscellaneous capital; sidewalk replacement; housing rehabilitation and demolition; and business improvement loans. Each category is allocated a specific amount of funds. Remaining funds are carried over and used for projects as identified by the City Council. An additional revenue source is the lease of the 3010 Industrial Building located in the Kirksville Industrial Park which consists of a 33-acre tract of land and an industrial building owned by the City of Kirksville. In October 2003, the City acquired the 3010 Industrial Building (formerly Standard Register) after the company ceased operations. The City worked with K-REDI to market the building and beginning January 1, 2006, leased to it to Cenveo (formerly Commercial Envelope).

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Monitor revenue and expenditures from sales tax revenues to ensure adequacy of funding

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Provide funding support for the City's sidewalk replacement program

STEWARDSHIP

- ◆ Manage the long-range plans for each funding area of CIST allocation plan

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2026, the fund will support cash match for grant projects through transfers to the Parks and Recreation Fund, Airport Fund, and Trail Grant Fund, as well as transfers to the General Fund for capital purchases, public building maintenance, and construction of an emergency services storage building, and the Utility Fund for stormwater. Assistance will once again be available for sidewalks and grave stone repairs.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax proceeds coverage of expenditures and transfers	63.7%	120.3%	95.0%
Sales tax revenue increase over prior year	0.5%	-1%	7.1%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Sidewalk replacement program funds spent	100%	0%	0%

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
CAPITAL IMPROVEMENTS SALES TAX FUND 331						
Revenues 0000						
State & Federal Grants	3300	-	-	-	-	-
Loan Proceeds	3630	-	-	-	-	-
Capital Improvement Sales Tax	3690	1,010,125	1,005,100	1,005,100	1,014,868	947,753
Loan Repayments	3850	-	-	-	-	-
Refunds & Reimbursements	3900	-	-	-	10,214	112,356
Transfer In	3950	-	-	-	-	-
Lease Payments	3970	126,000	126,000	126,000	126,000	126,000
Investment Earnings	3980	35,000	32,350	41,374	33,742	24,609
Miscellaneous	3990	-	-	822	-	-
Total Program Revenues		1,171,125	1,163,450	1,173,296	1,184,824	1,210,718
Expenditures 3120						
Insurance, Liability	4220	48,959	48,808	32,037	29,515	23,772
Lease/Lease Purchase	4670	-	96,182	96,182	96,181	96,181
Lease/Lease Purchase-Radio	4671	-	-	-	-	-
Transfer Out	6530	1,500,847	1,196,605	682,285	828,170	450,000
Infrastructure	7160	10,000	10,000	-	19,000	-
Facilities	7170	-	-	-	95,361	5,300
Equipment	7210	-	-	-	-	-
Sidewalk Replacement	7250	25,000	25,000	-	-	-
Park Improvements	7550	-	-	-	-	-
Storm Drainage	7570	-	-	-	-	-
Total Program Expenditures		1,584,806	1,376,595	810,504	1,068,227	575,253
Fund Balance, Beginning of Year		1,956,690	1,519,939	1,593,898	1,477,302	841,837
Fund Balance, End of Year		<u>\$1,543,009</u>	<u>\$1,306,794</u>	<u>\$1,956,690</u>	<u>\$1,593,898</u>	<u>\$1,477,302</u>

Transportation Sales Tax Fund 332

PROGRAM DESCRIPTION: The ½-cent sales tax was first approved in November 1987, renewed for the first time in November 2004, and last renewed in April 2014 permanently. The proceeds from this tax are to fund the repair, reconstruction and construction of streets within the City, including stormwater drainage necessary for street improvement, and 5% of the sales tax proceeds can be used to fund other transportation needs, i.e., Airport and Kirk-Tran. The renewal of the economic development sales tax allocated a portion of collections to this fund for street and stormwater improvements and repairs.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Monitor revenue and expenditures from sales tax revenues to ensure adequacy of funding and proceeds are used in accordance with annual street plan

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Rehabilitate arterial and collector streets and reconstruct residential streets and improve the overall pavement condition

STEWARDSHIP

- ◆ Continue to monitor the street rehabilitation program as needed to ensure tax payer dollars are use in the most effective and efficient way possible
- ◆ Continue concrete slab repairs on city streets as necessary

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2026, the Street Division will work primarily on full-depth reconstruction projects, focusing on collector and residential streets. The Factory Addition and Mill Street reconstruction projects will be the flagship projects for 2026. Milling and overlay work is expected to be completed in-house for 2026, instead of contracted. The Street Division will continue to work with the Northeast Missouri Regional Planning Commission on grant opportunities for pavement evaluation.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax proceeds coverage of expenditures and transfers	37.7%	90.6%	91.7%
Sales tax revenue increase over prior year	0.5%	-1%	7.1%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Contracted linear feet of curb and gutter constructed or replaced	5,000	5,301	6,678
Council Goal: Stewardship			
Key Measure: Effectiveness			
Square feet of concrete pavement repaired	15,000	30,464	15,145
Contracted centerline Lane miles of asphalt pavement overlaid or sealed	4.50	2.56	7.50
Tons of asphalt pavement	5,000	3,363	10,514

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
TRANSPORTATION SALES TAX FUND 332						
Revenues 0000						
State & Federal Grants	3300	-	-	96,000	-	-
Transportation Sales Tax	3690	2,020,235	2,010,183	2,010,183	2,029,736	1,895,504
Refunds & Reimbursements	3900	-	-	-	164,504	-
Sale of Property	3940	-	-	-	-	82,171
Transfer In	3950	1,028,183	1,017,841	1,023,149	1,085,479	962,234
Investment Earnings	3980	68,000	44,000	85,600	52,026	21,903
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		3,116,418	3,072,024	3,214,932	3,331,746	2,961,812
Expenditures 3251						
Charge Out	4040	75,000	75,000	75,000	75,000	75,000
Misc. Contract Services	4500	210,000	210,000	33,610	94,600	-
Testing	4580	10,000	10,000	6,199	1,425	-
Transfer Out	6530	1,727,979	1,127,726	171,917	164,865	258,443
Kirk-Tran Support	6531	-	-	-	-	-
Street Maintenance Materials	7500	1,150,000	750,000	663,297	524,045	431,445
Streets, Projects	7520	2,028,900	1,400,000	1,229,662	1,279,948	69,103
Curb, Gutter & Storm Drain	7570	150,000	151,000	39,157	61,791	12,136
Crack Sealing Program	7580	12,000	12,000	-	11,219	9,996
Total Program Expenditures		5,363,879	3,735,726	2,218,842	2,212,893	856,123
Fund Balance, Beginning of Year		5,334,711	4,026,463	4,338,621	3,219,768	1,114,079
Fund Balance, End of Year		<u>\$3,087,250</u>	<u>\$3,362,761</u>	<u>\$5,334,711</u>	<u>\$4,338,621</u>	<u>\$3,219,768</u>

Internal Service Funds

Internal service funds are considered a "proprietary fund" type, which are used to account for the funding of goods or services provided by one department to other departments on a cost-reimbursement basis. These are unique in that they provide services to other City departments on a user-charged basis.

The City accounts for two such funds that are presented in detail on the following pages.

Central Garage
Insurance

PROPOSED BUDGET

Central Garage Fund 540

PROGRAM DESCRIPTION: Central Garage provides comprehensive fleet management services to the City of Kirksville with two Automotive Service Excellence (ASE) certified mechanics, an administrative assistant, and a supervisor. Services include preventative maintenance and repair services for all city-owned vehicles and other rolling stock, coordination of inspection and testing of specialty equipment, such as fire truck ladders, lifting and loading equipment, fueling trucks, vehicle purchasing support services, inventory and mechanical work, such as welding and sheet metal work. All records of maintenance work done are kept on hard copy and currently in the computer fleet software database.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Review and evaluate equipment taking in to account reliability
- ◆ Manage the Department budget using outside labor when necessary or required
- ◆ Purchase of best-priced parts by price checking more than one supplier and utilization of state contracts and cooperative purchasing
- ◆ Increase equipment availability through regular inspections and preventative maintenance

SIGNIFICANT HIGHLIGHTS/CHANGES: Specialty vehicles requiring upfitting for safety lighting, pumps, tanks, cages, racks, etc. continues to be a challenge. From vehicle delivery to in-service availability can range from several weeks to months depending on the usage. The supply and availability of repair parts has reduced vehicle down-time across the City, with the exception of specialty repairs provided by outside vendors. Central Garage is purchasing diagnostic equipment to assist mechanics in pinpointing mechanical issues in efforts to further reduce down-town. The 2026 budget year will include the purchase of a new paver. This is the first new paver the city has purchased and the Department will familiarize itself with basic maintenance and operations.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Average cost per breakdown repair	\$183.01	\$196.99	\$169.04
Average downtime hours per vehicle	1.00	0.77	1.23
Average maintenance cost per mile	\$1.09	\$1.44	\$0.74
Outside labor portion of vehicle maintenance cost (%)	13.06%	10.20%	17.0%
Average annual availability (%)			
Police patrol cars	98.66%	97.66%	99.66%
Fire trucks	97.90%	97.47%	98.33%
Heavy trucks	98.72%	98.96%	98.49%
Medium trucks	98.01%	97.69%	98.34%
Light trucks/cars	99.30%	99.14%	99.47%
Backhoes	99.37%	99.26%	99.49%
Construction equipment	99.13%	98.84%	99.43%
Maintenance equipment	99.23%	99.13%	99.33%
Total fleet	98.73%	98.46%	99.00%
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
Fleet Maintenance Supervisor	1	1	1
Mechanic	2	2	2
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total	4	4	4

