

SUBJECT TO REVISION

THE FIRST PUBLIC READING OF THE 2021 BUDGET WILL BE HELD ON DECEMBER 7, 2020. THE SECOND AND FINAL READING WILL BE HELD ON DECEMBER 21, 2020.

THIS BUDGET IS PRELIMINARY AND NOT CONSIDERED A FINALIZED DOCUMENT UNTIL THE KIRKSVILLE CITY COUNCIL HAS GIVEN FINAL APPROVAL AT THE DECEMBER 21, 2020 COUNCIL MEETING.

ANY REVISIONS THAT ARE MADE AS A RESULT OF OR AFTER THE DECEMBER 7, 2020 FIRST PUBLIC READING WILL BE INCORPORATED INTO THE BUDGET PRESENTED ON DECEMBER 21, 2020.

PROPOSED BUDGET



JANUARY 1, 2021
TO
DECEMBER 31, 2021

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November 9, 2020

TO: Mayor and City Council

FROM: Mari E. Macomber, City Manager

SUBJECT: Proposed 2021 City Budget

Presented is the proposed budget for the fiscal year January 1 through December 31, 2021. Preparation of this document began in August with the distribution of the budget schedule and budget templates. On September 14, 2020, the City Council held their annual planning meeting which included review of proposed revenues for all funds and review of the 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 that total 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. In response to the COVID-19 emergency, the City will continue to closely monitor financial impacts on its partner relationships and the community.

The proposed 2021 budget's focus is on meeting the budgetary goals expressed by the City Council at the September planning meeting. City Council directives continue to place priority on economic development, quality of life, fiscal responsibility/efficiency in government and protection of city owned assets. The proposed 2021 budget reflects the City Council's directives, while meeting the fund balance policy requirement to retain a balance of 17 percent of budgeted General Fund expenditures, excluding capital, lease payments and contingencies.

The fund balance policy was modified in the fall of 2018 to ensure financial security by requiring minimum fund balance levels in some major funds. 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 2021 year-end General Fund balance is budgeted at \$3,386,416, which is 85% higher than the minimum requirements, and includes capital expenditures of \$1,053,800.

The budget includes total capital expenditures of \$18,816,007. The Parks and Recreation Fund has the largest portion at \$4,882,018, which includes \$4,316,798 for construction and furnishings of the new aquatic facility scheduled for completion in 2021. The Airport Fund is next and will spend \$3,147,180 for the taxiway and runway grant project, fuel tank decommissioning and equipment. Followed by the Utility Fund capital that totals \$2,954,500 and includes the decommission of the downtown water tower, sewer lining, design for the wastewater treatment plant disinfection project, and multiple stormwater projects. The remaining balance of \$7,832,309 for total capital expenditures include \$2,643,280 for street projects, which include resurfacing, \$1,863,920 for downtown façade, sidewalk improvements, a parking lot, and curb extensions, and \$1,053,118 for community and sidewalk improvement projects. 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 worked on improving 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. Performance measures have been developed that reflect efficiency and effectiveness.

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

The proposed number of full-time employees is 156, which is steady with 2020. The total also includes 14 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.

The Parks and Recreation Department utilizes the majority of part-time and seasonal staff members. Those numbers were reduced in 2019 and 2020 with the construction of the new aquatic center facility and rebuild of the North Park concession stand. In 2021, both projects will be completed and staffing needs will be evaluated and adjusted as necessary for operations.

Due to a decrease in worker's compensation claims, premiums for 2020 were 7.5% less than 2019. The 2021 budget reflects original premium rates and not the savings for 2020, in order to present a conservative approach. Personnel costs for 2021 are budgeted at \$11,568,834, a 5.6% increase over 2020, and include salaries based on the City pay schedule, payroll taxes, insurance premiums, and retirement.

OTHER HIGHLIGHTS

The City of Kirksville recently completed the THINK Kirksville 2040 Comprehensive Plan that 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 for the next 20 years. The 2021 budget will incorporate 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.

The City also completed the recodification of the municipal code, a multi-year process that began in 2018, that included a comprehensive review of the current code, informational community meetings and discussions, and final City Council approval in 2020. As all departments operate under the Code, each department was mindful to incorporate changes in operations, as a result of the recodification, to the 2021 budget; such as increasing postage for changes in notification requirements.

As we near the expiration of the Downtown TIF, infrastructure improvements will be a major area of focus. The completion of the Sue Ross Arts Center located at the corner of Jefferson and Franklin Streets, the gateway to downtown, will complement the new facades being constructed on Washington Street as part of the Downtown Façade Revitalization Program. A new parking lot will be constructed at the corner of Jefferson and Marion for patron use and event overflows.

Grant reimbursements totaling \$4,446,842 are budgeted in 2021 for several grants that have been applied for and awarded to offset costs for airport taxiway and runway rehabilitation, sidewalk and trail improvements, other infrastructure improvements, law enforcement, parks and recreation, and fire suppression. The City's grant reimbursement ranges from 50% to 95% per project.

Fund transfers will occur from various funds to complete infrastructure projects and as cost share for grants. The Capital Improvement Fund will support General Fund, CDBG Fund, Trail Fund, storm drainage, Airport Fund and Parks and Recreation Fund improvements and equipment. The Transportation Sales Tax Fund will support the General Fund asphalt plant operations and the

General Fund will continue to reduce the Airport Fund's negative cash balance. Transfers impact government and proprietary funds of the City.

The City's budget contains 26 active funds - the General Fund; 14 active Special Revenue Funds; 2 Capital Improvement Funds; 1 Enterprise Fund; 2 Internal Service Funds and 6 Fiduciary Funds. Each of these funds, with the exception of the Airport Fund, reflects a balanced budget.

FINAL NOTES AND ACKNOWLEDGEMENTS

The preparation of the budget document, continues to focus on efficiency and accountability. Toward that effort, the Finance Director spent time with each department manager to review the 2020 year end activities and discuss expectations for the 2021 budget to ensure that all services, programs and projects were accounted for within the budget.

This budget is a culmination of the work of 2020 and the goals and opportunities expected in 2021. It reflects the commitment and dedication of the City's employees, and promotes the direction provided to the City Manager by the City Council. It is the direction and guidance received from 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.

Principal Officials

MAYOR AND COUNCIL

Zac Burden, Mayor 04/22
Jessica Parks, Mayor Pro Tem 04/22
Rick Steele, 04/23
Phillip Biston, 04/21
Chuck Long, 04/23

City Manager - Mari E. Macomber
City Attorney – John Slavin

DEPARTMENTS

Administration

Wanda J. Cagle, City Clerk
Don Crosby, Human Resource Director

Community & Economic Development and Codes & Planning

Ashley W. Young, Assistant City Manager

Engineering

Len Kollars, PE, Director

Enhanced 911

Chris Killday, Director

Finance

Lacy A. King, Director

Fire

Jon Cook, Chief

Missouri Rural Enterprise & Innovation Center

Carolyn Christman, Executive Director

Parks and Recreation

Rodney Sadler, Director

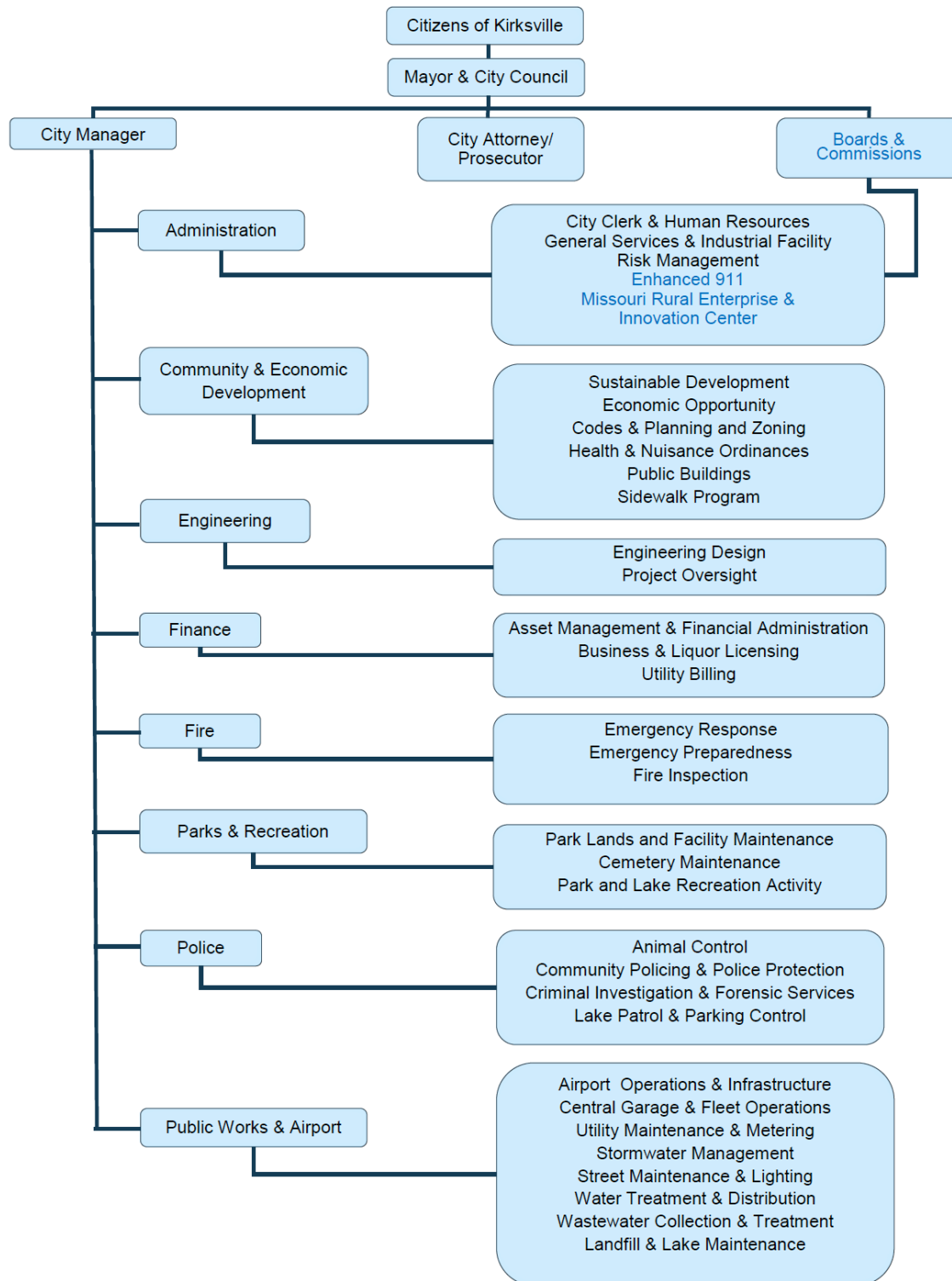
Police

Justin Jones, Interim Chief

Public Works and Airport

Glenn Balliew, Director

City Organization Chart





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Kirksville

Missouri

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morrill

Executive Director

FY 2021 COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	General	Special Revenue	Capital Improvement	Enterprise	Non- Expendable Fiduciary	Internal Service	Totals
Beginning Fund Balance/Net Position	\$4,962,394	\$7,390,629	\$1,870,670	\$15,538,946	\$671,461	\$1,417,360	\$31,851,460
REVENUES							
Taxes and Franchise Fees	7,651,233	3,586,545	2,202,585	-	-	-	13,440,363
Licenses and Permits	559,287	-	-	-	-	-	559,287
Intergovernmental	834,533	3,847,744	-	-	-	-	4,682,277
Charges for Services	320	2,297,678	-	9,690,080	-	913,689	12,901,767
Fines and Costs	29,196	-	-	-	-	-	29,196
Investment Earnings	43,545	28,595	15,802	256,000	14,723	8,500	367,165
Management Fees	472,248	-	-	-	-	-	472,248
Miscellaneous	252,687	236,300	147,699	88,859	18,151	-	743,695
TOTAL	9,843,049	9,996,862	2,366,086	10,034,939	32,874	922,189	33,195,999
EXPENDITURES							
Council	983,315	-	29,368	-	-	-	1,012,683
Administration	379,337	-	-	-	-	-	379,337
Human Resources	96,961	-	-	-	-	-	96,961
Economic Development	593,641	559,140	12,698	-	-	-	1,165,478
Finance	487,851	-	-	-	-	-	487,851
Information Systems	241,951	-	-	-	-	-	241,951
Municipal Court	-	-	-	-	-	-	-
Public Buildings	343,202	-	-	-	-	-	343,202
Police	2,932,900	-	-	-	-	-	2,932,900
Fire	2,190,569	-	-	-	-	-	2,190,569
Public Works and Streets	1,929,906	-	-	-	-	-	1,929,906
Codes and Engineering	724,080	-	80,000	-	-	-	804,080
Capital Outlay	1,053,800	11,628,236	3,179,471	2,954,500	-	-	18,816,007
Principal/Fiscal Payments	-	782,545	96,182	2,729,966	330,495	-	3,939,188
Emergency Services	-	764,711	-	-	-	-	764,711
Utility	-	-	-	5,431,659	-	-	5,431,659
Airport	-	1,027,245	-	-	-	-	1,027,245
Parks and Recreation	-	1,094,106	-	-	-	-	1,094,106
Central Garage	-	-	-	-	-	824,103	824,103
Insurance Plan	-	-	-	-	-	112,325	112,325
TOTAL	11,957,512	15,855,982	3,397,719	11,116,125	330,495	936,428	43,594,262
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(2,114,464)	(5,859,120)	(1,031,633)	(1,081,186)	(297,621)	(14,239)	(10,398,263)
OTHER FINANCING							
Loan/Bond Proceeds	-	-	-	-	-	-	-
Operating/Equity Transfer In	784,386	1,134,176	817,082	5,750,602	134,514	-	8,620,760
Operating/Equity Transfer Out	(245,900)	(1,476,664)	(1,455,475)	(5,442,061)	(660)	-	(8,620,760)
TOTAL	538,486	(342,488)	(638,393)	308,541	133,854	-	-
CHANGES IN FUND BALANCE	(1,575,978)	(6,201,608)	(1,670,026)	(772,645)	(163,767)	(14,239)	(10,398,263)
Ending Fund Balance	\$3,386,416	\$1,189,021	\$200,644	\$14,766,301	\$507,694	\$1,403,121	\$21,453,197

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
Community & Economic Development
Finance
Information Systems
Municipal Court *Closed in May 2019
Public Buildings
Police Administration
Police Patrol
Police Investigations
Animal Control
Fire Administration
Fire Protection
Fire Emergency Preparedness
Public Works
Street Construction & Maintenance
Codes & Planning
Engineering

