

SUBJECT TO REVISION

A PUBLIC HEARING WILL BE HELD WITH THE FIRST PUBLIC READING OF THE 2025 BUDGET ON DECEMBER 2, 2024. THE SECOND AND FINAL READING WILL BE HELD ON DECEMBER 16, 2024.

THIS BUDGET IS PRELIMINARY AND NOT CONSIDERED A FINALIZED DOCUMENT UNTIL THE KIRKSVILLE CITY COUNCIL HAS GIVEN FINAL APPROVAL AT THE DECEMBER 16, 2024 COUNCIL MEETING.

ANY REVISIONS THAT ARE MADE AS A RESULT OF OR AFTER THE DECEMBER 2, 2024 FIRST PUBLIC READING WILL BE INCORPORATED INTO THE BUDGET PRESENTED ON DECEMBER 16, 2024.

PROPOSED BUDGET



JANUARY 1, 2025
TO
DECEMBER 31, 2025

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

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2025 - 2029**

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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
John Slavin, City Attorney

Departments

Administration

Rodney Sadler, Deputy City Manager
Diane Albrecht, City Clerk
Austin Miller, Communications Director
Don Crosby, Human Resource Director

Airport

Jeff Lafountain, Director

Community & Economic Development and Codes & Planning

Ashley W. Young, Director

Public Works and Engineering

Adam Dorrell, P.E., Director

Emergency Communications

Jon Cook, Director

Finance

Lacy A. King, Director

Fire

Jon Cook, Chief

Missouri Rural Enterprise & Innovation Center

Anastasia Tiedemann, Executive Director

Parks & Recreation

Robin Harden, Director

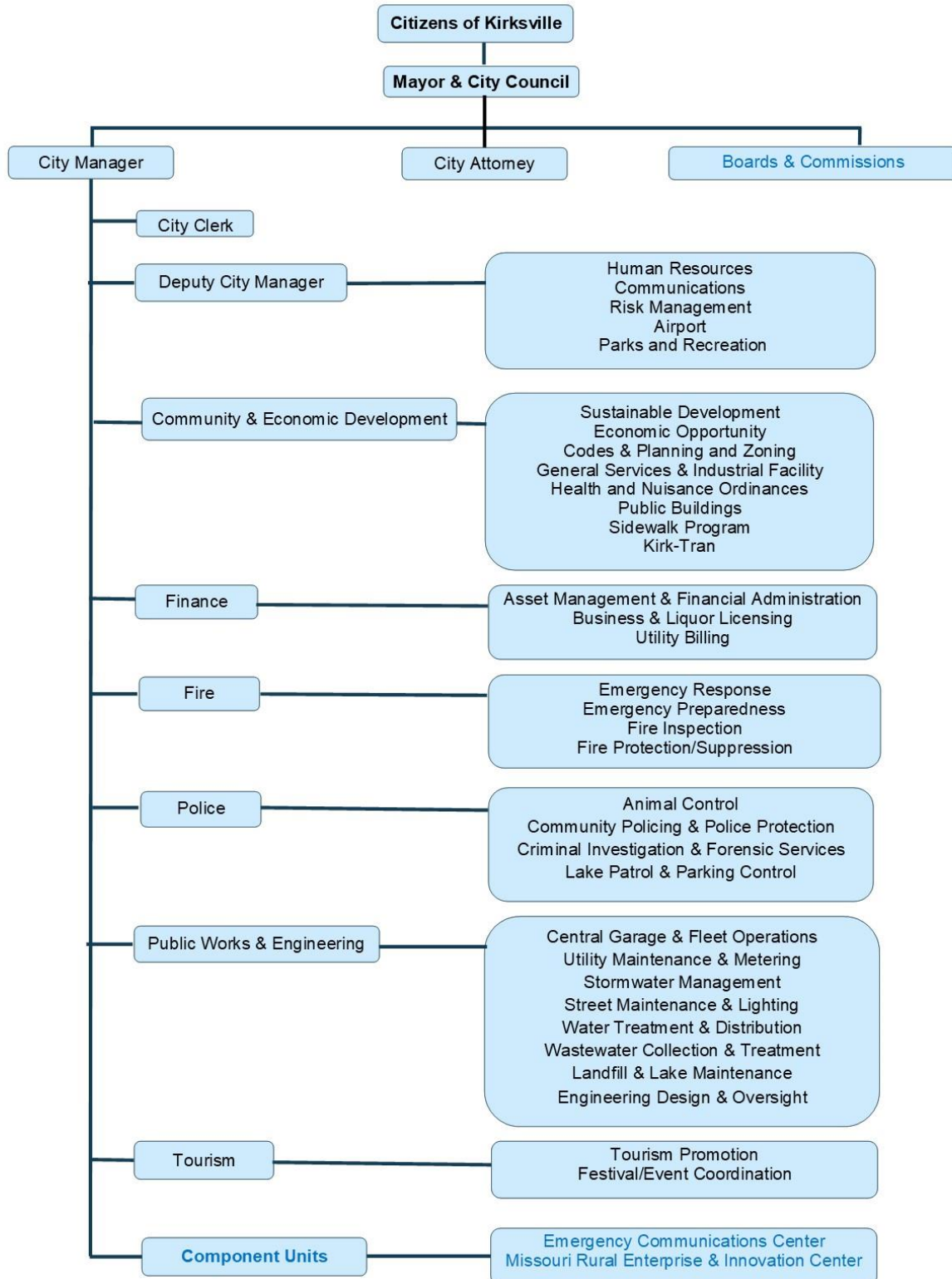
Police

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, 2024

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, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.



November 12, 2024

TO: Mayor and City Council

FROM: Mari E. Macomber, City Manager

SUBJECT: Proposed 2025 City Budget

Presented is the proposed budget for the fiscal year January 1 through December 31, 2025. Preparation of this document began in July with the submission of capital planning worksheets for years 2025-2029 from all City departments to the City Manager. On September 9, 2024, the City Council held their annual planning meeting which included review of the 2025 budget calendar, the City's purpose, vision, and mission statements, core values, proposed revenues for all funds, and the 2025 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 has 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 important decision made by the governing body during the course of 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. However, the City's ability to do more is fiscally restricted to available funds. Annually, the City's committed expenditures have exceeded anticipated revenues and only through year-end reductions in operations, savings on capital projects, and the postponement of infrastructure has the City been able fiscally operate within conformity of Missouri State Statute Section 67.010, which requires proposed expenditures not exceed estimated revenues plus any unencumbered balance, or less any deficit estimated for the beginning of the budget year, and the City's Budget Policy that further encourages 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 front-line employees to identify ways for improvements in operations, cost reductions, and modifications in policies and procedures that continue to protect City's assets.

City Council budgetary goals and directives continue to place priority on 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 2025 budget 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 five funds: General; Utility; Capital Improvement Sales Tax; Insurance; and Tourism. Council will be asked to add a minimum fund balance for the Kirk-Tran Fund of \$100,000 at the next regular meeting. Fluctuations will occur in fund balances when the City builds reserves for future capital infrastructure and when that reserve is spent on purchasing capital infrastructure. The 2025 year-end General Fund ending balance is budgeted to be \$8,605,831, which is greater than the minimum requirement of \$2,584,482.

The 2025 budget includes total capital expenditures of \$24,532,369. The Utility Fund has the largest portion at \$7,945,672, which includes \$932,217 to complete the State mandated disinfection process with appurtenances to the wastewater treatment plant, and \$1,916,080 for completion of an additional primary clarifier at the water treatment plant. The City is currently waitlisted at number 3 for the wastewater project and is awaiting further notification if funds become available. The Airport Fund has the second highest capital expenditures of \$5,187,229 for fully funded terminal project construction and oversight. The Community Development Fund has the next highest allocation of \$3,329,498 to complete three grant funded projects, Factory Addition Infrastructure Improvements, the Kirksville Affordable Tiny Home Village, and a community building. Followed by Street projects and equipment of \$2,313,000 and the Walking and Trail Grant Fund of \$2,297,078 for multiple grant funded trails and sidewalks. The remaining capital balance of \$3,459,892 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 city-wide equipment replacement and various other projects for several departments. The capital expenditures reflect a constrained dollar amount based upon available revenues.

PERFORMANCE MEASURES

The City's Annual Budget has included Performance Measures and Service Indicators for many years. The use of performance measurements can serve as an important tool in 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 Council and staff's ability to evaluate the services and work toward creating a system of accountability, transparency, and responsiveness to the citizens that we serve.

The use of performance measurement provides decision makers with data on how well the organization has met established targets and can empower them with performance

data to make necessary management decisions to achieve desired results. Making this data available to the public keeps government accountable to all stakeholders. Governments and communities of all sizes have benefited from increased accountability and increased involvement of citizens within performance measure development, budgeting, and monitoring. This is an ongoing process which encourage Council input and comment.

PERSONNEL

With a nationwide demand for workers and a reprioritization in the workforce, the City continues to experience difficulty in filling open vacancies. To attract more qualified applicants and retain experienced workers, the 2025 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 165, consistent with 2024. The total includes 15.5 positions partially funded through partnerships with other entities: E911 Joint Services Board, Kirksville R-III District, Missouri Rural Enterprise and Innovation Center Board, and Kirksville Regional Economic Development Incorporation.

Temporary staffing costs for 2025 has increased 28% from 2024 and reflects an increase in minimum wage 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 members, continues to see impacts from minimum wage increases and includes new rates for Proposition A passed by Missouri voter's. Staff must adjust park programming to accommodate available funds.

Personnel insurance costs for health, dental, vision and worker's 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 and the 2025 budget reflects health insurance premium increases of 19.36%. Personnel costs for 2025 are budgeted at \$16,183,061, a 18.9% increase over 2024, 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 and serves as a guide for the 2025 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 \$13,327,400 in the 2025 and 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, and street maintenance. The City's grant reimbursement ranges from 50% to 95% per project.

The Downtown TIF expired in 2022, however, remaining fund balance will continue to be used for infrastructure improvements for facades and other downtown improvements until these funds are completely exhausted.

Interfund transfers totaling \$24,149,707 will occur from various funds to complete infrastructure projects, as cost share for grants, for community betterment, financial assistance, and replenishing the utility capital replacement fund for capital improvements identified for the next five years. The Capital Improvement Fund will support General Fund, Community Development Fund, Trail Fund, storm drainage, Airport Fund, Revolving Loan Fund and Parks and Recreation Fund improvements and equipment. The Transportation Sales Tax Fund will support the General Fund asphalt plant operations and the CDBG Grant for neighborhood infrastructure improvements. Transfers impact both the governmental and proprietary funds of the City.

The City's budget contains 28 active funds - the General Fund; 17 active 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. Toward that effort, the City Manager and Finance Director spent time with each department's management to review the 2024 year end activities and discuss expectations for the 2025 budget to ensure 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 2024 and the goals and opportunities expected in 2025. It reflects the commitment and dedication of the City's employees, and promotes the direction provided to the City Manager by the City Council throughout the year and 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 given toward the completion of this budget plan.

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

FY 2025 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	\$11,721,648	\$7,503,820	\$5,546,402	\$18,404,493	\$60,023	\$913,400	\$44,149,785
REVENUES							
Taxes and Franchise Fees	10,069,223	4,915,293	3,015,283	-	-	-	17,999,799
Licenses and Permits	722,310	-	-	-	-	-	722,310
Intergovernmental	1,724,239	8,232,603	-	3,370,558	-	-	13,327,400
Charges for Services	155	2,111,688	-	10,391,775	-	3,872,624	16,376,241
Fines and Costs	16,330	-	-	-	-	-	16,330
Investment Earnings	132,000	135,760	76,350	610,900	438	13,200	968,648
Management Fees	507,650	-	-	-	-	-	507,650
Miscellaneous	344,870	1,065,234	126,000	85,338	7,500	86,436	1,715,378
TOTAL	13,516,777	16,460,578	3,217,633	14,458,571	7,938	3,972,260	51,633,756
EXPENDITURES							
Council	940,078	-	-	-	-	-	940,078
Administration	774,368	-	-	-	-	-	774,368
Human Resources	228,485	-	-	-	-	-	228,485
Community & Economic Dev	421,670	1,493,388	48,808	-	-	-	1,963,866
Finance	667,225	-	-	-	-	-	667,225
Information Systems	584,173	-	-	-	-	-	584,173
Public Buildings	392,807	-	-	-	-	-	392,807
Police	4,152,191	-	-	-	-	-	4,152,191
Fire	3,526,073	-	-	-	-	-	3,526,073
Public Works and Streets	2,606,509	-	-	-	-	-	2,606,509
Codes and Planning	575,885	-	-	-	-	-	575,885
Engineering	333,375	-	295,000	-	-	-	628,375
Capital Outlay	998,260	13,240,437	2,348,000	7,945,672	-	-	24,532,369
Principal/Fiscal Payments	-	1,545,224	96,182	1,935,337	580	-	3,577,323
Emergency Services	-	1,194,083	-	-	-	-	1,194,083
Utility	-	-	-	7,434,015	-	-	7,434,015
Tourism	-	289,913	-	-	-	-	289,913
Transportation	-	1,262,096	-	-	-	-	1,262,096
Parks and Recreation	-	1,812,161	-	-	-	-	1,812,161
Central Garage	-	-	-	-	-	1,133,993	1,133,993
Insurance Plan	-	-	-	-	-	3,206,670	3,206,670
TOTAL	16,201,097	20,837,301	2,787,990	17,315,024	580	4,340,662	61,482,655
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(2,684,320)	(4,376,723)	429,643	(2,856,453)	7,358	(368,403)	(9,848,899)
OTHER FINANCING							
Loan/Bond Proceeds	-	-	-	-	-	-	-
Operating/Equity Transfer In	770,110	3,699,077	1,017,841	18,662,679	-	-	24,149,707
Operating/Equity Transfer Out	(1,201,606)	(2,447,198)	(2,324,331)	(18,176,212)	(360)	-	(24,149,707)
TOTAL	(431,496)	1,251,879	(1,306,490)	486,467	(360)	-	-
CHANGES IN FUND BALANCE	(3,115,816)	(3,124,844)	(876,847)	(2,369,986)	6,998	(368,403)	(9,848,899)
Ending Fund Balance	\$8,605,831	\$4,378,975	\$4,669,555	\$16,034,507	\$67,021	\$544,997	\$34,300,886
Nonspendable	-	-	-	-	-	-	-
Restricted	-	4,378,975	4,669,555	-	67,021	-	9,115,551
Committed	2,584,482	-	-	14,527,117	-	-	17,111,600
Assigned	-	-	-	-	-	-	-
Unassigned	6,021,349	-	-	1,507,389	-	544,997	8,073,736
Ending Fund Balance	\$8,605,831	\$4,378,975	\$4,669,555	\$16,034,507	\$67,021	\$544,997	\$34,300,886

GENERAL FUND

The General Fund of a governmental unit consists of the resources available for the purpose of carrying on the entity's operating activities which 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 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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
GENERAL FUND 110						
Revenues 0000						
Taxes and Franchise Fees						
Real Estate	3010	997,080	980,250	980,250	950,421	919,173
Personal Property	3020	322,400	322,000	317,100	323,396	345,100
Business Surtax	3030	153,465	150,900	150,900	142,711	140,255
Railroad & Utility	3040	83,200	80,300	85,700	96,642	88,058
Financial Institution Tax	3050	1,500	4,310	600	606	4,309
Prior & Delinquent	3060	70,500	70,500	70,500	74,457	66,201
Payment in Lieu of Taxes	3070	542,203	511,868	520,948	516,700	492,595
Sales Tax	3080	4,128,300	3,978,695	4,107,750	3,968,846	3,797,542
Local Use Tax	3085	1,367,150	1,220,330	1,353,600	1,307,842	966,600
Adult Use Marijuana	3088	330,000	-	360,000	29,900	-
Cigarette	3100	56,675	63,325	56,675	62,590	66,658
Telephone	3130	173,850	197,000	173,850	188,970	203,527
Electric	3140	1,281,500	1,201,625	1,220,558	1,220,558	1,147,684
Gas	3150	495,225	471,635	471,635	515,178	294,770
Cable Television	3160	66,175	88,225	66,500	83,131	98,523
Lodging Tax	3170	-	-	-	-	-
Subtotal		10,069,223	9,340,963	9,936,566	9,481,948	8,630,994
Licenses and Permits						
Business	3190	64,960	64,960	64,960	62,144	65,784
County License	3191	600	600	600	822	481
Liquor	3200	21,500	21,500	21,500	21,050	20,873
Gross Sales	3210	337,625	323,000	337,625	329,390	307,630
Building Permits	3220	136,750	102,500	136,750	136,753	125,801
Gas Permits	3230	230	322	230	92	391
Boat Permits	3240	14,000	14,000	14,000	13,147	14,043
Trash Hauler Permits	3260	146,645	109,500	137,240	135,408	109,503
Subtotal		722,310	636,382	712,905	698,805	644,506
Intergovernmental						
Motor Vehicle Sales Tax	3270	191,000	180,550	191,000	188,185	180,536
Motor Vehicle Fuel Tax	3280	692,041	636,300	661,420	629,924	575,973
Motor Vehicle License/Title	3290	79,000	83,250	79,000	78,988	85,086
State & Federal Grants	3300	762,198	426,926	192,809	156,079	3,794,906
Subtotal		1,724,239	1,327,026	1,124,229	1,053,176	4,636,501
Charges for Services						
Glass Recycling Totes	3305	155	155	255	192	175
Activities Fees	3330	-	-	-	-	-
Clean-Up Fee	3370	-	-	-	-	-
Subtotal		155	155	255	192	175

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
GENERAL FUND 110						
Revenues 0000						
Fines and Costs						
Crime Compensation	3390	-	-	-	-	-
POST	3391	500	500	500	500	500
Fines & Costs	3400	12,500	14,605	12,500	13,903	21,637
Police Training Collections	3410	330	460	330	430	602
Police Charges	3420	1,000	820	1,000	691	718
Parking Violations	3430	2,000	2,750	1,700	2,200	2,750
Subtotal		16,330	19,135	16,030	17,724	26,207
Financing Sources						
Loan Proceeds	3630	-	-	-	-	-
Subtotal		-	-	-	-	-
Management Fees						
Utility Fund-Wastewater	3790	260,770	238,690	248,390	244,697	232,166
Utility Fund-Water	3800	233,080	217,440	221,990	219,918	213,720
Utility Fund-Stormwater	3810	13,800	13,750	13,800	13,757	13,779
Subtotal		507,650	469,880	484,180	478,373	459,664
Other Income						
Sale of Merchandise	3720	60,000	10,000	56,442	-	-
Refunds & Reimbursements	3900	85,405	82,258	80,592	78,949	74,910
Contributions	3910	6,950	6,950	8,540	2,052	2,418
Opioid Settlement Funds	3915	15,685	-	41,077	7,582	-
Sale of Property	3940	20,000	10,000	57,800	88,210	191,800
Insurance Proceeds	3945	4,000	4,000	1,000	-	-
Transfer In	3950	770,110	867,873	834,006	515,524	952,162
Rental Income	3970	121,205	125,595	123,823	123,235	110,107
Investment Earnings	3980	132,000	132,000	175,500	309,470	40,554
Miscellaneous	3990	2,500	10,000	2,500	2,672	15,945
Miscellaneous-Public Safety	3992	19,500	19,000	19,730	20,345	16,661
Miscellaneous-Public Works	3993	-	-	124	-	-
Miscellaneous-Public Building	3994	9,000	9,000	9,000	11,685	8,567
Miscellaneous-Public Transport	3995	625	300	615	386	692
Miscellaneous-Community Support	3996	-	-	-	-	-
Subtotal		1,246,980	1,276,976	1,410,749	1,160,109	1,413,815
Total Program Revenues		14,286,887	13,070,517	13,684,914	12,890,326	15,811,862

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
GENERAL FUND 110						
Expenditure Summary by Program						
Administration						
Council and Boards	1001	2,141,684	1,998,321	1,561,593	873,844	1,097,116
Administration	1002	774,368	688,833	595,132	479,744	446,686
Human Resources	1003	228,485	204,902	177,393	111,217	107,048
Community & Economic Development	1004	421,670	383,278	365,878	354,798	349,483
Finance	1005	667,225	594,262	571,907	534,838	510,140
Information Systems	1006	675,733	516,296	372,130	405,895	359,610
Public Buildings	1008	572,807	936,777	462,348	452,559	409,420
Subtotal		5,481,971	5,322,669	4,106,380	3,212,896	3,279,502
Police						
Police Administration	1020	643,164	596,884	568,338	543,759	505,597
Police Patrol	1022	3,008,500	3,022,347	2,530,649	2,295,373	2,152,925
Police Investigations	1023	573,474	458,573	441,069	258,109	192,776
Animal Control	1024	123,052	117,629	108,952	103,122	127,602
Subtotal		4,348,191	4,195,433	3,649,009	3,200,362	2,978,899
Fire						
Fire Administration	1032	621,042	515,315	494,894	468,014	465,248
Fire Protection	1034	2,951,009	2,829,494	2,031,782	2,260,369	1,911,904
Emergency Preparedness	1036	61,222	70,896	62,368	48,567	36,224
Subtotal		3,633,273	3,415,705	2,589,044	2,776,949	2,413,377
Public Works						
Public Works Administration	1050	194,525	150,733	134,533	125,367	112,967
Street Construction & Maintenance	1052	2,835,484	2,699,005	2,458,371	1,897,191	2,013,225
Subtotal		3,030,009	2,849,738	2,592,904	2,022,558	2,126,192
Codes & Planning/Engineering						
Codes & Planning	1073	575,885	540,840	461,540	469,340	480,809
Engineering	1074	333,375	364,831	232,451	242,445	351,674
Subtotal		909,259	905,671	693,991	711,786	832,483
Total Fund Expenditures		17,402,703	16,689,216	13,631,328	11,924,550	11,630,453
Fund Balance, Beginning of Year		11,721,648	10,527,456	11,668,061	10,702,285	6,520,877
Fund Balance, End of Year		<u>\$8,605,831</u>	<u>\$6,908,757</u>	<u>\$11,721,648</u>	<u>\$11,668,061</u>	<u>\$10,702,285</u>
Assigned Fund Balance		2,584,482	2,518,995	2,043,243	1,991,989	1,922,483
Unassigned Fund Balance		\$6,021,349	\$4,389,762	\$9,678,405	\$9,676,072	\$8,779,802

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 impact to all citizens
- ◆ Attend public events to provide alternative public interaction
- ◆ Outreach to organizations to identify common goals and partnerships

HIGHLIGHTS/SIGNIFICANT CHANGES: The City Council will continue to oversee the implementation of the budget, plans, and policies to meet the goals of the City. The Council will continue to build community relationships. The City Council will host its third banquet to recognize the work of each volunteer citizen advisory board and commission.