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
CENTRAL GARAGE FUND 540						
Revenues 0000						
State & Federal Grants	3300	-	-	-	-	-
Vehicle Maintenance Charge In	3820	724,413	766,709	771,619	515,892	532,132
Fuel Sales	3860	335,043	357,284	295,338	222,576	234,989
Grease & Oil Sales	3870	11,014	10,000	10,918	7,859	8,125
Refunds	3900	-	-	-	-	-
Sale of Property	3940	-	-	118	-	-
Transfers In	3950	-	-	-	-	-
Investment Earnings	3980	-	-	-	-	-
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		1,070,470	1,133,993	1,077,993	746,328	775,247
Expenditures 4010						
Personnel						
Salaries, Regular	4000	237,389	237,878	221,776	207,378	200,206
Salaries, Temporary	4010	9,750	9,969	13,750	28,711	-
Salaries, Overtime & Call-Out	4020	1,381	383	1,165	355	-
Social Security & Medicare	4030	19,012	18,990	17,652	17,687	15,072
Insurance, Dental	4060	1,615	1,476	1,615	1,169	1,476
Insurance, Life	4070	394	387	379	344	356
Retirement Contributions	4080	43,695	42,411	47,797	34,596	32,228
Insurance, Unemp Comp	4100	5,000	5,000	-	-	-
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	5,761	6,879	4,073	6,138	7,545
Insurance, Medical	4130	57,868	43,514	60,910	31,123	36,475
Insurance, Vision	4135	245	214	224	200	190
Subtotal		382,111	367,102	369,341	327,701	293,549
Operating						
Insurance Claims	4225	-	-	-	-	-
Misc. Contract Services	4500	500	500	335	170	295
Testing	4580	50	50	50	-	-
Telecommunications	4650	3,600	3,660	1,121	2,291	994
Travel/Training	4770	1,622	1,295	1,276	186	81
Membership Dues	4780	-	-	100	-	-
Office Supplies	4800	700	700	669	292	189
Medical Supplies	4810	70	70	50	-	-
Printing & Copying	4890	-	-	-	-	-
Postage	4900	200	300	100	-	91
Minor Equipment & Supplies	4910	15,050	10,950	8,271	7,642	2,558
Computer Equipment & Software	4920	2,050	2,050	2,050	423	449
Safety Equipment	4950	350	450	450	-	58
Radio Equipment/Maintenance	4980	16,000	2,000	2,000	-	-
Vehicles-Auto/Trucks	5000	3,673	3,130	4,160	2,687	2,688
Gas & Oil	5020	6,551	9,318	6,215	4,467	4,335
Equipment Maintenance	5030	1,150	1,500	1,285	1,068	342
Building Maintenance	5040	1,000	1,000	309	72	61
Clothing, New	5070	1,500	1,400	1,400	317	463
Electricity-Buildings	5890	5,000	5,500	4,000	3,409	3,799
Heating Fuel	5950	7,000	6,800	5,520	3,567	5,409
Subtotal		66,066	50,673	39,361	26,591	21,812

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
CENTRAL GARAGE FUND 540						
Expenditures 4010						
Cost of Goods Sold						
Diesel Fuel	6160	157,612	201,054	143,309	116,149	117,779
Unleaded Fuel	6170	177,431	156,230	152,029	105,933	117,336
Grease & Oil	6190	11,014	10,000	10,918	4,638	14,584
Tires & Tubes	6200	81,913	100,954	100,955	25,120	46,404
Repair Parts	6210	127,206	165,276	180,981	98,494	123,819
Outside Work On Equipment	6220	67,117	82,704	77,902	54,920	28,211
Subtotal		622,293	716,218	666,093	405,253	448,133
Capital						
Vehicles	7200	-	-	-	-	-
Equipment	7210	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		1,070,470	1,133,993	1,074,795	759,545	763,494
Fund Net Position, Beginning of Year		9,083	0	5,885	19,103	7,350
Fund Net Position, End of Year		<u>\$9,083</u>	<u>\$0</u>	<u>\$9,083</u>	<u>\$5,885</u>	<u>\$19,103</u>

Insurance Fund 560

PROGRAM DESCRIPTION: The City provides medical, dental and vision insurance to employees and their dependents. The Insurance Fund is used to track medical and dental revenues (premiums) and expenditures (claims and administration costs). The fund also supports wellness initiatives, cafeteria and vision administration costs, and other expenditures related to employee health and wellness. Given the volatility of fully insured plans, the City provides self-funded plans for medical and dental, maintaining individual contracts for plan administration, stop loss protection, pharmaceutical management, and preferred network providers. The vision insurance operates as a fully funded plan through a commercial provider. Inter-fund transfer revenue fees are based on the number of employees (and the level of coverage) per fund/division. State law requires a municipality to bid providers every three years. The City completes this process with the assistance of an employee benefits and insurance brokerage firm.

OBJECTIVES/GOALS

To provide employees and their families with comprehensive, yet cost-effective, health and dental benefits. Through the provision of competitive benefits package, the City is able to recruit and retain a high-quality work force that can in turn provide excellent service to citizens.

ACCOUNTABILITY

- ◆ Provide a quality comprehensive cost-effective program for health and dental benefits
- ◆ Promote employee wellness
- ◆ Educate employees about their role in maintaining an affordable insurance plan

SIGNIFICANT HIGHLIGHTS/CHANGES: For 2026, inter-fund transfers for the employer share of premiums represent 84% of the funding for insurance and employee wellness activity, while the employee share represents 12%. Prescription rebates and investment interest provides the remaining support for the fund. Maximum medical claims liability represents approximately 70% of the expenses. Dental claims represent approximately 3% of claims expense.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
<i>Council Goal: Accountability</i>			
<i>Key Measure: Effectiveness</i>			
Healthcare cost per employee	\$19,434	\$15,315	\$10,863
Promote monthly wellness activities	12	0	0
Percentage of employees with gym membership	25%	15.7%	20.7%

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
INSURANCE FUND 560						
Revenues 0000						
Employer Contributions	3890	2,797,009	2,303,162	2,847,652	1,714,239	70,611
Refunds and Reimbursements	3900	100,000	86,436	136,990	110,523	-
Employee Contributions	3920	401,068	435,469	325,340	283,981	14,728
Transfer In	3950	-	-	-	458,641	-
Investment Earnings	3980	20,000	13,200	31,190	14,887	14,394
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		3,318,077	2,838,267	3,341,172	2,582,270	99,732
Expenditures 6010						
Claims Expense	4140	2,421,810	2,318,034	1,758,270	1,787,420	61,233
Administrative Expense	4150	887,145	875,686	768,600	723,497	12,112
Reinsurance Expense	4160	-	-	-	-	-
Wellness	4170	13,000	6,000	5,471	5,224	5,479
Misc. Contract Services	4500	7,000	6,950	7,962	2,998	-
Membership Dues	4780	-	-	-	-	-
Transfers Out	6530	-	-	458,641	-	-
Total Program Expenditures		3,328,955	3,206,670	2,998,944	2,519,139	78,825
Fund Net Position, Beginning of Year		1,241,124	913,400	898,896	835,765	814,858
Fund Net Position, End of Year		<u>\$1,230,246</u>	<u>\$544,997</u>	<u>\$1,241,124</u>	<u>\$898,896</u>	<u>\$835,765</u>

Enterprise Funds

An enterprise fund is also considered a "proprietary fund" type and is used to account for resources committed to self-supporting activities of governmental units that render services on a user-charged basis. The City maintains a combined waterworks, sewerage and stormwater management system under the Utility Fund, which is classified as an enterprise fund, since its function is to provide services to the general public that are recovered through user charges.

An Operation, Maintenance and Replacement Fund is a supplement to the waterworks and sewerage systems and is reported as one operation. The fixed portion of the user fee funds the Operations, Maintenance and Replacement Fund, which is a requirement for participation in the State Revolving Loan Fund program.

PROPOSED BUDGET

Utility Funds 880, 881

PROGRAM DESCRIPTION: The Utility Fund is a major fund of the City and provides water, sewer, stormwater management and contracted solid waste collection to its citizens. The Utility Fund is comprised of the divisions described below, including capital divisions for water, wastewater, and stormwater. The operation, maintenance and replacement fund is a component of utility operations, but is reported separately to maintain compliance with the State Revolving Loan Fund Program.

- **Administration** provides the administrative support for utility operations and includes, utility billing operations. Customer service and collection of utility revenues is a shared function with the Finance Department staff. Rate determination, financing for long-term projects, and compliance with the State Revolving Loan Fund (SRF) are the responsibility of the administration.
- **Water Treatment** provides quality potable water to customers meeting all requirements of State and Federal regulations, including the transmission of raw water from two City lakes, Forest Lake and Hazel Creek Lake, to the water treatment plant. Pumping and treatment and maintenance of lake and plant infrastructure, including the watersheds.
- **Water Distribution** provides customer service and maintenance of water mains, stop boxes, valves, fire hydrants, and water towers. This Division also installs new water mains, valves, and hydrants under an owner-supervised five-year maintenance plan.
- **Stormwater** maintains oversight for the entire stormwater collection system and is responsible for sampling and analyzing monthly samples from seven designated streams leaving the City. Also, monitoring is completed for all stormwater outfalls within the City throughout the year for illicit discharges. The Watershed Management Commission serves to help establish strategic goals and promote awareness of our local watersheds and their impact to our drinking water supply and overall ecosystem health.
- **Wastewater Collection** maintains the system of gravity sanitary sewers and pump stations, which collect and transport residential and industrial wastewater to the City's treatment facility. This Division maintains, cleans, and repairs the City's sewer system, constructs new and replacement sewer mains, and installs and repairs man-holes and force mains.
- **Wastewater Treatment** is responsible for the treatment of wastewater and returning the treated effluent and bio-solids safely to the environment. This Division maintains the wastewater treatment plant and seventeen lift stations.