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
GENERAL FUND 10						
Revenues 0000						
Taxes and Franchise Fees						
Real Estate	3010	860,200	860,200	860,200	861,741	828,908
Personal Property	3020	262,500	278,345	258,500	281,443	237,398
Business Surtax	3030	74,700	74,900	74,700	82,904	72,348
Railroad & Utility	3040	68,310	62,060	68,310	72,086	67,073
Financial Institution Tax	3050	8,355	8,355	8,355	13,877	4,383
Prior & Delinquent	3060	66,000	68,465	65,350	65,358	64,469
Payment in Lieu of Taxes	3070	515,490	522,039	510,250	536,105	599,602
Sales Tax	3080	3,092,710	3,092,710	3,092,710	3,209,567	3,017,107
Local Use Tax	3085	736,865	659,125	866,900	708,260	823,911
Cigarette	3100	71,600	70,960	71,600	69,515	72,405
Telephone	3130	204,900	231,525	204,900	221,989	241,160
Electric	3140	1,074,155	1,238,900	1,074,155	1,074,155	1,226,636
Gas	3150	266,900	335,910	266,900	313,060	357,350
Cable Television	3160	107,300	115,655	107,300	112,940	118,016
Lodging Tax	3170	241,248	231,450	241,248	254,481	222,508
Subtotal		7,651,233	7,850,599	7,771,378	7,877,481	7,953,274
Licenses and Permits						
Business	3190	58,975	58,975	58,975	60,162	59,189
County License	3191	500	500	500	478	57
Liquor	3200	21,200	21,900	21,200	22,123	22,089
Gross Sales	3210	249,320	269,900	249,320	244,426	247,963
Building Permits	3220	102,500	110,150	102,500	100,489	114,746
Gas Permits	3230	322	230	322	322	299
Boat Permits	3240	15,220	16,500	15,220	12,339	16,957
Trash Hauler Permits	3260	111,250	44,765	111,250	66,856	44,763
Subtotal		559,287	522,920	559,287	507,195	506,063
Intergovernmental						
Motor Vehicle Sales Tax	3270	149,250	153,880	149,250	160,165	156,223
Motor Vehicle Fuel Tax	3280	417,260	469,450	417,260	474,161	469,647
Motor Vehicle License/Title	3290	73,325	77,800	73,325	80,312	78,761
State & Federal Grants	3300	194,698	640,395	190,847	75,050	82,676
Subtotal		834,533	1,341,525	830,682	789,688	787,307
Charges for Services						
Glass Recycling Totes	3305	320	409	304	358	413
Activities Fees	3330	-	-	-	-	-
Clean-Up Fee	3370	-	-	-	-	-
Subtotal		320	409	304	358	413

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
GENERAL FUND 10						
Revenues 0000						
Fines and Costs						
Crime Compensation	3390	-	-	-	91	204
POST	3391	500	517	500	517	510
Fines & Costs	3400	23,100	15,600	23,100	19,805	68,197
Police Training Collections	3410	776	648	776	1,082	1,104
Police Charges	3420	820	1,950	820	819	1,716
Parking Violations	3430	4,000	9,900	3,600	9,800	5,600
Subtotal		29,196	28,615	28,796	32,114	77,330
Financing Sources						
Loan Proceeds	3630	-	-	-	-	-
Subtotal		-	-	-	-	-
Management Fees						
Utility Fund-Wastewater	3790	235,701	251,618	231,332	236,246	243,969
Utility Fund-Water	3800	222,915	217,162	211,790	222,943	230,666
Utility Fund-Stormwater	3810	13,632	13,625	13,632	13,660	9,314
Subtotal		472,248	482,405	456,754	472,850	483,949
Other Income						
Sale of Merchandise-AQ	3720	-	-	-	-	-
Refunds & Reimbursements	3900	66,321	67,291	73,003	62,205	67,157
Contributions	3910	1,750	1,000	1,750	2,443	3,128
Sale of Property	3940	10,000	10,000	22,800	29,446	36,531
Insurance Proceeds	3945	4,000	4,000	7,720	11,032	1,258
Transfer In	3950	784,386	300,416	303,100	336,088	343,184
Rental Income	3970	153,046	48,503	57,869	50,009	47,837
Investment Earnings	3980	43,545	86,445	94,135	92,773	40,902
Miscellaneous	3990	70	1,500	70	2,291	2,774
Miscellaneous-Public Safety	3992	10,700	11,700	10,630	14,617	6,962
Miscellaneous-Public Works	3993	-	500	-	620	1,725
Miscellaneous-Public Building	3994	6,500	6,500	11,500	6,043	6,298
Miscellaneous-Public Transport	3995	300	1,000	255	1,696	-
Miscellaneous-Community Support	3996	-	-	-	-	-
Subtotal		1,080,618	538,855	582,832	609,262	557,755
Total Program Revenues		10,627,435	10,765,328	10,230,033	10,288,947	10,366,090

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
GENERAL FUND 10						
Expenditure Summary by Program						
Administration						
Council and Boards	1001	1,229,215	963,973	915,592	978,087	701,741
Administration	1002	379,337	381,968	361,589	359,797	331,971
Human Resources	1003	96,961	117,981	126,943	107,554	105,963
Community & Economic Development	1004	593,641	518,189	498,144	514,249	463,750
Finance	1005	487,851	489,269	477,960	454,364	385,174
Information Systems	1006	254,951	475,019	474,738	236,061	167,310
Municipal Court	1007	-	-	-	37,879	101,119
Public Buildings	1008	551,502	589,104	359,006	271,177	219,259
Subtotal		3,593,457	3,535,503	3,213,972	2,959,168	2,476,287
Police						
Police Administration	1020	461,904	464,166	452,225	437,397	363,282
Police Patrol	1022	2,290,871	2,239,151	2,054,111	1,980,585	1,589,313
Police Investigations	1023	201,887	190,168	208,493	172,655	147,339
Animal Control	1024	96,738	93,716	90,064	91,124	81,528
Subtotal		3,051,400	2,987,201	2,804,893	2,681,761	2,181,462
Fire						
Fire Administration	1032	526,851	475,573	481,970	250,984	203,700
Fire Protection	1034	1,701,348	2,629,288	2,169,800	1,785,229	1,576,358
Emergency Preparedness	1036	127,370	77,918	72,912	14,647	11,024
Subtotal		2,355,569	3,182,779	2,724,682	2,050,860	1,791,083
Public Works						
Public Works Administration	1050	102,408	101,475	98,694	94,563	98,206
Street Construction & Maintenance	1052	2,351,498	2,203,870	2,123,865	1,698,781	1,570,581
Subtotal		2,453,906	2,305,345	2,222,559	1,793,344	1,668,787
Codes & Planning/Engineering						
Codes & Planning	1073	420,036	523,495	454,604	473,046	386,739
Engineering	1074	329,045	382,786	371,095	184,639	111,279
Subtotal		749,080	906,281	825,700	657,686	498,017
Total Fund Expenditures		12,203,412	12,917,109	11,791,804	10,142,818	8,615,637
Fund Balance, Beginning of Year		4,962,394	5,965,780	6,524,165	6,378,036	4,627,582
Fund Balance, End of Year		<u>\$3,386,416</u>	<u>\$3,813,999</u>	<u>\$4,962,394</u>	<u>\$6,524,165</u>	<u>\$6,378,036</u>
Committed Fund Balance		1,853,631	1,833,692	1,698,062	1,710,186	1,456,855
Unassigned Fund Balance		\$1,532,785	\$1,980,306	\$3,264,332	\$4,813,979	\$4,921,180

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) economic development efforts to increase job opportunities; 2) quality of life issues; 3) fiscal responsibility and efficiency in government; and 4) protection of City-owned assets.

OBJECTIVES/GOALS

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Continue to formulate and establish policies that will ensure accomplishment of the City Council's goals.
- ◆ Work to establish positive relations with the community through open communication.
- ◆ Establish City-wide goals and objectives for the City Manager to implement through active participation in monthly meetings and an annual goal-setting retreat.
- ◆ Stay informed of changes and improvements in municipal government that will allow the best use of resources.

HIGHLIGHTS/SIGNIFICANT CHANGES: The Coronavirus pandemic required the City Council to examine its authority, and to reach out and partner with various organizations to ensure a comprehensive approach was provided to this health situation. City Council meetings and public contact enforced a brief shut down of public buildings to everyone but employees; mandates of social distancing and mask wearing; and modifications to the conduct of City Council business including a two-month delay in the municipal election. This next fiscal year will most likely continue with some of the practices that were established in 2020 with the City Council evaluating its policies and procedures for public contact. Due to COVID-19, the Airport received funding to assist in reducing the Airport Fund negative fund balance, which in the long run will reduce the overall contributions in the future from the General Fund.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Council Goal: Fiscal Responsibility and Efficiency in Government

Key Measure: Effectiveness

	Budget 2021	Projected 2020	Actual 2019
% of Council Expenditures as a percent of General Fund Expenditures	9.8%	7.8%	9.6%
Cost of General Fund Expense Per Kirksville Resident	\$715	\$674	\$579
City Council and Study Session Meetings Conducted	34	39	36
City Council Representation at MML Meetings	2	5	2
Partnership meetings	6	7	8
% of performance evaluations completed within 30 days of due date	100%	0%	0%

AUTHORIZED PERSONNEL

Mayor	1	1	1
Mayor Pro-Tem	1	1	1
Council Members	<u>3</u>	<u>3</u>	<u>3</u>
Total	5	5	5

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
COUNCIL/BOARDS AND COMMITTEES 1001						
Personnel						
Salaries, Regular	4000	13,200	13,200	12,800	11,700	11,800
Social Security	4030	1,010	1,010	979	895	903
Insurance, Dental	4060	376	376	369	-	-
Insurance, Life	4070	85	85	85	-	-
Insurance, Unemp Comp	4100	10,000	10,000	5,000	-	2,844
Insurance, Work Comp	4110	31	31	28	27	0
Insurance, Health	4130	9,605	9,605	9,630	-	-
Subtotal		34,307	34,307	28,891	12,622	15,547
Operating						
Casualty Insurance	4220	228,359	242,951	227,084	220,206	206,654
Insurance Claims	4225	7,000	2,000	-	1,000	5,000
Misc. Contract Services	4500	478,895	384,605	261,075	287,637	321,156
Miscellaneous Grants	4510	113,519	76,800	50,095	-	-
Legal Services	4530	30,000	35,000	20,565	10,484	25,526
Audit Services	4540	33,900	33,900	33,900	29,300	32,500
Election Costs	4550	8,800	10,000	8,800	5,483	4,045
Public Information	4610	6,000	7,000	2,928	2,340	5,386
Telecommunications	4650	-	-	-	-	-
Commission/Community Support	4690	16,784	27,594	13,652	307,072	22,935
Employee Relations	4710	5,300	5,375	5,847	4,503	4,125
Travel/Training	4770	5,755	8,605	1,640	1,208	379
Membership Dues	4780	9,426	9,176	9,282	8,464	8,966
Professional Publications	4790	2,070	1,960	2,012	1,899	1,894
Office Supplies	4800	1,350	850	1,129	868	142
Printing & Copying	4890	200	200	-	97	11
Postage	4900	150	150	52	55	5
Minor Equipment	4910	1,500	600	2,740	1,948	1,571
Transfers Out	6530	245,900	82,900	245,900	82,900	45,900
Subtotal		1,194,908	929,666	886,701	965,464	686,194
Total Program Expenditures		\$1,229,215	\$963,973	\$915,592	\$978,087	\$701,741

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 coordination of City operations and development.

OBJECTIVES/GOALS

ECONOMIC DEVELOPMENT

- ◆ Continue to champion economic development within the City

QUALITY OF LIFE

- ◆ Maintain existing and foster new relationships with other community organizations, identifying ways in which to work together to improve service to the community

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Continue to assess operational practices through cost benefit analysis; evaluating efficiency and impact on services to citizens
- ◆ Inform Council of municipal matters through the publication of a newsletter
- ◆ Continue to seek alternative sources of funding through grant funding by identifying grant opportunities and applying for those beneficial to the City, as time allows

PROTECT CITY-OWNED ASSETS

- ◆ Continue to identify and develop long-term infrastructure needs of the City.
- ◆ Manage the City's risk through frontline training and promotion of risk management policy.

HIGHLIGHTS/SIGNIFICANT CHANGES: Due to a world-wide pandemic caused by the Coronavirus, COVID-19, 2020 activities were disrupted and operations throughout the City required modifications. Despite this the Recodification of the Municipal Code was completed. In 2020 and 2021, the focus for this department will be on the implementation of a records management program to ensure compliance with state and federal record management mandates. In addition, risk management will focus on the implementation of a safety manual and continue to hold training sessions to improve the overall safety for employees and its citizens.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Budget 2021	Projected 2020	Actual 2019
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Council Goal: Fiscal Responsibility and Efficiency in Government***Key Measure: Effectiveness***

Status reports distributed to Council quarterly	4	4	4
Newsletters distributed to City Council	34	34	32
Number of asset/infrastructure plans developed	5	5	5
Grants identified	40	40	33
Grants submitted	10	10	11
Grants awarded	5	5	3
General Liability claims	20	20	7
Auto Claims	20	30	7
Property Damage Claims	10	10	2
% of minutes approved w/o amendment	100%	100%	100%
% of Performance Evaluations Completed within 30 days of due date	100%	87%	100%

AUTHORIZED PERSONNEL

City Manager	1	1	1
Administrative Services Coordinator	1	1	1
City Clerk	<u>1</u>	<u>1</u>	<u>1</u>
Total	3	3	3

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
ADMINISTRATION 1002						
Personnel						
Salaries, Regular	4000	225,831	215,630	220,091	209,011	198,256
Salaries, Temporary	4010	2,678	4,253	-	3,522	318
Salaries, Overtime & Call-Out	4020	1,082	5,354	1,020	2,113	939
Social Security & Medicare	4030	17,564	17,231	16,931	16,545	15,403
Insurance, Dental	4060	1,954	2,163	1,784	1,824	1,816
Insurance, Life	4070	374	365	360	352	334
Retirement Contributions	4080	29,272	29,391	29,467	27,223	26,282
Insurance, Work Comp	4110	549	517	548	549	713
Deferred Compensation	4120	10,000	10,000	10,083	10,028	10,028
Insurance, Health	4130	38,523	42,622	38,671	41,397	31,132
Wellness	4170	-	-	-	-	-
Subtotal		327,827	327,526	318,955	312,563	285,221
Operating						
Misc. Contract Services	4500	3,295	2,645	4,106	9,880	8,711
Legal Advertising	4600	-	-	-	-	-
Telecommunications	4650	30,000	29,100	29,714	24,872	28,083
Expense Allowance	4760	5,106	4,863	4,862	4,668	4,410
Travel/Training	4770	10,310	14,934	2,035	5,941	3,725
Membership Dues	4780	1,150	1,150	1,122	1,122	1,078
Professional Publications	4790	199	400	99	224	200
Office Supplies	4800	350	350	350	244	248
Printing & Copying	4890	150	200	100	-	7
Postage	4900	200	300	167	284	104
Minor Equipment & Supplies	4910	750	500	79	-	184
Subtotal		51,510	54,442	42,634	47,235	46,750
Total Program Expenditures		\$379,337	\$381,968	\$361,589	\$359,797	\$331,971

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 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

PROTECT CITY-OWNED ASSETS

- ◆ Continue human resource development
- ◆ Recruit staff to fill department needs
- ◆ Provide competitive compensation and benefits
- ◆ Facilitate employee and labor relations
- ◆ Ensure equal opportunities
- ◆ Address discrimination or performance issues
- ◆ Ensure that human resources practices conform to various regulations
- ◆ Harmonize relationship between city and workers

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Prepare employee records and personnel policies
- ◆ Administer employee benefit programs and employee perception of the value of benefits
- ◆ Encourage completion of employee performance evaluations.
- ◆ Facilitate Employee Wellness initiatives and reduce sick leave usage.
- ◆ Reduce work related injuries through prevention, accident investigations and fitness for duty.
- ◆ Educate supervisors/employees to insure consistent compliance of policies and procedures.