KEY PERFORMANCE MEASURES SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
<i>Council Goal: Accountability</i>			
<i>Key Measure: Effectiveness</i>			
Council expenditures without transfers as a percent of General Fund expenditures	6.2%	7.4%	5.6%
Cost of General Fund expense per Kirksville resident	\$796	\$742	\$668
Council and study session meetings conducted	33	39	33
Council attendance at local, regional, and state meetings	6	6	7
Council policy and ordinance changes	6	6	12
Council attendance at community events	38	38	38
Interagency/Partnership meetings	8	8	9
Performance evaluations completed within 30 days of due date	100%	100%	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	5	5	5

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
COUNCIL/BOARDS AND COMMITTEES 1001						
Personnel						
Salaries, Regular	4000	13,200	13,200	11,800	12,700	13,000
Social Security	4030	1,010	1,010	903	972	995
Insurance, Dental	4060	369	369	369	369	369
Insurance, Life	4070	54	54	55	57	85
Insurance, Unemp Comp	4100	10,000	10,000	6,914	4,467	-
Insurance, Work Comp	4110	29	36	26	48	21
Insurance, Medical	4130	10,879	9,114	9,110	9,119	9,262
Insurance, Vision	4135	53	54	54	48	-
Subtotal		35,594	33,837	29,231	27,779	23,732
Operating						
Casualty Insurance	4220	331,239	295,041	251,248	233,631	210,443
Insurance Claims	4225	7,000	7,000	(4,172)	6,160	2,620
Misc. Contract Services	4500	397,851	500,188	491,538	304,571	399,837
Miscellaneous Grants	4510	-	-	-	-	38,500
Legal Services	4530	40,000	40,000	19,800	18,386	18,096
Audit Services	4540	36,300	35,700	35,700	35,000	34,500
Election Costs	4550	14,500	10,500	12,591	6,551	9,549
Public Information	4610	6,000	6,000	3,191	5,353	5,426
Telecommunications	4650	-	-	-	-	-
Commission/Community Support	4690	41,299	640,955	12,028	3,830	15,614
Employee Relations	4710	6,000	6,000	5,385	8,095	35
Travel/Training	4770	8,755	8,755	4,547	3,309	2,918
Membership Dues	4780	9,830	10,030	9,520	10,600	10,299
Professional Publications	4790	3,510	2,585	2,808	2,462	2,516
Office Supplies	4800	1,350	1,350	1,050	692	1,207
Printing & Copying	4890	700	-	-	-	-
Postage	4900	150	150	56	29	96
Minor Equipment	4910	-	5,000	3,473	430	-
Transfers Out	6530	1,201,606	395,230	683,600	206,967	321,728
Subtotal		2,106,090	1,964,484	1,532,362	846,065	1,073,384
Total Program Expenditures		\$2,141,684	\$1,998,321	\$1,561,593	\$873,844	\$1,097,116

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; provision of basic administrative support; direction and guidance for all City departments, programs and projects; and managing public records. It is the goal of Administration to provide effective leadership and direction for the coordination of 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 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 the education of the community on the purpose-built sales tax initiative; and the ongoing orientation of Administrative staff with the Deputy City Manager entering his second year in the position and the City Clerk completing one year in 2025. Grant opportunities will be sought when possible provided they meet an organizational goal. Communication continues to expand its support to Departments and will work to complete a community-wide wayfinding signage project and the exploration of a community video for use by all organizations.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
<i>Council Goal: Accountability</i>			
<i>Key Measure: Effectiveness</i>			
Performance measure reports distributed to Council	4	4	4
Council newsletters distributed	34	31	32
Grants submitted	12	10	20
Grants awarded	10	8	14
Documents entered into Laserfiche	14,000	13,718	23,414
Performance evaluations completed within 30 days of due date	100%	100%	83%
<i>Council Goal: Community Investment and Engagement</i>			
<i>Key Measure: Outreach</i>			
Increase Kirksville Connection subscribers	375	293	102
Press releases issued	220	233	175
Number of online transactions	48,500	47,833	46,517
<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	15	12	9
Property damage claims	12	11	15
Project status reports distributed to Council quarterly	4	4	4
AUTHORIZED PERSONNEL			
City Manager	1	1	1
Deputy City Manager	1	1	0
Administrative Assistant	1	1	0
Administrative Services Coordinator	0	0	1
Communications Director	1	1	1
City Clerk	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	4

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
ADMINISTRATION 1002						
Personnel						
Salaries, Regular	4000	433,825	389,791	370,321	295,744	271,794
Salaries, Temporary	4010	3,575	3,120	2,478	2,884	2,325
Salaries, Overtime & Call-Out	4020	1,256	1,277	550	385	582
Social Security & Medicare	4030	33,557	30,155	29,138	23,618	21,111
Insurance, Dental	4060	2,169	2,214	2,091	1,669	1,753
Insurance, Life	4070	701	635	556	457	433
Retirement Contributions	4080	77,444	65,699	62,186	48,557	40,970
Insurance, Work Comp	4110	820	875	712	950	690
Deferred Compensation	4120	13,300	10,000	13,174	11,369	10,027
Insurance, Medical	4130	67,991	58,213	53,208	43,270	45,122
Insurance, Vision	4135	353	347	297	203	-
Subtotal		634,991	562,326	534,711	429,105	394,810
Operating						
Misc. Contract Services	4500	3,907	3,157	3,261	4,357	3,440
Legal Advertising	4600	-	-	-	-	-
Public Information	4610	18,062	11,614	13,857	12,001	9,468
Telecommunications	4650	31,020	26,700	27,505	24,693	27,485
Expense Allowance	4760	10,432	5,910	8,385	5,652	5,383
Travel/Training	4770	11,185	11,090	1,485	2,204	1,901
Membership Dues	4780	2,621	2,451	1,546	1,175	1,291
Professional Publications	4790	200	200	80	-	198
Office Supplies	4800	450	450	450	227	316
Printing & Copying	4890	500	500	200	106	85
Postage	4900	500	500	450	157	136
Minor Equipment & Supplies	4910	60,500	63,935	3,202	68	2,174
Subtotal		139,377	126,507	60,421	50,640	51,876
Total Program Expenditures		\$774,368	\$688,833	\$595,132	\$479,744	\$446,686

Human Resources 1003

PROGRAM DESCRIPTION: Human resource management or (HR) is the management of human resources. It is a function designed to maximize employee performance in service of the City's objectives. HR is primarily concerned with the management of employees, focusing on policies and on systems including employee relations dealing with concerns of employees and policy violations, such as harassment or discrimination, and family leave programs. HR undertakes a number of activities, including payroll processing, employee benefit design, employee recruitment, training and development, performance appraisal, employee wellness, worker's compensation and managing pay and benefit systems. HR concerns itself with organizational change and employee relations, that is, the balancing of practices with requirements arising from collective bargaining and from 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 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 employee handbook, administrative policy manual and written procedures to facilitate the transition to a new HR Director

STEWARDSHIP

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

HIGHLIGHTS/SIGNIFICANT CHANGES: The Human Resources Specialist position was added in 2024. This change included shifting payroll processing from the Finance Department to the HR Department. The Tyler Technology module for time keeping was added during the year. This system allows all payroll data to be collected in one database and allows employees to clock in via smart device, desktop computers, and electronic timeclocks. The transition was time consuming but will lead to a significant reduction in the personnel hours required to process payroll once full implemented. A focus for 2025 will be the preparing for a new HR Director including revising the administrative policy manual before a new director is hired.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
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Council Goal: Accountability**Key Measure: Effectiveness**

Paper processes converted to electronic	2	2	6
Wellness and benefit outreach contacts (per quarter)	4	2	0
Percentage of evaluations completed within 30 days	90.0%	74.07%	76.97%
Days lost to Worker's Compensation claims	5	6	0
Worker's Compensation claims expense (per quarter)	\$15,000	\$52,000	\$40,247
Total dollars spent training employees	\$65,000	\$68,000	\$89,309

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

New Hires – Full-time	15	29	29
Days to Hire (Average number of days from job opening to replacement employee start date)	70	98	137
Voluntary/Involuntary Terminations – Full-time	12/2	30/5	42/5
Full-time position turnover rate -			
Employees ≥ one year of service	9.0%	9.5%	15.74%
Employees ≤ one year of service	8.0%	13.33%	30.43%
Compensated Absence Liability (Leave time payout)	\$1M	\$1.063M	\$1.068M

AUTHORIZED PERSONNEL

Human Resource Director	1	1	1
Human Resource Specialist	<u>1</u>	<u>1</u>	<u>0</u>
Total	2	2	1

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
HUMAN RESOURCES 1003						
Personnel						
Salaries, Regular	4000	139,020	118,149	113,830	72,789	67,074
Social Security & Medicare	4030	10,635	9,038	8,323	5,531	5,140
Insurance, Dental	4060	877	923	891	369	369
Insurance, Life	4070	205	196	148	121	112
Retirement Contributions	4080	24,746	19,849	15,725	11,891	11,132
Insurance, Work Comp	4110	249	201	243	193	195
Insurance, Medical	4130	27,196	26,313	20,882	9,119	9,262
Insurance, Vision	4135	137	163	120	48	-
Subtotal		203,065	174,832	160,162	100,060	93,284
Operating						
Misc. Contract Services	4500	10,000	15,000	9,929	7,830	8,617
Employment Advertising	4590	3,000	3,000	1,001	720	475
Employee Relations	4710	6,900	4,400	4,129	2,379	2,885
Travel/Training	4770	4,520	4,520	-	-	1,560
Membership Dues	4780	300	300	-	-	-
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	500	500	125	-	42
Printing & Copying	4890	100	450	378	194	176
Postage	4900	100	100	46	33	9
Minor Equipment and Supplies	4910	-	1,800	1,623	-	-
Subtotal		25,420	30,070	17,231	11,157	13,764
Total Program Expenditures		\$228,485	\$204,902	\$177,393	\$111,217	\$107,048

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 and Public Buildings. 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 2025 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 2025, the City is, for the first time, providing 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.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
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	20	90
Active City utility accounts	7,100	7,100	7,210
Housing rehabilitation/restoration loans completed	2	1	0
Demolition loans/grants completed	4	4	0
Council Goal: Community Prosperity			
Type of Measure: Effectiveness			
Retail prospects contacted	25	25	34
Jobs created from businesses who received assistance	25	0	0
Facade Assistance loans completed	2	0	0
New jobs created by major manufacturers	10	10	218
Growth in Adair County average wage	5%	7.06%	8.99%
Revolving loan fund issued	1	0	0
AUTHORIZED PERSONNEL			
Community and Economic Development Director	1	1	1
Administrative Specialist	1	1	0
Administrative Assistant	0	0	1
Total	2	2	2

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT 1004						
Personnel						
Salaries, Regular	4000	147,214	134,538	134,536	114,593	108,732
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	215	155	16	21	24
Social Security & Medicare	4030	11,278	10,304	9,806	8,406	7,957
Insurance, Dental	4060	1,061	1,061	1,003	861	923
Insurance, Life	4070	239	225	214	187	181
Retirement Contributions	4080	26,242	22,629	22,553	16,283	18,049
Insurance, Work Comp	4110	283	325	275	312	319
Insurance, Medical	4130	31,276	26,203	25,907	21,277	23,152
Insurance, Vision	4135	160	160	164	107	-
Subtotal		217,968	195,600	194,474	162,048	159,336
Operating						
Misc. Contract Services	4500	141,146	129,230	114,403	138,557	185,753
Public Information	4610	-	-	-	-	-
Lease/Lease Purchase	4670	48,000	48,000	48,000	48,000	-
Commission/Community Support	4690	-	-	-	-	-
Expense Allowance	4760	-	-	-	-	-
Travel/Training	4770	12,641	8,553	7,377	5,005	2,831
Membership Dues	4780	1,055	1,055	1,055	1,055	1,305
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	-	-	-	-	-
Printing & Copying	4890	240	240	240	-	66
Postage	4900	250	250	250	55	114
Minor Equipment & Supplies	4910	370	350	79	79	78
Subtotal		203,702	187,678	171,404	192,751	190,147
Total Program Expenditures		\$421,670	\$383,278	\$365,878	\$354,798	\$349,483

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 capital planning strategies to be used by all City departments. These measures will incorporate infrastructure needs, grant qualifying capital, and rolling replacements.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
<i>Council Goal: Accounting</i>			
<i>Key Measure: Effectiveness</i>			
Timely reporting items by 15 th of the following month -			
Financial transactions posted, with exception to year end	100%	100%	98.5%
Monthly Council financial reports	100%	100%	75%
GFOA award recognition for budgeting	Awarded	Awarded	Awarded
Actual vs. estimated General Fund revenues	100%	100%	98%
Budget performance: expended vs. budget	100%	100%	96%
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%
<i>Council Goal: Community Prosperity</i>			
<i>Key Measure: Effectiveness</i>			
Business licenses renewed within 30 days of deadline	100%	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>
Total	7	7	7

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
FINANCE 1005						
Personnel						
Salaries, Regular	4000	417,744	380,223	374,257	350,010	330,507
Salaries, Overtime & Call-Out	4020	1,162	1,088	741	1,781	381
Social Security & Medicare	4030	32,046	29,170	27,651	24,850	23,260
Insurance, Dental	4060	3,091	3,091	3,349	3,476	3,545
Insurance, Life	4070	675	640	592	579	546
Retirement Contributions	4080	74,565	64,060	60,564	57,276	52,407
Insurance, Work Comp	4110	799	972	783	976	920
Insurance, Medical	4130	93,828	79,859	77,432	80,832	81,708
Insurance, Vision	4135	483	484	514	470	-
Subtotal		624,394	559,587	545,883	520,249	493,272
Operating						
Misc. Contract Services	4500	5,106	5,065	3,715	2,242	1,523
Telecommunications	4650	5,400	1,800	3,818	1,232	3,064
Lease/Lease Purchase	4670	-	-	-	-	-
Safety Programs	4720	-	-	-	-	-
Credit Card Expense	4730	120	180	86	251	276
Refunds	4750	-	-	-	-	-
Travel/Training	4770	7,694	3,150	1,035	384	507
Membership Dues	4780	1,665	1,400	1,376	1,145	1,145
Professional Publications	4790	350	250	149	65	65
Office Supplies	4800	1,700	1,619	1,246	893	1,282
Forms Printing	4870	-	-	-	-	-
Printing & Copying	4890	6,045	4,145	3,262	919	2,972
Postage	4900	7,850	7,850	6,518	4,368	5,182
Minor Equip. & Supplies	4910	6,900	9,216	4,819	3,089	852
Subtotal		42,830	34,675	26,024	14,588	16,868
Total Program Expenditures		\$667,225	594,262	\$571,907	\$534,838	\$510,140

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: Implementation of the City-wide comprehensive municipal software was completed in 2024. On-line services continue to expand as the information is available to the public. All computers will be replaced in 2025 as part of a five-year replacement cycle, and server upgrades will be made to meet the demand for services being provided at all City facilities.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Budget 2025	Projected 2024	Actual 2023
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Council Goal: Accountability**Key Measure: Efficiency**

Service requests made	300	378	382
Days to resolve service request (target < 3)	1.0	0.60	0.73
Quarterly cybersecurity training (goal < 5% failure)	<5%	4.1%	4.3%
Failures identified by "Know Be4" Report	30	38	54
Orientations completed	20	27	22

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
INFORMATION SYSTEMS 1006						
Operating						
Misc. Contract Services	4500	43,021	39,743	39,363	35,418	33,291
Public Information	4610	-	-	-	-	-
Telecommunications	4650	6,126	9,242	8,572	7,864	7,530
Lease/Lease Purchase	4670	-	-	-	-	-
PD ITI Lease	4671	-	-	-	-	-
Travel/Training	4770	-	-	-	-	-
Computer Supplies	4850	500	500	500	119	300
Copier/Printer Supplies	4890	24,500	24,500	18,411	8,755	23,444
Minor Equipment & Supplies	4910	10,050	29,900	16,180	22,934	40,146
Computer Equipment & Software	4920	205,800	500	500	-	-
Software Renewals & Maintenance	5025	196,016	187,341	169,120	164,208	125,854
Equipment Maintenance	5030	98,160	104,950	73,864	75,575	57,541
Subtotal		584,173	396,676	326,510	314,874	288,106
Capital						
Equipment	7210	91,560	119,620	45,620	91,021	71,504
Subtotal		91,560	119,620	45,620	91,021	71,504
Total Program Expenditures		\$675,733	\$516,296	\$372,130	\$405,895	\$359,610

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 custodians perform daily cleaning for a majority of City buildings as well as general upkeep. The Public Facility Technician performs all minor and some larger repair projects. This division 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 for the identification and prioritization of capital projects. In 2025, the focus will be on exploring utility cost reduction measures and evaluating City facilities.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date	100%	66%	33%
Council Goal: Stewardship			
Key Measure: Effectiveness and Efficiency			
Number of building work orders	100	90	59
Annual maintenance inspections	25	25	25
Number of deficiencies identified	5	5	3
Number of deficiencies resolved	5	5	3
Budgeted maintenance projects completed (goal ≤ 95%)	95%	95%	95%
Roof age inventories (goal ≤ 20 years)			
Age of City Hall Building	13	12	11
Age of Economic Development Alliance Building	2	1	0
Age of Police Department Building	3	2	1
Age of Fire Department Building	2	1	0
Age of Public Works Building	23	22	21
Age of Airport Terminal Building	0	4	3
Exterior finish age inventories (goal ≤ 25 years)			
Age of City Hall Building	33	32	31
Age of Economic Development Alliance Building	10	9	8
Age of Police Department Building	3	2	1
Age of Fire Department Building	7	6	5
Age of Public Works Building	23	22	21
Age of Airport Terminal Building	0	32	31
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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
PUBLIC BUILDING MAINTENANCE 1008						
Personnel						
Salaries, Regular	4000	124,834	114,776	111,842	109,777	102,552
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	9,550	8,780	8,105	7,614	7,434
Insurance, Dental	4060	1,430	1,430	1,561	1,699	1,200
Insurance, Life	4070	203	186	171	179	158
Retirement Contributions	4080	22,220	19,283	18,790	11,618	16,847
Insurance, Work Comp	4110	6,251	7,079	5,916	7,010	6,353
Insurance, Medical	4130	42,154	35,318	35,296	31,724	32,401
Insurance, Vision	4135	214	214	264	225	-
Subtotal		206,856	187,066	181,945	169,845	166,945
Operating						
Insurance Claims	4225	2,500	2,500	18,079	32,607	111
Misc. Contract Services	4500	30,800	30,300	23,720	19,696	20,929
Telecommunications	4650	-	420	(2)	373	369
Travel/Training	4770	700	700	644	629	553
Medical Supplies	4810	-	-	-	-	-
Minor Equipment & Supplies	4910	20,750	24,250	19,371	14,669	21,076
Vehicle Maintenance	5000	3,388	2,157	942	2,117	1,503
Gas & Oil	5020	2,328	2,290	2,037	1,587	1,790
Building Maintenance	5040	58,900	93,300	60,640	37,887	64,609
Clothing, New	5070	600	600	554	568	432
Electricity-Buildings	5890	39,610	33,744	30,277	28,061	26,224
Heating Fuel	5950	26,375	38,450	28,141	28,847	25,454
Subtotal		185,951	228,711	184,403	167,042	163,050
Capital						
Facilities	7170	180,000	521,000	96,000	115,671	32,378
Vehicles	7200	-	-	-	-	47,046
Equipment	7210	-	-	-	-	-
Subtotal		180,000	521,000	96,000	115,671	79,424
Total Program Expenditures		\$572,807	\$936,777	\$462,348	\$452,559	\$409,420

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 property crimes through proactive investigative tactics and public partnerships, through the development of neighborhood watch groups and community training. The Department continue to implement goals set forth in the 5-year Police Department Strategic Plan. The Department will also ensure policies and best practices implemented will remain up-to-date and reflect any changes in Federal or State laws. It will continue to diversify, train, develop, and retain the highest quality officers.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness & Workload			
Partnership meetings attended (percent)	90%	90%	85%
Traffic accidents occurring	400	400	232
Traffic accidents resulting in injury	45	45	61
Detective investigations	230	210	223
Detective cases cleared or closed (national average 33%)	60%	60%	68%
Animals picked up or trapped	425	450	607
Summons or tickets issued by Animal Control	40	35	31
Performance evaluation completed within 30 days of due date	75%	70%	33%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Public presentations	40	35	27
Neighborhood watch programs active	5	4	4
Crime prevention programs for businesses	5	1	3
Community information releases	100	90	71
Arrests/protective custody detainees	1,000	700	852
Foot patrols	200	90	96
Traffic stops and enforcement efforts	2,200	1,900	2,826
Summons or tickets issued by patrol officers	800	500	852
DWI arrests	35	30	17
Citizen and departmental commendations	30	25	32
Training hours	2,000	800	793
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
Canine Officer	0	0	1
Master Police Officer/Police Officer	<u>16</u>	<u>16</u>	<u>16</u>
Total	25	25	26
<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>0</u>
Total	4	4	3
<u>Animal Control 1024</u>			
Animal Control Officer	1	1	1

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
POLICE ADMINISTRATION 1020						
Personnel						
Salaries, Regular	4000	364,709	337,170	337,726	325,364	300,176
Salaries, Overtime & Call-Out	4020	521	600	150	-	-
Social Security & Medicare	4030	27,940	25,840	24,998	23,348	22,022
Insurance, Dental	4060	2,399	2,353	2,676	2,772	2,399
Insurance, Life	4070	594	567	539	561	496
Retirement Contributions	4080	65,011	56,745	52,898	49,145	47,111
Insurance, Work Comp	4110	15,844	17,273	14,680	17,180	15,644
Insurance, Medical	4130	74,790	65,158	64,902	66,505	57,922
Insurance, Vision	4135	403	409	436	394	-
Subtotal		552,211	506,115	499,005	485,271	445,770
Operating						
Misc. Contract Services	4500	35,515	35,215	28,648	26,189	30,689
Community Training	4560	500	500	200	-	-
Community Policing	4620	5,550	5,550	4,554	3,861	1,764
Telecommunications	4650	10,094	9,414	9,052	6,701	6,667
Expense Allowance	4760	4,200	4,200	4,200	4,200	4,200
Travel/Training	4770	11,900	11,700	4,424	2,357	2,128
Membership Dues	4780	1,430	2,280	1,450	864	643
Professional Publications	4790	90	75	-	83	-
Office Supplies	4800	2,000	2,000	1,116	1,309	1,128
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	1,800	1,800	1,615	934	524
Postage	4900	1,000	1,000	565	326	249
Minor Equipment & Supplies	4910	2,500	2,500	689	1,662	2,756
Computer Equipment	4920	-	-	-	-	-
Radio Equipment/Maintenance	4980	-	-	-	-	-
Equipment Maintenance	5030	250	250	225	-	-
Electricity-Buildings	5890	10,110	9,785	9,105	8,195	7,434
Heating Fuel	5950	4,015	4,500	3,490	1,806	1,646
Subtotal		90,953	90,769	69,333	58,488	59,827
Total Program Expenditures		\$643,164	\$596,884	\$568,338	\$543,759	\$505,597