OBJECTIVES/GOALS

ACCOUNTABILITY

Administration

- ◆ Ensure that utility rates are sufficient to cover operational needs, capital funding, and debt service coverage and net revenue coverage for both water and wastewater operations is at least 110% of annual debt service to comply with SRF program requirements
- ◆ Provide timely communication of changes in rates or procedures through the website, billing statements, and media coverage

Water Treatment

- ◆ Maintain compliance with all drinking water quality to meet drinking water standards and customer satisfaction

Water Distribution

- ◆ Perform distribution system flushing and eliminate dead-end lines
- ◆ Replace water mains focusing on lines with repeated failures and improve hydraulic capacity

Stormwater

- ◆ Allocate available funds to alleviate storm drainage issues in areas with the most impact
- ◆ Enforcement of the Storm Water Management Plan (MS4) and annually review and update the Sourcewater Protection Plan

- ◆ Participate in a minimum of three annual events promoting watershed awareness

Wastewater Collection

- ◆ Minimize fats, oil, and grease loads (FOG) in the collection system through regular cleaning
- ◆ Oversee relining program for both sewer mains and manholes to reduce infiltration of groundwater into the sewer system
- ◆ Develop City policy for private sewer mains

Wastewater Treatment

- ◆ Maintain compliance with existing state regulations regarding wastewater treatment
- ◆ Educate employees and the general public on the latest wastewater technologies through tours and media coverage

SIGNIFICANT HIGHLIGHTS/CHANGES:

Administration: The City's current meter system was installed in 2013 with an expected battery life nearing its expiration. The City will implement a meter replacement project that includes meter reading software compatible with the City's current utility billing software. It is important to improve efficiency in operations and customer service, therefore, advances in smart meter technology will be explored as part of the replacement plan.

Water Treatment and Distribution: The Five-Year Owner Supervised Utility Program will continue to be a priority for the distribution system, including lines with frequent failures and large water losses. Areas of focus for 2026 will be replacement of outdated fire hydrants on those mains and painting section 2 fire hydrants. In addition, the Division will continue uploading location points into the City's geographic information system mapping program for water shutoff stop box locations. Construction of an additional primary clarifier at the Water Treatment Plant to increase the reliability and capability of the in providing potable water began in 2024 and will be completed in 2026. The City will continue testing and monitoring its drinking water for perfluoroalkyl and polyfluoroalkyl substances (PFAS) and perfluorobutanoic acid (PFBAS) to ensure the quality of the system and compliance with regulatory standards. In October 2024, the City submitted their initial Lead Service Line Inventory (LSLI), the next major milestone is submitting a completed LSLI to the State by October 2027.

Wastewater Treatment and Collection: State mandated construction of a UV disinfection process, along with other facility improvements, began in 2024, came online in May 2025, and will be completed in 2026. The process will allow the Wastewater Treatment Plant to meet more stringent permit limits required by the Missouri Department of Natural Resources (MDNR). A two-year inflow and infiltration study began at the end of 2023 and was completed in 2025 to identify sources of inflow and infiltration into the collection system. The project will identify actionable results and, as problem areas are identified, repairs and manhole lining will be a focus for 2026 to reduce inflows during heavy rain events. In addition, staff will continue identifying and assessing private sewer lines to develop a model framework to work with residents on repairing or reconstructing these sewers to be incorporated into the City's inventory. This will likely result in meetings with affected neighborhoods to discuss the problematic mains. Also in 2026, the City will select an engineering firm to complete a facility plan for wastewater collection and treatment.

Stormwater: Stormwater drainage and inlet areas will continue to be identified for repairs and replacement in 2026 using the most recent stormwater study as funds are available. As the City performs more complete street reconstruction projects, it will present opportunities to make stormwater improvements in residential neighborhoods. In addition, the City was awarded a grant to complete a Bio-retention Pilot Project and storm inlets for the Factory Addition. City staff will continue monthly monitoring on all stormwater outfalls for illicit discharges and test all seven designated sites that leave the City.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2026	Projected 2025	Actual 2024
Council Goal: Accountability			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date			
Administration	100%	100%	100%
Water Treatment	100%	86%	100%
Wastewater Treatment	100%	100%	100%
Utility Maintenance	100%	100%	100%
Overtime Salaries as % of Regular Salaries			
Administration	0.2%	0.3%	0.9%
Water Treatment	3.9%	4.5%	3.4%
Wastewater Treatment	1.2%	1.3%	0.8%
Utility Maintenance	3.5%	3.9%	2.4%
Administration			
Reserve maintained	100%	100%	100%
Debt service coverage (goal ≥ 1.1)	1.26	1.60	2.45
Customers paying accounts on-line	55%	54%	52%
Manual meter reads (goal $\leq 1\%$)	<1%	<1%	1.0%
Capital projects completed within budget	100%	100%	100%
Water Treatment			
Compliance with limits for disinfection byproducts (Trihalomethanes/halo-acetic acids)	100%	100%	100%
Water quality complaints	0	1	10
Average time to resolve quality complaints (hours)	<0.5	<0.5	72
Water Distribution			
Feet of water mains installed in-house	6,000	6,369	5,932
Average cost of water mains installed in-house (per ft)	\$44.50	\$41.53	\$46.48
Water main breaks	35	40	26
Number of locates performed	4,000	4,477	3,853
Wastewater Collection			
Feet of sewer lines jetted	300,000	279,277	316,332
Feet of sewer mains lined	5,000	5,369	3,941
Odor and sewer back-up work orders	70	61	84
Wastewater Treatment			
Reported by-pass events and sanitary sewer overflows	2	0	4
Average BOD (parts per million daily)	4.50	3.37	5.13
Suspended solids (parts per million daily)	3.80	3.07	4.45
Average daily outflow (per million gallons per day)	3.20	3.00	3.35
Average ammonia (parts per million daily)	0.10	0.13	0.11
Average oil & grease (parts per million daily)	1.00	0.95	0.50
Facility tours	4	5	4

AUTHORIZED PERSONNEL**Administration 8005**

Accounts Receivable Clerk	1	1	1
---------------------------	---	---	---

Water Treatment 8020

Public Works Director	0.1	0.1	0.25
Deputy Public Works Director	0.4	0.4	0.4
Water Superintendent	1	1	1
Assistant Water Superintendent	1	1	1
Utility Operator (I, II, III)	<u>7</u>	<u>7</u>	<u>7</u>
Total	9.5	9.5	9.65

Water Distribution 8030

Utility Superintendent	1	1	1
Assistant Utility Superintendent	1	1	0
Foreman	1	1	2
Equipment Operator	6	6	5
Sewer Jet Operator	1	1	1
Utility Locator	1	1	1
Customer Service Representative	2	2	2
Maintenance Worker II	<u>2</u>	<u>2</u>	<u>3</u>
Total	15	15	15

Wastewater Treatment 8080

Public Works Director	0.1	0.1	0.25
Deputy Public Works Director	0.4	0.4	0
Wastewater Superintendent	1	1	1
Assistant Wastewater Superintendent	1	0	0
Utility Operator (I, II)	<u>4</u>	<u>5</u>	<u>5</u>
Total	6.5	6.5	6.25

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
UTILITY FUND 880						
Revenues 0000						
Intergovernmental/Interagency						
State & Federal Grants	3300	313,275	3,370,558	134,260	300,000	-
Service Continuation Fee	3350	-	-	-	-	-
ARRA Bonds-Project	3620	-	-	-	-	-
ARRA Bonds-COI	3621	-	-	-	-	-
Bond Proceeds-W	3630	-	-	-	-	-
Bond Proceeds-WW	3631	-	-	-	-	-
Loan Proceeds	3632	-	-	-	-	-
Subtotal		313,275	3,370,558	134,260	300,000	-
Charges for Services						
Trash Services	3640	55,200	50,175	52,800	40,849	37,738
Sewer Use Charge-WW	3651	5,199,600	5,199,600	4,952,000	4,913,318	4,892,601
Excess Sewer Charge-WW	3661	6,000	15,800	6,000	13,244	1,341
Storm Water Charge	3670	274,000	276,000	274,000	273,816	275,149
Federal Interest Rebate	3671	-	-	-	-	-
Water Sales -W	3700	4,576,625	4,657,800	4,465,000	4,367,480	4,394,691
Penalty Fees	3710	135,000	135,000	135,000	149,110	130,803
Sales of Merchandise-W	3720	18,000	18,000	18,000	21,915	17,818
Bulk Water-W	3730	3,145	3,790	3,145	3,145	3,669
Bad Debt Collections	3740	1,060	1,060	1,060	1,040	722
Service Calls	3750	14,600	14,600	14,600	15,050	10,725
Primacy Fee-W	3760	1,000	1,000	1,000	960	957
Sewer Connection Fee	3761	-	-	-	-	-
Tap Fees-W	3770	5,000	5,000	5,000	4,600	4,950
Tap Fees-WW	3771	5,000	5,000	5,000	5,008	8,458
Stormwater Development Fees	3772	14,000	8,950	18,300	12,545	8,761
Subtotal		10,308,230	10,391,775	9,950,905	9,822,081	9,788,383
Other Income						
Refunds & Reimbursements-W	3900	-	-	-	44	-
Refunds & Reimbursements-WW	3901	-	-	-	-	-
Refunds & Reimbursements-SW	3902	-	-	-	-	-
Sale of Property	3940	15,000	15,000	129,218	70,609	68,100
Insurance Proceeds	3945	-	-	-	-	-
Transfer In-W	3950	1,524,200	4,310,268	2,528,444	2,603,392	394,564
Transfer In-WW	3951	2,144,000	2,433,904	1,322,915	2,259,723	406,006
Transfer In-SW	3952	594,901	589,329	731,947	564,318	531,117
Capital Contributions	3960	-	-	-	-	-
Rental Income-W	3970	54,674	53,938	53,871	53,148	52,370
Investment Earnings-W SRF	3980	16,965	29,050	29,660	48,430	59,227
Investment Earnings-WW SRF	3981	17,500	18,600	23,300	28,142	31,765
Investment Earnings	3982	150,000	150,000	150,000	151,365	291,099
Investment Earnings-SW	3983	-	-	-	-	-
Miscellaneous-W	3990	10,800	4,700	10,300	9,613	8,946
Miscellaneous-WW	3991	6,300	11,700	6,440	14,923	9,528
Subtotal		4,534,340	7,616,489	4,986,095	5,803,705	1,852,723
Total Program Revenues		15,155,845	21,378,822	15,071,260	15,925,786	11,641,106