HIGHLIGHTS/SIGNIFICANT CHANGES: The focus for 2021 will be on evaluating the current HR system looking to efficiencies through automation, paperless systems and building performance metrics. The performance management system (annual evaluations) will also be reviewed to improve the quality of the evaluation and to provide a system to use the evaluation process to engender performance improvements.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
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Council Goal: Protect City-Owned Assets***Key Measure: Effectiveness***

New Hires – Full-time/Temporary	23/30	30/34	16/26
Terminations/Resignations – Full-time/Temporary	13/25	10/26	16/24
Retirements/Retirement Eligible	5/24	5/25	2/21
Turnover rate: Terminations previous 12 months/FT positions	14%	14%	NA
Early Turnover: Termination within 1 year of hire/FT positions	3	3	NA

Council Goal: Fiscal Responsibility and Efficiency in Government***Key Measure: Effectiveness***

Grievances at the City Manager Level	0	0	0
LMC Meetings /Employee Meetings	4/1	2/2	9/8
Worker's Compensation incidents/claims (lost time and/or med exp)	10/15	8/16	4/14
Work Comp \$ claims expense per quarter/previous 12 months	\$27,000	\$27,000	NA
Ave Days to Hire (Time from job opening to employee start date)	35	NA	NA

AUTHORIZED PERSONNEL

Human Resource Director	1	1	1
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Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
HUMAN RESOURCES 1003						
Personnel						
Salaries, Regular	4000	62,006	72,791	94,054	69,578	69,347
Social Security & Medicare	4030	4,743	5,569	7,154	4,690	4,989
Insurance, Dental	4060	370	551	369	612	531
Insurance, Life	4070	105	124	97	117	112
Retirement Contributions	4080	7,999	9,681	5,694	8,790	8,952
Insurance, Work Comp	4110	172	170	220	180	229
Insurance, Health	4130	9,016	14,408	9,247	15,160	9,669
Subtotal		84,411	103,294	116,835	99,127	93,829
Operating						
Misc. Contract Services	4500	6,950	6,950	6,350	5,728	6,562
Employment Advertising	4590	2,000	2,000	1,418	657	760
Employee Relations	4710	1,000	1,000	250	-	-
Travel/Training	4770	1,450	2,787	1,500	385	1,340
Membership Dues	4780	300	850	-	-	-
Professional Publications	4790	-	-	-	950	950
Office Supplies	4800	500	500	218	424	285
Printing & Copying	4890	250	500	312	230	207
Postage	4900	100	100	60	54	92
Minor Equipment and Supplies	4910	-	-	-	-	1,939
Subtotal		12,550	14,687	10,108	8,427	12,134
Total Program Expenditures		\$96,961	\$117,981	\$126,943	\$107,554	\$105,963

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 contains the Codes and Planning Division and also serves as the City's Public Information Office. General staff support is provided to the City Manager. The department is headed by the Assistant City Manager.

OBJECTIVES/GOALS

ECONOMIC DEVELOPMENT

- ◆ Continue to work with the City's economic development partners: K-REDI, MREIC, the Kirkville Area Chamber of Commerce, and the Kirkville Tourism Office.
- ◆ Continue to work with the City's Tax Increment Finance (TIF) Commission, Kirkville Historic Preservation Commission (KHPC), and four Community Improvement District (CID) boards.
- ◆ Continue to work with the existing and potential businesses and developers to improve the overall economic health of the City.

QUALITY OF LIFE/COMMUNITY DEVELOPMENT

- ◆ Continue to work with the Affordable Housing Board and support city-wide efforts to increase quality, affordable housing.
- ◆ Continue to work with the existing and potential property owners and developers to revitalize the City's neighborhoods.
- ◆ Continue to work with the City's community development partners.
- ◆ Continue to work with the City's Friends of Forest-Llewellyn Cemetery Committee (FFLCC).
- ◆ Continue to increase the connectivity and livability of the City's multiple avenues of pedestrian and vehicular transportation via the Kirkville Active Mobility Plan (KAMP)
- ◆ Continue to serve as the Public Information Office for the City.

SIGNIFICANT HIGHLIGHTS/CHANGES: This department underwent a name change and assumed responsibility for the Codes and Planning Division. The Department of Community and Economic Development will provide a more integrated approach to community and economic development across our City.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Economic Development</i>			
<i>Type of Measure: Effectiveness</i>			
% growth in Downtown TIF assessed real property valuation	1%	0%	-3.71%
% growth in sales tax revenues	0.5%	6.2%	6.34%
# of referrals made for technical assistance	5	5	13
# of retail businesses contacted for purpose of attraction	5	5	4
# of retail businesses receiving assistance for relocation	2	1	0
# of jobs created from businesses who received assistance	50	8	15
# of new jobs created by major manufacturers	50	195	219
<i>Council Goal: Quality of Life</i>			
<i>Type of Measure: Effectiveness</i>			
City-wide assessed real property with TIF districts (millions)	\$157.5	\$155.9	\$152.5
Number of active city utility accounts (added for 2020)	7,385	7,370	7,359
Media contacts / Press releases	1,000	1,000	321
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
% of performance evaluations completed within 30 days of due date	100%	100%	0%
AUTHORIZED PERSONNEL			
Assistant City Manager	1	1	1
Administrative Assistant	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
Total	2	2	2

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
COMMUNITY & ECONOMIC DEVELOPMENT 1004						
Personnel						
Salaries, Regular	4000	99,426	102,054	87,055	93,163	88,662
Salaries, Temporary	4010	-	2,977	-	989	1,493
Salaries, Overtime & Call-Out	4020	-	561	-	277	5
Social Security & Medicare	4030	7,606	8,078	6,430	6,846	6,475
Insurance, Dental	4060	923	1,103	738	957	762
Insurance, Life	4070	170	173	134	153	153
Retirement Contributions	4080	12,826	13,648	11,284	10,131	9,809
Insurance, Work Comp	4110	249	245	151	238	235
Insurance, Health	4130	23,148	24,013	20,790	21,768	11,369
Subtotal		144,348	152,852	126,582	134,522	118,965
Operating						
Misc. Contract Services	4500	190,988	116,900	118,953	110,222	109,389
Public Information	4610	13,026	12,651	11,985	12,333	11,476
Commission/Community Support	4690	238,836	229,136	238,836	251,937	220,283
Expense Allowance	4760	-	-	-	-	-
Travel/Training	4770	4,363	4,500	393	3,837	3,053
Membership Dues	4780	1,170	840	835	855	250
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	-	-	-	61	257
Printing & Copying	4890	310	310	110	69	25
Postage	4900	250	250	250	132	51
Minor Equipment & Supplies	4910	350	750	200	281	-
Subtotal		449,293	365,337	371,562	379,726	344,785
Total Program Expenditures		\$593,641	\$518,189	\$498,144	\$514,249	\$463,750

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

Local government finance operations have three general objectives: accountability, efficiency and effectiveness.

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Minimize cost by promoting the usage of bulk ordering and cooperative agreements for non-local purchases.
- ◆ Monitor cash flow needs and ensure the flow of revenues is coordinated with the projected outflows in order to eliminate inter-fund borrowing.
- ◆ Provide funding alternatives for proposed projects.
- ◆ Ensure timely communication of financial information to Council and staff and through the City's website.
- ◆ Provide timely and effective communication to employees for work performance.
- ◆ Prepare the City's Comprehensive Annual Financial Report in a timely manner and in accordance with GFOA criteria to qualify the City for a certificate of achievement for financial reporting.
- ◆ Attain an "unmodified opinion" on the annual audit by ensuring that financial data and transactions are in compliance with GASB.
- ◆ Implement management recommendations from external auditors.
- ◆ Produce a quality budget document that is transparent and qualifies the City for an annual GFOA Distinguished Budget Presentation Award.
- ◆ Ensure fund balance reporting is in compliance with both GASB 54 and City Council policy.

HIGHLIGHTS/SIGNIFICANT CHANGES: The Finance Department will continue to explore options for the City's financial software suite with overall performance, customer service, ease of use, security, and cost benefit as the primary factors. The department will also explore advances in automatic meter reading and smart meter technology in efforts to maximize City infrastructure with utility billing software. In addition, the City will assess outstanding debt and low interest rates offerings to determine possible cost savings.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS**Budget
2021****Projected
2020****Actual
2019*****Council Goal: Fiscal Responsibility and Efficiency in Government******Key Measure: Effectiveness***

GFOA award recognition for financial reporting and budgeting	Awarded	Awarded	Awarded
% of financial transactions posted by 15 th of the following month, excluding year-end adjustments	100%	100%	100%
Actual General Fund revenues as % of estimated General Fund revenue	100%	100%	100.5%
Budget performance: expended vs. budget	100%	100%	92%
PY management letter recommendations implemented (this will not be 100% until the Airport Fund no longer carries a negative balance)	50%	50%	50%
% of businesses in compliance within 30 days of renewal deadline	100%	84%	95%
% of performance evaluations completed within 30 days of due date	100%	100%	100%

AUTHORIZED PERSONNEL

Finance Director	1	1	1
Finance Supervisor	1	1	1
Accountant	1	1	1
Accounts Payable Clerk	1	1	1
Account Clerk	<u>3</u>	<u>3</u>	<u>3</u>
Total	7	7	7

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
FINANCE 1005						
Personnel						
Salaries, Regular	4000	310,265	307,850	308,535	293,722	274,297
Salaries, Overtime & Call-Out	4020	1,286	1,252	850	424	546
Social Security & Medicare	4030	23,834	23,646	22,489	20,479	19,725
Insurance, Dental	4060	3,561	3,842	3,391	3,487	2,612
Insurance, Life	4070	530	526	517	493	466
Retirement Contributions	4080	40,190	41,111	41,148	37,160	33,284
Insurance, Work Comp	4110	729	717	662	749	1,022
Insurance, Health	4130	83,656	86,448	83,220	82,795	36,996
Subtotal		464,050	465,392	460,812	439,310	368,948
Operating						
Misc. Contract Services	4500	3,120	3,512	3,020	3,045	3,539
Telecommunications	4650	2,570	1,320	2,167	1,167	874
Lease/Lease Purchase	4670	-	-	-	-	-
Safety Programs	4720	-	-	-	-	-
Credit Card Expense	4730	900	1,500	660	365	186
Refunds	4750	-	-	-	-	-
Travel/Training	4770	2,720	3,950	537	1,697	2,179
Membership Dues	4780	1,390	1,270	1,220	1,186	955
Professional Publications	4790	-	250	159	-	-
Office Supplies	4800	2,550	1,400	1,983	1,201	1,448
Forms Printing	4870	-	-	-	-	-
Printing & Copying	4890	3,350	3,650	2,692	1,875	1,707
Postage	4900	5,250	5,250	4,360	4,021	3,996
Minor Equip. & Supplies	4910	1,950	1,775	350	495	1,342
Subtotal		23,800	23,877	17,148	15,054	16,226
Total Program Expenditures		\$487,851	489,269	\$477,960	\$454,364	\$385,174

INFORMATION SYSTEMS 1006**ADMINISTRATION**

PROGRAM DESCRIPTION: Information Systems maintains the 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 are paid from this division.

OBJECTIVES/GOALS***FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT***

- ◆ Provide support services for all City hardware, infrastructure, and software applications.
- ◆ Provide supplies for all general fund supported multi-function printers.
- ◆ Continue to review the health of our computer system, ensuring security of all data.

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2020, the city-wide computer replacement of out-of-date desktop computers. In addition, COVID-19 placed a significant responsibility on the efforts of Public Information Systems to meet the demands of social distancing requirements, while providing public access to City Council meetings. It is anticipated that certain printers will need to be replaced in 2021, as they have reached end of life, and that additional server space will need to be purchased for the police department body cameras and the City Hall server.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Budget 2021	Projected 2020	Actual 2019
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Council Goal: Fiscal Responsibility and Efficiency in Government***Key Measure: Efficiency***

# of service requests	250	240	249
# of days to resolve service request (target < 3)	2	1.0	0.75

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
INFORMATION SYSTEMS 1006						
Operating						
Misc. Contract Services	4500	32,312	30,923	30,770	27,612	25,929
Public Information	4610	-	-	-	-	-
Telecommunications	4650	17,452	7,627	8,575	4,121	3,560
Lease/Lease Purchase	4670	-	-	-	-	-
PD ITI Lease	4671	-	-	-	-	-
Travel/Training	4770	-	-	-	-	-
Computer Supplies	4850	500	500	500	-	-
Copier/Printer Supplies	4890	23,650	23,450	23,450	18,351	18,044
Minor Equipment & Supplies	4910	14,020	19,650	12,368	853	1,606
Computer Equipment & Software	4920	500	1,400	500	449	305
Software Renewals & Maintenance	5025	81,735	96,992	96,904	56,270	54,882
Equipment Maintenance	5030	71,782	70,977	59,616	54,360	39,835
Subtotal		241,951	251,519	232,683	162,015	144,160
Capital						
Equipment	7210	13,000	223,500	242,055	74,046	23,150
Subtotal		13,000	223,500	242,055	74,046	23,150
Total Program Expenditures		\$254,951	\$475,019	\$474,738	\$236,061	\$167,310

MUNICIPAL COURT 1007

PROGRAM DESCRIPTION: Before its closure in May 2019 municipal court was responsible for the adjudication of filings from violations of the City's ordinances for traffic and code violations resulting from citizen complaints and citations generated by the Kirksville Police Department, Truman Officers, Codes, and the Finance Department in a prompt, judicious and effective manner. The Adair County Circuit Court Division 2 now oversees all municipal violations. The Associate Circuit Judge of Adair County presides for court held on a weekly basis at Adair County Circuit Court, Division 2 Courtroom.

SIGNIFICANT HIGHLIGHTS/CHANGES: In May 2019, the City closed its Municipal Court Department and all municipal court proceedings were transferred to the Adair County Circuit Court Division 2. The follow information is disclosed for historical purposes in 2021.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Budget 2021	Projected 2020	Actual 2019
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Council Goal: Fiscal Responsibility and Efficiency in Government

Key Measure: Effectiveness

Total cases filed-traffic/ordinance/parking violations	*	*	202*
Total cases disposed-traffic/ordinance/parking violations	*	*	220*
Record of conviction compliance rate for traffic violations	*	*	100%

Key Measure: Workload

Disposition categories-traffic/ordinance			
In-court dispositions/trial dispositions	*	*	2*
In-court dispositions/pleas or findings of guilt	*	*	121*
Out-of-court dispositions/court cases disposed w/o court appearance – ordinance & parking	*	*	45*
Out-of-court dispositions/violation bureau - traffic	*	*	28*
In and out-of-court dispositions/dismissed and nolle prosequi	*	*	24*
In and out-of-court dispositions/certified to Circuit Court for jury trial	*	*	0*

AUTHORIZED PERSONNEL

Municipal Court Clerk	0	0	1
Deputy Court Clerk	0	0	0
Total	0	0	1

*The Municipal Court was moved from City Hall to the Adair County Circuit Court Division 2. All City cases were disposed or dismissed in May 2019. The numbers indicate the activity for the first quarter 2019.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
MUNICIPAL COURT 1007						
Personnel						
Salaries, Regular	4000	-	-	-	27,374	38,762
Salaries, Overtime & Call-Out	4020	-	-	-	394	1,337
Social Security & Medicare	4030	-	-	-	2,120	3,053
Insurance, Dental	4060	-	-	-	189	1,289
Insurance, Life	4070	-	-	-	23	151
Retirement Contributions	4080	-	-	-	2,180	5,176
Insurance, Work Comp	4110	-	-	-	85	70
Insurance, Health	4130	-	-	-	3,110	20,310
Subtotal		-	-	-	35,474	70,148
Operating						
Misc. Contract Services	4500	-	-	-	535	25,761
Fee Distributions	4630	-	-	-	-	-
Witness Expenses	4640	-	-	-	-	-
Telecommunications	4650	-	-	-	584	760
Refunds	4750	-	-	-	-	-
Travel/Training	4770	-	-	-	884	2,126
Membership Dues	4780	-	-	-	160	260
Publications	4790	-	-	-	-	173
Office Supplies	4800	-	-	-	-	102
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	-	-	-	-	99
Postage	4900	-	-	-	141	325
Minor Equipment & Supplies	4910	-	-	-	100	1,364
Equipment Maintenance	5030	-	-	-	-	-
Subtotal		-	-	-	2,405	30,970
Total Program Expenditures		\$0	\$0	\$0	\$37,879	\$101,119

PUBLIC BUILDINGS 1008 COMMUNITY & ECONOMIC DEVELOPMENT

PROGRAM DESCRIPTION: Public Buildings is responsible for maintaining the public facilities of the City. These are: City Hall, Fire Department, Police Department, EDA, Aquatic Center, Airport Terminal and Public Works. The custodians do daily cleaning for a majority of City buildings and also do minor repairs and upkeep. The public facility technician performs all minor and some larger repair projects; all employees of this division keep the Codes Enforcement Director informed of areas that need attention or repair. The ability to plan and forecast large capital repair projects is key for this division along with the wise use of City monies to perform repairs in accordance with City codes and extend the useful life of the public buildings.