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
POLICE PATROL 1022						
Personnel						
Salaries, Regular	4000	1,553,389	1,512,954	1,263,399	1,292,769	1,122,910
Salaries, Temporary	4010	-	2,012	123	213	1,612
Salaries, Overtime & Call-Out	4020	123,882	106,633	106,633	80,003	101,083
Social Security & Medicare	4030	128,311	124,052	102,832	100,585	87,974
Insurance, Dental	4060	11,303	12,134	10,725	10,583	10,166
Insurance, Life	4070	2,506	2,519	2,109	2,088	1,837
Retirement Contributions	4080	243,204	223,503	186,308	187,338	179,388
Insurance, Work Comp	4110	94,885	106,142	76,795	89,235	82,104
Insurance, Medical	4130	349,474	324,321	254,660	250,680	248,928
Insurance, Vision	4135	1,832	2,002	1,688	1,352	-
Subtotal		2,508,786	2,416,272	2,005,272	2,014,846	1,836,003
Operating						
Insurance Claims	4225	5,000	5,000	2,705	856	4,050
Misc. Contract Services	4500	4,545	4,545	315	606	270
Miscellaneous Grants	4510	38,824	31,824	26,525	19,131	49,567
Donation Expense	4520	1,463	1,403	1,433	1,403	1,287
Travel/Training	4770	44,620	41,954	33,764	11,996	27,418
POST Training	4771	750	750	750	-	750
Medical Supplies	4810	750	750	750	821	521
Audio/Visual Supplies	4820	-	600	-	547	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	77,657	64,427	39,628	49,382	53,789
Chemicals	4930	2,950	2,950	446	446	934
SRT	4990	13,750	4,550	1,801	986	1,990
Vehicle Maintenance	5000	75,173	68,765	62,642	60,374	48,169
Gas & Oil	5020	63,332	70,757	54,759	49,260	51,499
Equipment Maintenance	5030	1,850	1,850	1,350	-	-
Clothing Maintenance	5060	8,000	10,500	7,200	10,066	7,940
Land Maintenance	5050	8,000	8,000	-	720	-
Clothing, New	5070	25,850	21,700	18,469	12,678	2,909
Lake Maintenance	5570	1,200	1,750	900	-	-
Subtotal		373,714	342,075	253,437	219,272	251,093
Capital						
Facilities	7170	-	-	-	44,603	22,730
Vehicles	7200	126,000	220,000	224,240	-	43,099
Equipment	7210	-	44,000	47,700	16,652	-
Subtotal		126,000	264,000	271,940	61,255	65,829
Total Program Expenditures		\$3,008,500	\$3,022,347	\$2,530,649	\$2,295,373	\$2,152,925

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
POLICE INVESTIGATIONS 1023						
Personnel						
Salaries, Regular	4000	302,845	284,353	264,952	159,218	115,053
Salaries, Overtime & Call-Out	4020	15,864	7,378	20,104	9,413	5,823
Social Security & Medicare	4030	24,381	22,317	21,385	12,274	8,968
Insurance, Dental	4060	1,845	1,753	1,773	1,129	877
Insurance, Life	4070	467	443	390	249	179
Retirement Contributions	4080	46,213	40,259	38,911	24,341	18,683
Insurance, Work Comp	4110	17,041	13,601	16,702	10,646	8,229
Insurance, Medical	4130	51,673	43,293	40,998	26,584	22,009
Insurance, Vision	4135	260	274	237	208	-
Subtotal		460,589	413,671	405,452	244,062	179,819
Operating						
Insurance Claims	4225	-	-	-	-	25
Misc. Contractual Services	4500	6,820	6,820	4,113	25	7
Investigation Expense	4625	2,800	2,800	-	-	-
Travel/Training	4770	16,850	15,200	14,378	7,894	4,763
Membership Dues	4780	-	-	-	-	-
Minor Equipment & Supplies	4910	9,950	13,200	10,079	1,665	1,682
Vehicle Maintenance	5000	3,108	4,141	4,140	2,709	3,689
Gas & Oil	5020	3,357	2,741	2,907	1,753	2,790
Subtotal		42,885	44,902	35,617	14,047	12,956
Capital						
Vehicles	7200	70,000	-	-	-	-
Subtotal		70,000	-	-	-	-
Total Program Expenditures		573,474	458,573	441,069	258,109	192,776

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
ANIMAL CONTROL 1024						
Personnel						
Salaries, Regular	4000	45,568	43,155	40,618	37,081	34,327
Salaries, Overtime & Call-Out	4020	505	417	150	246	-
Social Security & Medicare	4030	3,525	3,333	3,118	2,856	2,626
Insurance, Dental	4060	369	369	350	369	369
Insurance, Life	4070	73	73	66	63	57
Retirement Contributions	4080	8,201	7,320	6,849	6,125	5,697
Insurance, Work Comp	4110	832	917	784	873	941
Insurance, Medical	4130	10,879	9,114	9,110	9,119	9,262
Insurance, Vision	4135	53	53	54	48	-
Subtotal		70,004	64,751	61,099	56,779	53,279
Operating						
Misc. Contract Services	4500	38,983	37,996	37,996	37,817	35,845
Travel/Training	4770	1,392	1,392	1,137	1,071	1,043
Office Supplies	4800	-	-	-	-	-
Medical Supplies	4810	100	600	420	-	390
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	1,200	850	267	714	666
Vehicle Maintenance	5000	5,262	5,943	3,180	3,058	3,966
Gas & Oil	5020	5,662	5,747	4,742	3,683	4,724
Clothing, New	5070	450	350	111	-	285
Subtotal		53,049	52,878	47,853	46,343	46,919
Capital						
Vehicles	7200	-	-	-	-	27,404
Subtotal		-	-	-	-	27,404
Total Program Expenditures		123,052	117,629	108,952	103,122	127,602
Total Department Expenditures		\$4,348,191	\$4,195,433	\$3,649,009	\$3,200,362	\$2,978,899

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 by conducting in-house Fire Service Instructor II classes, allowing additional internally delivered certification courses

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 2025 will be improving Department capabilities in specialty services such as hazardous materials response and technical rescue skills including trench, confined space, and water rescue by formalizing program policies, procedures, and guidelines. The Department fully implemented advanced life support response in 2024, and in 2025 will seek opportunities to expand capabilities of the program to better serve the community. The Department's developed 18-week onboarding training program has resulted in the comprehensive training of first time Firefighter/EMTs, a task which previously took 2-3 years. Due to a change in the labor market, the long-standing reserve program will be terminated in 2025. Growth of community training courses was realized in 2024, with additional growth expected in 2025 through contracts with the State of Missouri. The Department will finalize plans for the proposed Emergency Services Training Site. Additional focus will be placed on improving the emergency operations center by reviewing activation and operation policies.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness and Workload			
Training hours	6,000	6,000	5,944
JPR assessments	36	36	48
Burn permits issued	25	32	32
Hydrant tests/inspections	1,000	1,050	1,080
Incident responses	3,200	3,075	3,052
Structure fire responses	65	65	47
Other types of fire responses	60	55	103
Hazmat and other hazard responses	90	80	83
False alarm responses and incidents	200	200	322
EMS responses	1,950	1,900	1,713
Other rescue responses	235	225	205
Good intent and service calls	600	550	516
Performance evaluations completed within 30 days of due date	100%	82%	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	50
Car seat checks/installations	150	200	329
Fire safety inspections completed	700	680	662
New business license inspections	30	20	25
Key Measure: Efficiency			
Minutes of average response time to all incidents (Missouri average 7:17)	4:30	4:45	4:43
AUTHORIZED PERSONNEL			
<u>Fire Administration 1032</u>			
Fire Chief	1	0.5	0.5
Deputy Fire Chief	1	1	1
Division Chief	2	0	1
Training Officer	0	1	1
Risk Reduction Officer	0	1	0
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	4.5	4.5
<u>Fire Protection 1034</u>			
Fire Captain	1	1	3
Fire Lieutenant	5	5	3
Firefighter II/EMT	11	11	10
Firefighter	<u>2</u>	<u>2</u>	<u>2</u>
Total	19	19	18
<u>Fire Protection 1034 (Reserve Staffing)</u>			
Reserve Firefighters	0	1	5

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
FIRE ADMINISTRATION 1032						
Personnel						
Salaries, Regular	4000	385,215	311,781	312,409	290,976	281,264
Salaries, Overtime & Call-Out	4020	1,682	1,570	1,530	1,476	1,588
Social Security & Medicare	4030	29,598	23,971	23,051	20,618	20,392
Insurance, Dental	4060	2,583	2,215	2,138	2,221	2,092
Insurance, Life	4070	607	519	481	492	480
Retirement Contributions	4080	76,219	59,537	59,102	51,979	49,248
Insurance, Work Comp	4110	26,010	32,826	22,093	30,324	38,507
Insurance, Medical	4130	74,790	59,976	59,782	59,807	53,391
Insurance, Vision	4135	393	385	362	366	-
Subtotal		597,097	492,780	480,948	458,259	446,961
Operating						
Telecommunications	4650	6,890	6,500	5,307	2,504	2,598
Travel/Training	4770	9,205	8,155	2,882	2,851	2,508
Membership Dues	4780	950	1,230	1,220	605	665
Office Supplies	4800	1,000	1,000	969	661	688
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	950	950	825	207	215
Postage	4900	1,700	1,450	1,276	434	883
Minor Equipment & Supplies	4910	3,050	3,050	1,267	2,493	1,360
Equipment Maintenance	5030	200	200	200	-	-
Subtotal		23,945	22,535	13,946	9,755	8,917
Capital						
Vehicles	7200	-	-	-	-	9,370
Subtotal		-	-	-	-	9,370
Total Program Expenditures		\$ 621,042	\$515,315	\$494,894	\$468,014	\$465,248

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
FIRE PROTECTION 1034						
Personnel						
Salaries, Regular	4000	965,985	926,619	890,826	868,671	822,162
Salaries, Temporary	4010	-	76,998	11,631	22,098	20,965
Salaries, FLSA	4015	108,757	133,619	96,661	-	-
Salaries, Overtime & Call-Out	4020	74,579	46,386	87,812	170,750	226,980
Social Security & Medicare	4030	87,923	90,547	82,466	79,660	79,829
Insurance, Dental	4060	8,489	7,844	7,688	7,848	7,363
Insurance, Life	4070	20,106	9,570	10,203	10,451	8,173
Retirement Contributions	4080	204,991	184,871	193,596	168,568	172,917
Insurance, Work Comp	4110	106,701	113,373	94,608	106,687	100,558
Insurance, Medical	4130	243,408	193,678	192,098	195,286	190,237
Insurance, Vision	4135	1,234	1,195	1,186	909	-
Subtotal		1,822,173	1,784,700	1,668,775	1,630,929	1,629,185
Operating						
Insurance Claims	4225	2,000	2,000	4,761	3,250	2,000
Misc. Contract Services	4500	7,750	7,750	6,834	5,913	6,879
Miscellaneous Grants	4510	595,700	568,000	5,160	30,663	33,650
Community Training	4560	2,000	2,000	1,951	983	655
Opioid Settlement Expense	4565	20,000	-	-	-	-
Fire Prevention	4570	1,000	1,000	1,000	650	67
Travel/Training	4770	31,400	26,549	21,103	15,178	13,306
Membership Dues	4780	400	400	400	310	300
Professional Publications	4790	1,700	1,700	1,553	1,553	1,346
Office Supplies	4800	-	-	-	-	-
Medical Supplies	4810	3,200	2,600	2,600	903	842
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	12,500	10,700	19,124	8,610	9,049
Computer Equip. & Software	4920	-	-	-	-	-
Chemicals	4930	4,000	3,300	1,830	2,479	2,879
Safety Equipment	4950	40,700	39,300	39,125	15,438	2,080
Minor Fire Equipment	4960	59,100	70,050	66,553	61,713	59,837
Radio Equipment/Maintenance	4980	-	-	-	-	-
Vehicle Maintenance	5000	151,448	111,277	99,760	84,565	72,618
Gas & Oil	5020	33,198	37,418	22,937	26,367	30,096
Equipment Maintenance	5030	15,300	12,150	9,035	4,012	6,089
Building Maintenance	5040	-	-	-	-	-
Clothing Maintenance	5060	1,000	1,000	512	488	262
Clothing, New	5070	12,500	12,500	11,950	10,785	11,502
Electricity-Buildings	5890	14,600	14,775	13,145	12,628	11,503
Heating Fuel	5950	12,140	17,575	10,555	11,035	9,390
Subtotal		1,021,636	942,044	339,888	297,521	274,350
Capital						
Equipment	7210	107,200	102,750	23,119	331,918	8,370
Subtotal		107,200	102,750	23,119	331,918	8,370
Total Program Expenditures		2,951,009	2,829,494	2,031,782	2,260,369	1,911,904

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
EMERGENCY PREPAREDNESS 1036						
Operating						
Misc. Contractual Services	4500	300	300	300	-	-
Miscellaneous Grants	4510	-	-	-	-	10,586
Travel/Training	4770	1,140	1,020	697	707	-
Membership Dues	4780	-	50	-	-	-
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	-	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	-	9,000	5,910	-	1,603
Computer Equip. & Software	4920	800	800	523	442	-
Radio Equipment/Maintenance	4980	53,600	52,922	49,250	22,393	21,271
Equipment Maintenance	5030	3,972	5,419	4,418	2,179	1,682
Electricity, Outdoor Sirens	5890	1,410	1,385	1,270	1,151	1,082
Subtotal		61,222	70,896	62,368	26,872	36,224
Capital						
Equipment	7210	-	-	-	21,695	-
Subtotal		-	-	-	21,695	-
Total Program Expenditures		\$61,222	\$70,896	\$62,368	\$48,567	\$36,224
Total Department Expenditures		\$3,633,273	\$3,415,705	\$2,589,044	\$2,776,949	\$2,413,377

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, 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 Lakes, 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; 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 and wellness program
- ◆ Continue household hazardous waste program
- ◆ Continue to improve streets utilizing the City Street Improvement Plan developed.

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Improve response and accountability to citizen service requests
- ◆ Provide reliable infrastructure to all citizens and businesses
- ◆ Encourage community groups and citizens to adopt City streets for beautification

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 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. Partnerships with developers for new street construction was demonstrated with the Maple Street extension project. The Department will continue uploading location points for all City signs, culverts, storm systems, guard railing, retaining walls, road rehabilitation, and trees into the City's geographic information system mapping program.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Safety meetings held	12	12	12
Scheduled drop off of household hazardous waste	70	62	78
Performance evaluations completed w/in 30 days of due date	100%	64%	67%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
% of Customer Service Requests closed within 20 working days	92%	93%	100%
Overtime Salaries as % of Regular Salaries – Streets	3.50%	3.12%	3.10%
Adopt-A-Street groups	42	42	42
Key Measure: Workload			
Days lost to accidents	0	0	0
Snow plowed (miles)	6,500	6,500	2,244
Council Goal: Stewardship			
Key Measure: Effectiveness			
Crack sealing (square feet)	20,000	14,000	22,412
Pothole patching (tons)	60.0	60.0	65.5
Concrete replaced, In-house (square feet)	4,000	5,360	2,555
Asphalt replaced, In-house (tons)	6,000	5,150	6,532
Annual work completed entered into GIS System	Yes	Yes	Yes
AUTHORIZED PERSONNEL			
<u>Public Works Administration 1050</u>			
Public Works Director	0.4	0.3	0.3
Deputy Public Works Director	0.2	0.2	0
Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total	1.6	1.5	1.3
<u>Street Maintenance 1052</u>			
Street Superintendent	1	1	1
Assistant Street Superintendent	2	2	2
Asphalt Plant Operator	1	0	0
Traffic Control Technician	1	1	1
Equipment Operator	6	5	5
Street Sweeper Operator	0	0	1
Maintenance Worker II	<u>4</u>	<u>6</u>	<u>5</u>
Total	15	15	15

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
PUBLIC WORKS ADMINISTRATION 1050						
Personnel						
Salaries, Regular	4000	125,114	97,766	88,097	85,377	77,821
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	9,571	7,479	6,600	6,336	5,787
Insurance, Dental	4060	701	450	729	709	720
Insurance, Life	4070	125	115	152	140	119
Retirement Contributions	4080	22,270	16,425	14,800	13,483	12,915
Insurance, Work Comp	4110	398	454	170	441	430
Insurance, Medical	4130	20,669	14,127	13,473	11,577	9,311
Insurance, Vision	4135	106	87	109	143	-
Subtotal		178,955	136,903	124,130	118,206	107,104
Operating						
Telecommunications	4650	1,500	1,500	1,853	994	1,111
Safety Program	4720	600	500	565	446	339
Expense Allowance	4760	-	-	-	400	-
Travel/Training	4770	3,950	3,950	862	-	-
Membership Dues	4780	200	195	386	93	185
Professional Publications	4790	200	200	200	-	-
Office Supplies	4800	300	300	266	111	204
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	200	200	171	151	63
Postage	4900	200	250	66	1	43
Minor Equipment & Supplies	4910	2,750	950	829	1,166	390
Computer Equipment & Software	4920	-	-	-	-	-
Radio Equipment/Maintenance	4980	1,000	1,000	1,000	-	-
Equipment Maintenance	5030	-	-	-	-	-
Electricity, Building	5890	4,670	4,785	4,205	3,799	3,528
Subtotal		15,570	13,830	10,403	7,161	5,864
Total Program Expenditures		\$194,525	\$150,733	\$134,533	\$125,367	\$112,967

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
STREET CONSTRUCTION & MAINTENANCE 1052						
Personnel						
Salaries, Regular	4000	802,953	706,314	657,062	599,036	518,438
Salaries, Temporary	4010	28,600	36,400	3,773	-	-
Salaries, Overtime & Call-Out	4020	33,120	35,190	15,878	13,993	19,278
Social Security & Medicare	4030	66,148	59,510	51,262	46,275	41,093
Insurance, Dental	4060	6,643	6,321	5,990	5,633	4,729
Insurance, Life	4070	1,181	1,135	973	911	741
Retirement Contributions	4080	148,821	124,573	104,067	89,493	74,681
Insurance, Work Comp	4110	63,114	71,020	49,483	58,291	62,265
Insurance, Medical	4130	199,894	163,136	138,538	119,763	110,482
Insurance, Vision	4135	1,039	1,004	869	651	-
Subtotal		1,351,513	1,204,603	1,027,895	934,046	831,706
Operating						
Insurance Claims	4225	1,000	1,000	828	3,201	3,115
Misc. Contract Services	4500	8,300	3,300	3,235	565	2,673
Miscellaneous Grants	4510	-	-	-	-	-
HHW Program	4515	6,000	5,600	9,646	-	-
Telecommunications	4650	3,780	3,855	4,303	1,618	1,551
Equipment Rental	4660	3,000	3,000	-	-	-
Lease/Lease Purchase	4670	-	51,761	51,761	124,226	124,226
Travel/Training	4770	11,525	11,525	5,513	595	158
Membership Dues	4780	200	195	386	-	185
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	250	250	235	149	167
Medical Supplies	4810	500	100	100	68	-
Printing & Copying	4890	1,000	300	293	267	-
Postage	4900	100	100	54	12	1
Minor Equipment & Supplies	4910	18,000	22,300	21,541	6,308	6,260
Computer Equip. & Software	4920	-	-	-	-	-
Chemicals	4930	82,280	81,636	54,570	16,111	54,048
Safety Equipment	4950	8,900	7,400	10,460	2,622	5,657
Vehicle Maintenance	5000	117,717	128,811	117,568	93,137	94,567
Vehicles-Motor Equipment	5010	159,979	139,352	173,612	80,464	72,396
Gas & Oil	5020	133,769	113,756	110,406	76,997	82,914
Equipment Maintenance	5030	4,872	2,787	4,849	3,727	1,894
Building Maintenance	5040	4,000	2,000	1,970	2,690	999
Land Maintenance	5050	-	-	-	-	-
Clothing, New	5070	4,400	4,400	3,712	2,303	2,326
Other Street Light Facilities	5100	20,000	20,000	18,545	4,609	448
Street Maintenance Materials	5110	135,500	95,500	47,494	8,311	501
Asphalt Plant M & O	5150	-	-	-	-	-
Traffic Control Maintenance	5160	46,000	50,000	44,550	35,225	15,943
Landfill Expenses	5170	15,000	15,000	14,240	1,057	2,940
Tree Maintenance/Replacements	5180	8,000	4,000	3,500	4,890	-
Electricity-Buildings	5890	670	500	604	411	555
Electricity-Street Lights	5910	191,675	191,900	172,682	172,446	173,634
Special Facility Lights	5920	14,000	9,000	9,165	7,921	500
Electric & Gas Asphalt Plant	5930	49,750	45,770	46,135	34,833	15,702
Heating Fuel	5950	10,304	10,304	6,547	6,060	5,426
Subtotal		1,060,471	1,025,402	938,504	690,824	668,789

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
STREET CONSTRUCTION & MAINTENANCE 1052						
Capital						
Infrastructure	7160	-	-	-	-	-
Facilities	7170	-	-	-	-	12,824
Vehicles	7200	-	42,000	39,062	-	-
Equipment	7210	423,500	427,000	452,910	272,321	499,906
Subtotal		423,500	469,000	491,972	272,321	512,730
Total Program Expenditures		\$2,835,484	\$2,699,005	\$2,458,371	\$1,897,191	\$2,013,225
Total Department Expenditures		\$3,030,009	\$2,849,738	\$2,592,904	\$2,022,558	\$2,126,192

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 department, 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 department 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. This position also presents applications for Special Use Permits and rezoning requests to the Planning and Zoning Commission for review before going to City Council for final approval. 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 2025, the Planning Department will identify and prioritize key goals from the THINK Kirksville 2040 Comprehensive Plan and develop target strategies for their implementation of a more resilient city. Also in 2025, a review of the inspection process and division of work will be completed and the Department will finalize the digitization of building permits and building plans.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
All zoning requests comply with future land use	Yes	Yes	Yes
Performance evaluations completed within 30 days of due date	100%	40%	50%
Key Measure: Efficiency			
Days for review and approval of business license (goal<7 days)	6	6	8.75
Days to address a citizen service request (goal<14 days)	10	10	7.5
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Nuisance code inspections	7,000	7,500	7,198
Administrative warrants issued	5	1	0
Cases filed through court system	100	75	84
Action items completed toward THINK 2040 goals	20	20	22
Building code inspections	4,100	4,000	2,163
New structure permits	40	35	38
New business licenses approved	200	225	197
All other permits	1,000	1,000	1,159
Council Goal: Stewardship			
Key Measure: Effectiveness			
Utility tap inspections	50	50	48
AUTHORIZED PERSONNEL			
Codes Enforcement Director	1	1	1
City Planner	1	1	1
Senior Inspector	1	1	1
Inspector II	1	1	1
Inspector	1	1	1
Administrative Specialist	0	0	1
Total	5	5	6

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
CODES & PLANNING 1073						
Personnel						
Salaries, Regular	4000	304,388	301,597	269,745	285,054	289,096
Salaries, Temporary	4010	-	-	-	1,080	-
Salaries, Overtime & Call-Out	4020	-	-	318	-	-
Social Security & Medicare	4030	23,286	23,072	20,216	20,763	20,711
Insurance, Dental	4060	2,399	2,123	2,095	2,930	3,091
Insurance, Life	4070	494	470	375	506	484
Retirement Contributions	4080	54,181	50,668	45,516	46,941	48,379
Insurance, Work Comp	4110	14,022	14,520	12,546	13,280	13,574
Insurance, Medical	4130	66,631	52,407	48,482	63,452	67,976
Insurance, Vision	4135	337	327	353	342	-
Subtotal		465,738	445,184	399,646	434,347	443,312
Operating						
Misc. Contract Services	4500	61,500	60,350	35,695	14,999	13,773
Telecommunications	4650	5,200	7,340	3,208	3,019	4,299
Credit Card Expense	4730	-	-	-	795	415
Expense Allowance	4760	2,400	2,400	2,400	2,400	2,400
Travel/Training	4770	13,300	8,600	4,730	2,068	4,530
Membership Dues	4780	860	690	665	344	284
Professional Publications	4790	500	500	500	72	1,491
Office Supplies	4800	525	525	480	269	278
Printing & Copying	4890	6,100	600	597	363	469
Postage	4900	3,000	3,000	3,000	2,455	1,446
Minor Equipment & Supplies	4910	6,250	900	492	275	555
Office Equipment	4940	-	-	-	-	-
Vehicle Maintenance	5000	5,156	5,286	4,749	3,813	3,363
Gas & Oil	5020	4,606	4,715	4,682	3,365	3,456
Clothing, New	5070	750	750	696	757	737
Subtotal		110,147	95,656	61,894	34,993	37,497
Capital						
Vehicles	7200	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		575,885	\$540,840	\$461,540	\$469,340	\$480,809