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
UTILITY ADMINISTRATION 8005						
Personnel						
Salaries, Regular	4000	51,800	52,596	55,109	47,232	44,651
Salaries, Temporary	4010	6,000	5,500	3,895	-	-
Salaries, Overtime & Call-Out	4020	925	1,077	765	50	407
Social Security & Medicare	4030	4,492	4,527	4,356	3,246	3,080
Charge-Out	4050	(25,287)	(25,480)	(25,650)	(20,366)	(18,903)
Insurance, Dental	4060	508	554	507	465	508
Insurance, Life	4070	88	85	84	80	75
Retirement Contributions	4080	9,649	9,554	11,038	7,956	7,396
Insurance, Unemp Comp	4100	5,000	5,000	5,000	-	-
Insurance, Work Comp	4110	75	98	82	95	122
Insurance, Medical	4130	18,724	14,958	19,074	12,525	12,539
Insurance, Vision	4135	84	77	84	84	74
Subtotal		72,059	68,544	74,344	51,368	49,949
Operating						
Insurance, Liability-W	4220	152,724	140,779	102,890	87,495	68,382
Insurance, Liability-WW	4221	130,062	123,855	88,702	84,366	73,908
Insurance Claims	4225	15,000	15,000	78,497	(4,765)	6,503
Bad Debt Expense	4240	10,000	10,000	3,003	16,377	6,288
Trash Contractual Fees	4480	-	-	-	-	-
Misc. Contractual Services-W	4500	33,200	29,900	18,315	15,738	13,981
Misc. Contractual Services-WW	4501	33,200	29,600	15,815	13,260	11,092
Miscellaneous Grants-W	4510	-	-	-	-	-
Legal & Administrative Fees	4530	3,175	6,748	5,047	6,053	7,993
Legal & Administrative Fees	4531	71,700	76,350	75,794	80,860	87,301
Telecommunications	4650	1,000	1,000	961	960	960
Lease/Lease Purchase	4670	-	-	-	-	-
Management Fee-W	4700	228,989	233,080	223,407	218,586	219,918
Management Fee-WW	4701	260,280	260,770	247,900	246,328	244,697
Management Fee-SW	4702	13,700	13,800	13,700	13,691	13,757
Payment in Lieu of Taxes	4703	502,969	507,650	485,007	478,605	478,373
Credit Card Expense	4730	170,000	150,000	158,919	151,589	90,932
Refunds	4750	-	-	-	-	-
Membership Dues	4780	-	-	-	-	-
Office Supplies	4800	650	650	535	612	285
Printed Forms	4870	-	-	-	-	-
Printing & Copying	4890	5,400	5,375	2,949	1,978	1,948
Postage	4900	71,040	66,300	60,257	46,889	43,851
Minor Equipment & Supplies	4910	1,750	3,750	925	1,396	715
Computer Equipment & Software	4920	9,574	6,750	2,500	2,794	48,347
Safety Equipment	4950	-	-	-	-	-
Radio Equipment/Maintenance-W	4980	2,600	700	700	-	-
Software Renewal & Maintenance	5025	22,760	20,736	21,211	20,406	-
Clothing, New	5070	-	-	-	-	-
Water Meter Replacements	5130	58,025	59,525	38,743	13,078	25,470
SRF Bonds-W	6630	408,523	457,342	457,342	457,458	449,162
SRF Bonds-WW	6631	1,218,580	1,334,805	1,334,805	1,319,184	1,401,721
Bond Issuance Cost	6635	-	-	-	-	-
Subtotal		3,424,900	3,554,465	3,437,924	3,272,936	3,295,583
Total Program Expenditures		3,496,959	3,623,009	3,512,268	3,324,304	3,345,532

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
WATER TREATMENT 8020						
Personnel						
Salaries, Regular	4000	535,828	548,824	480,685	456,939	468,868
Salaries, Temporary	4010	7,500	7,150	6,728	394	-
Salaries, Overtime & Call-Out	4020	22,205	21,254	21,142	13,274	11,097
Social Security & Medicare	4030	43,263	44,158	38,405	34,877	35,080
Insurance, Dental	4060	4,074	4,337	3,929	3,108	3,698
Insurance, Life	4070	813	802	722	654	680
Retirement Contributions	4080	102,120	101,474	89,259	68,531	63,734
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	17,312	21,940	16,683	20,062	24,850
Insurance, Medical	4130	151,012	139,654	154,518	85,982	97,839
Insurance, Vision	4135	626	757	455	362	386
Subtotal		884,753	890,348	812,526	684,182	706,232
Operating						
Misc. Contract Services	4500	26,350	35,800	23,844	20,118	17,458
Miscellaneous Grants	4510	-	-	-	-	-
Testing	4580	6,800	6,700	6,662	4,746	4,603
Telecommunications	4650	1,860	1,880	1,653	1,310	1,266
Equipment Rental	4660	-	-	-	-	-
Travel/Training	4770	3,880	3,870	2,370	753	955
Membership Dues	4780	519	240	132	-	-
Professional Publications	4790	200	200	-	-	-
Office Supplies	4800	1,000	1,000	996	792	877
Medical Supplies	4810	200	200	151	-	68
Laboratory Supplies	4830	56,200	50,200	49,959	41,278	38,769
Printing & Copying	4890	250	250	220	-	-
Postage	4900	2,000	2,000	1,956	1,211	1,202
Minor Equipment & Supplies	4910	12,620	13,420	8,328	18,781	3,999
Computer Equipment & Software	4920	6,500	12,000	11,794	5,626	-
Safety Equipment	4950	2,600	2,600	2,424	1,449	449
Vehicles-Auto/Trucks	5000	22,503	20,543	24,222	9,163	22,282
Vehicles-Motor Equipment	5010	5,693	8,443	5,292	8,774	5,554
Gas & Oil	5020	16,006	15,917	14,017	11,722	11,512
Clothing, New	5070	2,400	2,400	1,862	1,869	1,080
Electricity-Buildings	5890	115,092	112,331	93,375	94,553	92,743
Electricity-Pumping	5900	126,333	114,493	113,723	95,956	88,235
Heating Fuel	5950	4,064	4,705	3,534	2,129	4,469
Transfers Out	6530	2,622,963	5,985,123	2,639,191	534,180	518,730
Subtotal		3,036,033	6,394,315	3,005,705	854,411	814,251
Total Program Expenditures		3,920,786	7,284,663	3,818,231	1,538,593	1,520,483

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
WATER DISTRIBUTION 8030						
Personnel						
Salaries, Regular	4000	788,310	761,466	751,456	669,080	634,386
Salaries, Temporary	4010	15,000	16,500	8,835	8,847	-
Salaries, Overtime & Call-Out	4020	30,398	22,533	22,366	14,050	14,826
Social Security & Medicare	4030	63,779	61,238	58,730	51,246	48,143
Charge Out	4050	(340,836)	(329,082)	(324,074)	(286,701)	(271,196)
Insurance, Dental	4060	6,275	6,597	6,460	5,914	6,583
Insurance, Life	4070	1,244	1,193	1,172	1,085	1,034
Retirement Contributions	4080	149,824	139,552	158,336	113,696	100,803
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	26,275	32,881	27,413	30,488	42,787
Insurance, Medical	4130	225,993	193,094	231,378	148,703	142,550
Insurance, Vision	4135	949	980	974	965	881
Subtotal		967,210	906,954	943,046	757,373	720,797
Operating						
Misc. Contract Services	4500	13,100	13,200	28,913	29,112	5,133
Telecommunications	4650	5,500	7,860	4,294	4,345	1,392
Equipment Rental	4660	1,200	1,200	1,200	-	-
Travel/Training	4770	3,890	3,640	2,474	2,494	785
Membership Dues	4780	330	120	102	-	-
Office Supplies	4800	350	350	261	332	135
Medical Supplies	4810	200	400	312	92	68
Printing & Copying	4890	700	700	570	245	115
Postage	4900	200	200	101	1	16
Minor Equipment & Supplies	4910	29,800	27,250	23,167	22,675	10,155
Computer Equipment & Software	4920	-	-	-	1,149	-
Safety Equipment	4950	5,750	5,750	5,731	4,920	3,652
Radio Equipment/Maintenance	4980	1,700	1,700	1,635	-	985
Vehicle Maintenance	5000	31,817	33,644	56,654	13,057	24,999
Vehicles-Motor Equipment	5010	23,722	22,247	21,638	17,514	20,420
Gas & Oil	5020	29,232	36,019	25,056	19,568	23,519
Clothing, New	5070	4,900	4,900	3,608	2,135	2,547
Electricity, Buildings	5890	3,349	3,120	3,017	2,467	2,799
Heating Fuel	5950	2,736	2,496	2,379	1,229	1,992
Transfers Out	6530	120,000	117,000	91,487	79,721	24,707
Subtotal		278,476	281,796	272,599	201,053	123,421
Total Program Expenditures		1,245,686	1,188,750	1,215,645	958,426	844,218