OBJECTIVES/GOALS

PROTECT CITY-OWNED ASSETS

- ◆ Identify future capital expenditures in order to be budgeted in advance of needs
- ◆ Make repairs and ensure that public buildings are maintained so that City monies are spent for the benefit of the citizens
- ◆ Inspect City buildings for cleanliness and any needed repairs

SIGNIFICANT HIGHLIGHTS/CHANGES: Due to the new aquatic center construction, the facility technician and custodians will be focusing more time on the remaining buildings. The facility technician will continue general repairs as needed on City owned buildings while undertaking some small improvement projects as well. Due to the COVID-19 Pandemic, new sanitizing procedures have been put in place to help reduce health concerns to the public and City Staff. The custodial staff will continue these procedures throughout the year. Also, due to the pandemic, capital improvement projects meant for 2020 that were postponed and will be completed this year on City owned buildings.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	Budget 2021	Projected 2020	Actual 2019
Council Goal: Fiscal Responsibility and Efficiency in Government			
Key Measure: Effectiveness			
% of performance evaluations completed within 30 days of due date	100%	100%	100%
Council Goal: Protect City-Owned Assets			
Key Measure: Effectiveness			
Measurable heating fuel usage in ccf (goal=1% reduction/3-year average)	19,150	14,000	15,880
Measurable electric usage in kWh (goal=1% reduction/3-year average)	439,667	420,200	412,095
Type of Measure: Efficiency			
Safety-number of on-the-job or recordable injuries (goal=0)	0	1	0
Final costs of all major projects as % of budget (goal=<100%)	100%	100%	100%
% of inspection items in compliance on monthly checklist (goal=>95%)	98%	96%	100%
Type of Measure: Workload			
Maximum number of building items needing repairs (goal=<20%)	15%	15%	15%
AUTHORIZED PERSONNEL			
Public Facility Technician	1	1	1
Custodian	2	2	2
Total	3	3	3

	Acct	ADOPTED	ADOPTED	AMENDED	ACTUAL	ACTUAL
Fund / Department	No	2021 BUDGET	2020 BUDGET	2020 BUDGET	2019	2018
PUBLIC BUILDING MAINTENANCE 1008						
Personnel						
Salaries, Regular	4000	95,007	99,334	90,115	94,658	89,558
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	7,268	7,599	6,662	6,647	6,055
Insurance, Dental	4060	1,292	1,654	1,416	1,554	1,509
Insurance, Life	4070	160	169	132	157	151
Retirement Contributions	4080	12,256	13,211	11,001	11,718	11,389
Insurance, Work Comp	4110	5,119	4,984	4,956	4,880	5,406
Insurance, Health	4130	37,280	38,421	32,022	34,206	22,302
Subtotal		158,382	165,372	146,304	153,820	136,370
Operating						
Insurance Claims	4225	-	-	-	-	-
Misc. Contract Services	4500	69,360	21,210	17,406	14,340	18,091
Telecommunications	4650	400	400	356	339	365
Travel/Training	4770	700	700	526	488	491
Medical Supplies	4810	-	-	-	-	-
Minor Equipment & Supplies	4910	18,850	16,850	13,662	9,771	10,906
Vehicle Maintenance	5000	1,761	1,014	1,415	1,017	874
Gas & Oil	5020	1,694	1,678	1,201	1,094	1,125
Building Maintenance	5040	59,830	96,655	68,529	20,356	21,288
Clothing, New	5070	600	600	558	336	225
Electricity-Buildings	5890	23,800	26,770	21,634	21,180	23,233
Heating Fuel	5950	7,825	7,855	7,115	6,517	6,290
Subtotal		184,820	173,732	132,402	75,439	82,889
Capital						
Facilities	7170	208,300	250,000	80,300	38,642	-
Equipment	7210	-	-	-	3,275	-
Subtotal		208,300	250,000	80,300	41,917	-
Total Program Expenditures		\$551,502	\$589,104	\$359,006	\$271,177	\$219,259

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

Justice systems across the globe and at all levels of government are scrutinized to ensure that their practices are fair, transparent and service the public safety needs of all citizens. Due to national events involving police, considerable attention has been paid to law enforcement practices. The department will continue to focus on officer training including the area of arrests, use of force, and officer decision-making discretion.

The department will continue building a solid foundation of trust with our community. The department plans to enhance training in the areas of implicit bias and diversity; policy changes developed through a partnership with Lexipol; and the integration daily briefings on policy, current trends and legal updates.

The COVID-19 pandemic has taken a toll on how department personnel communicates, responds, investigates and enforces state and local laws. The department recognizes the value of citizen involvement and will return to actively engaging the community oriented policing programs and events. The department will build on community trust, safety, reduction of crime, and strengthening relationships. By engaging the public, the department hopes to increase transparency and build community/department support to make Kirksville safe.

QUALITY OF LIFE

- ◆ Actively engage the public to reduce the “us” versus “them” effect.
- ◆ Proactively combat crime.
- ◆ Ensure fair and unbiased law enforcement.
- ◆ Maintain public order in turbulent times.

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Focus on care and maintenance of resources currently in place.
- ◆ Develop/implement new strategies for data/record storage.

SIGNIFICANT HIGHLIGHTS/CHANGES: The police department will continue implementing policy changes developed through Lexipol. The department will work with new leadership to the benefit of the community. The department will be purchasing a drone to not only assist with city activity, but to aid other community emergency services. Police will work to combat property crimes through departmental tactics and garnering public assistance.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Quality of Life</i>			
<i>Key Measure: Effectiveness</i>			
Arrests/protective custody detainees	790	780	848
Foot patrols	736	700	791
Community information releases	75	75	96
Public presentations	70	60	81
Traffic stops/enforcement efforts	1,600	1,500	1,856
Summons/tickets	1,250	1,100	1,365
DWI arrests	20	20	22
Citizen and departmental commendations	300	350	412
<i>Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
Training hours	1,800	1,700	2,088
Accidents	520	529	582
Accidents resulting in injury	50	65	62
Cases assigned	130	166	151
% of assigned cases cleared or closed (national average 33.34%)	45%	45%	53%
# animals picked up or trapped	450	420	510
# of summons or tickets	40	30	35
% of performance evaluation completed within 30 days of due date	60%	50%	70%
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
Master Police Officer	0	0	6
School Resource Officer	1	1	1
Police Officer	<u>20</u>	<u>20</u>	<u>14</u>
Total	25	25	25
<u>Police Investigations 1023</u>			
Detective	1.5	1.5	1.5
Computer Crimes Detective	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total	2	2	2
<u>Animal Control 1024</u>			
Animal Control Officer	1	1	1

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
POLICE ADMINISTRATION 1020						
Personnel						
Salaries, Regular	4000	277,810	269,831	276,196	264,509	229,015
Salaries, Overtime & Call-Out	4020	323	238	108	7	-
Social Security & Medicare	4030	21,277	20,660	21,161	20,053	17,027
Insurance, Dental	4060	1,985	2,318	1,984	2,558	2,247
Insurance, Life	4070	462	457	424	444	390
Retirement Contributions	4080	36,157	33,344	35,577	28,517	25,261
Insurance, Work Comp	4110	11,561	14,871	13,454	8,978	16,199
Insurance, Health	4130	44,729	51,628	48,538	59,055	30,202
Wellness	4170	-	-	-	-	-
Subtotal		394,304	393,347	397,442	384,121	320,341
Operating						
Misc. Contract Services	4500	33,115	31,754	26,370	24,387	10,148
Community Training	4560	500	500	-	-	-
Community Policing	4620	1,255	1,255	655	979	1,215
Telecommunications	4650	8,250	8,070	9,206	8,397	8,858
Expense Allowance	4760	4,200	4,200	4,200	4,000	3,900
Travel/Training	4770	2,855	7,355	358	1,822	2,750
Membership Dues	4780	1,460	1,545	1,154	1,180	1,013
Professional Publications	4790	95	150	-	52	-
Office Supplies	4800	2,000	2,000	1,875	1,304	1,553
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	1,800	1,800	323	1,439	985
Postage	4900	700	700	551	342	276
Minor Equipment	4910	750	500	416	500	222
Computer Equipment	4920	-	-	-	-	-
Radio Equipment/Maintenance	4980	-	-	-	-	1,484
Equipment Maintenance	5030	225	225	225	126	225
Electricity-Buildings	5890	9,020	9,090	8,200	7,489	8,895
Heating Fuel	5950	1,375	1,675	1,250	1,257	1,417
Subtotal		67,600	70,819	54,783	53,275	42,941
Total Program Expenditures		\$461,904	\$464,166	\$452,225	\$437,397	\$363,282

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
POLICE PATROL 1022						
Personnel						
Salaries, Regular	4000	1,247,882	1,219,873	1,196,443	1,151,042	953,597
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	34,024	30,796	20,458	32,847	53,970
Social Security & Medicare	4030	98,066	95,676	89,073	84,960	71,048
Insurance, Dental	4060	12,935	13,443	12,190	11,881	9,672
Insurance, Life	4070	2,121	2,074	1,946	1,916	1,509
Retirement Contributions	4080	166,648	150,080	145,566	124,037	87,182
Insurance, Work Comp	4110	68,780	61,769	59,009	59,916	68,328
Insurance, Health	4130	301,694	297,764	296,557	285,994	165,295
Subtotal		1,932,149	1,871,475	1,821,242	1,752,593	1,410,600
Operating						
Insurance Claims	4225	5,000	2,000	5,000	8,185	909
Misc. Contract Services	4500	415	415	135	135	225
Miscellaneous Grants	4510	22,785	8,886	4,178	9,770	20,716
Donation Expense	4520	1,260	1,260	1,198	1,163	925
Travel/Training	4770	18,375	18,325	1,774	3,887	24,652
POST Training	4771	750	767	750	767	760
Medical Supplies	4810	975	975	750	328	-
Audio/Visual Supplies	4820	800	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	43,278	42,615	25,064	29,816	23,223
Chemicals	4930	965	950	950	723	205
SRT	4990	2,500	2,000	-	1,689	-
Vehicle Maintenance	5000	52,249	51,319	52,270	42,541	46,309
Gas & Oil	5020	58,075	68,364	36,562	39,873	32,400
Equipment Maintenance	5030	1,350	1,350	1,000	-	-
Clothing Maintenance	5060	10,020	9,725	8,538	8,334	6,929
Clothing, New	5070	19,500	13,500	9,875	8,348	14,617
Lake Maintenance	5570	1,925	1,825	825	1,381	350
Subtotal		240,222	224,276	148,869	156,939	172,219
Capital						
Facilities	7170	-	-	-	-	-
Vehicles	7200	86,000	105,000	84,000	71,053	-
Equipment	7210	32,500	38,400	-	-	6,494
Subtotal		118,500	143,400	84,000	71,053	6,494
Total Program Expenditures		\$2,290,871	\$2,239,151	\$2,054,111	\$1,980,585	\$1,589,313

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
POLICE INVESTIGATIONS 1023						
Personnel						
Salaries, Regular	4000	122,148	111,660	118,057	105,748	96,802
Salaries, Overtime & Call-Out	4020	3,941	4,323	2,957	4,278	3,718
Social Security & Medicare	4030	9,646	8,873	9,051	8,018	7,076
Insurance, Dental	4060	877	1,138	877	1,024	1,038
Insurance, Life	4070	190	188	187	177	159
Retirement Contributions	4080	16,392	13,918	14,522	12,153	10,096
Insurance, Work Comp	4110	6,332	5,659	5,680	5,625	5,416
Insurance, Health	4130	21,774	22,813	21,965	22,157	11,807
Subtotal		181,300	168,572	173,296	159,180	136,110
Operating						
Misc. Contractual Services	4500	750	750	350	75	-
Investigation Expense	4625	2,200	1,800	200	829	-
Travel/Training	4770	6,450	6,450	3,474	1,541	1,701
Membership Dues	4780	-	-	-	-	-
Minor Equipment & Supplies	4910	2,375	2,275	1,675	1,247	1,983
Vehicle Maintenance	5000	5,131	6,532	6,075	7,012	4,780
Gas & Oil	5020	3,681	3,789	2,423	2,772	2,764
Subtotal		20,587	21,596	14,197	13,475	11,229
Capital						
Vehicles	7200	-	-	21,000	-	-
Subtotal		-	-	21,000	-	-
Total Program Expenditures		201,887	190,168	208,493	172,655	147,339

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
ANIMAL CONTROL 1024						
Personnel						
Salaries, Regular	4000	31,678	30,743	30,922	29,385	27,697
Salaries, Overtime & Call-Out	4020	341	309	115	57	121
Social Security & Medicare	4030	2,449	2,375	2,374	2,252	2,128
Insurance, Dental	4060	370	376	369	377	377
Insurance, Life	4070	55	52	53	49	48
Retirement Contributions	4080	4,130	4,130	4,128	3,719	3,591
Insurance, Work Comp	4110	742	669	651	707	892
Insurance, Health	4130	8,946	9,605	9,247	9,329	5,879
Subtotal		48,713	48,259	47,859	45,876	40,734
Operating						
Misc. Contract Services	4500	37,080	35,455	35,455	35,417	35,000
Travel/Training	4770	1,150	1,150	20	869	892
Office Supplies	4800	-	-	-	-	-
Medical Supplies	4810	455	100	100	335	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	600	600	-	517	360
Vehicle Maintenance	5000	3,159	2,998	3,068	5,001	1,774
Gas & Oil	5020	5,231	4,804	3,312	3,083	2,769
Clothing, New	5070	350	350	250	26	-
Subtotal		48,025	45,457	42,205	45,248	40,794
Total Program Expenditures		\$96,738	\$93,716	\$90,064	\$91,124	\$81,528
Total Department Expenditures		\$3,051,400	\$2,987,201	\$2,804,893	\$2,681,761	\$2,181,462

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 Life Support (BLS) level, 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, Kirksville Fire Department provides non-emergency services including code and fire inspections, preplanning of business structures, public education of all citizens and training for fire personnel and other emergency agencies in the community. The department coordinates development, implementation and review of the City's emergency operations plan.

OBJECTIVES/GOALS

QUALITY OF LIFE

- ◆ Maintain the readiness of the Mass Notification System, ensuring maximum communication to the community in times of emergency.
- ◆ Provide ongoing and diverse community education in fire prevention and emergency management/safety.
- ◆ Continue to improve the efficiency, effectiveness, and customer service of the fire safety inspection program; prepare for the expected implementation of the 2021 International Fire Code.
- ◆ Expand community outreach activities.