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 (particularly streets, stormwater, water system improvements, sanitary sewer improvements, and parks & recreation projects); contract administration and inspection for construction projects; management of 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

HIGHLIGHTS/SIGNIFICANT CHANGES: The City has not filled the full time engineering position and will contract with outside engineering firms to keep 2025 projects moving forward. There are over 25 projects planned and multiple studies taking place. The Water Treatment Plant facility plan for operation, maintenance, and replacement will be completed in 2025, as well as the second primary basin. The ultra-violet disinfection at the Wastewater Treatment Plant is expected to also be completed in 2025. Grant awards for the Factory Addition Subdivision, Tiny Homes Village, Airport Terminal, multiple trails, and a Stormwater Bioswale will all require engineering services and designs for 2025, as well.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Average contract price as % of engineering estimate per project (goal within 10% of total cost)	110%	106%	94%
Construction project bid and inspection	6	5	NA
In-house projects designed	5	4	7
Outside consultant projects designed	3	2	0
Projects bid to projects budgeted	5/5	4/9	8/12
Total construction cost for the year (million)	\$6	\$2.82	\$1.63
Final construction cost as % of initial contract price	110%	113%	73%
Performance evaluations completed within 30 days of due date	100%	0%	0%
Council Goal: Stewardship			
Key Measure: Effectiveness			
Plans reviewed	10	10	NA
AUTHORIZED PERSONNEL			
Public Works Director	0.4	0.2	0.2
Senior Engineering Technician I	1	1	1
Engineering Technician III	2	1	1
Engineering Technician II	0	1	1
Total	3.4	3.2	3.2

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
ENGINEERING 1074						
Personnel						
Salaries, Regular	4000	235,168	248,504	190,335	207,035	262,799
Salaries, Temporary	4010	6,600	-	-	-	-
Salaries, Overtime & Call-Out	4020	409	3,817	-	433	1,837
Social Security & Medicare	4030	18,527	19,303	14,205	15,071	19,312
Charge-Out	4050	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Insurance, Dental	4060	1,513	1,845	1,593	1,603	1,892
Insurance, Life	4070	330	416	300	355	438
Retirement Contributions	4080	41,933	42,390	32,048	34,086	37,141
Insurance, Work Comp	4110	1,020	1,490	644	1,459	220
Insurance, Medical	4130	46,778	52,626	37,805	41,216	48,660
Insurance, Vision	4135	247	326	233	193	-
Subtotal		277,524	295,717	202,163	226,450	297,299
Operating						
Insurance Claims	4225	-	-	-	-	-
Misc. Contract Services	4500	31,000	31,000	19,158	-	34,731
Testing	4580	4,000	4,000	500	805	834
Telecommunications	4650	4,080	5,040	3,337	2,472	4,528
Expense Allowance	4760	-	2,400	-	600	2,400
Travel/Training	4770	5,820	9,170	-	2,524	2,917
Membership Dues	4780	900	900	742	269	370
Professional Publications	4790	500	500	500	350	424
Office Supplies	4800	500	500	500	204	390
Printing Supplies	4840	-	5,100	279	2,421	1,898
Printing & Copying	4890	800	700	-	134	199
Postage	4900	500	500	500	115	207
Minor Equipment & Supplies	4910	950	2,700	-	341	630
Computer Equip. & Software	4920	-	-	-	-	-
Vehicle Maintenance	5000	3,020	2,840	1,252	3,093	1,674
Gas & Oil	5020	1,481	1,464	1,390	875	1,395
Equipment Maintenance	5030	1,550	1,550	1,380	1,200	1,200
Clothing, New	5070	750	750	750	595	578
Subtotal		55,851	69,114	30,288	15,996	54,375
Capital						
Vehicles	7200	-	-	-	-	-
Equipment	7210	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		\$333,375	\$364,831	\$232,451	\$242,445	\$351,674

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 Kirksville Affordable Tiny Home Village that will repurpose a former mobile home park with small affordable family homes. Monies from Kirk's Capital Campaign have been allocated to enhance residential house rehabilitation and demolition efforts for the next five years.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Grant compliance	Yes	Yes	Yes
Community development projects identified	1	1	2
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Housing loans provided	4	1	0

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
COMMUNITY DEVELOPMENT FUND 215						
Revenues 0000						
State & Federal Grants	3300	1,169,134	896,240	36,750	620,993	-
Loan Repayments	3850	5,752	4,369	2,765	2,739	1,860
Contributions	3910	240,000	-	17,750	-	-
Transfers In	3950	2,214,558	1,714,042	101,311	225,477	25,000
Investment Earnings	3980	913	672	534	696	188
Miscellaneous	3990	-	-	-	-	4,218
Total Program Revenues		3,630,357	2,615,323	159,110	849,905	31,266
Expenditures 1520-1570						
Loans	8520	-	-	-	-	-
Misc. Contract Services	4500	-	-	1,750	16,086	-
Infrastructure	7160	3,329,498	2,400,452	78,595	805,720	-
Demolition	8540	60,500	60,500	40,500	-	-
Housing Rehabilitation	8550	269,194	160,830	35,466	-	11,754
Transfer Out	6530	-	-	-	-	-
Total Program Expenditures		3,659,192	2,621,782	156,311	821,806	11,754
Fund Balance, Beginning of Year		83,346	80,444	80,547	52,447	32,935
Fund Balance, End of Year		<u>\$54,511</u>	<u>\$73,985</u>	<u>\$83,346</u>	<u>\$80,547</u>	<u>\$52,447</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 2025 will include the completion of a sidewalk on the west and south sides of Rotary Park, made possible in part through a Missouri Department of Transportation (MoDOT) Transportation Alternatives Program (TAP) grant, as well as a sidewalk connector between the Downtown / Central Business District and the Forest Lake Area Trail System (FLATS) Trail Head, also made possible in part through a MoDOT TAP. The North Park Trail Phase I will be completed through funding provided by the Missouri Department of Natural Resources Recreation Trails Program. In addition, Kirk's Capital Campaign will fund ADA improvements to City sidewalks.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Inventories completed	0	0	0
Bicycle lanes newly constructed (linear feet)	1,000	0	4,600
Sharrows newly added to streets (linear feet)	1,000	16,109	0
Trails newly constructed (linear feet)	7,874	0	0
ADA compliant sidewalks newly constructed (linear feet)	8,940	0	745
Existing sidewalks repaired / replaced (linear feet)	1,000	0	80
ADA compliant sidewalk ramps constructed	25	0	2

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
WALKING AND CYCLING TRAIL GRANT FUND 216						
Revenues 0000						
State & Federal Grants	3300	1,379,706	742,602	93,950	55,503	216,124
Transfer In	3950	932,372	641,751	90,728	41,941	149,759
Investment Earnings	3980	-	-	-	-	0
Total Program Revenues		2,312,078	1,384,353	184,678	97,444	365,883
Expenditures 1610						
Misc. Contract Services	4500	15,000	15,000	903	-	-
Transfers Out	6530	-	-	-	-	-
Infrastructure	7160	2,297,078	1,369,353	183,775	97,444	366,914
Baltimore SW Connectivity	8750	-	-	-	-	-
Get Active Kirkville	8800	-	-	-	-	-
Safe Routes to School	8810	-	-	-	-	-
Total Program Expenditures		2,312,078	1,384,353	184,678	97,444	366,914
Fund Balance, Beginning of Year		(0)	-	(0)	(0)	1,031
Fund Balance, End of Year		(\$0)	\$0	(\$0)	(\$0)	(\$0)

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 2025 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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
BALTIMORE COMMONS COMMUNITY IMPROVEMENT DISTRICT FUND 220						
Revenues 0000						
Sales Tax	3080	34,000	30,500	33,650	32,048	26,867
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	2,335	1,700	2,335	1,913	194
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		36,335	32,200	35,985	33,961	27,061
Expenditures 2010						
Insurance	4220	1,318	1,133	1,198	1,079	1,025
Miscellaneous Contractual Services	4500	164,363	145,322	9,613	340	271
Legal Services	4530	500	500	-	-	-
Auditing Services	4540	180	180	180	160	160
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		166,361	147,135	10,991	1,579	1,456
Fund Balance, Beginning of Year		153,164	126,308	128,170	95,788	70,183
Fund Balance, End of Year		<u>\$23,138</u>	<u>\$11,373</u>	<u>\$153,164</u>	<u>\$128,170</u>	<u>\$95,788</u>

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

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 2024. Additionally, a Community Revitalization Program Grant for \$500,000 was awarded from the Missouri Department of Economic Development to continue the Program. In 2025, it is anticipated that façade projects will begin for 121 W. Washington St. and 110/112 S. Elson St.

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND 221						
Revenues 0000						
Real Estate Taxes	3010	-	-	-	1,418	303,919
Sales Tax	3080	-	-	-	-	14,374
Economic Development Sales Tax	3090	-	-	-	-	73,793
State & Federal Grants	3300	485,000	485,000	-	-	-
Loan Repayments	3850	69,867	81,065	78,908	60,505	24,554
Refunds & Reimbursements	3900	100,000	100,000	3,182	18,385	38,498
Transfer In-CIST	3950	-	-	-	-	-
Investment Earnings	3980	16,608	8,430	20,246	21,792	3,218
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		671,475	674,495	102,336	102,100	458,355
Expenditures 2110						
Miscellaneous Contractual Services	4500	76,030	52,380	1,830	66	252
Legal Services	4530	-	-	-	-	-
Professional Publications	4790	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
Economic Dev Sales Tax T/O	6540	-	-	-	-	-
Infrastructure	7160	895,955	1,620,955	467,644	337,096	490,468
Total Program Expenditures		971,985	1,673,335	469,474	337,162	490,720
Fund Balance, Beginning of Year		681,782	1,023,840	1,048,920	1,283,982	1,316,346
Fund Balance, End of Year		<u>\$381,272</u>	<u>\$25,000</u>	<u>\$681,782</u>	<u>\$1,048,920</u>	<u>\$1,283,982</u>

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 2025. The subdivision within these districts was recently re-platted to encourage further development.

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
SOUTH 63 CORRIDOR TAX INCREMENT FINANCING DISTRICT FUND 222						
Revenues 0000						
Real Estate Taxes	3010	1,230	1,230	1,230	1,218	1,219
Sales Taxes	3080	38,000	38,380	38,000	42,543	37,916
Economic Dev Sales Tax	3090	5,400	11,615	5,400	5,960	11,383
Bond Proceeds	3630	-	-	-	-	-
Investment Earnings	3980	350	350	369	373	69
Transfers In	3950	-	-	-	-	-
Total Program Revenues		44,980	51,575	44,999	50,094	50,587
Expenditures 2210						
Miscellaneous Contractual Services	4500	45,000	50,000	35,000	49,155	53,000
Legal Services	4530	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
TIF Bonds Debt Service	6630	-	-	-	6,425	10,000
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		45,000	50,000	35,000	55,580	63,000
Fund Balance, Beginning of Year		13,996	21,029	3,997	9,482	21,895
Fund Balance, End of Year		<u>\$13,976</u>	<u>\$22,604</u>	<u>\$13,996</u>	<u>\$3,997</u>	<u>\$9,482</u>

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
SOUTH 63 CORRIDOR COMMUNITY IMPROVEMENT DISTRICT FUND 223						
Revenues 0000						
Sales Taxes	3080	38,000	38,380	38,000	42,542	37,916
Loan Proceeds	3630	-	-	-	-	-
IDA Bonds	3631	-	-	-	-	-
Refunds & Reimbursements	3900	-	-	-	-	-
Investment Earnings	3980	615	400	615	479	43
Total Program Revenues		38,615	38,780	38,615	43,021	37,960
Expenditures 2310						
Insurance	4220	1,334	1,133	1,212	1,092	1,039
Miscellaneous Contractual Services	4500	42,045	41,051	44,565	32,321	27,418
Legal Services	4530	-	-	-	-	-
Auditing Services	4540	180	180	180	160	160
Public Information	4610	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Loans	8520	-	-	-	-	-
Total Program Expenditures		43,559	42,364	45,957	33,573	28,617
Fund Balance, Beginning of Year		18,337	19,363	25,679	16,231	6,888
Fund Balance, End of Year		<u>\$13,393</u>	<u>\$15,779</u>	<u>\$18,337</u>	<u>\$25,679</u>	<u>\$16,231</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. It is now anticipated that the developer will begin the submission of reimbursable expenses during 2025, though submission was expected beginning in 2018.

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
FRANKLIN STREET COMMUNITY IMPROVEMENT DISTRICT FUND 224						
Revenues 0000						
Sales Taxes	3080	24,115	22,776	23,875	23,277	20,075
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	2,000	1,500	2,000	1,671	178
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		26,115	24,276	25,875	24,948	20,252
Expenditures 2410						
Insurance	4220	1,318	1,133	1,198	1,079	1,025
Miscellaneous Contractual Services	4500	145,045	117,971	1,035	998	803
Legal Services	4530	500	500	500	-	-
Auditing Services	4540	180	180	180	160	160
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		147,043	119,784	2,913	2,237	1,988
Fund Balance, Beginning of Year		129,839	105,647	106,877	84,165	65,901
Fund Balance, End of Year		\$8,911	\$10,139	\$129,839	\$106,877	\$84,165

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 fund is overseen by the Joint Services Board, which is comprised of representatives from each of the entities.

OBJECTIVES/GOALS**ACCOUNTABILITY**

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

COMMUNITY INVESTMENT AND ENGAGEMENT

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

SIGNIFICANT HIGHLIGHTS/CHANGES: Personnel retention/recruiting, the retirement of Chief Dispatcher, and implementation of a Deputy Director position were challenging in 2024. The 2025 focus will be on transitioning back to a full-time Director, implementation of new lead positions, and modifying the quality assurance and new hire training programs to maximize the new leadership structure. Staff will finalize the Regional Emergency Services Network project and fully implement advanced next-generation 911 services.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Annual events for Adair County Ambulance District	10,500	10,489	9,877
Annual events for Adair County Sheriff's Department	7,000	6,982	6,424
Annual events for Kirksville Fire Department	7,000	6,960	6,539
Annual events for Kirksville Police Department	36,000	35,200	34,485
Annual events for Truman Department of Public Safety	2,400	2,392	2,343
Annual events for Adair County Fire Department	315	300	231
Emergency 911 Calls	15,000	14,830	14,194
Administrative non-911 Calls	53,250	52,300	54,560
Performance Evaluations Completed within 30 days of due date	100%	67%	13%
Council Goal: Community Investment and Engagement			
Key Measure: Efficiency			
Average response time to dispatch 911 call (minutes)	2:25	2:50	2:50
Telecommunicator Training Hours-New Hires	800	540	500
Telecommunicator Training Hours-Continuing	144	100	NA
AUTHORIZED PERSONNEL			
Telecommunications Director	1	0.5	0.5
Telecommunications Deputy Director	0	1	0
Chief Emergency Telecommunicator	0	0	1
Emergency Telecommunicator Trainer	0	1	1
Lead Emergency Telecommunicator	2	0	0
Emergency Telecommunicator	<u>8</u>	<u>9</u>	<u>9</u>
Total	11	11.5	11.5

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
ADAIR COUNTY EMERGENCY COMMUNICATIONS CENTER FUND 225						
Revenues 0000						
Telephone E-911 Tax	3110	223,000	217,800	222,581	240,017	202,072
State & Federal Grants	3300	34,200	34,200	-	-	-
Contractual Fees	3350	757,066	933,188	933,188	569,507	680,687
Transfer In	3950	-	-	-	-	-
Investment Earnings	3980	3,000	3,000	3,000	2,336	446
Miscellaneous	3990	-	4,775	4,675	-	-
Total Program Revenues		1,017,266	1,192,963	1,163,444	811,860	883,205
Expenditures 2510						
Personnel						
Salaries, Regular	4000	546,855	572,933	491,356	410,322	406,616
Salaries, Temporary	4010	10,068	30,203	16,048	14,888	9,487
Salaries, Overtime & Call-Out	4020	68,865	36,981	76,357	72,595	42,861
Social Security & Medicare	4030	47,873	48,969	44,245	37,407	34,330
Insurance, Dental	4060	4,429	4,875	4,502	3,766	3,883
Insurance, Life	4070	895	1,024	782	683	665
Retirement Contributions	4080	109,598	102,466	80,948	72,954	59,859
Insurance, Unemp Comp	4100	5,000	5,000	2,500	-	-
Insurance, Work Comp	4110	3,674	1,340	7,598	1,406	973
Insurance, Medical	4130	131,903	131,260	98,413	88,764	87,815
Insurance, Vision	4135	667	796	589	409	-
Subtotal		929,827	935,847	823,338	703,194	646,488
Operating						
Insurance	4220	20,738	18,811	17,906	13,707	15,939
Misc. Contract Services	4500	27,168	24,835	22,341	18,549	33,410
Miscellaneous Grants	4510	38,000	38,000	-	-	-
Telecommunications	4650	114,250	76,920	67,316	67,515	59,033
Lease/Lease Purchase-Phone System	4670	-	-	-	-	-
Lease/Lease Purchase-CAD System	4671	-	-	-	-	-
Training	4770	10,700	12,700	9,235	6,314	5,732
Membership Dues	4780	100	1,075	1,047	361	96
Professional Publications	4790	300	2,600	2,600	-	174
Office Supplies	4800	2,200	2,200	1,859	1,251	741
Computer Supplies	4850	2,250	2,180	2,180	1,369	845
Printing and Copying	4890	750	750	709	-	635
Postage	4900	150	150	150	41	40
Minor Equipment & Supplies	4910	6,500	3,100	2,885	1,854	2,907
Computer Equipment & Software	4920	12,250	20,475	19,314	8,027	14,807
Radio Equipment & Maintenance	4980	-	-	-	-	5,741
Equipment Maintenance	5030	26,125	25,475	26,332	22,643	16,302
Clothing, New	5070	2,000	1,000	1,000	623	-
Electricity-Building	5890	775	775	695	610	586
Infrastructure	7160	-	-	-	-	-
Equipment	7210	21,000	6,500	-	36,340	61,586
Subtotal		285,256	237,546	175,569	179,203	218,573
Total Program Expenditures		1,215,083	1,173,393	998,907	882,397	865,061
Fund Balance, Beginning of Year		242,817	430	78,281	148,818	130,674
Fund Balance, End of Year		<u>\$45,000</u>	<u>\$20,000</u>	<u>\$242,817</u>	<u>\$78,281</u>	<u>\$148,818</u>

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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
NORTH BALTIMORE STREET COMMUNITY IMPROVEMENT DISTRICT FUND 226						
Revenues 0000						
Sales Taxes	3080	248,770	218,700	234,225	223,260	196,846
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	1,065	1,095	1,065	1,022	157
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		249,835	219,795	235,290	224,281	197,003
Expenditures 2610						
Insurance	4220	1,318	1,133	1,198	1,079	1,025
Misc. Contractual Services	4500	246,993	218,792	242,412	224,971	208,760
Legal Services	4530	-	-	-	-	-
Auditing Services	4540	180	180	180	160	160
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		248,491	220,105	243,790	226,210	209,945
Fund Balance, Beginning of Year		36,772	38,882	45,272	47,201	60,143
Fund Balance, End of Year		<u>\$38,116</u>	<u>\$38,572</u>	<u>\$36,772</u>	<u>\$45,272</u>	<u>\$47,201</u>

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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
COMMUNITY PARTNERSHIP FUND 228						
Revenues 0000						
Activities Fees	3330	-	-	-	-	-
Contributions	3910	-	-	-	-	6,938
Investment Earnings	3980	12	15	12	132	31
Total Program Revenues		12	15	12	132	6,968
Expenditures 2810						
Transfer Out	6530	-	-	-	-	13,228
Program Supplies	6760	-	-	-	4,059	-
Total Program Expenditures		-	-	-	4,059	13,228
Fund Balance, Beginning of Year		529	515	517	4,444	10,704
Fund Balance, End of Year		<u>\$541</u>	<u>\$530</u>	<u>\$529</u>	<u>\$517</u>	<u>\$4,444</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 a six-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. As a result of this action, the employees of MREIC are now employees of the City, effective of October 1, 2019.