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
STORMWATER DRAINAGE 8040						
Personnel						
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	-	-	-	-	-
Subtotal		-	-	-	-	-
Operating						
Equipment Rental	4660	-	-	-	-	-
Transfer Out	6530	102,862	102,862	139,964	56,844	-
Subtotal		102,862	102,862	139,964	56,844	-
Capital						
Land	7010	-	-	-	-	-
Infrastructure	7160	596,550	966,500	469,950	2,176	-
Engineering & Design	8690	-	-	-	-	-
Subtotal		596,550	966,500	469,950	2,176	-
Total Program Expenditures		699,412	1,069,362	609,914	59,020	-
STORMWATER DEBT SERVICE 8045						
Operating						
Legal & Administrative Fees	4530	500	500	500	500	500
RZB Bonds	6620	-	-	-	-	-
Stormwater Bonds	6630	144,890	143,190	143,190	147,090	145,915
Bond Issuance Cost	6635	-	-	-	-	-
Subtotal		145,390	143,690	143,690	147,590	146,415
Total Program Expenditures		145,390	143,690	143,690	147,590	146,415
WATER CAPITAL 8060						
Transfers Out	6530	-	-	72,050	220,594	220,594
Land	7010	-	-	-	-	14,150
Infrastructure	7160	1,075,200	3,382,768	1,964,503	2,008,277	77,855
Vehicles	7200	-	-	-	77,734	75,316
Equipment	7210	36,000	372,500	162,901	176,784	60,417
Water Lines/Fire Hydrants	8110	240,000	305,000	253,990	233,947	225,499
Engineering & Design	8690	173,000	250,000	75,000	7,500	2,900
Total Program Expenditures		1,524,200	4,310,268	2,528,444	2,724,836	676,732

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
WASTEWATER COLLECTION 8075						
Personnel						
Charge In	4040	366,123	354,562	349,724	307,067	290,099
Subtotal		366,123	354,562	349,724	307,067	290,099
Operating						
Misc. Contract Services	4500	1,700	1,500	1,200	-	-
Telecommunications	4650	780	702	764	563	-
Travel/Training	4770	1,325	1,275	1,194	6	2
Office Supplies	4800	250	250	193	146	92
Medical Supplies	4810	200	200	181	-	68
Printing & Copying	4890	300	300	300	245	-
Postage	4900	50	50	50	-	-
Minor Equipment & Supplies	4910	9,500	8,450	8,230	5,808	2,463
Chemicals	4930	-	-	-	-	-
Safety Equipment	4950	2,300	2,800	2,400	2,000	156
Radio Equipment/Maintenance	4980	1,550	1,550	1,450	60	990
Vehicles-Auto/Trucks	5000	21,606	12,424	19,271	7,026	12,804
Vehicles Motor Equipment	5010	6,227	4,460	2,797	668	2,186
Gas & Oil	5020	10,864	12,009	9,001	6,846	7,636
Equipment Maintenance	5030	-	-	-	-	-
Clothing, New	5070	1,500	1,400	1,050	256	297
Sewer Main Maintenance	5210	-	-	-	-	-
Transfers Out	6530	28,500	28,500	15,854	1,658	22,281
Subtotal		86,652	75,870	63,935	25,282	48,976
Total Program Expenditures		452,775	430,432	413,659	332,350	339,074

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
WASTEWATER TREATMENT 8080						
Personnel						
Salaries, Regular	4000	372,618	371,337	348,756	345,702	358,139
Salaries, Temporary	4010	7,500	7,150	7,144	7,675	-
Salaries, Overtime & Call-Out	4020	5,477	3,762	3,657	2,367	2,842
Social Security & Medicare	4030	29,498	29,242	27,177	26,458	26,817
Insurance, Dental	4060	2,967	3,045	2,476	2,639	2,760
Insurance, Life	4070	540	520	492	516	531
Retirement Contributions	4080	69,191	66,768	66,687	57,019	54,363
Insurance, Unemployment	4100	-	-	-	-	-
Insurance, Work Comp	4110	10,439	14,037	10,268	15,641	16,362
Insurance, Medical	4130	109,976	90,700	115,889	68,321	66,849
Insurance, Vision	4135	470	475	393	457	407
Subtotal		608,677	587,035	582,939	526,794	529,068
Operating						
Misc. Contract Services	4500	15,700	15,000	14,627	14,291	14,228
Testing	4580	12,400	14,900	13,769	5,158	7,892
Telecommunications	4650	9,600	12,200	9,248	9,879	6,923
Equipment Rental	4660	1,000	1,000	1,000	-	-
Travel/Training	4770	4,060	4,540	4,064	1,849	1,638
Membership Dues	4780	180	180	72	-	-
Office Supplies	4800	1,000	1,000	735	651	496
Medical Supplies	4810	200	200	181	60	68
Laboratory Supplies	4830	24,800	24,700	24,520	19,696	15,193
Printing & Copying	4890	300	300	235	-	-
Postage	4900	200	200	101	11	210
Minor Equipment & Supplies	4910	5,400	5,400	9,280	1,406	1,388
Computer Equipment & Software	4920	7,500	7,500	7,500	836	1,170
Chemicals	4930	-	-	-	-	-
Safety Equipment	4950	5,100	4,100	4,025	2,455	837
Vehicle Maintenance	5000	34,319	52,224	23,366	21,870	41,753
Vehicles-Motor Equipment	5010	14,805	21,739	16,163	20,843	8,126
Gas & Oil	5020	26,820	34,089	24,159	19,565	21,832
Equipment Maintenance	5030	-	-	-	-	-
Building Maintenance	5040	-	-	-	-	-
Clothing, New	5070	2,600	2,600	2,514	1,090	643
Lift Station Maintenance	5200	-	-	-	-	-
Electricity-Buildings	5890	330,000	329,993	241,871	201,475	215,709
Electricity-Pumping	5900	98,400	75,289	74,988	61,020	58,026
Rural Water	5940	700	700	580	522	411
Heating Fuel	5950	24,000	29,470	20,976	11,238	23,538
Transfers Out	6530	582,450	2,879,863	606,193	208,067	195,292
Subtotal		1,201,534	3,517,187	1,100,167	601,983	615,374
Total Program Expenditures		1,810,211	4,104,222	1,683,106	1,128,777	1,144,442

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
WASTEWATER CAPITAL 8085						
Transfers Out	6530	-	-	24,417	-	-
Infrastructure	7160	1,285,000	2,117,739	1,088,659	2,182,951	34,699
Vehicles	7200	-	-	-	-	193,734
Equipment	7210	519,000	107,000	94,744	16,131	180,573
Engineering & Design	8690	340,000	209,165	115,095	235,649	78,357
Total Program Expenditures		2,144,000	2,433,904	1,322,915	2,434,731	487,363
CAPITAL REPLACEMENT RESERVE 8090						
Transfer Out	6530	2,279,000	2,318,692	2,279,000	2,177,150	2,158,983
Total Program Expenditures		2,279,000	2,318,692	2,279,000	2,177,150	2,158,983
Total Fund Expenditures		17,718,418	26,906,992	17,526,872	14,825,776	10,663,242
Fund Net Position, Beginning of Year		5,517,602	7,035,560	7,973,214	6,873,204	5,895,339
Fund Net Position, End of Year		<u>\$2,955,028</u>	<u>1,507,389</u>	<u>\$5,517,602</u>	<u>\$7,973,214</u>	<u>\$6,873,204</u>

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
OPERATION, MAINTENANCE AND REPLACEMENT FUND 881						
Revenues 0000						
Transfer In	3950	3,353,913	9,010,486	3,352,725	1,044,220	981,604
Transfer In-Capital Replacement	3951	2,279,000	2,318,692	2,279,000	2,177,150	2,158,983
Transfer In-RZB	3952	-	-	-	-	-
Investment Earnings	3980	408,000	413,250	413,250	485,065	-
Total Program Revenues		6,040,913	11,742,428	6,044,975	3,706,435	3,140,587
Expenditure Summary by Program						
Operating 8150 (O&M) - Water						
Chemicals	4930	525,654	448,872	397,394	352,943	357,609
Equipment Maintenance	5030	584,500	102,500	102,500	82,563	20,271
Building Maintenance	5040	38,500	34,100	28,432	12,027	9,580
Lagoon Cleaning	5045	57,250	140,000	56,000	53,762	75,000
Water Tower Maintenance	5120	25,000	25,000	25,000	65,930	6,150
Water Main Maintenance	5140	75,000	75,000	51,592	13,170	17,869
Fire Hydrant Maintenance	5150	20,000	17,000	14,895	621	687
Hazel Creek Resv Maintenance	5550	57,600	22,600	22,600	11,466	16,734
Forest Lake Resv Maintenance	5560	102,600	32,600	32,265	21,421	39,536
Total Program Expenditures		1,486,104	897,672	730,678	613,901	543,436
Capital 8160 (Replacement) - Water						
Misc. Contract Services	4500	40,000	-	-	-	-
Transfer Out	6530	1,524,200	4,310,268	2,456,394	2,603,392	385,132
Infrastructure	7160	-	-	-	-	-
Water Lines/Fire Hydrants Repl	8110	240,000	235,000	202,196	167,483	72,171
Total Program Expenditures		1,804,200	4,545,268	2,658,590	2,770,875	457,303
Operating 8170 (O&M) - Wastewater						
Chemicals	4930	25,000	25,000	18,851	22,568	23,014
Equipment Maintenance	5030	310,500	295,000	274,372	31,184	54,970
Building Maintenance	5040	19,700	13,900	13,900	8,239	7,380
Lagoon Cleaning	5045	57,250	75,000	56,000	53,762	75,000
Lift Station Maintenance	5200	170,000	270,000	243,070	92,312	34,929
Sewer Main Maintenance	5210	28,500	28,500	15,854	1,658	22,281
Total Program Expenditures		610,950	707,400	622,047	209,724	217,574
Capital 8180 (Replacement) - Wastewater						
Transfers Out	6530	2,144,000	2,433,904	1,298,498	2,259,723	406,006
Total Program Expenditures		2,144,000	2,433,904	1,298,498	2,259,723	406,006
Total Fund Expenditures		6,045,254	8,584,244	5,309,813	5,854,223	1,624,320
Fund Net Position, Beginning of Year		12,570,721	11,368,933	11,835,559	13,983,347	12,467,079
Fund Net Position, End of Year		<u>\$12,566,380</u>	<u>\$14,527,117</u>	<u>\$12,570,721</u>	<u>\$11,835,559</u>	<u>\$13,983,347</u>
Capital Reserve		\$12,566,380	\$14,527,117	\$12,570,721	\$11,835,559	\$13,983,347

Fiduciary and Custodial Funds

Fiduciary-fund types are used to account for assets held in trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other Funds. The City currently has five fiduciary funds that are presented in detail on the following pages.