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Provide training to other organizations utilizing department staff.
- ◆ Expand internal Department training activities, ensuring compliance with State and Federal training mandates.
- ◆ Continue to expand crew and individual Job Performance Requirement standards and testing.
- ◆ Achieve Missouri Bureau of EMS Training Entity accreditation, allowing all EMS CEU training to be completed in-house.
- ◆ Conduct new firefighter introductory training/testing (EMT-B, Hazmat/Rescue Technician).
- ◆ Review department policy manual annually.
- ◆ Maintain a professional Fire Department.

SIGNIFICANT HIGHLIGHTS/CHANGES: The priority for 2021 will be implementing operational and equipment changes identified in 2020. In anticipation of expected State training mandates (minimum standards for firefighters) the department will ready itself to be a regional training site and focus on expanding department-wide competency levels in specialty and advanced skills, as well as improving inter-shift operational consistency. In collaboration with Codes, the Police Department, and other partner organizations, the department will continue to refine the overall inspection and enforcement process. Additional focus will be on the Emergency Operations Center working on activation, operations, policy language and evaluating a broader emergency management director position. The department will continue to explore adding one position to each shift.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Quality of Life</i>			
<i>Key Measure: Effectiveness</i>			
Emergency operation/mitigation plans updated	Yes	Yes	Yes
Car Seat Checks/Installations	500	600	320
Emergency operation drills	5	5	4
Fire Safety Inspections completed	900	835	487
% of outdoor warnings sirens tested without failure	100%	100%	100%
<i>Key Measure: Efficiency</i>			
Minutes of average response time to all incidents (Missouri average 7:17)	4:30	5:00	5:06
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
Fire prevention programs/classes provided	150	135	124
Training Hours	10,000	8,500	7,911
Burn Permits	25	25	23
New Business License Inspections	30	25	27
Hydrant Tests/Inspections	1,000	805	539
% of performance evaluations completed with 30 days of due date	100%	100%	35%
Incident responses	2,000	1,950	1,908
Structure Fires/Other Fires	55/35	50/30	46/26
Hazmat and other Hazards	90	80	79
False alarms response incidents	120	100	119
EMS/Other Rescue	1,400/120	1,375/115	1,277/117
Good Intent and Service Calls	180	200	243
AUTHORIZED PERSONNEL			
<u>Fire Administration 1032</u>			
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
Assistant Fire Chief	2	2	0
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	3
<u>Fire Protection 1034</u>			
Assistant Fire Chief	0	0	2
Fire Captain	3	3	3
Fire Lieutenant	3	3	3
Firefighter II/EMT	5	4	4
Firefighter	<u>7</u>	<u>8</u>	<u>8</u>
Total	18	18	20
<u>Fire Protection 1034 (Reserve Staffing)</u>			
Reserve Firefighters	5	2	2

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
FIRE ADMINISTRATION 1032						
Personnel						
Salaries, Regular	4000	308,930	303,603	307,445	167,085	140,288
Salaries, Overtime & Call-Out	4020	1,129	1,058	1,055	979	1,036
Social Security & Medicare	4030	23,719	23,307	22,547	12,135	10,166
Insurance, Dental	4060	2,838	3,178	2,538	1,282	1,172
Insurance, Life	4070	522	484	451	252	239
Retirement Contributions	4080	47,129	46,086	46,384	19,470	20,639
Insurance, Work Comp	4110	24,358	15,859	28,136	9,132	5,111
Insurance, Health	4130	68,031	66,036	65,447	32,049	18,628
Subtotal		476,656	459,611	474,003	242,384	197,279
Operating						
Telecommunications	4650	2,750	2,640	2,758	3,203	3,509
Travel/Training	4770	2,700	7,577	1,178	2,131	508
Membership Dues	4780	1,315	1,015	765	965	889
Office Supplies	4800	980	980	980	1,035	655
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	100	400	188	10	58
Postage	4900	750	700	700	124	457
Minor Equipment & Supplies	4910	1,400	2,450	1,198	1,132	346
Equipment Maintenance	5030	200	200	200	-	-
Subtotal		10,195	15,962	7,967	8,600	6,421
Capital						
Vehicles	7200	40,000	-	-	-	-
Subtotal		40,000	-	-	-	-
Total Program Expenditures		\$ 526,851	\$475,573	\$481,970	\$250,984	\$203,700

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
FIRE PROTECTION 1034						
Personnel						
Salaries, Regular	4000	779,491	745,371	766,069	842,001	779,756
Salaries, Temporary	4010	37,443	37,443	18,953	20,737	19,709
Salaries, Overtime, Call-Out & FLSA	4020	108,452	105,157	105,157	149,273	123,305
Social Security & Medicare	4030	70,792	67,930	66,768	74,595	66,414
Insurance, Dental	4060	8,237	7,537	7,975	8,445	8,300
Insurance, Life	4070	1,379	1,254	1,246	1,315	1,240
Retirement Contributions	4080	134,967	130,981	132,573	124,400	128,950
Insurance, Work Comp	4110	70,697	99,309	60,758	81,017	115,210
Insurance, Health	4130	197,091	194,507	195,112	209,710	132,741
Subtotal		1,408,549	1,389,489	1,354,611	1,511,494	1,375,626
Operating						
Insurance Claims	4225	-	-	1,215	6,085	86
Misc. Contract Services	4500	6,950	6,700	6,697	4,848	4,782
Misc. Grants	4510	-	393,000	9,980	-	-
Community Training	4560	1,000	1,000	250	-	-
Fire Prevention	4610	1,000	1,000	750	886	740
Travel/Training	4770	18,200	15,860	8,699	15,796	7,478
Membership Dues	4780	350	340	340	310	280
Professional Publications	4790	2,200	1,800	1,796	1,526	1,346
Office Supplies	4800	-	-	-	-	-
Medical Supplies	4810	8,000	1,000	1,000	699	572
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	5,950	6,200	5,630	7,304	7,204
Computer Equip. & Software	4920	-	-	-	-	-
Chemicals	4930	2,200	2,200	2,149	610	528
Safety Equipment	4950	3,390	2,140	3,887	644	2,163
Minor Fire Equipment	4960	45,500	39,300	40,828	36,576	30,531
Radio Equipment/Maintenance	4980	-	-	-	-	1,300
Vehicle Maintenance	5000	82,954	113,820	94,425	76,676	55,170
Gas & Oil	5020	23,710	29,176	23,694	17,114	15,998
Equipment Maintenance	5030	6,200	5,405	4,445	3,411	3,558
Building Maintenance	5040	-	-	-	-	-
Clothing Maintenance	5060	300	-	-	-	-
Clothing, New	5070	10,000	10,000	9,772	9,411	7,681
Electricity-Buildings	5890	11,975	12,705	10,885	10,122	11,944
Heating Fuel	5950	7,920	8,670	7,200	7,562	6,439
Subtotal		237,799	650,316	233,642	199,579	157,798
Capital						
Equipment	7210	55,000	589,483	581,547	74,156	42,935
Subtotal		55,000	589,483	581,547	74,156	42,935
Total Program Expenditures		1,701,348	2,629,288	2,169,800	1,785,229	1,576,358

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
EMERGENCY PREPAREDNESS 1036						
Operating						
Misc. Contractual Services	4500	300	300	300	27	-
Travel/Training	4770	1,020	908	200	731	-
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	-	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	22,000	-	-	-	-
Computer Equip. & Software	4920	200	200	100	-	-
Radio Equipment/Maintenance	4980	30,650	30,300	26,097	12,872	9,405
Equipment Maintenance	5030	2,000	-	200	-	559
Electricity, Outdoor Sirens	5890	1,200	1,210	1,060	1,016	1,061
Subtotal		57,370	32,918	27,957	14,647	11,024
Capital						
Equipment	7210	70,000	45,000	44,955	-	-
Subtotal		70,000	45,000	44,955	-	-
Total Program Expenditures		\$127,370	\$77,918	\$72,912	\$14,647	\$11,024
Total Department Expenditures		\$2,355,569	\$3,182,779	\$2,724,682	\$2,050,860	\$1,791,083

PUBLIC WORKS DEPARTMENT 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, signs, traffic signal maintenance, traffic way marking, street repair and patching, 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, and water meter maintenance, replacement, and reading; Water Treatment produces all drinking water for Adair County, manages four water towers, dam land maintenance and pump operations at Hazel Creek and Forest Lakes, and runs a DNR certified lab for water testing; Wastewater Treatment plant treats approximately 1 billion gallons of wastewater annually to be turned back into the environment, manages 14 sewer lift stations throughout the city, runs a DNR certified lab, and oversee the City's Stormwater Management (MS4) program; Central Garage is responsible for all vehicle and equipment capital purchases, conducts maintenance and repairs on over 135 vehicles and 110 non-rolling pieces of equipment, manages all outside warranty and non-warranty repairs, and oversee disposal of old equipment.

OBJECTIVES/GOALS

QUALITY OF LIFE

- ◆ Improve response and accountability to citizen-initiated requests for service.
- ◆ Provide reliable infrastructure to all citizens and businesses

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Ensure departmental assets last as long as possible, while operating as efficiently as possible and maintain a plan for replacement.
- ◆ Retain experienced personnel; improve training program, evaluation and mentoring.
- ◆ Continue an employee-driven safety and wellness program implementing all aspects of City-wide wellness program and enhancing safety awareness throughout department.
- ◆ Continue review of all operations to reduce overall cost while enhancing public safety and minimizing adverse environmental impact.
- ◆ Continue Household Hazardous Waste program.

PROTECT CITY-OWNED ASSETS

- ◆ Continue coordination of the Transportation Sales Tax-funded streets improvement program and in-house street maintenance program to improve street conditions with the available funding.
- ◆ Continue crack sealing program.
- ◆ Continue spot pothole patching.
- ◆ Strict enforcement of the Stormwater Management Plan (MS4)

SIGNIFICANT HIGHLIGHTS/CHANGES: Over eight miles of streets were rehabilitated in 2020 with asphalt and concrete, including three streets that were over 40 foot wide. In 2021, the focus will continue on Council goal of rehabilitation of residential concrete and asphalt streets, while keeping arterial and collector street pavement conditions at recommended pavement index rating. The new striping machine will be utilized in connection with all street rehabilitation. For 2021, we will explore opportunities for a joint city and county Household Hazardous Waste Drop-off (HHW) and seek additional support from the Solid Waste Management District. In addition, the department will complete location points for all city signs to upload into the GIS mapping system. The street division maintains the City Brush Site and will continue the spring and fall brush and limb pick-up program for city residents, which includes burning brush that has been hauled into the site throughout the year under an approved burn permit issued by the Missouri Department of Natural Resources. Based on competency levels, maintenance II workers will be able to advance to equipment operator as tasks allow.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Budget 2021	Projected 2020	Actual 2019
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Council Goal: Quality of Life***Key Measure: Effectiveness***

% of Customer Service Requests closed within 20 working days	93%	90%	93%
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Overtime Salaries as % of Regular Salaries – Streets	7.5%	7.9%	7.2%
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Council Goal: Fiscal Responsibility and Efficiency in Government***Key Measure: Effectiveness***

% of performance evaluations completed w/in 30 days of due date	100%	100%	100%
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Key Measure: Workload

Days lost to accidents	0	0	0
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Miles of snow plowed	9,500	8,985	11,760
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Council Goal: Protect City-Owned Assets***Key Measure: Effectiveness***

Square feet of concrete replaced, In-house	3,500	3,490	5,920
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Square feet of asphalt replaced, In-house	400,000	407,595	126,086
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AUTHORIZED PERSONNEL**Public Works Administration 1050**

Public Works Director	0.3	0.3	0.3
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Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
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Total	1.3	1.3	1.3
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Street/Park Maintenance 1052

Street Superintendent	1	1	1
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Foreman	2	2	2
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Traffic Control Technician	1	1	1
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Equipment Operator	0	4	4
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Street Sweeper Operator	1	1	1
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Maintenance Worker II/Equipment Operator	<u>10</u>	<u>6</u>	<u>6</u>
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Total	15	15	15
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Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
PUBLIC WORKS ADMINISTRATION 1050						
Personnel						
Salaries, Regular	4000	68,591	66,120	66,758	64,658	61,561
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	26	-
Social Security & Medicare	4030	5,247	5,058	4,985	4,727	4,745
Insurance, Dental	4060	720	717	720	734	736
Insurance, Life	4070	116	112	112	109	106
Retirement Contributions	4080	8,848	8,794	8,878	8,172	8,373
Insurance, Work Comp	4110	309	314	286	323	464
Insurance, Health	4130	9,016	9,605	9,247	9,329	5,879
Subtotal		92,848	90,720	90,986	88,078	81,864
Operating						
Telecommunications	4650	1,100	1,020	1,100	1,422	1,645
Safety Program	4720	450	450	325	316	335
Expense Allowance	4760	-	-	-	-	3,300
Travel/Training	4770	1,630	1,730	50	283	127
Membership Dues	4780	180	175	175	170	165
Professional Publications	4790	200	200	-	46	-
Office Supplies	4800	400	400	284	101	357
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	250	250	226	-	76
Postage	4900	100	100	83	42	49
Minor Equipment & Supplies	4910	750	1,150	1,190	275	6,428
Computer Equipment & Software	4920	-	-	-	-	-
Radio Equipment/Maintenance	4980	-	-	-	-	-
Equipment Maintenance	5030	600	600	600	-	-
Electricity, Building	5890	3,900	4,680	3,675	3,832	3,860
Subtotal		9,560	10,755	7,708	6,485	16,343
Total Program Expenditures		\$102,408	\$101,475	\$98,694	\$94,563	\$98,206

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
STREET CONSTRUCTION & MAINTENANCE 1052						
Personnel						
Salaries, Regular	4000	595,944	544,905	529,265	489,403	440,265
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	39,579	39,930	32,298	40,288	31,720
Social Security & Medicare	4030	48,618	44,740	42,293	39,351	34,740
Insurance, Dental	4060	6,653	6,438	5,918	5,518	5,270
Insurance, Life	4070	972	892	858	746	664
Retirement Contributions	4080	81,982	77,783	69,943	54,225	46,791
Insurance, Work Comp	4110	51,330	46,349	44,343	43,477	50,161
Insurance, Health	4130	163,242	150,083	144,871	134,688	61,025
Subtotal		988,320	911,120	869,789	807,696	670,635
Operating						
Insurance Claims	4225	2,958	-	522	11,097	850
Misc. Contract Services	4500	4,400	2,150	948	248	908
Miscellaneous Grants	4510	15,000	-	-	-	4,786
HHW Program	4515	5,600	5,600	6,160	-	-
Telecommunications	4650	700	440	282	312	325
Equipment Rental	4660	3,000	3,000	2,968	-	448
Lease/Lease Purchase	4670	124,226	124,226	124,226	124,226	124,226
Travel/Training	4770	9,992	10,125	1,970	965	7,511
Membership Dues	4780	180	175	175	170	165
Professional Publications	4790	105	105	-	-	-
Office Supplies	4800	250	250	238	69	100
Medical Supplies	4810	100	350	350	44	-
Printing & Copying	4890	300	300	300	-	-
Postage	4900	100	100	87	3	4
Minor Equipment & Supplies	4910	9,550	15,250	10,236	5,207	5,306
Computer Equip. & Software	4920	-	-	-	-	-
Chemicals	4930	75,696	80,500	79,246	59,511	58,816
Safety Equipment	4950	6,500	6,050	4,689	3,203	4,498
Vehicle Maintenance	5000	104,780	99,578	99,585	104,705	74,314
Vehicles-Motor Equipment	5010	72,970	81,029	81,536	68,353	61,437
Gas & Oil	5020	87,471	100,027	59,386	62,735	49,809
Equipment Maintenance	5030	1,200	1,200	1,050	897	987
Building Maintenance	5040	2,000	2,000	2,000	-	151
Land Maintenance	5050	-	-	-	-	-
Clothing, New	5070	3,300	3,700	2,219	2,128	1,381
Other Street Light Facilities	5100	-	-	-	-	-
Street Maintenance Materials	5110	37,500	54,500	36,021	38,241	6,654
Asphalt Plant M & O	5150	20,000	20,500	19,730	18,012	9,860
Traffic Control Maintenance	5160	24,000	28,400	22,218	16,804	11,496
Landfill Expenses	5170	15,000	15,000	2,959	2,947	2,859
Tree Maintenance/Replacements	5180	2,000	2,000	2,000	-	-
Electricity-Buildings	5890	2,300	2,795	2,055	2,292	2,195
Electricity-Street Lights	5910	168,000	180,000	166,051	169,006	176,388
Special Facility Lights	5920	4,000	4,000	3,762	78	264
Electric & Gas Asphalt Plant	5930	33,000	40,000	25,415	17,592	33,480
Heating Fuel	5950	3,000	6,000	2,223	3,014	3,453
Subtotal		839,178	889,350	760,607	711,857	642,671