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, within the service areas, to determine feasibility for new business start-ups to expand economic opportunities
- ◆ Support the SBDC state-wide effort to meet federally mandated 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 received additional funding for its Rural Business Development Grant to provide low interest funding resources to businesses outside the available loan channels. MREIC will continue to pursue funding opportunities for small businesses, specifically tech-related businesses in 2025.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
New contacts with individuals exploring business ideas	44	35	36
Council Goal: Community Prosperity			
Key Measure: Effectiveness			
\$3M in capitalization for clients (change to \$3.5M 2023)	100%	48%	109%
Businesses started	16	17	16
Unique clients served	175	250	174
Jobs supported	317	750	1096
Client counseling satisfaction based on survey			
Clients recommending the center to others	100%	100%	100%
Business trainings conducted	12	6	2
Council Goal: Stewardship			
Type of Measure: Effectiveness			
Funds received as a percent to cover total expenditures	86%	104%	102%
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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
MISSOURI RURAL ENTERPRISE & INNOVATION CENTER FUND 229						
Revenues 0000						
Intergovernmental						
State & Federal Grants-SBDC	3300	88,621	88,621	88,621	80,640	88,330
State & Federal Grants-MREIC	3301	75,695	50,000	45,000	103,598	21,743
Subtotal		164,316	138,621	133,621	184,237	110,073
Other Income						
Contractual Services	3350	-	-	57,500	40,410	50,960
Loan Repayments	3850	40,019	32,445	26,294	959	-
Refunds & Reimbursements	3900	15,746	112,766	111,335	117,577	114,851
Contributions	3910	133,330	2,000	50	13	-
Contributions-SBDC	3911	-	-	-	-	-
Sale of Property	3940	-	-	-	-	-
Transfers In	3950	-	50,000	-	-	-
Rental Income	3970	2,000	2,000	1,470	2,076	675
Investment Earnings	3980	6,555	5,404	4,704	3,066	384
Miscellaneous	3990	-	-	1	-	-
Subtotal		197,650	204,615	201,354	164,101	166,870
Total Program Revenues		361,966	343,236	334,975	348,338	276,942
Expenditure Summary by Program						
SBDC 2910						
Personnel						
Salaries, Regular	4000	100,148	94,030	95,586	93,663	111,527
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	7,661	7,193	6,915	6,722	7,730
Insurance, Dental	4060	784	486	609	712	1,065
Insurance, Life	4070	121	117	181	151	190
Retirement Contributions	4080	17,826	15,797	14,082	12,721	18,510
Insurance, Work Comp	4110	198	167	220	159	153
Insurance, Medical	4130	21,417	18,684	19,426	17,269	23,429
Insurance, Vision	4135	109	114	143	4	-
Subtotal		148,265	136,588	137,162	131,400	162,603
Operating						
Misc. Contract Services	4500	-	-	-	-	-
Telecommunications	4650	521	500	520	494	828
Travel/Training	4770	993	3,252	2,720	500	681
Office Supplies	4800	686	1,200	1,179	451	53
Minor Equipment & Supplies	4910	-	750	750	1,349	1,184
Subtotal		2,200	5,702	5,168	2,793	2,746

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
MISSOURI RURAL ENTERPRISE & INNOVATION CENTER FUND 229						
MREIC 2920						
Personnel						
Salaries, Regular	4000	101,313	79,543	79,843	72,916	61,304
Salaries, Temporary	4010	14,300	12,480	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	8,844	7,040	5,908	5,290	4,295
Insurance, Dental	4060	692	336	792	642	596
Insurance, Life	4070	122	93	114	110	103
Retirement Contributions	4080	18,034	13,363	13,414	11,666	10,174
Insurance, Work Comp	4110	167	344	102	381	301
Insurance, Medical	4130	19,377	12,076	14,732	12,942	11,385
Insurance, Vision	4135	98	77	115	198	-
Subtotal		162,947	125,352	115,020	104,145	88,158
Operating						
Insurance, Liability	4220	7,713	7,842	9,454	5,957	6,916
Misc. Contract Services	4500	930	930	880	540	633
Miscellaneous Grants	4510	82,890	15,000	45,000	92,726	-
Auditing Services	4540	180	180	180	160	160
Telecommunications	4650	350	350	520	338	-
Travel/Training	4770	6,560	5,560	5,045	1,196	729
Membership Dues	4780	2,670	170	2,670	170	170
Office Supplies	4800	750	750	-	40	1,192
Printing & Copying	4890	1,700	1,700	150	217	-
Postage	4900	-	-	-	10	-
Minor Equipment & Supplies	4910	2,415	1,000	508	1,349	-
Software Renewal & Maintenance	5025	540	360	540	342	-
Program Supplies	6760	2,100	1,300	529	420	270
Subtotal		108,798	35,142	65,476	103,465	10,069
Total Program Expenditures		422,210	302,784	322,826	341,803	263,576
Fund Balance, Beginning of Year		211,776	191,666	199,627	193,092	179,725
Fund Balance, End of Year		<u>\$151,532</u>	<u>\$232,118</u>	<u>\$211,776</u>	<u>\$199,627</u>	<u>\$193,092</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 solely to fund the four-lane construction of Highway 63 from Macon to Millard. Voters approved to extend this tax through 2019 to fund the Highway 63 alternate route around Kirksville and in September 2012, the Highway 63 Sales Tax Fund was renamed the South Highway 63 Alternate Route Fund. The first payment for this project was made in June 2013 and on April 5, 2016, voters approved the continuation of the sales tax with no sunset. Voters allocated collections as 25% towards community and economic development projects and 75% towards street and stormwater improvements. The final payment of the Highway 63 alternate route was made in 2018 and the fund was renamed to the Economic Development Sales Tax Fund.

OBJECTIVES/GOALS STEWARDSHIP

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

SIGNIFICANT HIGHLIGHTS/CHANGES: For 2025, sales tax revenues will support community and economic development projects for an affordable tiny home village, airport promotion, a connecting sidewalk along Washington Street from the Forest Lake Area Trail System trailhead to Main Street downtown, another connecting sidewalk along N. New Street on the west side of Rotary Park that extends to Mill Street, enhancements to the KAMP Plan, and a construction of a community building. In addition, stormwater improvements will be made to the Factory Addition neighborhood of the City in conjunction with a CDBG grant from the Missouri Department of Economic Development.

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
ECONOMIC DEVELOPMENT SALES TAX FUND 234						
Revenues 0000						
Economic Development Sales Tax	3090	2,010,183	1,901,874	1,990,280	1,895,504	1,792,429
Loan Proceeds	3630	-	-	-	-	-
Investment Earnings	3980	25,500	25,500	25,000	26,146	2,819
Total Program Revenues		2,035,683	1,927,374	2,015,280	1,921,650	1,795,248
Expenditures 3410						
Lease/Lease Purchase	4670	-	-	-	-	-
Misc. Contract Services	4500	-	-	-	-	-
Transfers Out	6530	2,427,698	2,206,022	1,679,430	1,786,069	1,694,080
Total Program Expenditures		2,427,698	2,206,022	1,679,430	1,786,069	1,694,080
Fund Balance, Beginning of Year		655,520	316,124	319,670	184,089	82,922
Fund Balance, End of Year		<u>\$263,505</u>	<u>\$37,476</u>	<u>\$655,520</u>	<u>\$319,670</u>	<u>\$184,089</u>

Kirk-Tran Fund 285

PROGRAM DESCRIPTION: Kirk-Tran is the public transit service for the City of Kirksville. 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 busses, 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: Kirk-Tran transitioned from a stand-alone, non-profit corporation to a fund of the City in 2023. In 2025, the City intends to finalize an updated Deviated Fixed Route to increase the number of residents served by Kirk-Tran.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: <i>Community Investment and Engagement</i>			
Key Measure: <i>Effectiveness</i>			
Riders served annually (based on number of trips)	11,000	10,646	12,170

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
KIRK-TRAN FUND 285						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	-	110,000	-	101,929	-
Subtotal		-	110,000	-	101,929	-
Charges for Services						
Activity Fees	3330	91,628	93,900	87,628	94,581	-
Contractual Fees	3350	1,850	1,500	2,600	188	-
Subtotal		93,478	95,400	90,228	94,768	-
Other Income						
Refunds & Reimbursements	3900	-	-	-	-	-
Contributions	3910	-	-	2	161,293	-
Transfers In	3950	40,204	38,037	39,805	37,910	-
Investment Earnings	3980	2,845	2,845	3,553	2,818	-
Miscellaneous	3990	-	-	-	-	-
Subtotal		43,049	40,882	43,360	202,021	-
Total Program Revenues		136,527	246,282	133,588	398,718	-
Expenditures 8510						
Insurance, Liability	4220	-	1,700	-	-	-
Misc. Contractual Services	4500	148,240	220,000	134,798	203,858	-
Public Information	4610	6,000	5,500	5,100	2,906	-
Office Supplies	4800	-	-	-	193	-
Printing & Copying	4890	1,250	1,250	250	-	-
Postage	4900	250	250	250	-	-
Minor Equipment & Supplies	4910	1,500	1,500	1,500	-	-
Total Program Expenditures		157,240	230,200	141,898	206,956	-
Fund Balance, Beginning of Year		183,452	192,183	191,762	-	0
Fund Balance, End of Year		<u>\$162,739</u>	<u>\$208,265</u>	<u>\$183,452</u>	<u>\$191,762</u>	<u>\$0</u>

Tourism Fund 286

PROGRAM DESCRIPTION: In August 2006, voters approved a lodging tax of three and six-tenths (3.6) percent to be levied on the gross daily rent for all sleeping rooms of lodging establishments located in the city occupied and paid for by transient guests. That same year, the City and Kirksville Area Chamber of Commerce (Chamber) entered into an agreement in which the City would collect and remit these funds to the Chamber for the purpose of creating a Tourism program that promotes area tourism. On April 1, 2022, the City assumed operations of the Tourism program and created the Kirksville Tourism Fund for the promotion of area tourism. As a result of this action, the Tourism Director became an employee of the City and all operations were transferred from the Chamber to the City and are reported in the Tourism Fund.

OBJECTIVES/GOALS

ACCOUNTABILITY

- ◆ Continue to seek alternative funding sources by identifying grant opportunities and applying for those beneficial to the Tourism Department
- ◆ Through monthly meetings engage the Tourism Advisory Board to ensure strong stewardship of the tourism funds

COMMUNITY INVESTMENT AND ENGAGEMENT

- ◆ Continue to work as the entity that partners with others to bring both leisure and business travelers to Kirksville
- ◆ Continue to support community sponsored events through the Tourism Partnership program

COMMUNITY PROSPERITY

- ◆ Continue to work with other economic development partners and the Chamber of Commerce
- ◆ Increase lodging tax activity
- ◆ Continue to promote Kirksville as a conference/event host
- ◆ Continue to promote outdoor activities
- ◆ Update the marketing plan

SIGNIFICANT HIGHLIGHTS/CHANGES: The Department will continue to apply for grant opportunities as part of the Marketing Matching Grant Program for tourism marketing efforts, in efforts to promote marketing and event communications for all offerings to increase tourism during all seasons. In addition, the aging "Points of Interest" signs will be replaced as funds allow, and partnerships to add murals for the beautification of Kirksville will continue. In 2025, the department will partner with Truman State University and the community to develop and administer a successful Special Olympics Summer Games in hopes to host the 2026 and 2027 event.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
<i>Council Goal: Accountability</i>			
<i>Type of Measure: Effectiveness</i>			
Research and apply for tourism grants	1	1	1
Tourism Advisory Board meetings	7	11	12
<i>Council Goal: Community Investment and Engagement</i>			
<i>Type of Measure: Effectiveness</i>			
Tourism Community Development meetings attended	15	24	*
Leisure partnership events	8	10	*
Business partnership events	4	5	*
Tourism partnerships awarded (in dollars)	\$33,250	\$32,250	22,280
<i>Council Goal: Community Prosperity</i>			
<i>Type of Measure: Effectiveness</i>			
Maintain an average of 1500 content interactions per quarter	4,000	*	*
Maintain an average of 500 clicks per quarter	2000	*	*
Average occupancy rate for lodging	55%	53%	45%
Exhibit at trade shows/exhibitions/attend professional development events	3	6	*
Outlets that have ads (print, digital, tv, radio, etc. /marketing efforts	20	20	16
AUTHORIZED PERSONNEL			
Tourism Director	1	1	1

* Indicates the measurement was not available.

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
TOURISM FUND 286						
Revenues 0000						
Lodging Tax	3170	287,973	274,260	274,260	279,409	268,903
State & Federal Grants	3300	26,814	23,032	25,283	1,925	-
Concessions	3320	-	2,200	-	1,785	2,260
Contractual Fees	3350	-	150	-	767	-
Refunds & Reimbursements	3900	-	-	411	2,691	507
Contributions	3910	2,500	4,000	2,152	21,350	620,276
Transfers In	3950	3,000	3,000	3,000	3,000	-
Investment Earnings	3980	15,000	13,000	16,055	14,344	1,192
Miscellaneous	3990	200	200	25	-	4
Total Program Revenues		335,487	319,842	321,186	325,270	893,142
Expenditures 8610						
Personnel						
Salaries, Regular	4000	75,786	68,454	68,352	64,558	39,705
Salaries, Temporary	4010	-	-	-	-	-
Social Security & Medicare	4030	5,798	5,237	5,413	5,292	3,043
Insurance, Dental	4060	369	369	280	369	246
Insurance, Life	4070	122	115	106	109	69
Retirement Contributions	4080	13,490	11,500	11,861	11,316	1,355
Insurance, Work Comp	4110	203	203	142	262	24
Insurance, Medical	4130	10,879	9,114	9,110	9,119	5,405
Insurance, Vision	4135	53	53	54	48	-
Subtotal		106,700	95,045	95,318	91,072	49,847
Operating						
Insurance, Liability	4220	2,076	1,956	1,839	910	-
Misc. Contract Services	4500	4,200	4,200	4,072	5,338	7,270
Miscellaneous Grants	4510	53,628	46,064	50,437	3,850	-
Public Information	4610	33,364	29,354	24,419	30,111	18,283
Telecommunications	4650	-	-	-	-	-
Commission/Community Support	4690	70,750	67,250	61,400	51,324	25,470
Credit Card Expense	4730	-	400	-	241	-
Expense Allowance	4760	4,200	4,200	4,200	4,550	-
Travel/Training	4770	5,500	7,500	1,624	3,180	1,233
Membership Dues	4780	2,000	1,965	1,450	1,450	275
Professional Publications	4790	175	175	175	161	160
Office Supplies	4800	1,500	1,500	593	192	811
Printing & Copying	4890	1,700	1,700	1,700	-	21
Postage	4900	750	750	301	82	-
Minor Equipment & Supplies	4910	800	4,372	4,143	798	2,578
Software Renewals & Maintenance	5025	420	370	370	215	263
Clothing, New	5070	150	150	150	-	-
Merchandise for Resale	6130	2,000	4,000	743	1,434	1,180
Transfer Out	6530	19,500	19,000	19,000	16,521	-
Subtotal		202,713	194,906	176,616	120,355	57,545
Capital						
Infrastructure	7160	50,000	50,000	-	-	-
Subtotal		50,000	50,000	-	-	-
Total Program Expenditures		359,413	339,951	271,934	211,426	107,392
Fund Balance, Beginning of Year		948,846	871,928	899,594	785,750	-
Fund Balance, End of Year		\$924,920	\$851,819	\$948,846	\$899,594	\$785,750

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 travelers, i.e., 100LL and Jet A 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 of \$150,000 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 building project will begin construction in 2024 and continue through 2025. This project will be a welcomed improvement for all passengers who utilize the essential air service for flights to and from Chicago. The complete airfield remarking of runways and taxiways will also be completed in 2025, along with the City's first Winter part 139 inspection. The airport will continue its marketing efforts funded through state grants and promote other regional events.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
<i>Council Goal: Accountability</i>			
<i>Key Measure: Effectiveness</i>			
Part 139 training hours	250	212	206
FAA inspection deficiencies (goal ≤ 3)	1	1	1
Performance evaluations completed within 30 days of the due date	100%	100%	50%
<i>Council Goal: Community Investment and Engagement</i>			
<i>Key Measure: Effectiveness</i>			
Passengers served round-trip	12,000	10,684	9,074
Subsidy per commuter passenger (DOT requires <\$200)	\$199	\$196	\$184
Contacts with EAS provider	20	28	12
Flights cancelled due to airport conditions	34	30	24
<i>Council Goal: Community Prosperity</i>			
<i>Key Measure: Effectiveness</i>			
Distribution of materials regarding airport services	160	135	125
Hangar occupancy	70%	65%	75%
Gallons sold-Jet A fuel	100,000	90,000	77,001
Gallons sold-Av Gas fuel	30,000	26,000	52,496
AUTHORIZED PERSONNEL			
Airport Director	1	1	1
Airport Foreman	1	1	1
Airport Operator	2	2	2
Total	4	4	4

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
AIRPORT FUND 287						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	4,846,857	550,726	1,102,171	63,009	386,581
Subtotal		4,846,857	550,726	1,102,171	63,009	386,581
Charges for Services						
Concessions	3320	600	600	556	246	66
Contractual Fees	3350	139,802	139,802	105,516	47,700	39,000
Terminal Rent	3510	22,382	22,382	23,782	17,482	13,982
Tie Down Fees	3520	60	60	60	-	180
Hangar Rentals	3530	53,640	56,760	37,295	43,520	46,690
Subtotal		216,484	219,604	167,209	108,948	99,917
Sales Income						
100 Octane Fuel Sales	3560	142,500	317,500	140,370	296,565	575,778
Jet-A Fuel Sales	3570	407,000	511,680	366,300	360,134	403,000
Aviation Oil Sales	3580	2,310	2,310	625	588	968
Subtotal		551,810	831,490	507,295	657,287	979,746
Other Income						
Refunds and Reimbursements	3900	350,000	-	16	-	-
Sale of Property	3940	-	-	1,000	9	16,500
Insurance Proceeds	3945	-	-	-	-	-
Transfers In	3950	300,433	224,655	276,319	311,132	239,461
Farm Income	3970	18,675	14,475	17,675	17,675	14,475
Miscellaneous	3990	4,120	1,200	3,465	432	698
Subtotal		673,228	240,330	298,475	329,248	271,134
Total Program Revenues		6,288,379	1,842,150	2,075,150	1,158,492	1,737,378

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
AIRPORT FUND 287						
Expenditures 8710						
Personnel						
Salaries, Regular	4000	229,311	199,270	183,703	180,739	156,725
Salaries, Temporary	4010	-	8,640	8,290	7,686	-
Salaries, Overtime & Call-Out	4020	14,387	12,946	7,582	5,557	11,459
Social Security & Medicare	4030	18,643	16,896	14,587	13,919	11,877
Insurance, Dental	4060	1,938	1,845	1,799	1,888	1,587
Insurance, Life	4070	337	310	272	274	248
Retirement Contributions	4080	43,378	35,652	32,351	28,834	26,582
Insurance, Unemployment	4100	-	-	-	-	-
Insurance, Work Comp	4110	14,327	16,317	13,412	14,175	14,717
Insurance, Medical	4130	62,552	49,098	53,520	49,000	44,803
Insurance, Vision	4135	330	293	306	279	-
Subtotal		385,203	341,267	315,822	302,352	267,998
Operating						
Insurance, Liability	4220	42,897	37,918	30,163	25,394	22,303
Insurance Claims	4225	-	-	2,500	6,237	-
Misc. Contract Services	4500	6,755	3,255	3,935	202	200
Public Information	4610	56,957	56,957	43,484	4,455	-
Telecommunications	4650	2,420	2,390	2,222	1,856	2,222
Equipment Rental	4660	1,500	1,500	-	-	-
Lease/Lease Purchase	4670	-	-	-	-	-
Credit Card Expense	4730	10,000	12,500	9,165	8,153	9,792
Expense Allowance	4760	2,400	2,400	2,400	2,000	-
Travel/Training	4770	8,845	8,845	4,635	5,122	4,512
Office Supplies	4800	350	500	305	51	294
Computer Supplies	4850	500	500	500	90	90
Printing & Copying	4890	200	200	200	19	-
Postage	4900	250	330	150	154	209
Minor Equipment & Supplies	4910	5,800	5,800	4,184	2,259	2,613
Chemicals	4930	3,500	3,500	3,230	560	-
Safety Equipment	4950	200	400	200	-	-
Minor Fire Equipment	4960	7,500	3,200	887	185	629
Radio Equipment/Maintenance	4980	2,000	2,000	2,000	-	741
Vehicle Maintenance	5000	17,879	21,679	10,557	22,094	23,077
Vehicles-Motor Equipment	5010	23,896	16,395	26,219	18,272	11,745
Gas & Oil	5020	19,737	20,438	10,359	10,930	10,811
Equipment Maintenance	5030	5,500	7,000	2,500	635	4,391
Building Maintenance	5040	5,975	5,975	5,150	103	658
Land Maintenance	5050	8,900	7,200	20,594	236	395
Clothing, New	5070	2,000	1,500	1,500	578	1,018
Electricity-Buildings	5890	19,925	17,950	17,950	16,200	12,467
Rural Water	5940	1,800	850	1,450	787	676
Heating Fuel	5950	13,018	16,320	11,320	10,813	8,768
Transfers Out	6530	-	-	-	-	-
Debt Service	6630	-	-	-	158,067	23,244
Subtotal		270,703	257,502	217,758	295,449	140,856

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
AIRPORT FUND 287						
Expenditures 8710						
Cost of Goods Sold						
100 Octane Fuel	6100	140,000	267,500	134,326	243,893	484,995
Jet-A Fuel	6110	307,000	406,080	276,300	264,479	308,622
Aviation Oil	6120	1,500	2,000	1,034	571	819
Merchandise for Resale	6130	450	450	380	237	40
Subtotal		448,950	676,030	412,040	509,180	794,477
Capital						
Infrastructure	7160	827,229	40,000	-	-	764,194
Facilities	7170	4,360,000	-	533,000	-	13,142
Equipment	7210	-	-	-	-	-
Vehicles	7200	-	-	-	-	-
Engineering & Design	8690	-	520,037	530,036	6,000	-
Subtotal		5,187,229	560,037	1,063,036	6,000	777,336
Total Program Expenditures		6,292,085	1,834,836	2,008,656	1,112,981	1,980,667
Fund Balance, Beginning of Year		4,482	(108,685)	(62,013)	(107,523)	135,765
Fund Balance, End of Year		\$775	(\$101,371)	\$4,482	(\$62,013)	(\$107,523)

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, 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. The scholarship program will be expended to help remove financial barriers for program registrations and youth memberships at the Kirksville Aquatic Center. In addition, site development plans will be established for a soccer complex at North Park and the recently leased Rock Lake Conservation Area. Key capital improvements include the completion of the splash pad, bathroom replacement, and additional parking at P.C. Mills Park, as well as the splash pad, playground, and shelter at Brashear Park. North Park will see the construction of a trail and the expansion of the Pee Wee parking lot. Parking improvements at Memorial Park and the Kirksville Labyrinth Center in Patryla Park will be funded by a Solid Waste Management District grant. Finally, the last wooden swim dock at Forest Lake will be replaced with a concrete dock.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax revenue increase over prior year	1.0%	5.0%	11.4%
Completion of approved Parks Capital Projects	100%	66%	64%
Performance evaluations completed within 30 days of due date	100%	100%	80%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Free Community Programs / Events (Week of the Young Child, Easter, Block Parties, Movies, Santa Letters, Senior fitness, Fall Dinner Theatre)	20	18	18
Fine Arts Programs / Events (Theatre Camp, Spring, Summer, Fall Theatre, Paint the Ville)	12	6	11
Recreation Programs / Participants (Tennis, Breakfast with Santa, Tiny Tykes, Little Sluggers, Virtual 5K)	24/2,500	24/2,699	22/2,765
Aquatic Programs / Participants (Swim Lessons, Indoor Triathlon)	18/275	15/292	18/199
American Red Cross Training Courses (CPR, First Aid, Lifeguard and Instructor courses)	45	42	57
Aquatic Center Attendance	42,000	39,500	48,714
Community Partnerships/Sponsorships	130	120	119
Scholarships Awarded	50	27	0
Council Goal: Stewardship			
Key Measure: Effectiveness			
Develop a comprehensive park master plan	NA	NA	100%
Establish Site Development Plans	2	NA	NA
Plant new or replacement park/street trees	40	18	68
Implement action items from Parks and Recreation Master Plan	17	4	2
AUTHORIZED PERSONNEL			
Parks and Recreation Director	1	1	1
Assistant Parks and Recreation Director	1	1	1
Recreation Coordinator	1	1	1
Park Maintenance Foreman	1	1	1
Aquatics Specialist	1	1	1
Park Maintenance Worker	<u>2</u>	<u>2</u>	<u>2</u>
Total	<u>7</u>	<u>7</u>	<u>7</u>

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
PARKS & RECREATION FUND 288						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	126,576	149,750	120,913	32,772	17,464
Subtotal		126,576	149,750	120,913	32,772	17,464
Charges for Services						
Admission Fees	3310	246,000	200,000	205,629	222,749	216,680
Concessions	3320	85,000	85,000	86,118	98,752	76,220
Activities Fees	3330	141,850	129,750	135,014	139,284	121,395
Contractual Fees	3350	20,000	18,000	18,037	17,476	22,750
Subtotal		492,850	432,750	444,798	478,261	437,045
Other Income						
Bond Proceeds	3630	-	-	-	-	-
Bond Proceeds-OIP	3635	-	-	-	-	-
Parks & Recreation Sales Tax	3690	2,004,622	1,886,587	1,984,721	1,889,393	1,780,276
Sales of Merchandise	3720	2,500	2,200	2,899	2,182	2,588
Refunds & Reimbursements	3900	-	-	-	30,302	14,950
Contributions	3910	58,550	63,350	63,908	33,520	-
Sale of Property	3940	5,000	5,000	11,600	2,076	19,200
Insurance Proceeds	3945	-	-	-	-	-
Transfer In	3950	180,010	86,500	79,000	75,000	314,973
Investment Earnings	3980	35,000	35,000	48,855	43,857	4,973
Miscellaneous	3990	150	150	75	417	136
Subtotal		2,285,832	2,078,787	2,191,058	2,076,747	2,137,095
Total Program Revenues		2,905,258	2,661,287	2,756,769	2,587,780	2,591,604