Veterans Memorial
Tri-Centennial Trust
Investment in Kirksville Charitable
Forest-Llewellyn Park Cemetery Trust
Nancy Reed Fugate Trust

PROPOSED BUDGET

Fiduciary Funds 791, 792, 793, 794, 795

PROGRAM DESCRIPTION: Fiduciary Funds are used to account for assets held by the City as trustee, custodian or as agent for individuals, private organizations, other governmental units and/or other Funds. The City has fiduciary responsibility for the assets of these Funds and expends only in accordance with the purpose for which the assets were received.

NONEXPENDABLE FIDUCIARY FUNDS

✚ **Veterans Memorial Fund 791**

Major infrastructure investments in the Adair County Veterans Memorial were completed in 2001 and early 2002. The budget includes funds for the addition of names of veterans from direct donations and addition of names of veterans sponsored or not who pass away during the year.

✚ **Tri-Centennial Trust Fund 792**

This trust was established in 1976. The trust agreement decrees that in January of the year 2076, the initial contribution and all interest earned will be distributed to the Adair County Tri-Centennial Committee. These funds will be used to celebrate the Declaration of Independence.

✚ **Investment in Kirksville Charitable Fund 793**

This Fund was established in 2008 as a result of a comprehensive plan to encourage charitable contributions to fund various City projects that cannot be accomplished without private support. Donors are able to designate funds for specific needs and will receive public recognition.

✚ **Forest-Llewellyn Park Cemetery Trust Fund 794**

In April 1975, the Forest-Llewellyn Park Cemetery Trust was established. The interest generated from this Fund is used towards the City's cost of maintenance of the grounds and plots, which is unable to cover the City's cost of maintaining the cemetery. Ongoing improvements at the cemetery are necessary, such as headstone repair, fencing and gate improvements, all intended to both improve the appearance of the cemetery and emphasize its historic appearance.

✚ **Nancy Reed Fugate Trust 795**

This trust was established in 1956 by the late Nancy Reed Fugate in honor of her deceased mother, Georgiana Reed, a long-time resident of the City. The City issues an annual check from any proceeds to the United Way, prior to this, the Nancy Reed Fugate Commission determined how to spend the funds. The Commission was abolished, by request of its members, with repealing ordinance 7717 on November 4, 2019.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Administer the Fiduciary Funds in accordance with their established purpose
- ◆ Manage the Funds in a prudent manner to provide for the protection of the principal
- ◆ Invest funds to maximize earnings in accordance with the City Council Investment Policy

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
VETERANS MEMORIAL FUND 791						
Revenues 0000						
Contributions	3910	850	550	2,550	225	125
Investment Earnings	3980	40	40	40	38	38
Total Program Revenues		890	590	2,590	263	163
Expenditures 9110						
Contractual Fees	4500	850	550	2,550	225	290
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		850	550	2,550	225	290
Fund Balance, Beginning of Year		2,073	2,032	2,033	1,995	2,122
Fund Balance, End of Year		<u>\$2,113</u>	<u>\$2,072</u>	<u>\$2,073</u>	<u>\$2,033</u>	<u>\$1,995</u>
TRI-CENTENNIAL TRUST FUND 792						
Revenues 0000						
Investment Earnings	3980	9	8	9	8	8
Total Program Revenues		9	8	9	8	8
Fund Balance, Beginning of Year		432	424	423	416	408
Fund Balance, End of Year		<u>\$441</u>	<u>\$432</u>	<u>\$432</u>	<u>\$423</u>	<u>\$416</u>
INVESTMENT in KIRKSVILLE CHARITABLE FUND 793						
Revenues 0000						
Contributions	3910	5,000	5,000	-	-	-
Total Program Revenues		5,000	5,000	-	-	-
Fund Balance, Beginning of Year		0	0	0	0	0
Fund Balance, End of Year		<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Fund / Department	Acct No	ADOPTED 2026 BUDGET	ADOPTED 2025 BUDGET	AMENDED 2025 BUDGET	ACTUAL 2024	ACTUAL 2023
FOREST-LLEWELLYN PARK CEMETERY TRUST FUND 794						
Revenues 0000						
Contributions	3910	1,950	1,950	1,200	1,800	1,500
Investment Earnings	3980	1,275	360	1,240	1,463	335
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		3,225	2,310	2,440	3,263	1,835
Expenditures 9410						
Transfer Out	6530	1,275	360	1,240	1,463	335
Total Program Expenditures		1,275	360	1,240	1,463	335
Fund Balance, Beginning of Year		52,331	51,431	51,131	49,331	47,831
Fund Balance, End of Year		<u>\$54,281</u>	<u>\$53,381</u>	<u>\$52,331</u>	<u>\$51,131</u>	<u>\$49,331</u>
NANCY REED FUGATE TRUST FUND 795						
Revenues 0000						
Investment Earnings	3980	50	30	77	47	31
Total Program Revenues		50	30	77	47	31
Expenditures 9510						
Misc. Contract Services	4500	50	30	77	31	31
Total Program Expenditures		50	30	77	31	31
Fund Balance, Beginning of Year		6,151	6,136	6,151	6,135	6,135
Fund Balance, End of Year		<u>\$6,151</u>	<u>\$6,136</u>	<u>\$6,151</u>	<u>\$6,151</u>	<u>\$6,135</u>

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS
2026-2030

The City is working to establish a consistent five-year capital plan. The following pages represent department requests that have not been vetted by City Council, with the exception of fiscal year 2026. During 2026, the City Council will review this Capital Improvement Plan in its entirety.

PROJECTED CAPITAL PURCHASES	2026	2027	2028	2029	2030	TOTAL COST	FUND SOURCE
PUBLIC BUILDINGS							
HVAC Replacement - City Wide	40,000	45,000	45,000	50,000	50,000	230,000	General
Floor Covering - City Wide	40,000	40,000	40,000	40,000	40,000	200,000	General
Public Works - exterior refurbishing	40,000					40,000	General
City Hall - tuckpointing	100,000					100,000	General
City Hall - parking lot replacement	60,000					60,000	General
Emergency Services storage building	600,000					600,000	General
Police station		9,500,000				9,500,000	General/Loan
City Hall - roof replacement		400,000				400,000	General
KFD - exterior refurbishing		60,000				60,000	General
PW - parking lot repairs		30,000				30,000	General
North fire station living quarters		500,000				500,000	General/CIST
South fire station		3,500,000				3,500,000	General/Loan
KFD - parking lot repairs			35,000			35,000	General
Total \$	880,000	\$14,075,000	\$ 120,000	\$ 90,000	\$ 90,000	\$15,255,000	
POLICE							
Replace Unit 113 2015 Dodge Grand Caravan SE-CG	42,000					42,000	General
License plate readers	50,000					50,000	Grant
Replace Unit 343 2005 Olympian Generator-CG		45,000				45,000	General
Replace patrol car (2)-CG		136,000	145,000	155,500	160,000	596,500	General
Replace Unit 228 2013 Ford F50 Supercab-CG		50,000				50,000	General
Patrol lieutenant vehicle		80,000				80,000	General
Replace duty firearms		9,000				9,000	General
Additional K-9 service dog		18,000				18,000	General
Vehicle to support K-9 service dog		80,000				80,000	General
Replace Unit 108 Ford Fusion-CG			60,000			60,000	General
Replace 2006 Ford F250 SWAT vehicle			125,000			125,000	General
Replace Unit 101 2003 Doolittle cargo trailer-CG				6,000		6,000	General
Replace Unit 102 2003 American hauler trailer-CG				7,000		7,000	General
Replace K-9 service dog				16,000		16,000	General
Replace 2025 Dodge Durango K-9 vehicle					90,000	90,000	General
Replace School Resource Officer vehicle					80,000	80,000	General
Total \$	92,000	\$ 418,000	\$ 330,000	\$ 184,500	\$ 330,000	\$ 1,354,500	
FIRE							
Replace Unit 504 2012 Ferrara pumper fire truck-CG	877,769					877,769	General/CIST
Radio infrastructure	250,000					250,000	General
Unit 504 extrication equipment	60,000					60,000	General
Thermal imaging camera (2)	14,000	14,000				28,000	General
Burn building for training site (Kirk's)	600,000					600,000	General
South fire station equipment		20,000				20,000	General
Outdoor Siren Upgrade		60,000				60,000	General
Replace Unit 510 1996 Doolittle cargo trailer - CG			5,000			5,000	General
Replace Unit 508 2018 Chevrolet Tahoe			68,000			68,000	General
Modify battery extrication tools			10,000			10,000	General
Replace Airshore trench kit			35,000			35,000	General
Replace Unit 501 Sutphen pumper-CG				850,000		850,000	General
SCBA life cycle replacement				700,000		700,000	General
Replace Generac generator-CG					30,000	30,000	General
Replace Unit 511 2003 Doolittle cargo trailer-CG					10,000	10,000	Grant
Total \$	\$ 1,801,769	\$ 94,000	\$ 118,000	\$ 1,550,000	\$ 40,000	\$ 3,603,769	