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
STREET CONSTRUCTION & MAINTENANCE 1052						
Capital						
Infrastructure	7160	-	12,100	11,830	-	-
Facilities	7170	25,000	15,000	761	70,324	-
Vehicles	7200	-	-	-	-	39,525
Equipment	7210	499,000	376,300	480,878	108,904	217,750
Subtotal		524,000	403,400	493,469	179,228	257,275
Total Program Expenditures		\$2,351,498	\$2,203,870	\$2,123,865	\$1,698,781	\$1,570,581
Total Department Expenditures		\$2,453,906	\$2,305,345	\$2,222,559	\$1,793,344	\$1,668,787

CODES & PLANNING 1073**COMMUNITY & ECONOMIC DEV**

PROGRAM DESCRIPTION: Codes is responsible for ensuring quality construction practices in the private sector through review of building plans, inspection of construction activity, enforcement of the City's zoning ordinances and coordination of rezoning changes. Condemnation and demolition of properties are the responsibility of this department, as well as property maintenance inspections for the City, including addressing weeds, trash, unlicensed vehicles and nuisance issues within the City limits. Codes also handles rental housing and property complaints and is responsible for the management and enforcement of the sanitary waste disposal ordinance, water and sewer connection inspections, flood plain management, subdivision platting, and subdivision plan reviews. 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. The Code Enforcement Director is the staff representative for the Board of Adjustment in addition to being responsible for maintenance of public buildings.

OBJECTIVES/GOALS***QUALITY OF LIFE***

- ◆ Inspect new and remodeling construction projects.
- ◆ Codes and planning will work with community for efficient compliance of City ordinances and the Comprehensive Plan.
- ◆ Continue to maintain a tracking and monitoring system of all property maintenance code cases

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Implement changes to adhere to the new Comprehensive Plan.
- ◆ Educate citizens and staff on changes to City Ordinances.
- ◆ Complete planned residential street designs for connectivity with subdivisions and City grid system.

PROTECT CITY OWNED ASSETS

- ◆ Codes will continue to enforce ordinances as required by the Stormwater Management Policy to protect the City's storm drainage system.

SIGNIFICANT HIGHLIGHTS/CHANGES: Stormwater detention area inspections will be transferred to the Engineering Department. Codes will assist in the enforcement of stormwater violations as needed. The department will continue to refine application procedures for permitting, subdivision requests, and subdivision modifications. The department staff will work to educate and explain City Ordinances and the Comprehensive Plan changes to developers, contractors, and the general public and will remain diligent in all inspections to ensure compliance.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Budget 2021	Projected 2020	Actual 2019
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Council Goal: Quality of Life***Key Measure: Effectiveness***

Days to address a citizen complaint (goal=<14 days)	10	7	11.25
Nuisance code inspections	6,000	4,500	6,227
Utility/building code inspections	4,500	4,000	5,689
Cases filed through Municipal Court	60	50	61
New structure permits	70	60	62
All other permits	700	700	625

Council Goal: Fiscal Responsibility and Efficiency in Government***Key Measure: Effectiveness***

% of performance evaluations completed within 30 days of due date	100%	100%	100%
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Key Measure: Efficiency

Days for review and approval of business license (goal=<7 days)	6	6	6.5
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Key Measure: Workload

New business licenses approved	250	200	198
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AUTHORIZED PERSONNEL

Codes Enforcement Director	1	1	0
City Planner	1	1	1
Senior Inspector	1	1	1
Inspector II	1	1	1
Inspector	1	1	1
Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total	6	6	6

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
CODES & PLANNING 1073						
Personnel						
Salaries, Regular	4000	242,381	278,446	259,621	266,657	254,392
Salaries, Temporary	4010	-	4,725	-	-	-
Social Security & Medicare	4030	18,542	21,663	19,278	19,366	17,796
Insurance, Dental	4060	2,692	3,642	2,799	3,341	3,337
Insurance, Life	4070	402	474	417	471	434
Retirement Contributions	4080	31,267	37,033	34,494	33,991	32,952
Insurance, Work Comp	4110	10,361	10,102	9,191	10,768	15,017
Insurance, Health	4130	58,103	72,040	59,834	69,919	45,527
Subtotal		363,749	428,125	385,634	404,513	369,454
Operating						
Misc. Contract Services	4500	27,020	69,950	52,128	51,850	1,065
Community Training	4560	-	-	-	-	-
Telecommunications	4650	3,975	3,900	3,809	3,195	2,669
Credit Card Expense	4730	200	-	-	-	-
Expense Allowance	4760	2,400	2,400	2,400	2,400	2,600
Travel/Training	4770	7,300	7,300	2,295	3,363	3,297
Membership Dues	4780	815	795	698	398	286
Professional Publications	4790	3,000	600	250	461	533
Office Supplies	4800	350	350	229	263	274
Printing & Copying	4890	350	350	341	310	243
Postage	4900	1,500	2,000	1,311	866	1,083
Minor Equipment & Supplies	4910	1,520	740	740	268	390
Office Equipment	4940	-	-	-	-	-
Vehicle Maintenance	5000	2,880	2,583	2,259	2,272	2,093
Gas & Oil	5020	4,227	3,502	2,510	2,356	2,216
Clothing, New	5070	750	900	-	532	536
Subtotal		56,287	95,370	68,970	68,534	17,285
Capital						
Vehicles	7200	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		420,036	\$523,495	\$454,604	\$473,046	\$386,739

ENGINEERING 1074

PROGRAM DESCRIPTION: Engineering Department provides technical civil engineering services for the City, including records research, field data collection for property and engineering surveys, stormwater drainage and roadway design, water and sewer utilities, AutoCAD drafting of base mapping and proposed site improvements, preparation of final bidding plans, contract performance and technical project specifications. Engineering reviews subdivision plats, street and storm drainage plans, extension of utilities and construction inspection of all new subdivision development from private developers. Maintains topographic and right of way base mapping for the City's Geographic Information System (GIS) database. Engineering staff also performs contract administration and construction inspection of street asphalt overlays and concrete slab repairs of the pavement management program for the City Transportation Sales Tax (TST) Fund. Large project designs requiring complicated studies and multiple specialized engineering disciplines outside of the standard basic civil engineering principles and practices will be contracted with specialized engineering consultant firms that meet the qualifications of the City's project needs. The outside consultant agreements will be administered by the Engineering Department and reviewed by staff for completeness of project scope. Staff manages and oversees all utility excavation permits within the City street right of way.

OBJECTIVES/GOALS

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Streamline project management and contract administration.
- ◆ Prepare future infrastructure plans to shelve for City projects to be shovel ready for funding opportunities.
- ◆ Review and coordinate the City's transportation plans with Missouri Department of Transportation (MoDOT) long-range plans.

PROTECT CITY-OWNED ASSETS

- ◆ Work to evaluate construction projects (five-year plans) after identifying and evaluating long and short-range development plans by ATSU, TSU, TIF, K-RIII and MoDOT.
- ◆ Develop pavement surfacing preservation and maintenance schedule for concrete and asphalt streets.
- ◆ Continue to coordinate and optimize the division of work between the Street Division, Utility Maintenance Division and contractors to maximize infrastructure improvements with available funds.
- ◆ Conduct project walk thru inspection at end of one-year warranty to identify necessary repair work.
- ◆ Inspect storm drainage system for structural condition and flow capacity.
- ◆ Attend conference and training seminars offered to enhance knowledge and stay abreast of technology improvements.

SIGNIFICANT HIGHLIGHTS/CHANGES: Staff will continue to work on the next phase of the downtown brick band paver removal and replacement with stamped concrete north of City Hall. Other downtown projects include Washington Street sidewalk and drainage improvements, a parking lot at the corner of Jefferson Street and Marion Street, intersection curb extensions, and demolition of the retired downtown water tower. Other City projects include construction oversight for the TAP Grant sidewalk project on Baltimore Street from New Street to Hwy 6 West and complete shelf ready design for Baltimore Street north of Highway 6 West. In addition, maintenance scheduling for water storage facilities shift back to the public works department. More emphasis will be placed on right-of-way management. The department will also oversee street and storm drainage improvement to Porter Wilson and Factory additions.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS**Budget
2021****Projected
2020****Actual
2019*****Council Goal: Fiscal Responsibility and Efficiency in Government******Key Measure: Effectiveness***

Average contract price as % of engineer estimate per project	95%	137%	98%
Projects designed in-house	8	7	10
Estimated construction cost for design in-house (in millions)	\$4.233	\$2.811	\$2.544
Projects designed by consultants	3	1	1
Estimated construction cost for design by consultants (in millions)	\$10.8	\$2.057	\$0.082
Final construction cost as % of initial contract price	100%	99%	100%
% of performance evaluations completed within 30 days of due date	100%	100%	100%

Council Goal: Protect City-Owned Assets***Key Measure: Effectiveness***

% GIS database completed for City infrastructure	70%	60%	50%
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AUTHORIZED PERSONNEL

City Engineer	1	1	1
Engineering Technician III	2	2	2
Engineering Technician II	<u>1</u>	<u>1</u>	<u>0</u>
Total	4	4	3

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
ENGINEERING 1074						
Personnel						
Salaries, Regular	4000	220,307	220,739	194,071	166,681	161,430
Salaries, Temporary	4010	5,150	4,725	-	-	-
Salaries, Overtime & Call-Out	4020	5,033	4,861	1,917	1,598	2,189
Social Security & Medicare	4030	17,633	17,620	14,593	12,162	12,348
Charge-Out	4050	(75,000)	(75,000)	(75,000)	(75,000)	(110,000)
Insurance, Dental	4060	1,623	1,689	1,292	988	755
Insurance, Life	4070	371	377	325	278	275
Retirement Contributions	4080	29,069	30,005	26,067	21,258	21,122
Insurance, Work Comp	4110	920	767	785	723	869
Insurance, Health	4130	34,568	39,622	30,080	24,489	8,308
Subtotal		239,674	245,405	194,130	153,178	97,295
Operating						
Insurance Claims	4225	-	-	-	1,849	-
Misc. Contract Services	4500	34,870	112,000	157,775	8,875	-
Testing	4580	4,000	4,000	500	812	1,339
Telecommunications	4650	4,260	3,425	4,401	3,528	2,699
Expense Allowance	4760	2,400	-	600	-	-
Travel/Training	4770	4,850	4,150	2,000	1,559	1,492
Membership Dues	4780	630	590	480	340	366
Professional Publications	4790	530	525	530	407	-
Office Supplies	4800	500	500	324	203	313
Printing Supplies	4840	2,900	2,750	2,574	1,331	1,573
Printing & Copying	4890	700	700	456	18	5
Postage	4900	400	400	264	171	155
Minor Equipment & Supplies	4910	700	700	515	415	344
Computer Equip. & Software	4920	-	-	-	-	-
Vehicle Maintenance	5000	4,044	3,620	3,767	2,180	2,602
Gas & Oil	5020	1,687	1,671	1,079	992	1,205
Equipment Maintenance	5030	1,300	1,750	1,200	-	1,653
Clothing, New	5070	600	600	500	369	238
Subtotal		64,371	137,381	176,965	23,049	13,984
Capital						
Vehicles	7200	25,000	-	-	-	-
Equipment	7210	-	-	-	8,412	-
Subtotal		25,000	-	-	8,412	-
Total Program Expenditures		\$329,045	\$382,786	\$371,095	\$184,639	\$111,279

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 fourteen active special revenue funds for 2021 that are presented in detail on the following pages. They are:

Community Development Block Grant
Walking and Cycling Trail Grant
Downtown Tax Increment Financing District
Baltimore Commons Community Improvement District
South 63 Corridor Tax Increment Financing District
South 63 Corridor Community Improvement District
Franklin Street Community Improvement District
E911 Central Dispatch
North Baltimore Street Community Improvement District
Community Partnership
Missouri Rural Enterprise & Innovation Center
Economic Development Sales Tax Fund
Airport
Parks and Recreation

SPECIAL INTERGOVERNMENTAL REVENUE FUNDS

The Special Intergovernmental Revenue Funds service 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 Block Grant Fund and the Walking and Cycling Trail Grant Fund.

Community Development Block Grant 15

PROGRAM DESCRIPTION: This Fund administers CDBG grants awarded from the Missouri Department of Economic Development to enhance community infrastructure for economic development purposes and from other City funds to promote community improvement and enhancement.

OBJECTIVES/GOALS

QUALITY OF LIFE

- ◆ Work to eliminate sub-standard housing conditions as identified using low-interest loan funds.
- ◆ Use loan repayment funds to provide low-interest loans to qualifying homeowners for housing renovations including roofs, windows, siding, etc.

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Identify community needs that are eligible for funding through the State's CDBG program to reduce and/or supplement City resources.

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2021, efforts will be made to obtain a CDBG infrastructure grant to assist in resolving shared sewer or water lines. Also, the housing rehabilitation and demolition assistance programs for qualifying owners based on income will be once again promoted to the citizens.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
COMMUNITY DEVELOPMENT BLOCK GRANT FUND 15						
Revenues 0000						
State & Federal Grants	3300	300,000	646,620	646,620	-	-
Loan Repayments	3850	3,360	1,234	671	1,596	-
Transfers In	3950	165,838	144,670	199,093	150,091	-
Investment Earnings	3980	445	1,873	356	1,785	1,146
Miscellaneous	3990	5,000	-	144	-	-
Total Program Revenues		474,643	794,397	846,884	153,472	1,146
Expenditures 1520-1570						
Loans	8520	-	-	-	-	-
Misc. Contract Services	4500	-	260,000	260,312	-	-
Infrastructure	7160	450,000	644,320	769,031	1,428	-
Demolition	8540	20,500	-	-	-	-
Housing Rehabilitation	8550	16,000	50,350	8,732	150	-
Transfer Out	6530	-	-	-	-	150,000
Total Program Expenditures		486,500	954,670	1,038,075	1,578	150,000
Fund Balance, Beginning of Year		37,710	213,878	228,901	77,007	225,861
Fund Balance, End of Year		<u>\$25,853</u>	<u>\$53,605</u>	<u>\$37,710</u>	<u>\$228,901</u>	<u>\$77,007</u>

SPECIAL INTERGOVERNMENTAL REVENUE FUNDS

Walking and Cycling Trail Grant 16

PROGRAM DESCRIPTION: This Fund supports construction of walking and cycling trails in the Kirksville community. 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 the non-vehicular components of the City's comprehensive transportation plan.