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
PARKS & RECREATION FUND 288						
Expenditures 8810						
Personnel						
Salaries, Regular	4000	354,876	360,095	307,717	306,092	253,514
Salaries, Temporary	4010	379,129	344,181	317,629	294,059	296,507
Salaries, Overtime & Call-Out	4020	6,531	6,153	5,312	462	716
Social Security & Medicare	4030	56,651	54,348	47,908	45,093	41,261
Insurance, Dental	4060	2,953	3,230	3,150	3,145	2,676
Insurance, Life	4070	572	604	473	511	425
Retirement Contributions	4080	64,330	61,530	48,281	46,355	42,893
Insurance, Unemployment	4100	5,000	5,000	2,500	363	62
Insurance, Work Comp	4110	34,233	34,103	23,821	26,771	30,517
Insurance, Medical	4130	88,388	86,804	68,984	68,044	61,465
Insurance, Vision	4135	453	546	511	404	-
Subtotal		993,116	956,594	826,286	791,300	730,035
Operating						
Insurance, Liability	4220	56,779	46,919	39,693	33,595	30,142
Insurance Claims	4225	1,000	2,000	1,000	3,038	7,018
Misc. Contract Services	4500	101,650	53,200	36,354	13,764	96,266
Miscellaneous Grants	4510	138,942	17,700	15,151	-	8,380
Legal & Administrative Fees	4530	1,168	1,168	1,117	1,134	-
Public Information	4610	500	500	300	80	60
Telecommunications	4650	5,825	3,800	4,980	3,013	3,061
Lease/Lease Purchase	4670	753,100	750,900	750,900	752,900	754,100
Safety Programs	4720	100	100	100	100	100
Credit Card Expense	4730	9,500	9,500	8,623	6,663	6,361
Refunds	4750	-	-	-	-	-
Expense Allowance	4760	4,200	4,200	4,200	4,200	4,200
Travel/Training	4770	6,780	9,470	5,504	4,345	4,181
Membership Dues	4780	890	860	580	560	555
Office Supplies	4800	600	600	600	313	542
Medical Supplies	4810	750	400	400	222	267
Printing & Copying	4890	800	800	725	244	19
Postage	4900	275	275	275	53	116
Minor Equipment & Supplies	4910	26,550	26,150	23,624	16,432	17,668
Chemicals	4930	24,000	20,000	20,000	16,404	15,531
Safety Equipment	4950	2,500	2,500	2,190	1,056	2,735
Vehicle Maintenance	5000	14,586	12,184	13,421	6,933	7,637
Vehicles-Motor Equipment	5010	17,763	19,536	15,944	14,656	11,550
Gas & Oil	5020	21,331	20,969	18,440	13,987	14,681
Software Renewals & Maintenance	5025	8,205	6,060	6,279	6,024	5,187
Equipment Maintenance	5030	41,000	41,500	43,961	12,538	6,827
Building Maintenance	5040	33,200	20,000	26,011	23,693	5,859
Park & Land Maintenance	5050	76,500	76,500	58,416	28,040	42,978
Clothing, New	5070	3,000	4,000	2,298	2,718	2,589
Tree Maintenance & Replacement	5180	8,000	9,000	5,750	2,297	3,904
Electricity-Field Lighting	5880	3,000	3,290	2,510	2,428	2,114
Electricity-Buildings	5890	55,000	57,565	49,485	45,819	42,182
Heating Fuel	5950	35,150	44,380	30,565	35,551	24,890
Merchandise for Resale	6130	45,000	45,000	40,560	38,455	33,456
Transfers Out	6530	-	-	-	9,432	-
Bond Issuance Costs	6635	-	-	-	-	-
Program Supplies	6760	74,500	79,700	63,312	66,214	31,473
Subtotal		1,572,145	1,390,726	1,293,268	1,166,901	1,186,628

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
PARKS & RECREATION FUND 288						
Expenditures 8810						
Capital						
Land	7010	-	-	-	7,386	50,427
Facilities	7170	1,397,177	1,400,600	331,947	39,189	626,980
Vehicles	7200	-	-	-	-	-
Equipment	7210	62,500	62,000	49,618	30,178	16,065
Subtotal		1,459,677	1,462,600	381,565	76,754	693,473
Total Program Expenditures		4,024,938	3,809,920	2,501,119	2,034,955	2,610,136
Fund Balance, Beginning of Year		3,312,539	2,877,324	3,056,889	2,504,063	2,522,595
Fund Balance, End of Year		<u>\$2,192,860</u>	<u>\$1,728,691</u>	<u>\$3,312,539</u>	<u>\$3,056,889</u>	<u>\$2,504,063</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. The future of a loan for \$100,000 approved by the City Council for Kirksville Brewing remains uncertain as the applicants work to meet the additional requirements from the Missouri Department of Economic Development (MoDED). The budget runout for 2024 was completed to reflect the possibility it will be approved by MoDED. In addition, funds are annually allocated for business improvement loans to those qualifying entities located within the City.

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 2025, efforts will continue to identify economic development projects that qualify for assistance through the fund's resources.

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
REVOLVING LOAN FUND 296						
Revenues 0000						
Loan Repayments	3850	16,825	-	-	6,356	13,462
Transfer In	3950	28,500	15,000	-	15,000	115,000
Investment Earnings	3980	23,962	14,050	16,265	15,199	11,806
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		69,287	29,050	16,265	36,555	140,268
Expenditures 9610						
Misc Contractual Services	4500	550	200	260	-	-
Transfers Out	6530	-	-	-	-	-
Loans	8520	776,574	838,611	100,000	-	-
Business Improvement Loans	8530	15,000	90,000	-	-	-
Total Program Expenditures		792,124	928,811	100,260	-	-
Fund Balance, Beginning of Year		826,624	910,375	910,619	874,064	733,796
Fund Balance, End of Year		\$103,787	\$10,614	\$826,624	\$910,619	\$874,064

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 three 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 2025, 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, Utility Fund for stormwater, and Revolving Loan Fund. Assistance will once again be available for sidewalks and grave stone repairs.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax proceeds coverage of expenditures and transfers	73.0%	88.8%	164.8%
Sales tax revenue increase over prior year	1%	5%	3.6%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Sidewalk replacement program funds spent	100%	0%	0%

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
CAPITAL IMPROVEMENTS SALES TAX FUND 331						
Revenues 0000						
State & Federal Grants	3300	-	-	-	-	-
Loan Proceeds	3630	-	-	-	-	-
Capital Improvement Sales Tax	3690	1,005,100	950,938	995,150	947,753	914,662
Loan Repayments	3850	-	-	-	-	-
Refunds & Reimbursements	3900	-	-	10,214	112,356	-
Transfer In	3950	-	-	-	-	-
Lease Payments	3970	126,000	126,000	126,000	126,000	131,125
Investment Earnings	3980	32,350	22,000	32,350	24,609	3,095
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		1,163,450	1,098,938	1,163,714	1,210,718	1,048,882
Expenditures 3120						
Insurance, Liability	4220	48,808	41,394	29,515	23,772	14,280
Lease/Lease Purchase	4670	96,182	96,182	96,181	96,181	96,181
Lease/Lease Purchase-Radio	4671	-	-	-	-	-
Transfer Out	6530	1,196,605	1,192,842	878,720	450,000	475,000
Infrastructure	7160	10,000	29,000	19,000	-	10,000
Facilities	7170	-	48,400	97,661	5,300	416,171
Equipment	7210	-	-	-	-	-
Sidewalk Replacement	7250	25,000	25,000	-	-	-
Park Improvements	7550	-	-	-	-	-
Storm Drainage	7570	-	-	-	-	-
Total Program Expenditures		1,376,595	1,432,818	1,121,077	575,253	1,011,632
Fund Balance, Beginning of Year		1,519,939	1,575,516	1,477,302	841,837	804,587
Fund Balance, End of Year		<u>\$1,306,794</u>	<u>\$1,241,636</u>	<u>\$1,519,939</u>	<u>\$1,477,302</u>	<u>\$841,837</u>

Transportation Sales Tax Fund 332

PROGRAM DESCRIPTION: The ½-cent sales tax was first approved in November 1987 and renewed in November 2004. The tax was last renewed in April 2014 for an indefinite period. 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: The Public Works Department will continue with the street rehabilitation program in 2025 and expects to complete several more miles of contracted street rehabilitation focusing on arterial and collector streets. The street division will focus on residential streets and storm water improvements. In addition, two large grant projects are being completed in 2025 that require support from the Street Department: the 2025 Factory Addition CDBG grant project and the Tiny Home Village Project from the Missouri Department of Economic Development. Public Works is working with Mizzou Asphalt Pavement and Innovation Lab on our asphalt mix design for paving operations. The Street Department will continue to work with the Northeast Missouri Regional Planning Commission on grant opportunities for pavement evaluation.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax proceeds coverage of expenditures and transfers	53.8%	78.0%	221.4%
Sales tax revenue increase over prior year	1.0%	5%	3.6%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Linear feet of curb and gutter constructed or replaced	5,000	6,678	391
Council Goal: Stewardship			
Key Measure: Effectiveness			
Square feet of concrete pavement repaired	12,000	15,145	7,856
Centerline lane miles of asphalt pavement overlaid or sealed	7.5	7.5	4.5
Tons of asphalt pavement	10,000	10,514	6,532

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
TRANSPORTATION SALES TAX FUND 332						
Revenues 0000						
State & Federal Grants	3300	-	-	96,000	-	-
Transportation Sales Tax	3690	2,010,183	1,901,874	1,990,280	1,895,504	1,829,325
Refunds & Reimbursements	3900	-	-	164,504	-	-
Sale of Property	3940	-	-	-	82,171	-
Transfer In	3950	1,017,841	1,020,531	1,064,484	962,234	966,214
Investment Earnings	3980	44,000	15,000	44,012	21,903	1,501
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		3,072,024	2,937,405	3,359,280	2,961,812	2,797,041
Expenditures 3251						
Charge Out	4040	75,000	75,000	75,000	75,000	75,000
Misc. Contract Services	4500	210,000	60,000	115,911	-	-
Testing	4580	10,000	10,000	3,001	-	-
Transfer Out	6530	1,127,726	1,220,091	183,161	258,443	195,256
Kirk-Tran Support	6531	-	-	-	-	36,587
Streets, Asphalt	7500	750,000	750,000	706,216	431,445	251,932
Streets, Concrete	7510	-	-	-	-	-
Streets, Projects	7520	1,400,000	1,400,000	1,312,668	69,103	2,068,862
Curb, Gutter & Storm Drain	7570	151,000	207,844	145,409	12,136	80,942
Crack Sealing Program	7580	12,000	12,000	11,219	9,996	-
Asphalt Repair Program	7590	-	-	-	-	-
Total Program Expenditures		3,735,726	3,734,935	2,552,585	856,124	2,708,578
Fund Balance, Beginning of Year		4,026,463	2,918,658	3,219,768	1,114,080	1,025,617
Fund Balance, End of Year		<u>\$3,362,761</u>	<u>\$2,121,128</u>	<u>\$4,026,463</u>	<u>\$3,219,768</u>	<u>\$1,114,080</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: Vehicle and Equipment availability from suppliers continues to be a challenge for specialty rolling stock replacements. Most fleet purchases in 2025 are expected to be ordered and delivered within the same year, which has not occurred since 2019, and includes replacement of the street sweeper. The availability of repair parts continues to improve and most parts can be obtained within a few days, thus reducing vehicle down-time. In 2024, the Department filled a temporary seasonal position to address maintenance needs during the summer construction season and will continue to offer this position in 2025 due to its success.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Average cost per breakdown repair	\$189.67	\$182.04	\$197.30
Average downtime hours per vehicle	0.99	1.10	0.89
Average maintenance cost per mile	\$0.56	\$0.74	\$0.38
Outside labor portion of vehicle maintenance cost (%)	11.09%	12.18%	10.0%
Average annual availability (%)			
Police patrol cars	99.66%	99.65%	99.67%
Fire trucks	99.21%	98.70%	99.72%
Heavy trucks	98.98%	98.77%	99.19%
Medium trucks	98.85%	98.81%	98.90%
Light trucks/cars	99.49%	99.45%	99.54%
Backhoes	99.51%	99.51%	99.51%
Construction equipment	99.14%	98.79%	99.49%
Maintenance equipment	99.13%	99.14%	99.12%
Total fleet	99.29%	99.11%	99.48%
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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
CENTRAL GARAGE FUND 540						
Revenues 0000						
State & Federal Grants	3300	-	-	-	-	-
Vehicle Maintenance Charge In	3820	766,709	732,094	653,987	532,132	505,282
Fuel Sales	3860	357,284	357,628	287,501	234,989	270,162
Grease & Oil Sales	3870	10,000	10,592	8,702	8,125	6,678
Refunds	3900	-	-	-	-	-
Sale of Property	3940	-	-	-	-	3,800
Transfers In	3950	-	-	-	-	-
Investment Earnings	3980	-	-	-	-	-
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		1,133,993	1,100,314	950,190	775,247	785,921
Expenditures 4010						
Personnel						
Salaries, Regular	4000	237,878	240,375	213,593	200,206	196,879
Salaries, Temporary	4010	9,969	-	8,899	-	-
Salaries, Overtime & Call-Out	4020	383	-	433	-	58
Social Security & Medicare	4030	18,990	18,389	16,873	15,072	14,815
Insurance, Dental	4060	1,476	1,476	1,215	1,476	1,476
Insurance, Life	4070	387	371	306	356	327
Retirement Contributions	4080	42,411	40,384	46,223	32,228	32,684
Insurance, Unemp Comp	4100	5,000	5,000	-	-	-
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	6,879	7,834	6,138	7,545	7,933
Insurance, Medical	4130	43,514	36,457	34,160	36,475	37,049
Insurance, Vision	4135	214	214	200	190	-
Subtotal		367,102	350,500	328,040	293,549	291,221
Operating						
Insurance Claims	4225	-	-	-	-	-
Misc. Contract Services	4500	500	500	450	295	170
Testing	4580	50	50	50	-	-
Telecommunications	4650	3,660	3,120	3,235	994	1,104
Travel/Training	4770	1,295	1,895	816	81	272
Membership Dues	4780	-	-	-	-	-
Office Supplies	4800	700	400	317	189	290
Medical Supplies	4810	70	70	20	-	-
Printing & Copying	4890	-	-	-	-	-
Postage	4900	300	400	200	91	-
Minor Equipment & Supplies	4910	10,950	13,350	12,706	2,558	2,114
Computer Equipment & Software	4920	2,050	1,949	425	449	299
Safety Equipment	4950	450	450	250	58	-
Radio Equipment/Maintenance	4980	2,000	2,000	2,000	-	-
Vehicles-Auto/Trucks	5000	3,130	4,777	4,179	2,688	2,426
Gas & Oil	5020	9,318	6,272	6,135	4,335	6,267
Equipment Maintenance	5030	1,500	1,500	1,275	342	284
Building Maintenance	5040	1,000	1,000	532	61	65
Clothing, New	5070	1,400	1,000	1,000	463	497
Electricity-Buildings	5890	5,500	5,500	4,955	3,799	3,528
Heating Fuel	5950	6,800	7,920	5,885	5,409	4,388
Subtotal		50,673	52,153	44,430	21,812	21,704

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
CENTRAL GARAGE FUND 540						
Expenditures 4010						
Cost of Goods Sold						
Diesel Fuel	6160	201,054	191,485	147,006	117,779	146,213
Unleaded Fuel	6170	156,230	166,142	140,495	117,336	123,673
Grease & Oil	6190	10,000	10,592	8,702	14,584	9,525
Tires & Tubes	6200	100,954	78,499	78,499	46,404	37,968
Repair Parts	6210	165,276	166,302	142,749	123,819	100,451
Outside Work On Equipment	6220	82,704	84,641	79,372	28,211	37,383
Subtotal		716,218	697,661	596,823	448,133	455,214
Capital						
Vehicles	7200	-	-	-	-	-
Equipment	7210	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		1,133,993	1,100,314	969,293	763,494	768,139
Fund Net Position, Beginning of Year		(0)	-	19,103	7,350	(10,432)
Fund Net Position, End of Year		<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$19,103</u>	<u>\$7,350</u>

Insurance Fund 560

PROGRAM DESCRIPTION: The City provides medical, vision and dental insurance to employees and their dependents. The City transitioned to a fully funded health and vision insurance plan in 2020 and will return to self-funded in 2024. The Insurance Fund is used to track revenues for health and dental premiums, expenditures for health and dental claims, program administration costs, and wellness program expense. The City maintains individual contracts for third party administrators for dental claims processing and benefit management. State law requires that we bid our providers every three years (last bid January 2022).

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: Health care costs continue to rise and through September 2024 the self-funded group health insurance claims loss ratio is projected to be about 92% of premiums paid. As a result, the premiums for keeping the existing coverage offerings are expected to increase approximately 19%. Dental coverage is expected to remain constant in 2025.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Employee satisfaction rating of insurance benefits	4 of 5	NA	NA
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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
INSURANCE FUND 560						
Revenues 0000						
Employer Contributions	3890	2,303,162	1,978,612	1,776,074	70,611	66,949
Refunds and Reimbursements	3900	86,436	59,760	86,436	-	-
Employee Contributions	3920	435,469	393,625	283,561	14,728	13,312
Transfer In	3950	-	-	458,641	-	-
Investment Earnings	3980	13,200	13,200	15,250	14,394	3,514
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		2,838,267	2,445,197	2,619,962	99,732	83,775
Expenditures 6010						
Claims Expense	4140	2,318,034	1,792,151	1,800,103	61,233	65,256
Administrative Expense	4150	875,686	754,396	730,742	12,112	4,625
Reinsurance Expense	4160	-	-	-	-	-
Wellness	4170	6,000	7,000	6,410	5,479	3,828
Misc. Contract Services	4500	6,950	-	5,072	-	-
Membership Dues	4780	-	-	-	-	-
Transfers Out	6530	-	-	-	-	625,000
Total Program Expenditures		3,206,670	2,553,547	2,542,327	78,825	698,709
Fund Net Position, Beginning of Year		913,400	879,762	835,765	814,858	1,429,792
Fund Net Position, End of Year		<u>\$544,997</u>	<u>\$771,412</u>	<u>\$913,400</u>	<u>\$835,765</u>	<u>\$814,858</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. An 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, including 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, maintenance of lake and plant infrastructure, including the watersheds, and providing water conditions for fire protection.
- **Water Distribution** provides customer service and maintenance of water mains, stop boxes, valves, and fire hydrants. This division also installs new water mains, valves, and hydrants under an owner-supervised 5-year Maintenance plan.
- **Stormwater** maintains oversight for all the entire stormwater collection system and is responsible for sampling and analyzing monthly samples from seven designated streams leaving the City. Monitors all stormwater outfalls within the City throughout the year for illicit discharges. Works with the Watershed Management Commission to establish strategic goals and promote awareness of local watersheds, impacts to 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 for 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 utility rates are sufficient for operations, capital funding, and debt service coverage
- ◆ Ensure net revenues are $\geq 110\%$ of annual debt service to comply with SRF requirements
- ◆ Provide timely communication of changes in rates or procedures through the website, billing statements, and media

Water Treatment

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

Water Distribution

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

Stormwater

- ◆ Alleviate storm drainage issues as funds are available
- ◆ Enforce Storm Water Management Plan (MS4), including public watershed awareness

- ◆ Review and Update the Sourcewater Protection Plan Annually

Wastewater Collection

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

Wastewater Treatment

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

SIGNIFICANT HIGHLIGHTS/CHANGES:

Administration: The City's current meter system was installed in 2013 with expected battery life nearing its expiration. The City will develop a meter replacement plan that is compatible with the City's current utility billing software and improves efficiency in operations and customer service. 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. However, lines with frequent failures and large water losses will be added. For 2025, outdated fire hydrants will be replaced and the Department 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 will continue in 2025 to increase the reliability and capability of the plant and provide redundancy for aging equipment. In 2024, the City tested its drinking water for perfluoroalkyl and polyfluoroalkyl substances (PFAS) each quarter. Last completed in 2013 with no detections, current tests include more types of PFAS chemicals at a much lower concentrations. Final results will be available in early 2025. In November 2024, the City submitted their initial Lead Service Line Inventory (LSLI) to service address. This will be an ongoing project, as the City continues to identify service lines that will need replacement within the next 10 years, as mandated by the U.S. Environmental Protection Agency.

Wastewater Treatment and Collection: Construction of a UV disinfection process along with other facility improvements began in 2024. This work will allow the Wastewater treatment plant to meet the more stringent permit limits required by the MDNR. A 2-year inflow and infiltration study began at the end of 2023 will continue through 2025. Flow meters have been installed at key locations to monitor the flows during dry periods and rain events. The goal of this study is to identify sources of inflow and infiltration into the collection system. It is expected that preliminary findings will identify actionable results and, as problem areas are identified, repairs will be made. Other identified locations may be incorporated into the 2025 sewer and manhole lining program. 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.