PROJECTED CAPITAL PURCHASES	2026	2027	2028	2029	2030	TOTAL COST	FUND SOURCE
INFORMATION TECHNOLOGY							
CCTV cameras	20,000					20,000	General
Additional/replacement server	19,500					19,500	General
Printer replacements		10,450	11,495	12,645	13,910	48,500	General
Total \$	39,500	\$ 10,450	\$ 11,495	\$ 12,645	\$ 13,910	\$ 88,000	
STREET CONSTRUCTION AND MAINTENANCE							
Replace Unit 346, 2016 Takeuchi TL8-CG	90,000					90,000	General
Replace Unit 349, 2016 Takeuchi TL9-CG	90,000					90,000	General
Replace Unit 340, 2016 Weiler paver-CG	550,000					550,000	General
Replace Holiday pole decorations	35,000					35,000	General
Milling machine track mounted	750,000					750,000	General
Utility locating sonde for GIS integration	16,000					16,000	General
Replace Unit 243 Ford F350 2017 pickup-CG		85,000				85,000	General
Replace Unit 348 Takeuchi excavator-CG		135,000				135,000	General
Replace Unit 341 2014 Case 621F wheel loader-CG		200,000				200,000	General
Replace Unit 442 2013 Etnyre maint dist w/trailer-CG		43,200				43,200	General
Replace Unit 473 2020 Graco paint striper		35,000				35,000	General
Replace Unit 314A 2005 JD rotary cutter-CG		16,000				16,000	General
Power washer		20,000				20,000	General
Reconfigure 300'X50' shop		424,000				424,000	General
Replace Unit 400 2009 Crafcro cracksealer-CG			82,449			82,449	General
Replace Unit 6 EZ screen & trailer - CG			15,000			15,000	General
Replace Unit 242 2018 Western Star dump truck - CG			180,000			180,000	General
Replace Unit 306 2015 John Deere boom mower - CG			150,000			150,000	General
Replace Unit 354 2010 Road Hog milling machine-CG			82,000			82,000	General
Replace Unit 362 2011 Miller curb machine-CG			220,000			220,000	General
Replace Unit 321A, 2013 Pro-Tec Snow box blade-CG			3,400			3,400	General
Replace Unit 345A 2018 Indeco breaker - CG			14,000			14,000	General
Replace Unit 305 2019 Caterpillar roller - CG			200,000			200,000	General
Materials testing lab			60,000			60,000	General
Replace Unit 247 2007 Chevy 2WD-CG				62,000		62,000	General
Replace Unit 273 2006 International Hi-Lift-CG				90,000		90,000	General
Replace Unit 238 2019 Ford F550 Sign Truck - CG				110,000		110,000	General
Replace Unit 322 John Deere 2017 Tractor - CG				75,000		75,000	General
Replace Unit 345B 2018 Sweepster Angle Broom - CG				9,000		9,000	General
Containment shed for salt and brine storage				650,000		650,000	General
Replace Unit 447 2014 Snocrete Snowblower-CG					78,000	78,000	General
Replace Unit 345D 2007 Stump Grinder Attachment-CG					11,000	11,000	General
Replace Unit 410 Durapatcher-CG					75,000	75,000	General
Replace Unit 252 2022 Ford F550 plow truck-CG					150,000	150,000	General
Replace Unit 313 2018 Broce broom-CG					75,000	75,000	General
Total \$	1,531,000	\$ 958,200	\$ 1,006,849	\$ 996,000	\$ 389,000	\$ 4,881,049	
CODES & PLANNING							
Replacement plotter	11,700					11,700	General
Replace Unit 269 2009 Chevy 1/2 T pickup-CG		40,000				40,000	General
Replace Unit 261 2008 Ford Ranger 2WD-CG		40,000				40,000	General
Replace Unit 285 2012 Chevy Colorado ext cab 4X4 - CG			40,000			40,000	General
Total \$	11,700	\$ 80,000	\$ 40,000	\$ -	\$ -	\$ 131,700	
ENGINEERING							
Replace Unit 215 2006 Ford Econoline van		37,000				37,000	General
Replace Unit 255 2016 Ford F150 Supercab-CG			40,000			40,000	General
Total \$	-	\$ 37,000	\$ 40,000	\$ -	\$ -	\$ 77,000	

PROJECTED CAPITAL PURCHASES	2026	2027	2028	2029	2030	TOTAL COST	FUND SOURCE
COMMUNITY DEVELOPMENT							
Factory Addition Improvements	1,610,329					1,610,329	Grant/Storm/TST
Kirksville Affordable Tiny Home Village	38,646					38,646	Grant/Utility/EDST
Total	\$ 1,648,975	\$ -	\$ -	\$ -	\$ -	\$ 1,648,975	
WALKING AND CYCLING TRAIL GRANT							
Sidewalk Program-KAMP	50,000	50,000	50,000	50,000	50,000	250,000	Trail/EDST
Rotary Park Sidewalk along New Street	252,374					252,374	Trail/Grant/EDST
FLATS Sidewalk/Trail Connector to Downtown	299,604					299,604	Trail/Grant/EDST
BNSF Railroad Trail Project Phase 1 (Kirk's)	171,200	200,000				371,200	Trail/Gen/Grant
BNSF Railroad Trail Project Phase 2 (Kirk's)	845,551					845,551	Trail/Gen/Grant
Crosswalk Project	357,000					357,000	Trail/EDST
Green Street sidewalk study	15,000					15,000	Trail/Grant/EDST
Sidewalk Improvement (Kirk's)	162,875	90,000	87,000			339,875	Trail/General
Trail Support (Kirk's)		76,155				76,155	Trail/General
Downtown sidewalk and intersection improvements		100,000	336,000	336,000		772,000	Trail/Grant/EDST
Total	\$ 2,153,604	\$ 516,155	\$ 473,000	\$ 386,000	\$ 50,000	\$ 3,578,759	
TAX INCREMENT FINANCE DISTRICTS							
Downtown electric and mapping infrastructure	250,000					250,000	TIF Fund
Special Downtown Sidewalk Zone	25,000					25,000	TIF Fund
Total	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000	
TOURISM							
						-	Tourism
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EMERGENCY COMMUNICATION CENTER							
						-	ACECC
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
AIRPORT							
Terminal building onstruction & engineering oversight	2,755,000					2,755,000	Grant
Rehabilitation of T-hangars	600,000					600,000	Airport/Grant/CIST
Foreign object & debris system	9,000					9,000	Airport/CIST
Replace Unit 347 Harlen airport tug-CG		52,000				52,000	Airport/CIST
Replace Unit 244 1991 Ford Jet fuel truck-CG			175,000			175,000	Airport/CIST
Replace Unit 345 2015 John Deere 6115M tractor - CG			90,000			90,000	Airport/CIST
Replace Unit 359 2016 John Deere 6120 tractor-CG			130,000			130,000	Airport/CIST
Replace Unit 422 2015 John Deere rotary cutter - CG			18,000			18,000	Airport/CIST
Unit 280 2015 Rosenbauer ARFF truck - CG				450,000		450,000	Airport/CIST
Replace Unit 451 2014 Snowlogic snow blower-CG				20,000		20,000	Airport/CIST
Snow removal equipment				420,000		420,000	Airport/Grant/CIST
Storage building for equipment					1,500,000	1,500,000	Airport/Grant/CIST
Airport fence improvements					800,000	800,000	Airport/Grant/CIST
Replace Unit 449 1988 Hobart ground power unit-CG					20,000	20,000	Airport/CIST
Replace Unit 337 2002 New Holland tractor-CG					32,000	32,000	Airport/CIST
Replace Unit 448 2014 JD rotary cutter-CG					15,250	15,250	Airport/CIST
Replace Unit 205 1998 Ford F600 refueler-CG					175,000	175,000	Airport/CIST
Replace Unit 300 2020 John Deere 1580 mower-CG					38,000	38,000	Airport/CIST
Total	\$ 3,364,000	\$ 52,000	\$ 413,000	\$ 890,000	\$2,580,250	\$ 7,299,250	

PROJECTED CAPITAL PURCHASES	2026	2027	2028	2029	2030	TOTAL COST	FUND SOURCE
PARKS AND RECREATION							
Replace Unit 325 2021 Hustler Super Z mower-CG	15,000					15,000	Recreation
Rock Lake parking and access road	160,000					160,000	Recreation/Grant
Rock Lake pier dock	45,000					45,000	Recreation/Grant
Replace Unit 320 Hustler Super Z mower-CG		16,500				16,500	Recreation
Replace Unit 360 2021 Hustler Super Z mower-CG		15,000				15,000	Recreation
Patryla Park-rebuild tennis courts, parking lot, playground		300,000				300,000	Recreation
Brashear Park-playground, splash pad, shelter		710,000				710,000	Rec/CIST/Grant
Rotary Park-feature shelter, restroom, sidewalks		535,000				535,000	Rec/Grant
North Park-soccer fields (Kirk's)		941,110				941,110	Recreation
Replace Unit 262 2008 Chevy flat bed truck 4WD-CG			50,000			50,000	Recreation
North Park-sand volleyball courts			30,000			30,000	Rec/Grant
North Park-shelter NW corner			120,000			120,000	Recreation
Unit 16 2008 R&W 18' flatbed trailer-CG				10,000		10,000	Recreation
Unit 21 2008 R&W 20' car hauler trailer-CG				9,000		9,000	Recreation
Unit 259 2019 Ford F350 Supercab-CG				80,000		80,000	Recreation
Unit 328 2019 John Deere TS 4x2 Gator-CG				16,000		16,000	Recreation
Unit 333 2024 Hustler Super Z mower-CG				17,000		17,000	Recreation
Unit 350 2019 John Deere 1585 Mower/Snow Removal-CG				48,000		48,000	Recreation
Brashear Park-sport court, fitness equipment, sidewalk				380,000		380,000	Rec/CIST
Steer Creek restoration				50,000		50,000	Recreation
Replace Unit 311 2025 Hustler Super Z mower-CG					17,000	17,000	Recreation
PC Mills Park-basketball court, playground, shelter, sidewalks					500,000	500,000	Rec/CIST/Grant
Total \$	220,000	\$ 2,517,610	\$ 200,000	\$ 610,000	\$ 517,000	\$ 4,064,610	
CAPITAL IMPROVEMENT SALES TAX PROGRAM CAPITAL PROJECTIONS							
Sidewalk renovation and repairs	25,000	25,000	25,000	25,000	25,000	125,000	CIST
FL Cemetery grave stone repairs	10,000	10,000	10,000	10,000	10,000	50,000	CIST
Total \$	35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000	
TRANSPORTATION SALES TAX PROGRAM CAPITAL PROJECTIONS							
Street Material Maintenance	1,150,000	750,000	750,000	750,000	750,000	4,150,000	TST
Streets-Projects	900,000	950,000	950,000	950,000	950,000	4,700,000	TST
Streets-Mill Street reconstruction	1,128,900					1,128,900	TST
Curb, Gutter & Storm Drain	150,000	40,000	40,000	40,000	40,000	310,000	TST
Crack Sealing Program	12,000	10,000	10,000	10,000	10,000	52,000	TST
Demolition & removal of abandoned railway bridges			275,000	275,000		550,000	TST
Replacement North Lincoln Street bridge					800,000	800,000	TST
Total \$	3,340,900	\$ 1,750,000	\$ 2,025,000	\$ 2,025,000	\$ 2,550,000	\$ 11,690,900	
CENTRAL GARAGE							
Replace Unit 219 2007 Chevy 1 Ton 4WD-CG		82,000				82,000	Other
Replace Unit 267 2009 Ford F250 4WD-CG			65,000			65,000	Other
Replace Unit 264 Dodge Grand Caravan-CG					30,000	30,000	Other
Replace Unit 490 2018 Caterpillar generator-CG					50,000	50,000	Other
Total \$	-	\$ 82,000	\$ 65,000	\$ -	\$ 80,000	\$ 227,000	