OBJECTIVES/GOALS

QUALITY OF LIFE

- ◆ Evaluate and update hike/bike trail plan and include secondary sidewalks.
- ◆ Finalize and adopt the Kirksville Active Mobility Plan (a Complete Street Policy).

PROTECT CITY-OWNED ASSETS

- ◆ Develop a comprehensive transportation plan integrating the City's Street, Trail and Sidewalk Plans.

SIGNIFICANT HIGHLIGHTS/CHANGES: The City was awarded a Transportation Alternative Program (TAP) Grant for the construction of sidewalks along Baltimore Street from Rosewood Drive to the Highway 6 intersection. This project will begin in 2021. The City has also allocated funds for the addition of sidewalk along Baltimore Street from Normal Avenue to McPherson Street. The payment was made in 2020 but the project will commence in 2021. Last fiscal year, began the implementation of the Kirksville Active Mobility Plan (KAMP), funded through a portion of the Economic Development Sales Tax.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

Council Goal: Quality of Life

Key Measure: Effectiveness

	Budget 2021	Projected 2020	Actual 2019
Linear feet of bicycle lanes newly constructed (all City)	750	0	8,591
Linear feet of compliant sidewalks newly constructed	6,740	0	370
Number of compliant sidewalk ramps constructed	29	19	4

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
WALKING AND CYCLING TRAIL GRANT FUND 16						
Revenues 0000						
State & Federal Grants	3300	247,628	247,627	8,000	-	-
Transfer In-CIST	3950	331,027	199,764	115,187	25,091	-
Investment Earnings	3980	150	160	340	166	53
Total Program Revenues		578,805	447,551	123,527	25,257	53
Expenditures 1610						
Misc. Contract Services	4500	-	-	19,768	-	-
Transfers Out	6530	-	-	-	-	-
Infrastructure	7160	603,118	471,092	115,221	-	-
Baltimore SW Connectivity	8750	-	-	-	-	-
Get Active Kirksville	8800	-	-	-	-	-
Safe Routes to School	8810	-	-	-	-	-
Total Program Expenditures		603,118	471,092	134,989	-	-
Fund Balance, Beginning of Year		24,315	29,740	35,777	10,520	10,467
Fund Balance, End of Year		<u>\$2</u>	<u>\$6,199</u>	<u>\$24,315</u>	<u>\$35,777</u>	<u>\$10,520</u>

BALTIMORE COMMONS COMMUNITY IMPROVEMENT DISTRICT FUND 20

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

ECONOMIC DEVELOPMENT

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

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

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

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 begin the submission of reimbursable expenses during 2021, though submission was expected in 2020.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
BALTIMORE COMMONS COMMUNITY IMPROVEMENT DISTRICT FUND 20						
Revenues 0000						
Sales Tax	3080	18,935	18,935	18,935	20,724	15,310
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	285	285	640	329	19
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		19,220	19,220	19,575	21,052	15,329
Expenditures 2010						
Insurance	4220	985	985	921	921	862
Miscellaneous Contractual Services	4500	64,915	45,729	196	211	353
Legal Services	4530	500	500	-	-	95
Auditing Services	4540	160	250	160	200	-
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		66,560	47,464	1,277	1,332	1,310
Fund Balance, Beginning of Year		52,430	32,209	34,132	14,411	392
Fund Balance, End of Year		\$5,090	\$3,965	\$52,430	\$34,132	\$14,411

DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND 21

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-Floating brick bands were replaced with stamped concrete “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 projects and downtown concrete work

OBJECTIVES/GOALS

ECONOMIC DEVELOPMENT

- ◆ Review property and sales taxes collected within the Tax Increment Finance District to verify the receipt of funds, as required, for the Tax Increment Allocation Fund.
- ◆ Coordinate communications between the TIF Commission and Downtown Partners to make sure those goals are consistent with the intent of the original Downtown Improvement Plan.
- ◆ Provide an annual report to the taxing districts, property owners and business operators on the status of projects and financial condition of the TIF.
- ◆ Develop long-range plan to implement capital improvement projects, including coordination of activities with adjacent property owners and financial tools available for long-term financing.

SIGNIFICANT HIGHLIGHTS/CHANGES: 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. It will continue through 2021.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND 21						
Revenues 0000						
Real Estate Taxes	3010	275,000	287,150	275,000	278,066	297,011
Sales Tax	3080	15,813	16,000	15,813	31,701	16,714
Economic Development Sales Tax	3090	84,388	85,000	84,388	84,388	84,031
State & Federal Grants	3300	-	-	-	-	-
Loan Repayments	3850	16,000	50,000	4,056	-	-
Refunds & Reimbursements	3900	30,000	-	11,594	-	-
Transfer In-CIST	3950	-	-	-	-	-
Investment Earnings	3980	10,600	22,043	24,705	19,692	4,958
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		431,801	460,193	415,556	413,847	402,714
Expenditures 2110						
Miscellaneous Contractual Services	4500	2,380	2,380	165	-	-
Legal Services	4530	-	-	-	-	-
Professional Publications	4790	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
Economic Dev Sales Tax T/O	6540	-	-	-	-	-
Infrastructure	7160	1,863,920	1,678,195	369,759	218,324	78,286
Total Program Expenditures		1,866,300	1,680,575	369,924	218,324	78,286
Fund Balance, Beginning of Year		1,527,951	1,265,540	1,482,319	1,286,796	962,368
Fund Balance, End of Year		<u>\$93,452</u>	<u>\$45,158</u>	<u>\$1,527,951</u>	<u>\$1,482,319</u>	<u>\$1,286,796</u>

SOUTH 63 CORRIDOR IMPROVEMENT PLAN FUNDS 22, 23

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***ECONOMIC DEVELOPMENT***

- ◆ Provide an annual report to the taxing districts, property owners and business operators on the status of projects and financial condition of the TIF.

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ 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.

SIGNIFICANT HIGHLIGHTS/CHANGES: Infrastructure loan payments will continue in 2021 and additional phases of the development agreement will be reviewed.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
SOUTH 63 CORRIDOR TAX INCREMENT FINANCING DISTRICT FUND 22						
Revenues 0000						
Real Estate Taxes	3010	30	30	30	1,181	28
Sales Taxes	3080	12,000	46,648	31,420	42,410	45,079
Economic Dev Sales Tax	3090	19,400	26,391	19,400	19,400	22,947
Bond Proceeds	3630	-	-	-	-	-
Investment Earnings	3980	400	535	735	608	393
Transfers In	3950	-	-	-	-	-
Total Program Revenues		31,830	73,604	51,585	63,599	68,447
Expenditures 2210						
Miscellaneous Contractual Services	4500	30,000	65,000	52,000	45,000	95,000
Legal Services	4530	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
TIF Bonds Debt Service	6630	10,000	10,000	10,000	10,000	10,000
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		40,000	75,000	62,000	55,000	105,000
Fund Balance, Beginning of Year		26,074	43,260	36,489	27,890	64,444
Fund Balance, End of Year		<u>\$17,904</u>	<u>\$41,864</u>	<u>\$26,074</u>	<u>\$36,489</u>	<u>\$27,890</u>

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
SOUTH 63 CORRIDOR COMMUNITY IMPROVEMENT DISTRICT FUND 23						
Revenues 0000						
Sales Taxes	3080	12,000	45,400	31,420	41,276	39,479
Loan Proceeds	3630	-	-	-	-	-
IDA Bonds	3631	-	-	-	-	-
Refunds & Reimbursements	3900	-	-	-	-	-
Investment Earnings	3980	200	635	486	605	389
Total Program Revenues		12,200	46,035	31,906	41,881	39,868
Expenditures 2310						
Insurance	4220	985	985	921	921	862
Miscellaneous Contractual Services	4500	10,488	56,842	46,276	53,780	77,755
Legal Services	4530	-	-	-	-	-
Auditing Services	4540	160	250	160	200	-
Public Information	4610	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Loans	8520	-	-	-	-	-
Total Program Expenditures		11,633	58,077	47,357	54,901	78,617
Fund Balance, Beginning of Year		2,299	16,948	17,750	30,771	69,520
Fund Balance, End of Year		<u>\$2,866</u>	<u>\$4,906</u>	<u>\$2,299</u>	<u>\$17,750</u>	<u>\$30,771</u>

FRANKLIN STREET COMMUNITY IMPROVEMENT DISTRICT FUND 24

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**ECONOMIC DEVELOPMENT**

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

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

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

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 2021, though submission was expected in 2020.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
FRANKLIN STREET COMMUNITY IMPROVEMENT DISTRICT FUND 24						
Revenues 0000						
Sales Taxes	3080	18,750	18,734	18,734	19,161	18,734
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	265	265	600	323	28
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		19,015	18,999	19,334	19,484	18,762
Expenditures 2410						
Insurance	4220	985	985	921	921	862
Miscellaneous Contractual Services	4500	61,841	44,915	773	779	950
Legal Services	4530	500	500	-	-	2,452
Auditing Services	4540	160	250	160	200	-
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		63,486	46,650	1,854	1,900	4,264
Fund Balance, Beginning of Year		49,561	31,616	32,081	14,498	0
Fund Balance, End of Year		\$5,090	\$3,965	\$49,561	\$32,081	\$14,498

E911 CENTRAL DISPATCH FUND 25

PROGRAM DESCRIPTION: This Fund was established to account for revenues and expenditures related to the provision of centralized dispatch services for the City of Kirksville, Truman State University, Adair County Ambulance District and the Adair County Sheriff. Operations of the centralized dispatch center are funded by contractual fees paid by each of these entities along with a device fee paid on all devices that can call 9-1-1. The fund is overseen by the Joint Services Board, which is comprised of representatives from each of the paying entities.

OBJECTIVES/GOALS**FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT**

- ◆ Exploring Funding Options for the 911 Center
- ◆ Continue to update and revise Policy and Procedures to ensure compatibility with contracted agencies
- ◆ Continue to update and enhance the long-range capital plan
- ◆ Strategic Planning for 911 Center

SIGNIFICANT HIGHLIGHTS/CHANGES: In April 2019, citizens approved a monthly \$1 device fee on any device that can call 9-1-1 effective October 1, 2019. As the State perfects its system of collections and disbursements, a true pattern of actual revenues is difficult to determine. For 2021, a conservative estimate of revenues has been projected. In addition, the Board will continue its efforts in the creation of a strategic plan that will focus on long-term operations of the center and will responsibly manage the additional revenues provided by the community to support and enhance 911 services throughout the County.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Quality of Life</i>			
<i>Key Measure: Efficiency</i>			
Average time in seconds from 911 emergency call until dispatched to responding unit.	55	65	52
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
Days Director covers dispatch	70	150	146
Annual events for Adair County Ambulance District	8,000	8,200	8,877
Annual events for Adair County Sheriff Department	6,100	5,500	5,871
Annual events for Kirksville Fire Department	3,850	4,000	4,898
Annual events for Kirksville Police Department	32,000	31,000	32,935
Annual events for Truman Department of Public Safety	2,800	2,400	2,290
Annual events for Kirksville/Adair County 911 Center	325	600	305
Annual events for Adair Rural Fire Department	400	400	373
911 calls originated from land lines	3,700	3,600	3,350
911 calls originated from cell phones	19,000	19,500	20,424
911 calls originated from Voice over IP	60	100	66
% of Performance Evaluations Completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
E911 Communications Director	1	1	1
Chief Dispatcher	1	1	1
Dispatcher	8	8	8
Total	10	10	10

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
E911 CENTRAL DISPATCH FUND 25						
Revenues 0000						
Telephone E-911 Tax	3110	201,000	122,000	240,398	38,344	32,875
State & Federal Grants	3300	404,400	-	4,434	-	-
Contractual Fees	3350	712,716	720,784	488,512	549,151	607,117
Transfer In	3950	-	-	-	-	-
Investment Earnings	3980	1,000	4,290	2,019	4,063	1,121
Miscellaneous	3990	-	-	838	838	-
Total Program Revenues		1,319,116	847,074	736,201	592,396	641,112
Expenditures 2510						
Personnel						
Salaries, Regular	4000	381,929	384,194	396,258	350,412	315,689
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	24,371	20,625	28,499	23,398	45,239
Social Security & Medicare	4030	31,082	30,969	31,997	27,745	26,021
Insurance, Dental	4060	3,876	4,548	3,857	3,923	3,726
Insurance, Life	4070	643	651	615	566	504
Retirement Contributions	4080	52,413	53,841	53,213	44,447	42,879
Insurance, Unemp Comp	4100	5,000	5,000	5,000	-	1,884
Insurance, Work Comp	4110	903	892	848	904	1,174
Insurance, Health	4130	90,152	99,655	89,826	88,237	43,519
Subtotal		590,369	600,375	610,113	539,632	480,635
Operating						
Insurance	4220	19,262	-	-	-	-
Misc. Contract Services	4500	14,995	70,985	28,898	17,979	16,480
Miscellaneous Grants	4510	674,000	-	7,390	-	-
Telecommunications	4650	59,000	63,280	54,112	52,641	53,616
Lease/Lease Purchase-Phone System	4670	30,000	-	-	-	-
Lease/Lease Purchase-CAD System	4671	-	-	-	-	-
Training	4770	12,440	6,000	4,831	1,941	2,124
Membership Dues	4780	225	225	169	167	167
Professional Publications	4790	300	300	-	-	-
Office Supplies	4800	2,200	1,800	1,800	1,243	787
Computer Supplies	4850	2,000	1,880	1,520	1,188	149
Printing and Copying	4890	750	2,000	376	131	107
Postage	4900	150	100	100	32	42
Minor Equipment & Supplies	4910	500	1,500	-	83	1,246
Computer Equipment & Software	4920	7,360	14,741	12,776	5,752	6,311
Radio Equipment & Maintenance	4980	6,000	6,000	5,744	5,741	5,741
Equipment Maintenance	5030	18,600	19,944	16,291	15,473	14,752
Electricity-Building	5890	560	605	508	430	455
Infrastructure	7160	-	-	-	-	-
Equipment	7210	8,000	190,000	-	-	-
Subtotal		856,342	379,360	134,515	102,801	101,978
Total Program Expenditures		1,446,711	979,735	744,628	642,433	582,612
Fund Balance, Beginning of Year		147,595	152,662	156,022	206,060	147,560
Fund Balance, End of Year		<u>\$20,000</u>	<u>\$20,001</u>	<u>\$147,595</u>	<u>\$156,022</u>	<u>\$206,060</u>

NORTH BALTIMORE STREET COMMUNITY IMPROVEMENT DISTRICT FUND 26

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

ECONOMIC DEVELOPMENT

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

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Monitor implementation and collection of sales taxes imposed within 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. Anticipated new construction within this District includes a Kentucky Fried Chicken and T-Mobile store. As construction continues, the District will continue to monitor the sales tax revenue from the 1% sales tax in effect within the District. The developer submitted reimbursable expenses during 2019, which were certified and are being reimbursed per an agreement between the developer and the District.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
NORTH BALTIMORE STREET COMMUNITY IMPROVEMENT DISTRICT 26						
Revenues 0000						
Sales Taxes	3080	95,000	100,370	95,000	105,403	44,834
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	50	850	212	792	116
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		95,050	101,220	95,212	106,194	44,950
Expenditures 2610						
Insurance	4220	985	985	921	921	862
Misc. Contractual Services	4500	93,802	100,019	99,778	137,085	2,021
Legal Services	4530	-	-	-	-	-
Auditing Services	4540	160	250	160	200	-
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		94,947	101,254	100,859	138,206	2,883
Fund Balance, Beginning of Year		18,129	19,000	23,776	55,788	13,721
Fund Balance, End of Year		<u>\$18,232</u>	<u>\$18,966</u>	<u>\$18,129</u>	<u>\$23,776</u>	<u>\$55,788</u>

COMMUNITY PARTNERSHIP FUND 28

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 a boundary fence along the border of Forest-Llewellyn Cemetery

2020-Initial funding for the Detweiler Park development

2021-Continuation of initial funding for the development of Detweiler Park

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
COMMUNITY PARTNERSHIP FUND 28						
Revenues 0000						
Activities Fees	3330	-	-	-	-	-
Contributions	3910	-	-	-	10,000	-
Investment Earnings	3980	100	100	172	113	6
Total Program Revenues		100	100	172	10,113	6
Expenditures 2810						
Transfer Out	6530	10,000	10,000	-	-	-
Program Supplies	6760	-	-	-	-	-
Total Program Expenditures		10,000	10,000	-	-	-
Fund Balance, Beginning of Year		10,684	10,499	10,512	399	393
Fund Balance, End of Year		<u>\$784</u>	<u>\$599</u>	<u>\$10,684</u>	<u>\$10,512</u>	<u>\$399</u>

MISSOURI RURAL ENTERPRISE AND INNOVATION CENTER FUND 29

PROGRAM DESCRIPTION: The Missouri Rural Enterprise & Innovation Center (MREIC) is a Missouri nonprofit Corporation created in October 2006 that is funded by the Missouri Technology Corporation, a public-private partnership created by the Missouri General Assembly to promote entrepreneurship and foster the growth of new and emerging high-tech companies. 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. 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. 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 & SBDC are now considered employees of the City, effective of October 1, 2019.