Stormwater: Stormwater drainage and inlet areas will continue to be identified for repairs and replacement in 2025 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 of Kirksville.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2025	Projected 2024	Actual 2023
Council Goal: Accountability			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date			
Administration	100%	100%	100%
Water Treatment	100%	86%	86%
Wastewater Treatment	100%	100%	83%
Utility Maintenance	100%	93%	85%
Overtime Salaries as % of Regular Salaries			
Administration	0.2%	0.3%	0.9%
Water Treatment	3.9%	3.9%	2.4%
Wastewater Treatment	4.1%	0.9%	0.8%
Utility Maintenance	3.0%	2.2%	2.3%
Administration			
Reserve maintained	100%	100%	100%
Debt service coverage (goal ≥ 1.1)	1.52	1.83	2.66
Customers paying accounts on-line	55%	52%	46%
Manual meter reads (goal $\leq 1\%$)	<1%	<1%	2.8%
Capital projects completed within budget	100%	100%	99%
Water Treatment			
Compliance with limits for disinfection byproducts (Trihalomethanes/halo-acetic acids)	100%	100%	100%
Water quality complaints	0	10	0
Average time to resolve quality complaints (hours)	<0.5	<0.5	n/a
Water Distribution			
Feet of water mains installed in-house	7,500	7,544	7,136
Average cost of water mains installed in-house (per ft)	\$43.50	\$43.46	\$46.24
Water main breaks	50	34	56
Number of locates performed	3,800	3,906	3,143
Wastewater Collection			
Feet of sewer lines jetted	280,000	272,608	406,844
Feet of sewer mains lined	5,500	5,691	0
Odor and sewer back-up work orders	90	80	114
Wastewater Treatment			
Reported by-pass events and sanitary sewer overflows	4	3	4
Million gallons of daily inflows	3.5	3.90	3.21
Average BOD (parts per million daily)	4.8	5.50	3.75
Suspended solids (parts per million daily)	3.9	3.80	4.08
Average daily outflow (per million gallons per day)	3.5	3.90	3.21
Average ammonia (parts per million daily)	0.10	0.09	0.11
Average oil & grease (parts per million daily)	0.35	0.59	0.22
Facility tours	2	2	3

AUTHORIZED PERSONNEL**Administration 8005**

Accounts Receivable Clerk	1	1	1
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Water Treatment 8020

Public Works Director	0.1	0.25	0.25
Deputy Public Works Director	0.4	0.4	0
Water Superintendent	1	1	1
Assistant Water Superintendent	1	1	0
Utility Operator (I, II, III)	<u>7</u>	<u>7</u>	<u>8</u>
Total	9.50	9.65	9.25

Water Distribution 8030

Utility Superintendent	1	1	1
Assistant Utility Superintendent	1	0	0
Foreman	1	2	2
Equipment Operator	5	5	4
Sewer Jet Operator	1	1	1
Utility Locator	1	1	1
Customer Service Representative	2	2	2
Maintenance Worker II	<u>3</u>	<u>3</u>	<u>4</u>
Total	15	15	15

Wastewater Treatment 8080

Public Works Director	0.1	0.25	0.25
Deputy Public Works Director	0.4	0.4	0
Wastewater Superintendent	1	1	1
Assistant Wastewater Superintendent	1	0	0
Chief Utility Operator	0	1	1
Utility Operator (I, II)	3	3	2
Lab Technician	0	0	1
Maintenance Worker	<u>1</u>	<u>1</u>	<u>1</u>
Total	6.50	6.65	6.25

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
UTILITY FUND 880						
Revenues 0000						
Intergovernmental/Interagency						
State & Federal Grants	3300	3,370,558	947,535	-	-	-
Service Continuation Fee	3350	-	-	-	-	-
ARRA Bonds-Project	3620	-	-	-	-	-
ARRA Bonds-COI	3621	-	-	-	-	-
Bond Proceeds-W	3630	-	-	-	-	-
Bond Proceeds-WW	3631	-	-	-	-	-
Loan Proceeds	3632	-	-	-	-	-
Subtotal		3,370,558	947,535	-	-	-
Charges for Services						
Trash Services	3640	50,175	37,500	41,000	37,738	38,862
Sewer Use Charge-WW	3651	5,199,600	4,730,000	4,952,000	4,892,601	4,632,631
Excess Sewer Charge-WW	3661	15,800	43,800	15,800	1,341	10,692
Storm Water Charge	3670	276,000	275,000	276,000	275,149	275,571
Federal Interest Rebate	3671	-	-	-	-	-
Water Sales -W	3700	4,657,800	4,345,000	4,436,000	4,394,691	4,269,977
Penalty Fees	3710	135,000	135,000	135,000	130,803	133,760
Sales of Merchandise-W	3720	18,000	18,000	18,000	17,818	32,357
Bulk Water-W	3730	3,790	3,790	3,790	3,669	4,413
Bad Debt Collections	3740	1,060	1,060	1,060	722	1,518
Service Calls	3750	14,600	9,000	14,600	10,725	10,270
Primacy Fee-W	3760	1,000	1,000	1,000	957	2,005
Sewer Connection Fee	3761	-	-	-	-	-
Tap Fees-W	3770	5,000	6,000	5,000	4,950	15,150
Tap Fees-WW	3771	5,000	6,000	5,000	8,458	6,939
Stormwater Development Fees	3772	8,950	8,950	8,950	8,761	12,261
Subtotal		10,391,775	9,620,100	9,913,200	9,788,383	9,446,405
Other Income						
Refunds & Reimbursements-W	3900	-	-	29	-	-
Refunds & Reimbursements-WW	3901	-	-	-	-	-
Refunds & Reimbursements-SW	3902	-	-	-	-	-
Sale of Property	3940	15,000	35,000	63,279	68,100	137,250
Insurance Proceeds	3945	-	-	-	-	-
Transfer In-W	3950	4,310,268	5,767,188	2,693,560	394,564	716,502
Transfer In-WW	3951	2,433,904	1,221,500	2,382,740	406,006	442,576
Transfer In-SW	3952	589,329	531,844	553,820	531,117	448,107
Capital Contributions	3960	-	-	-	-	-
Rental Income-W	3970	53,938	53,148	53,148	52,370	67,598
Investment Earnings-W SRF	3980	29,050	41,600	41,600	59,227	66,261
Investment Earnings-WW SRF	3981	18,600	13,000	22,300	31,765	27,958
Investment Earnings	3982	150,000	250,000	152,800	291,099	24,336
Investment Earnings-SW	3983	-	-	-	-	14,599
Miscellaneous-W	3990	4,700	6,900	3,360	8,946	12,571
Miscellaneous-WW	3991	11,700	8,600	11,365	9,528	14,170
Subtotal		7,616,489	7,928,780	5,978,001	1,852,723	1,971,928
Total Program Revenues		21,378,822	18,496,415	15,891,201	11,641,106	11,418,334

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
UTILITY ADMINISTRATION 8005						
Personnel						
Salaries, Regular	4000	52,596	46,646	47,593	44,651	40,739
Salaries, Temporary	4010	5,500	4,800	-	-	-
Salaries, Overtime & Call-Out	4020	1,077	1,140	153	407	74
Social Security & Medicare	4030	4,527	4,023	3,448	3,080	2,730
Charge-Out	4050	(25,480)	(22,643)	(20,478)	(18,903)	(17,343)
Insurance, Dental	4060	554	507	381	508	508
Insurance, Life	4070	85	80	74	75	69
Retirement Contributions	4080	9,554	8,028	9,085	7,396	6,773
Insurance, Unemp Comp	4100	5,000	5,000	5,000	-	-
Insurance, Work Comp	4110	98	135	95	122	111
Insurance, Medical	4130	14,958	12,532	12,525	12,539	12,746
Insurance, Vision	4135	77	83	91	74	-
Subtotal		68,544	60,331	57,967	49,949	46,407
Operating						
Insurance, Liability-W	4220	140,779	110,067	87,495	68,382	50,552
Insurance, Liability-WW	4221	123,855	113,847	84,365	73,908	82,175
Insurance Claims	4225	15,000	15,000	17,286	6,503	(404)
Bad Debt Expense	4240	10,000	7,000	10,305	6,288	1,360
Trash Contractual Fees	4480	-	-	-	-	-
Misc. Contractual Services-W	4500	29,900	29,900	18,520	13,981	14,225
Misc. Contractual Services-WW	4501	29,600	29,600	16,054	11,092	10,876
Miscellaneous Grants-W	4510	-	-	-	-	-
Legal & Administrative Fees	4530	6,748	6,855	6,053	7,993	9,931
Legal & Administrative Fees	4531	76,350	82,062	80,860	87,301	93,085
Telecommunications	4650	1,000	1,000	961	960	960
Lease/Lease Purchase	4670	-	-	-	-	435,925
Management Fee-W	4700	233,080	217,440	221,990	219,918	213,720
Management Fee-WW	4701	260,770	238,690	248,390	244,697	232,166
Management Fee-SW	4702	13,800	13,750	13,800	13,757	13,779
Payment in Lieu of Taxes	4703	507,650	469,880	484,180	478,373	459,664
Credit Card Expense	4730	150,000	90,000	146,997	90,932	58,306
Refunds	4750	-	-	-	-	-
Membership Dues	4780	-	-	-	-	-
Office Supplies	4800	650	650	650	285	319
Printed Forms	4870	-	-	-	-	-
Printing & Copying	4890	5,375	5,000	3,278	1,948	1,394
Postage	4900	66,300	66,300	57,812	43,851	35,716
Minor Equipment & Supplies	4910	3,750	5,808	2,456	715	500
Computer Equipment & Software	4920	6,750	5,410	5,294	48,347	24,222
Safety Equipment	4950	-	-	-	-	-
Radio Equipment/Maintenance-W	4980	700	700	700	-	-
Software Renewal & Maintenance	5025	20,736	25,521	20,406	-	-
Clothing, New	5070	-	-	-	-	-
Water Meter Replacements	5130	59,525	58,025	51,198	25,470	36,310
SRF Bonds-W	6630	457,342	460,891	460,891	449,162	457,226
SRF Bonds-WW	6631	1,334,805	1,325,528	1,325,528	1,401,721	1,515,661
Bond Issuance Cost	6635	-	-	-	-	-
Subtotal		3,554,465	3,378,924	3,365,469	3,295,583	3,747,668
Total Program Expenditures		3,623,009	3,439,255	3,423,436	3,345,532	3,794,075

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
WATER TREATMENT 8020						
Personnel						
Salaries, Regular	4000	548,824	502,394	427,542	468,868	404,005
Salaries, Temporary	4010	7,150	7,800	394	-	-
Salaries, Overtime & Call-Out	4020	21,254	19,930	16,546	11,097	11,485
Social Security & Medicare	4030	44,158	40,554	33,414	35,080	29,927
Insurance, Dental	4060	4,337	4,060	3,257	3,698	3,768
Insurance, Life	4070	802	745	791	680	595
Retirement Contributions	4080	101,474	87,750	78,371	63,734	68,061
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	21,940	25,739	20,061	24,850	23,016
Insurance, Medical	4130	139,654	113,459	91,755	97,839	94,894
Insurance, Vision	4135	757	704	483	386	-
Subtotal		890,348	803,135	672,614	706,232	635,749
Operating						
Misc. Contract Services	4500	35,800	25,300	20,108	17,458	16,725
Miscellaneous Grants	4510	-	-	-	-	-
Testing	4580	6,700	6,400	5,899	4,603	4,890
Telecommunications	4650	1,880	2,067	1,325	1,266	1,464
Equipment Rental	4660	-	-	-	-	-
Travel/Training	4770	3,870	2,920	639	955	488
Membership Dues	4780	240	-	-	-	-
Professional Publications	4790	200	200	-	-	-
Office Supplies	4800	1,000	1,000	854	877	510
Medical Supplies	4810	200	100	100	68	-
Laboratory Supplies	4830	50,200	46,000	50,726	38,769	34,358
Printing & Copying	4890	250	250	200	-	122
Postage	4900	2,000	2,000	1,913	1,202	1,787
Minor Equipment & Supplies	4910	13,420	13,470	13,085	3,999	2,769
Computer Equip. & Software	4920	12,000	4,600	6,061	-	-
Safety Equipment	4950	2,600	2,200	2,278	449	421
Vehicles-Auto/Trucks	5000	20,543	28,735	12,227	22,282	16,071
Vehicles-Motor Equipment	5010	8,443	11,396	12,082	5,554	3,298
Gas & Oil	5020	15,917	17,521	12,777	11,512	14,393
Clothing, New	5070	2,400	2,400	2,057	1,080	1,022
Electricity-Buildings	5890	112,331	110,645	101,199	92,743	87,074
Electricity-Pumping	5900	114,493	104,210	103,147	88,235	79,003
Heating Fuel	5950	4,705	6,925	4,091	4,469	3,144
Transfers Out	6530	5,985,123	2,038,139	669,026	518,730	430,695
Subtotal		6,394,315	2,426,478	1,019,794	814,251	698,234
Total Program Expenditures		7,284,663	3,229,613	1,692,408	1,520,483	1,333,983

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
WATER DISTRIBUTION 8030						
Personnel						
Salaries, Regular	4000	761,466	706,824	689,909	634,386	648,700
Salaries, Temporary	4010	16,500	18,000	8,847	-	-
Salaries, Overtime & Call-Out	4020	22,533	28,399	14,811	14,826	13,753
Social Security & Medicare	4030	61,238	57,622	53,692	48,143	49,445
Charge Out	4050	(329,082)	(305,778)	(297,440)	(271,196)	(278,647)
Insurance, Dental	4060	6,597	6,275	6,664	6,583	6,513
Insurance, Life	4070	1,193	1,124	1,040	1,034	986
Retirement Contributions	4080	139,552	123,518	139,795	100,803	102,903
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	32,881	43,230	30,488	42,787	40,289
Insurance, Medical	4130	193,094	154,942	154,019	142,550	145,593
Insurance, Vision	4135	980	945	1,022	881	-
Subtotal		906,954	835,101	802,847	720,797	729,536
Operating						
Misc. Contract Services	4500	13,200	22,500	31,637	5,133	3,958
Telecommunications	4650	7,860	2,800	5,632	1,392	1,328
Equipment Rental	4660	1,200	1,200	1,000	-	-
Travel/Training	4770	3,640	3,220	2,762	785	507
Membership Dues	4780	120	-	-	-	-
Office Supplies	4800	350	350	350	135	117
Medical Supplies	4810	400	100	92	68	-
Printing & Copying	4890	700	300	245	115	255
Postage	4900	200	200	100	16	103
Minor Equipment & Supplies	4910	27,250	28,800	26,816	10,155	13,573
Computer Equip./Maint.	4920	-	2,200	323	-	-
Safety Equipment	4950	5,750	6,500	6,204	3,652	4,910
Radio Equipment/Maintenance	4980	1,700	1,700	-	985	-
Vehicle Maintenance	5000	33,644	30,467	13,106	24,999	28,574
Vehicles-Motor Equipment	5010	22,247	26,375	21,591	20,420	19,674
Gas & Oil	5020	36,019	38,440	25,599	23,519	30,402
Clothing, New	5070	4,900	4,700	3,519	2,547	2,727
Electricity, Buildings	5890	3,120	3,560	3,119	2,799	2,843
Heating Fuel	5950	2,496	3,300	2,170	1,992	1,505
Transfers Out	6530	117,000	179,000	133,337	24,707	63,337
Subtotal		281,796	355,712	277,601	123,421	173,813
Total Program Expenditures		1,188,750	1,190,813	1,080,448	844,218	903,348

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
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	159,706	56,844	-	70,000
Subtotal		102,862	159,706	56,844	-	70,000
Capital						
Land	7010	-	-	-	-	-
Infrastructure	7160	966,500	576,500	2,176	-	-
Engineering & Design	8690	-	-	-	-	-
Subtotal		966,500	576,500	2,176	-	-
Total Program Expenditures		1,069,362	736,206	59,020	-	70,000
STORMWATER DEBT SERVICE 8045						
Operating						
Legal & Administrative Fees	4530	500	500	500	500	500
RZB Bonds	6620	-	-	-	-	-
Stormwater Bonds	6630	143,190	147,090	147,090	145,915	144,590
Bond Issuance Cost	6635	-	-	-	-	-
Subtotal		143,690	147,590	147,590	146,415	145,090
Total Program Expenditures		143,690	147,590	147,590	146,415	145,090
WATER CAPITAL 8060						
Transfers Out	6530	-	220,594	220,594	220,594	220,594
Land	7010	-	-	-	14,150	-
Infrastructure	7160	3,382,768	4,860,000	2,117,265	77,855	379,390
Vehicles	7200	-	84,000	77,734	75,316	169,888
Equipment	7210	372,500	290,000	248,563	60,417	244,907
Water Lines/Fire Hydrants	8110	305,000	260,000	242,498	225,499	41,980
Engineering & Design	8690	250,000	43,500	7,500	2,900	3,500
Total Program Expenditures		4,310,268	5,758,094	2,914,154	676,732	1,060,258

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
WASTEWATER COLLECTION 8075						
Personnel						
Charge In	4040	354,562	328,421	317,918	290,099	295,991
Subtotal		354,562	328,421	317,918	290,099	295,991
Operating						
Misc. Contract Services	4500	1,500	1,500	-	-	1,225
Telecommunications	4650	702	400	563	-	-
Travel/Training	4770	1,275	500	425	2	-
Office Supplies	4800	250	250	165	92	26
Medical Supplies	4810	200	100	100	68	-
Printing & Copying	4890	300	300	245	-	-
Postage	4900	50	50	50	-	-
Minor Equipment & Supplies	4910	8,450	7,950	6,751	2,463	5,059
Chemicals	4930	-	-	-	-	-
Safety Equipment	4950	2,800	3,800	3,660	156	2,306
Radio Equipment/Maintenance	4980	1,550	1,550	60	990	-
Vehicles-Auto/Trucks	5000	12,424	16,234	7,812	12,804	12,461
Vehicles Motor Equipment	5010	4,460	3,720	1,190	2,186	6,833
Gas & Oil	5020	12,009	14,582	9,134	7,636	10,113
Equipment Maintenance	5030	-	-	-	-	-
Clothing, New	5070	1,400	1,400	1,056	297	399
Sewer Main Maintenance	5210	-	-	-	-	-
Transfers Out	6530	28,500	23,500	13,458	22,281	4,893
Subtotal		75,870	75,836	44,669	48,976	43,316
Total Program Expenditures		430,432	404,257	362,587	339,074	339,306

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
WASTEWATER TREATMENT 8080						
Personnel						
Salaries, Regular	4000	371,337	375,291	335,483	358,139	306,563
Salaries, Temporary	4010	7,150	7,800	6,200	-	-
Salaries, Overtime & Call-Out	4020	3,762	13,451	3,750	2,842	2,694
Social Security & Medicare	4030	29,242	30,335	25,712	26,817	22,649
Insurance, Dental	4060	3,045	2,676	2,722	2,760	2,772
Insurance, Life	4070	520	556	619	531	466
Retirement Contributions	4080	66,768	65,309	64,878	54,363	47,986
Insurance, Unemployment	4100	-	-	-	-	-
Insurance, Work Comp	4110	14,037	16,894	15,640	16,362	15,708
Insurance, Medical	4130	90,700	68,699	67,353	66,849	65,092
Insurance, Vision	4135	475	436	447	407	-
Subtotal		587,035	581,447	522,804	529,068	463,931
Operating						
Misc. Contract Services	4500	15,000	15,100	14,601	14,228	13,462
Testing	4580	14,900	14,100	13,945	7,892	8,185
Telecommunications	4650	12,200	12,700	10,289	6,923	7,387
Equipment Rental	4660	1,000	1,000	-	-	85
Travel/Training	4770	4,540	3,040	2,816	1,638	1,183
Membership Dues	4780	180	-	-	-	-
Office Supplies	4800	1,000	800	764	496	713
Medical Supplies	4810	200	100	93	68	-
Laboratory Supplies	4830	24,700	22,700	22,658	15,193	20,448
Printing & Copying	4890	300	300	200	-	-
Postage	4900	200	200	111	210	26
Minor Equipment & Supplies	4910	5,400	5,600	4,718	1,388	2,114
Computer Equip. & Software	4920	7,500	5,000	2,500	1,170	1,013
Chemicals	4930	-	-	-	-	-
Safety Equipment	4950	4,100	2,600	3,689	837	1,583
Vehicle Maintenance	5000	52,224	59,615	25,958	41,753	55,627
Vehicles-Motor Equipment	5010	21,739	20,221	28,667	8,126	7,897
Gas & Oil	5020	34,089	36,732	25,978	21,832	28,057
Equipment Maintenance	5030	-	-	-	-	-
Building Maintenance	5040	-	-	-	-	-
Clothing, New	5070	2,600	2,600	2,372	643	1,041
Lift Station Maintenance	5200	-	-	-	-	-
Electricity-Buildings	5890	329,993	273,765	237,230	215,709	184,624
Electricity-Pumping	5900	75,289	70,400	67,828	58,026	54,903
Rural Water	5940	700	600	654	411	401
Heating Fuel	5950	29,470	29,470	15,116	23,538	15,480
Transfers Out	6530	2,879,863	350,900	442,692	195,292	170,672
Subtotal		3,517,187	927,543	922,879	615,374	574,903
Total Program Expenditures		4,104,222	1,508,990	1,445,683	1,144,442	1,038,833

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
WASTEWATER CAPITAL 8085						
Infrastructure	7160	2,117,739	3,164,025	2,085,030	34,699	592,620
Vehicles	7200	-	-	-	193,734	51,303
Equipment	7210	107,000	21,500	16,131	180,573	45,649
Engineering & Design	8690	209,165	150,000	281,579	78,357	33,107
Total Program Expenditures		2,433,904	3,335,525	2,382,740	487,363	722,679
CAPITAL REPLACEMENT RESERVE 8090						
Transfer Out	6530	2,318,692	2,060,415	2,220,778	2,158,983	2,064,972
Total Program Expenditures		2,318,692	2,060,415	2,220,778	2,158,983	2,064,972
Total Fund Expenditures		26,906,992	21,810,758	15,728,844	10,663,242	11,472,546
Fund Net Position, Beginning of Year		7,035,560	6,034,295	6,873,203	5,895,339	5,949,551
Fund Net Position, End of Year		<u>\$1,507,389</u>	<u>2,719,952</u>	<u>\$7,035,560</u>	<u>\$6,873,203</u>	<u>\$5,895,339</u>

Fund / Department	Acct No	ADOPTED 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
OPERATION, MAINTENANCE AND REPLACEMENT FUND 881						
Revenues 8100						
Transfer In	3950	9,010,486	2,812,133	1,479,107	981,604	890,191
Transfer In-Capital Replacement	3951	2,318,692	2,060,415	2,220,778	2,158,983	2,064,972
Transfer In-RZB	3952	-	-	-	-	-
Investment Earnings	3980	413,250	-	350,514	-	-
Total Program Revenues		11,742,428	4,872,548	4,050,399	3,140,587	2,955,164
Expenditure Summary by Program						
Operating 8150 (O&M) - Water						
Chemicals	4930	448,872	463,885	423,713	357,609	282,795
Equipment Maintenance	5030	102,500	102,500	82,467	20,271	23,718
Building Maintenance	5040	34,100	25,200	22,017	9,580	7,052
Lagoon Cleaning	5045	140,000	75,000	75,000	75,000	71,546
Water Tower Maintenance	5120	25,000	102,000	82,802	6,150	32,522
Water Main Maintenance	5140	75,000	75,000	48,819	17,869	30,668
Fire Hydrant Maintenance	5150	17,000	2,000	1,716	687	147
Hazel Creek Resv Maintenance	5550	22,600	42,600	34,256	16,734	-
Forest Lake Resv Maintenance	5560	32,600	32,600	31,573	39,536	45,584
Total Program Expenditures		897,672	920,785	802,363	543,436	494,033
Capital 8160 (Replacement) - Water						
Transfer Out	6530	4,310,268	5,767,188	2,693,560	385,132	592,140
Infrastructure	7160	-	-	-	-	-
Water Lines/Fire Hydrants Repl	8110	235,000	340,000	330,000	72,171	193,944
Total Program Expenditures		4,545,268	6,107,188	3,023,560	457,304	786,084
Operating 8170 (O&M) - Wastewater						
Chemicals	4930	25,000	24,500	23,748	23,014	19,584
Equipment Maintenance	5030	295,000	139,000	128,562	54,970	26,649
Building Maintenance	5040	13,900	12,400	12,204	7,380	4,736
Lagoon Cleaning	5045	75,000	75,000	75,000	75,000	71,546
Lift Station Maintenance	5200	270,000	100,000	203,178	34,929	48,157
Sewer Main Maintenance	5210	28,500	23,500	13,458	22,281	4,893
Total Program Expenditures		707,400	374,400	456,150	217,574	175,565
Capital 8180 (Replacement) - Wastewater						
Transfers Out	6530	2,433,904	1,221,500	2,382,740	406,006	383,055
Total Program Expenditures		2,433,904	1,221,500	2,382,740	406,006	383,055
Total Fund Expenditures		8,584,244	8,623,873	6,664,813	1,624,320	1,838,736
Fund Net Position, Beginning of Year		11,368,933	13,338,679	13,983,347	12,467,080	11,350,652
Fund Net Position, End of Year		<u>\$14,527,117</u>	<u>\$9,587,354</u>	<u>\$11,368,933</u>	<u>\$13,983,347</u>	<u>\$12,467,080</u>
Capital Reserve		\$14,527,117	\$9,587,354	\$11,368,933	\$13,983,347	\$12,467,080