PROJECTED CAPITAL PURCHASES	2026	2027	2028	2029	2030	TOTAL COST	FUND SOURCE
UTILITY FUND-WATER CAPITAL PROJECTIONS							
Water lines and hydrants (5 yr OSP)	400,000	200,000	200,000	200,000	200,000	1,200,000	Utility-User Fees
Concrete for construction	40,000	40,000	40,000	40,000	40,000	200,000	Utility-User Fees
Rock of various sizes for construction	40,000	40,000	40,000	40,000	40,000	200,000	Utility-User Fees
Water line replacement by contractor	10,000					10,000	Utility-User Fees
Additional primary clarifier-construction & oversight	88,000					88,000	Utility-User Fees
WTP operation, maintenance & replacement facility plan	173,000					173,000	Utility-User Fees
Pipe storage building	200,000					200,000	Utility-User Fees
WTP valves 18" main to ground storage, clearwell valves	277,200					277,200	Utility-User Fees
Tapping Machine	30,000					30,000	Utility-User Fees
Turbidimeter for lab	6,000					6,000	Utility-User Fees
Meter Replacement Project	500,000	3,422,350	1,000,000			4,922,350	Utility-User Fees
8" Water Main Replacement on Baltimore St (800 ft)		400,000				400,000	Utility-User Fees
WTP main meter and vault replacement		100,000				100,000	Utility-User Fees
WTP Non-portable generator		175,000				175,000	Utility-User Fees
Replace Unit 441 2016 Gorman Rupp 6" pump-CG		20,000				20,000	Utility-User Fees
Replace Unit 233 2013 Ford F350 4WD dump bed trk-CG		95,000				95,000	Utility-User Fees
Replace Unit 257 2008 International dump truck-CG		210,000				210,000	Utility-User Fees
Power washer		10,000				10,000	Utility-User Fees
Primary clarifier refurbish			400,000			400,000	Utility-User Fees
Replace Unit 227 2011 Ford F250 4WD-CG			45,000			45,000	Utility-User Fees
Replace Unit 281 2011 Ford F250 Super cab 4WD-CG			45,000			45,000	Utility-User Fees
Replace Unit 3 2006 Lonestar flatbed trailer-CG			10,000			10,000	Utility-User Fees
Replace Unit 4 2002 Lonestar utility trailer-CG			7,000			7,000	Utility-User Fees
Replace Unit 319 2010 Case Series III backhoe-CG			130,000			130,000	Utility-User Fees
Replace Unit 325A hydraulic compactor attachment-CG			9,500			9,500	Utility-User Fees
WTP ground storage infrastructure				400,000		400,000	Utility-User Fees
Replace Unit 327 2017 JD track loader-CG				70,000		70,000	Utility-User Fees
Replace Unit 8 2006 Lonestar flatbed tilt trailer - CG				20,000		20,000	Utility-User Fees
Replace Unit 14 1999 L&D utility urailer - CG				8,000		8,000	Utility-User Fees
Replace Unit 15 1999 L&D 16' flatbed trailer - CG				12,000		12,000	Utility-User Fees
Replace Unit 234 2016 Ford F250 service truck - CG				65,000		65,000	Utility-User Fees
Replace Unit 294 2016 Ford F350 service truck - CG				65,000		65,000	Utility-User Fees
Replace Unit 295 2016 Chevrolet 3500 service truck-CG				65,000		65,000	Utility-User Fees
Replace Unit 296 2016 Chevrolet 3500 service truck-CG				65,000		65,000	Utility-User Fees
Replace Unit 299 2011 Ford F250 4WD-CG				65,000		65,000	Utility-User Fees
Replace Unit 452 2018 core cut concrete saw - CG				10,000		10,000	Utility-User Fees
Replace Unit 355A 2019 Furukawa breaker -CG				15,000		15,000	Utility-User Fees
Replace Unit 408A 2016 hammer head mole-CG				6,000		6,000	Utility-User Fees
Replace Unit 24 2010 Aluma 16' trailer - CG					7,000	7,000	Utility-User Fees
Replace Unit 331 2019 Case 580 Super N backhoe - CG					100,000	100,000	Utility-User Fees
Replace Unit 332A 2019 Furukawa breaker - CG					10,000	10,000	Utility-User Fees
Total \$ 1,764,200 \$ 4,712,350 \$ 1,926,500 \$ 1,146,000 \$ 397,000 \$ 9,946,050							

PROJECTED CAPITAL PURCHASES	2026	2027	2028	2029	2030	TOTAL COST	FUND SOURCE
UTILITY FUND-WASTE WATER							
Sewer installation and replacement	100,000	100,000	150,000	100,000	100,000	550,000	Utility-User Fees
Cast in place pipe collection system	300,000	300,000	300,000	300,000	300,000	1,500,000	Utility-User Fees
Rock for construction. & maintenance	15,000	15,000	15,000	15,000	15,000	75,000	Utility-User Fees
Concrete for new construction & maintenance areas	15,000	15,000	15,000	15,000	15,000	75,000	Utility-User Fees
Disinfection WWTP (Phase II) construction	25,000					25,000	Utility-User Fees
Disinfection WWTP (Phase II)-bidding & project oversight	30,000					30,000	Utility-User Fees
WWTP potable water line w/backflow preventer	185,000					185,000	Utility-User Fees
Parkson bar screen replacement	200,000					200,000	Utility-User Fees
WWTP master plan with flow monitoring	250,000					250,000	Utility-User Fees
Reroute sewer main on AT Still property const & design	460,000					460,000	Utility-User Fees
Upgrade Floats to Multirode in Lift Stations (3)	45,000	45,000	45,000	45,000		180,000	Utility-User Fees
WWTP SCADA controls	165,000					165,000	Utility-User Fees
All weather samplers (2)	25,000					25,000	Utility-User Fees
Replace Unit 329 2014 Hustler Super Z mower-CG	15,000					15,000	Utility-User Fees
Replace Unit 5 2010 Loadmaster utility trailer-CG	17,000					17,000	Utility-User Fees
Replace Unit 1 2022 Gorman Rupp 6" pump-CG	72,000					72,000	Utility-User Fees
Portable transfer pump NE lift station	205,000					205,000	Utility-User Fees
Bedding box	10,000					10,000	Utility-User Fees
Trench plates	10,000					10,000	Utility-User Fees
WWTP Launder Covers-design and construction		875,000				875,000	Utility-User Fees
Replace Unit 2 2015 H&H 16' enclosed trailer-CG		10,000				10,000	Utility-User Fees
Replace Unit 229 2021 Freightliner sewer jet truck-CG		300,000				300,000	Utility-User Fees
Replace Unit 361 2016 Hustler Super Z mower-CG		17,000				17,000	Utility-User Fees
NE Lift Station rehabilitation			1,000,000			1,000,000	Utility-User Fees
Retrofit WWTP drains into clarifiers			200,000			200,000	Utility-User Fees
Replace Unit 239 2016 Ford F550 service truck-CG			85,000			85,000	Utility-User Fees
Replace Unit 302 1997 JD 5500 tractor-CG			80,000			80,000	Utility-User Fees
Replace Unit 439 2005 Olympian generator-CG			23,000			23,000	Utility-User Fees
Replace Unit 25 2009 Aluma ATV/lawn trailer - CG				6,000		6,000	Utility-User Fees
Replace Unit 266 2019 Ford Ranger Supercab 4WD - CG				40,000		40,000	Utility-User Fees
Replace Unit 302A 2019 GEA lagoon mixer - CG				31,000		31,000	Utility-User Fees
Replace Unit 438 2005 Brush Hog mower-CG					6,250	6,250	Utility-User Fees
Replace Unit 241 2020 Ford F350 4WD Supercab-CG					42,000	42,000	Utility-User Fees
Replace Unit 443 MTU generator-CG					120,000	120,000	Utility-User Fees
Total	\$ 2,144,000	\$ 1,677,000	\$ 1,913,000	\$ 552,000	\$ 598,250	\$ 6,884,250	
UTILITY FUND-STORM WATER							
Stormwater Projects	200,000	300,000	300,000	300,000	300,000	1,400,000	Utility-User Fees
Stormwater Facility Plan		240,000				240,000	Utility-User Fees
ARPA Stormwater Project-Illinois Street	396,550					396,550	Utility/Grant
Total	\$ 596,550	\$ 540,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,036,550	
Grand Total	\$ 19,898,198	\$ 27,554,765	\$ 9,016,844	\$ 8,777,145	\$ 7,970,410	\$ 73,217,362	