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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
VETERANS MEMORIAL FUND 791						
Revenues 0000						
Contributions	3910	550	450	450	125	126
Investment Earnings	3980	40	40	37	38	5
Total Program Revenues		590	490	487	163	131
Expenditures 9110						
Contractual Fees	4500	550	435	450	290	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		550	435	450	290	-
Fund Balance, Beginning of Year		2,032	2,246	1,995	2,122	1,991
Fund Balance, End of Year		<u>\$2,072</u>	<u>\$2,301</u>	<u>\$2,032</u>	<u>\$1,995</u>	<u>\$2,122</u>
TRI-CENTENNIAL TRUST FUND 792						
Revenues 0000						
Investment Earnings	3980	8	8	8	8	1
Total Program Revenues		8	8	8	8	1
Fund Balance, Beginning of Year		424	416	416	408	407
Fund Balance, End of Year		<u>\$432</u>	<u>\$424</u>	<u>\$424</u>	<u>\$416</u>	<u>\$408</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 2025 BUDGET	ADOPTED 2024 BUDGET	AMENDED 2024 BUDGET	ACTUAL 2023	ACTUAL 2022
FOREST-LLEWELLYN PARK CEMETERY TRUST FUND 794						
Revenues 0000						
Contributions	3910	1,950	1,950	2,100	1,500	465
Investment Earnings	3980	360	342	359	335	268
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		2,310	2,292	2,459	1,835	733
Expenditures 9410						
Transfer Out	6530	360	342	359	335	268
Total Program Expenditures		360	342	359	335	268
Fund Balance, Beginning of Year		51,431	49,631	49,331	47,831	47,366
Fund Balance, End of Year		<u>\$53,381</u>	<u>\$51,581</u>	<u>\$51,431</u>	<u>\$49,331</u>	<u>\$47,831</u>
NANCY REED FUGATE TRUST FUND 795						
Revenues 0000						
Investment Earnings	3980	30	30	30	31	41
Total Program Revenues		30	30	30	31	41
Expenditures 9510						
Misc. Contract Services	4500	30	30	30	31	46
Total Program Expenditures		30	30	30	31	46
Fund Balance, Beginning of Year		6,136	6,135	6,136	6,136	6,141
Fund Balance, End of Year		<u>\$6,136</u>	<u>\$6,135</u>	<u>\$6,136</u>	<u>\$6,136</u>	<u>\$6,136</u>

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS
2025-2029

PROPOSED BUDGET

PROJECTED CAPITAL PURCHASES	2025	2026	2027	2028	2029	TOTAL COST	FUND SOURCE
INFORMATION TECHNOLOGY							
CCTV Cameras/Integration - City Hall, PD, FD, AQ	55,000					55,000	General
Printer replacements	6,500					6,500	General
Additional Server	30,060					30,060	General
System upgrades/updates		50,000	50,000	50,000	50,000	200,000	General
Router Replacements		50,000				50,000	General
Total \$	91,560	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 341,560	
PUBLIC BUILDINGS							
HVAC Replacement - City Wide	40,000	40,000	40,000	40,000	40,000	200,000	General
Floor Covering - City Wide	40,000	40,000	40,000	40,000	40,000	200,000	General
Public Works Roof Coatings	100,000					100,000	General
KPD - parking lot repairs		45,000				45,000	General
PW - parking lot repairs			70,000			70,000	General
Total \$	180,000	\$ 125,000	\$ 150,000	\$ 80,000	\$ 80,000	\$ 615,000	
POLICE							
Replace Unit 106 2021 Ford Explorer-CG	63,000					63,000	General
Replace Unit 107 2021 Ford Explorer-CG	63,000					63,000	General
Replace K-9 Vehicle-CG	70,000					70,000	General
Replace Unit 113 2015 Dodge Grand Caravan SE-CG		38,000				38,000	General
Replace Unit 343 2005 Olympian Generator-CG		45,000				45,000	General
Replace Patrol Car (2)-CG		130,000	130,000	136,000	136,000	532,000	General
Replace Unit 1001 2003 Doolittle Cargo Trailer-CG					6,000	6,000	General
Total \$	196,000	\$ 213,000	\$ 130,000	\$ 136,000	\$ 142,000	\$ 817,000	
FIRE							
Electric Vent Fan	6,200					6,200	General
Gear Washer	6,500					6,500	General
Replace Unit 505 2013 Ford F150 Supercab pickup CG	69,500					69,500	General
Trench/Collapse Shoring	25,000					25,000	General/Grant
Replace Unit 504 2012 Ferrara Pumper Fire Truck-CG		877,769				877,769	General/CIST
Radio Infrastructure		250,000				250,000	General
Replace Unit 510 1996 Doolittle Cargo Trailer - CG				5,000		5,000	General
Siren Upgrade				55,000		55,000	General
Replace Unit 501 Sutphen Pumper-CG					850,000	850,000	General
Total \$	107,200	\$ 1,127,769	\$ -	\$ 60,000	\$ 850,000	\$ 2,144,969	

PROJECTED CAPITAL PURCHASES	2025	2026	2027	2028	2029	TOTAL COST	FUND SOURCE
STREET CONSTRUCTION AND MAINTENANCE							
Replace Unit 310 2014 Elgin Sweeper-CG	316,000					316,000	General
Replace Unit 245 2008 Ford F350 2WD Dual-CG	85,000					85,000	General
Replace Unit 444 2014 Husqvarna Self-Propelled Concrete S	7,500					7,500	General
Traffic Control Trailer	5,000					5,000	General
Replace Sign Printer	10,000					10,000	General
Replace Unit 346, 2016 Takeuchi TL8 - CG		85,000				85,000	General
Replace Unit 349, 2016 Takeuchi TL9 - CG		85,000				85,000	General
Replace Unit 321A, 2013 Pro-Tec Snow Box Blade-CG		3,400				3,400	General
Replace Unit 290 2015 Ford F550 4X4 Plow Truck-CG		130,000				130,000	General
Replace Unit 473 2020 Graco Paint Striper		35,000				35,000	General
Replace Unit 400 2009 Crafcro Cracksealer-CG		82,449				82,449	General
Replace Unit 442 2013 Etnyre Maint Dist w/Trailer-CG		43,200				43,200	General
Replace Unit 345D 2007 Stump Grinder Attachment-CG		11,000				11,000	General
Replace Unit 314A 2005 JD Rotary Cutter-CG		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 410 Durapatcher - CG			75,000			75,000	General
Replace Unit 340, 2016 Weiler Paver - CG			180,000			180,000	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 447 2014 Snocrete Snowblower-CG			78,000			78,000	General
Replace Unit 341 2014 Case 621F Wheel Loader-CG			200,000			200,000	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 345A 2018 Indeco Breaker - CG				14,000		14,000	General
Replace Unit 6 EZ Screen & Trailer - CG				15,000		15,000	General
Replace Unit 362 2011 Miller Curb Machine-CG				220,000		220,000	General
Replace Unit 354 2010 Road Hog Milling Machine-CG				82,000		82,000	General
Replace Unit 238 2019 Ford F550 Sign Truck - CG					110,000	110,000	General
Replace Unit 305 2019 Cat Roller - CG					72,000	72,000	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
Total \$	423,500	\$ 491,049	\$ 905,000	\$ 661,000	\$ 266,000	\$ 2,746,549	
CODES & PLANNING							
Replace Unit #269 2009 Chevy 1/2 T Pickup-CG		40,000				40,000	General
Replace Unit 285 212 Chevy Colorado Ext Cab 4X4 - CG		40,000				40,000	General
Replace Unit #261 2008 Ford Ranger 2WD-CG			40,000			40,000	General
Total \$	-	\$ 80,000	\$ 40,000	\$ -	\$ -	\$ 120,000	
ENGINEERING							
Replace Unit 215 2006 Ford Econoline van		37,000				37,000	General
Replace Unit 255 2016 Ford F150 Supercab-CG				38,000		38,000	General
Total \$	-	\$ 37,000	\$ -	\$ 38,000	\$ -	\$ 75,000	

PROJECTED CAPITAL PURCHASES	2025	2026	2027	2028	2029	TOTAL COST	FUND SOURCE
PARKS AND RECREATION							
Replace Unit 311 2017 Grasshopper Zero Turn Mower-CG	17,500					17,500	Recreation
Replace Unit 344 Ventrack Sidewalk Snow Machine - CG	45,000					45,000	Recreation
Brashear Park-Playground/Splash Pad/Shelter	544,177					544,177	Rec/CIST/Grant
PC Mills Park-Restroom Repl/Splash Pad/Parking Exp	521,500					521,500	Recreation
Concrete Floating Swim Dock	32,000					32,000	Rec/Tourism
Permeable Parking-Patryla Park Labyrinth & Memorial Park	33,000					33,000	Rec/Grant
North Park Pee-Wee Fields Parking Lot Expansion	266,500					266,500	Recreation
Replace Unit 325 2021 Hustler Super Z Mower-CG		14,000				14,000	Recreation
Replace Unit 360 2021 Hustler Super Z Mower-CG		14,000				14,000	Recreation
Replace Unit 262 2008 Chevy Flat-Bed Truck 4WD-CG		45,000				45,000	Recreation
North Park-Sand Volleyball Courts		30,000				30,000	Rec/Grant
North Park Shelter-NW Corner		120,000				120,000	Recreation
North Park-Electronic Monument Sign		30,000				30,000	Recreation
Rotary Park-Electronic Monument Sign		30,000				30,000	Recreation
Patryla Park-Rebuild Tennis Courts/Parking Lot/Playground		450,000				450,000	Recreation
North Park-Pickleball Court		295,000				295,000	Recreation
North Park-Recycled Wind Turbine Furniture		55,500				55,500	Rec/Grant
North Park-Soccer Fields		1,940,000				1,940,000	Rec/CIST/Grant
Replace Unit 320 Hustler Super Z Mower - CG			16,500			16,500	Recreation
Park Property Maps			6,000			6,000	Recreation
Rotary Park-Reconfigure Internal Sidewalks			75,000			75,000	Rec/Grant
Rotary Park-Steer Creek Restoration			50,000			50,000	Recreation
Rotary Park-Additional Shelter/Expanded Parking			400,000			400,000	Rec/Grant
Rotary Park-Concession Stand/Restroom			800,000			800,000	Rec/CIST/Grant
Indoor Recreation Feasibility Study				60,000		60,000	Rec/Grant
Memorial Park-Basketball Court				60,000		60,000	Rec/CIST
Memorial Park-Restroom/Playground				275,000		275,000	Rec/CIST/Grant
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					42,000	42,000	Recreation
Unit 328 2019 John Deere TS 4x2 Gator - CG					12,000	12,000	Recreation
Unit 350 2019 John Deere 1585 Mower/Snow Removal - CG					48,000	48,000	Recreation
Total	\$ 1,459,677	\$ 3,023,500	\$ 1,347,500	\$ 395,000	\$ 121,000	\$ 6,346,677	
COMMUNITY DEVELOPMENT							
Factory Addition Improvements	1,610,329					1,610,329	Grant/Storm/TST
Kirksville Affordable Tiny Home Village	731,878					731,878	Grant/EDST
Community Building	987,291	987,291				1,974,582	Grant/General
Total	\$ 3,329,498	\$ 987,291	\$ -	\$ -	\$ -	\$ 4,316,789	

PROJECTED CAPITAL PURCHASES	2025	2026	2027	2028	2029	TOTAL COST	FUND SOURCE
WALKING AND CYCLING TRAIL GRANT							
Sidewalk Program-KAMP	133,492	50,000	50,000	50,000	50,000	333,492	Trail/EDST
Rotary Park Sidewalk along New Street	261,874					261,874	Trail/Grant/EDST
FLATS Sidewalk/Trail Connector to Downtown	336,470					336,470	Trail/Grant/EDST
BNSF Railroad Trail Project Phase 1	100,000	90,000				190,000	Trail/Gen/Grant
BNSF Railroad Trail Project Phase 2	447,775	447,775				895,550	Trail/Gen/Grant
Crosswalk Project	425,000					425,000	Trail/EDST
North Park Perimeter Trail- Phase 1	400,467					400,467	Trail/Grant
Sidewalk Improvement ADA Study (Kirk's)	15,000					15,000	Trail/General
Sidewalk Improvement (Kirk's)	177,000	90,000	90,000	87,000		444,000	Trail/General
Trail Support (Kirk's)			76,155			76,155	Trail/General
Total	\$ 2,297,078	\$ 677,775	\$ 216,155	\$ 137,000	\$ 50,000	\$ 3,378,008	
TAX INCREMENT FINANCE DISTRICTS							
Downtown Revitalization Program	600,000	381,272				981,272	TIF Fund/Grant
Downtown Revitalization Program-Architectural	45,000					45,000	TIF Fund
Brick Band Replacement	30,000					30,000	TIF Fund
Intersection Curb Extensions	195,955					195,955	TIF Fund
Special Downtown Sidewalk Zone	25,000					25,000	TIF Fund
Total	\$ 895,955	\$ 381,272	\$ -	\$ -	\$ -	\$ 1,277,227	
TOURISM							
Wayfinding Signs	50,000					50,000	Tourism
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
EMERGENCY COMMUNICATION CENTER							
Printer Replacement	8,000					8,000	ACECC
Radio Replacement	13,000					13,000	ACECC
CAD System Replacement		100,000				100,000	ACECC
Total	\$ 21,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 121,000	
CAPITAL IMPROVEMENT SALES TAX PROGRAM CAPITAL PROJECTIONS							
Sidewalk Renovation & 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	750,000	750,000	750,000	750,000	750,000	3,750,000	TST
Streets-Projects	1,400,000	950,000	950,000	950,000	950,000	5,200,000	TST
Streets-Industrial Road Site for Community Building		396,688				396,688	TST
Curb, Gutter & Storm Drain	151,000	40,000	40,000	40,000	40,000	311,000	TST
Crack Sealing Program	12,000	10,000	10,000	10,000	10,000	52,000	TST
Total	\$ 2,313,000	\$ 2,146,688	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 9,709,688	

PROJECTED CAPITAL PURCHASES	2025	2026	2027	2028	2029	TOTAL COST	FUND SOURCE
CENTRAL GARAGE							
Replace Unit 267 2009 Ford F250 4WD		45,000				45,000	Other
Replace Unit 219 2007 Chevy 1 Ton 4WD			82,000			82,000	Other
Total \$	-	\$ 45,000	\$ 82,000	\$ -	\$ -	\$ 127,000	
AIRPORT							
Terminal Building Construction & Engineering Oversight	4,360,000	790,200				5,150,200	Grant
Runway Painting	827,229					827,229	Airport/Grant/CIST
Replace Unit 205 1998 Ford F600 Refueler-CG		175,000				175,000	Airport/CIST
Replace Unit 347 Harlen Airport Tug-CG		52,000				52,000	Airport/CIST
Foreign Object & Debris System		9,000				9,000	Airport/CIST
Replace Unit 244 1991 Ford Jet Fuel Truck-CG			175,000			175,000	Airport/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 345 2015 John Deere 6115M Tractor - CG				90,000		90,000	Airport/CIST
Replace Unit 422 2015 John Deere Rotary Cutter - CG				18,000		18,000	Airport/CIST
Replace Unit 359 2016 John Deere 6120 Tractor-CG				130,000		130,000	Airport/CIST
Unit 280 2015 Rosenbauer ARFF Truck - CG					450,000	450,000	Airport/CIST
Replace Unit 451 2014 Snowlogic Snow Blower-CG					10,322	10,322	Airport/CIST
Total \$	5,187,229	\$ 1,026,200	\$ 242,250	\$ 238,000	\$ 460,322	\$ 7,154,001	

PROJECTED CAPITAL PURCHASES	2025	2026	2027	2028	2029	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 & Maintenance	30,000	60,000	60,000	60,000	60,000	270,000	Utility-User Fees
Rock of Various Sizes for Construction & Maintenance	40,000	40,000	40,000	40,000	40,000	200,000	Utility-User Fees
Additional Primary Clarifier-construction & oversight	1,916,080					1,916,080	Utility-User Fees
WTP Operation, Maintenance & Replacement Facility Plan	250,000					250,000	Utility-User Fees
Improvements to Pipe Storage Building	20,000					20,000	Utility-User Fees
Fire Hydrant Replacement (10)	70,000					70,000	Utility-User Fees
Shepherd Avenue Tower Altitude Valve and Vault Repl	175,000					175,000	Utility-User Fees
Raw Water Valve Replacement	200,000					200,000	Utility-User Fees
8" Water Main Replacement on Baltimore St (800 ft)	400,000					400,000	Utility-User Fees
Water Mains Industrial Road for Community Building	296,688					296,688	Utility-User Fees
WTP Valves(2) on 18" Main from Plant to Ground Storage	290,000					290,000	Utility-User Fees
Replacement of PLC System	85,000					85,000	Utility-User Fees
WTP Non-portable Generator	175,000					175,000	Utility-User Fees
Replace Case 3 in 1 Bucket w/Landscape Rake	6,000					6,000	Utility-User Fees
Replace Unit 457 2016 Vermeer Hydro-Excavator-CG	160,000					160,000	Utility-User Fees
Utility Locator	10,000					10,000	Utility-User Fees
Trench Shield	15,000					15,000	Utility-User Fees
Valve Exercisor	6,500					6,500	Utility-User Fees
WTP Main Meter and Vault		100,000	225,000	125,000		450,000	Utility-User Fees
WTP Ground Storage Infrastructure		200,000	400,000	400,000		1,000,000	Utility-User Fees
Meter Replacement Project		1,000,000	1,500,000			2,500,000	Utility-User Fees
Tapping Machine		25,000				25,000	Utility-User Fees
Replace Unit 319 2010 Case Series III Backhoe-CG		103,850				103,850	Utility-User Fees
Replace Unit 325A Hydraulic Compactor Att-CG		9,500				9,500	Utility-User Fees
Utility Task Vehicle		20,000				20,000	Utility-User Fees
Replace Unit 227 2011 Ford F250 4WD-CG		45,000				45,000	Utility-User Fees
Replace Unit 281 2011 Ford F250 Supercab 4WD-CG		45,000				45,000	Utility-User Fees
Replace Unit 441 2016 Gorman Rupp 6" Pump-CG		55,000				55,000	Utility-User Fees
Replace Unit 233 2013 Ford F350 4WD Dump Bed Trk-CG		68,000				68,000	Utility-User Fees
Replace Unit 257 2008 International Dump Truck-CG		165,000				165,000	Utility-User Fees
Replace Unit 408A 2016 Hammer Head Mole-CG		6,000				6,000	Utility-User Fees
Replace Unit 299 2011 Ford F250 4WD-CG		45,000				45,000	Utility-User Fees
Replace Silo Air Filtration Equipment			75,000			75,000	Utility-User Fees
Replace Unit 435W 2000 Straw/Hay Blower-CG			4,000			4,000	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 327 2017 JD Track Loader-CG			70,000			70,000	Utility-User Fees
Primary Clarifier Refurbish				300,000	300,000	600,000	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 Trailer - 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 355A 2019 Furukawa Breaker -CG				15,000		15,000	Utility-User Fees
Replace Unit 452 2018 Core Cut Concrete Saw - CG				10,000		10,000	Utility-User Fees
Replace Unit 24 2010 Aluma 16' Trailer - CG					7,000	7,000	Utility-User Fees
Replace Unit 408 2016 Chicago Pneumatic Compressor-CG					43,000	43,000	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 \$ 4,545,268 \$ 2,187,350 \$ 2,591,000 \$ 1,450,000 \$ 760,000 \$11,533,618							

PROJECTED CAPITAL PURCHASES	2025	2026	2027	2028	2029	TOTAL COST	FUND SOURCE
UTILITY FUND-WASTE WATER							
Sewer installation and replacement	150,000	100,000	100,000	150,000	100,000	600,000	Utility-User Fees
Cast In Place Pipe Collection System	300,000	300,000	300,000	400,000	400,000	1,700,000	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	901,052					901,052	Utility-User Fees
Disinfection WWTP (Phase II)-bidding & project oversight	31,165					31,165	Utility-User Fees
Sewer System Master Plan with Flow Monitoring	68,000					68,000	Utility-User Fees
Replacement Process for Non-potable Pumps and VFD	100,000					100,000	Utility-User Fees
Upgrade Floats to Multirode in Lift Stations (3)	40,000	40,000	40,000	40,000	40,000	200,000	Utility-User Fees
Parkson Bar Screen Replacement	200,000					200,000	Utility-User Fees
Reroute Sewer Main on AT Still Property	160,000	200,000				360,000	Utility-User Fees
Sewer Mains Industrial Road Site for Community Building	296,687					296,687	Utility-User Fees
WWTP Launder Covers-design and construction	50,000	1,065,000	1,065,000			2,180,000	Utility-User Fees
Replace Unit 326 1997 JD 1070 Tractor-CG	88,000					88,000	Utility-User Fees
Replace Unit 327A 2006 Harley Rake-CG	13,000					13,000	Utility-User Fees
Replace Hach DO Probe	6,000					6,000	Utility-User Fees
NE Lift Station rehabilitation		500,000	500,000	1,000,000		2,000,000	Utility-User Fees
Replace Unit 229 2021 Freightliner Sewer Jet Truck-CG		300,000				300,000	Utility-User Fees
Replace Unit 239 2016 Ford F550 Service Truck-CG		85,000				85,000	Utility-User Fees
Replace Unit 329 2014 Hustler Super Z Mower-CG		15,000				15,000	Utility-User Fees
Replace Unit 438 2005 Brush Hog Mower-CG		6,250				6,250	Utility-User Fees
Replace Unit 439 2005 Olympian Generator-CG		23,000				23,000	Utility-User Fees
Replace Unit 302 1997 JD 5500 Tractor-CG		52,000				52,000	Utility-User Fees
Replace WTP Filter Media			300,000			300,000	Utility-User Fees
PW Complex Pipe Storage Building			160,000			160,000	Utility-User Fees
Replace Unit 2 2015 H&H 16' Enclosed Trailer-CG			10,000			10,000	Utility-User Fees
Replace Unit 5 2010 Loadmaster Utility Trailer-CG			8,000			8,000	Utility-User Fees
Retrofit Drains Into Clarifiers				200,000		200,000	Utility-User Fees
Replace Unit 361 2016 Hustler Super Z Mower-CG				17,000		17,000	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 4x4 - CG					28,950	28,950	Utility-User Fees
Replace Unit 302A 2019 GEA Lagoon Mixer - CG					31,000	31,000	Utility-User Fees
Total	\$ 2,433,904	\$ 2,716,250	\$ 2,513,000	\$ 1,837,000	\$ 635,950	\$10,136,104	
UTILITY FUND-STORM WATER							
Stormwater Projects	300,000	300,000	300,000	300,000	300,000	1,500,000	Utility-User Fees
Stormwater Facility Plan		240,000				240,000	Utility-User Fees
ARPA Stormwater Project-Illinois Street	566,500					566,500	Utility/Grant
Storm Drains Industrial Road Site for Community Building	100,000					100,000	Utility-User Fees
Total	\$ 966,500	\$ 540,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,406,500	
Grand Total	\$ 24,532,369	\$ 16,040,144	\$ 10,351,905	\$ 7,167,000	\$ 5,500,272	\$ 63,591,690	