OBJECTIVES/GOALS

ECONOMIC DEVELOPMENT

- ◆ Continue to work with other economic development partners: K-REDI, Kirksville Area Chamber of Commerce, and the Kirksville Tourism Office to keep all informed and work on shared projects.
- ◆ Continue to work with the MREIC Board to ensure compliance and ongoing funding support for MREIC.
- ◆ Continue to work with individuals, within the region, to determine feasibility for new business start-ups to expand the overall economic opportunities.

QUALITY OF LIFE/COMMUNITY DEVELOPMENT

- ◆ Continue to work as that entity that supports the ideas and dreams of individuals who wish to explore the feasibility of a business idea/concept.

SIGNIFICANT HIGHLIGHTS/CHANGES: With the expansion to the incubator space, Square One, for entrepreneurial activity, MREIC will be able to offer additional services. Due to Federal and State budgetary issues, MREIC will continue to address operations based on fluctuating revenues.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Economic Development</i>			
<i>Type of Measure: Effectiveness</i>			
\$2M in capitalization for clients	100%	204%	67%
# of Businesses Started	15	15	3
# Unique Clients served	250	250	50
Client Counseling Satisfaction based on survey	100%	100%	100
% of Clients recommending the center to others	100%	105%	100
# of trainings conducted	12	15	4
<i>Council Goal: Quality of Life</i>			
<i>Type of Measure: Effectiveness</i>			
# of new contacts with individuals exploring business ideas	24	24	6
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
Percentage of Funds received as a percent to cover total expenses	75%	16%	10%
% of performance evaluations completed within 30 days of due date	100%	100%	NA
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*

*The City accepted fiscal agent responsibility of the entity as of October 1, 2019

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
MISSOURI RURAL ENTERPRISE & INNOVATION CENTER FUND 29						
Revenues 0000						
Intergovernmental						
State & Federal Grants-SBDC	3300	88,325	75,737	109,247	14,481	-
State & Federal Grants-MREIC	3301	17,936	43,487	48,754	30,921	-
Subtotal		106,261	119,224	158,001	45,402	-
Other Income						
Refunds & Reimbursements	3900	110,040	107,904	100,889	21,213	-
Contributions	3910	2,000	500	2,000	141,423	-
Contributions-SBDC	3911	-	-	-	3,411	-
Transfers In	3950	-	-	-	-	-
Rental Income	3970	11,500	11,200	11,490	2,800	-
Investment Earnings	3980	700	1,650	1,650	646	-
Subtotal		124,240	121,254	116,029	169,494	-
Total Program Revenues		230,501	240,478	274,030	214,895	-
Expenditure Summary by Program						
SBDC 2910						
Personnel						
Salaries, Regular	4000	108,143	58,238	65,205	14,414	-
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	9	-
Social Security & Medicare	4030	8,273	4,455	4,795	1,015	-
Insurance, Dental	4060	1,112	799	741	161	-
Insurance, Life	4070	150	99	100	24	-
Retirement Contributions	4080	13,950	7,746	6,961	-	-
Insurance, Work Comp	4110	238	892	143	-	-
Insurance, Health	4130	21,985	15,609	16,974	3,790	-
Subtotal		153,851	87,838	94,919	19,414	-
Operating						
Misc. Contract Services	4500	-	-	-	-	-
Telecommunications	4650	2,050	1,220	1,749	408	-
Travel/Training	4770	2,000	6,085	639	593	-
Office Supplies	4800	457	1,200	1,300	-	-
Minor Equipment & Supplies	4910	-	-	-	-	-
Subtotal		4,507	8,505	3,688	1,001	-

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
MISSOURI RURAL ENTERPRISE & INNOVATION CENTER FUND 29						
MREIC 2920						
Personnel						
Salaries, Regular	4000	55,650	97,689	94,783	24,574	-
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	27	-
Social Security & Medicare	4030	4,257	7,473	7,101	1,858	-
Insurance, Dental	4060	604	1,241	921	150	-
Insurance, Life	4070	62	167	170	41	-
Retirement Contributions	4080	7,179	12,993	9,642	-	-
Insurance, Work Comp	4110	135	892	278	-	-
Insurance, Health	4130	9,016	16,809	14,238	2,527	-
Subtotal		76,903	137,264	127,133	29,177	-
Operating						
Insurance, Liability	4220	5,243	4,280	1,278	1,050	-
Misc. Contract Services	4500	1,000	2,084	762	-	-
Miscellaneous Grants	4510	-	-	37,450	-	-
Auditing Services	4540	1,160	2,650	1,135	395	-
Travel/Training	4770	3,060	3,060	200	165	-
Membership Dues	4780	160	-	160	158	-
Office Supplies	4800	800	800	27	135	-
Printing & Copying	4890	150	120	-	-	-
Postage	4900	-	-	-	-	-
Minor Equipment & Supplies	4910	500	2,800	2,590	-	-
Program Supplies	6760	6,300	3,500	10,860	740	-
Subtotal		18,373	19,294	54,462	2,642	-
Total Program Expenditures		253,634	252,901	280,202	52,234	-
Fund Balance, Beginning of Year		156,489	137,619	162,661	-	-
Fund Balance, End of Year		<u>\$133,356</u>	<u>\$125,196</u>	<u>\$156,489</u>	<u>\$162,661</u>	<u>\$0</u>

ECONOMIC DEVELOPMENT SALES TAX FUND 34

PROGRAM DESCRIPTION: The Highway 63 Sales Tax Fund 98 was established in 2002 to account for the receipt of the ½-cent economic development sales tax dedicated solely for the four-lane construction of Highway 63 from Macon to Millard. Voters approved to extend this tax to year 2019 and fund the Highway 63 alternate route around Kirksville. The funds were placed in the South Highway 63 Alternate Route Fund 34 as of September 2012. The first scheduled annual payment for this project was made in June 2013 and matures on June 2019. On April 5, 2016, voters once again approved the continuation of the sales tax after the final payment of the alternate route has been made for the purpose of funding economic development and community development projects and street and stormwater improvements. In addition, authorization was given for the use of excess 2016 funds and any remaining funds going toward street improvements until the final payment has been made. With the final payment of the alternate route in 2018 and the shift of the fund resources to many uses, the fund is now the Economic Development Sales Tax Fund.

OBJECTIVES/GOALS

PROTECT CITY-OWNED ASSETS

- ◆ Invest funds to maximize earnings in accordance with the Investment Policy, City Council Policy 3.

SIGNIFICANT HIGHLIGHTS/CHANGES: For 2021, all sales tax revenues will be allocated as such: 25% towards economic development and 75% towards street and stormwater improvements.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
ECONOMIC DEVELOPMENT SALES TAX FUND 34						
Revenues 3400						
Economic Development Sales Tax	3090	1,428,164	1,425,340	1,428,164	1,491,125	1,389,631
Loan Proceeds	3630	-	-	-	-	-
Investment Earnings	3980	6,000	10,700	12,950	9,965	2,539
Total Program Revenues		1,434,164	1,436,040	1,441,114	1,501,090	1,392,171
Expenditures 3410						
Lease/Lease Purchase	4670	-	-	-	-	1,885,079
Misc. Contract Services	4500	-	-	-	-	-
Transfers Out	6530	1,434,164	1,436,040	1,441,114	1,501,090	323,104
Total Program Expenditures		1,434,164	1,436,040	1,441,114	1,501,090	2,208,183
Fund Balance, Beginning of Year		(0)	0	0	0	816,013
Fund Balance, End of Year		(\$0)	\$0	(\$0)	\$0	\$0

AIRPORT FUND 87

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, 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 has made the airport a constant stop for cross country customers. The Airport, through on-site tenants, indirectly provides aircraft maintenance and avionics, 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 in the amount 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 dollars to the local community and supports twenty-four full time jobs.

OBJECTIVES/GOALS

ECONOMIC DEVELOPMENT

- ◆ Promote the airport as an essential asset to businesses and corporations during the site selection process
- ◆ Continue improvements to support the external corporations that do business through the airport.
- ◆ Insure that the community understands the significance of an FAA Part 139 Regional Airport and the economic impact it provides as it relates to current and future Kirksville business development
- ◆ Promote the airport regionally and nationally as a contract fuel provider and continue to increase fuel sales numbers

QUALITY OF LIFE

- ◆ Coordinate with the EAS provider to ensure scheduled services remain steady and reliable
- ◆ Continue to retain reliable and cost-effective commercial air service for the community
- ◆ Remain diligent, prepared, and trained on airport maintenance and snow removal process to ensure minimum flight cancellations or delays

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Work with the commercial provider to continue commuter service and increase ridership levels to surpass prescribed USDOT standards
- ◆ Maintain full compliance with the FAA Part 139 standards, including operator training on aircraft rescue and fire-fighting management, which result in Kirksville being the only regional airport and commercial provider in northeast Missouri
- ◆ Continue a user-friendly operation, provide ground support, offer competitive fuel prices for general aviation, and increase general aviation customers
- ◆ Develop revenue projections for the Airport Fund to ensure sustainability
- ◆ Continue to work with State and Federal partners to make improvements to the airport

PROTECT CITY-OWNED ASSETS

- ◆ Continue to work with MoDOT on completion of improvement projects in accordance with the Airport Layout Plan to ensure compliance with both State and Federal regulations
- ◆ Develop long-range plans for implementation and monitor immediate needs for Airport capital, including runway and taxiway rehabilitation, removal of old inground aviation fuel systems, and terminal rehabilitation
- ◆ Insure that all users comply with city, state, and federal policies, rules, and regulation

SIGNIFICANT HIGHLIGHTS/CHANGES: The airport has several projects in 2021 starting with the removal of the decommissioned in-ground aviation fuel tanks, per DNR requirements. The \$3.3 million federal appropriations under the AIP 95/5 percent grant received by the airport for taxiway and runway rehabilitation continues in 2021, with focus on construction, as the design for the rehabilitation work was completed in 2020. There will be a timeframe in 2021 when the runway will be closed for construction, but the impact of the runway closure will not be fully realized until construction is ready to begin. The economic impact of COVID-19 was less than initially forecasted, as the 2020 passenger numbers for essential air service were lower than anticipated, but when combined with better than anticipated fuel sales, the economic impact was minimal for 2020, with 2021 forecasted for a rebound. Through a 90/10 percent grant using the Missouri Aviation Trust fund, the airport has applied for a \$70,000 marketing grant to promote 2021 commercial services provided by Cape Air, in addition to the Federal support of the EAS program already received by the company. Cape Air has stationed a new Tecnam aircraft at the airport which is anticipated to increase ridership, as well.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Quality of Life</i>			
<i>Key Measure: Effectiveness</i>			
Passengers served by commercial air service through the FAA EAS program	10,000	7000	10,668
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
Hangar occupancy	90%	90%	89%
Gallons sold-Jet A fuel	86,000	65,000	65,137
Gallons sold-Av Gas fuel	94,610	89,250	86394
Individual FAA required and Part 139 training hours	300	300	206
Subsidy per commute passenger (DOT requires <\$200)	\$196	\$184	\$184
% of performance evaluations completed within 30 days of due date	100%	100%	100%
FAA inspection discrepancies (goal=<3)	1	0	1
AUTHORIZED PERSONNEL			
Public Works Director/Airport Director	0.2	0.2	0.2
Airport Foreman	1	1	1
Airport Operator	<u>3</u>	<u>3</u>	<u>3</u>
Total	4.2	4.2	4.2

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
AIRPORT FUND 87						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	2,964,821	25,000	370,851	678,755	71,990
Subtotal		2,964,821	25,000	370,851	678,755	71,990
Charges for Services						
Concessions	3320	450	300	150	175	175
Contractual Fees	3350	41,000	41,000	41,500	41,000	42,360
Terminal Rent	3510	13,982	13,982	13,982	13,982	13,982
Tie Down Fees	3520	60	60	555	120	360
Hangar Rentals	3530	55,000	55,000	61,801	55,934	51,477
Subtotal		110,492	110,342	117,988	111,211	108,354
Sales Income						
100 Octane Fuel Sales	3560	465,400	447,506	426,524	409,962	448,096
Jet-A Fuel Sales	3570	297,600	323,820	193,185	236,645	312,911
Aviation Oil Sales	3580	1,670	1,340	1,268	1,061	919
Subtotal		764,670	772,666	620,977	647,668	761,927
Other Income						
Refunds and Reimbursements	3900	-	-	-	-	-
Sale of Property	3940	-	-	5,100	-	-
Insurance Proceeds	3945	-	-	-	-	-
Transfers In	3950	342,311	176,935	139,951	193,606	138,873
Farm Income	3970	14,400	24,149	24,149	24,149	24,149
Miscellaneous	3990	1,200	1,200	4,019	3,937	186
Subtotal		357,911	202,284	173,219	221,692	163,209
Total Program Revenues		4,197,894	1,110,292	1,283,035	1,659,326	1,105,479

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
AIRPORT FUND 87						
Expenditures 8750						
Personnel						
Salaries, Regular	4000	160,841	164,040	157,664	158,892	149,171
Salaries, Temporary	4010	-	3,780	-	3,636	4,273
Salaries, Overtime & Call-Out	4020	12,150	11,589	11,564	10,760	8,128
Social Security & Medicare	4030	13,234	13,725	12,606	12,692	11,441
Insurance, Dental	4060	2,103	1,413	1,857	1,431	1,434
Insurance, Life	4070	273	279	238	234	228
Retirement Contributions	4080	22,316	23,359	19,582	21,434	20,305
Insurance, Unemployment	4100	-	-	-	-	-
Insurance, Work Comp	4110	11,270	12,572	10,399	11,988	16,000
Insurance, Health	4130	36,061	33,618	40,837	32,652	32,652
Subtotal		258,248	264,375	254,747	253,718	243,633
Operating						
Insurance, Liability	4220	26,324	20,272	19,388	20,441	19,622
Insurance Claims	4225	-	-	-	388	-
Misc. Contract Services	4500	350	250	229	229	229
Public Information	4610	77,777	27,777	27,777	10,830	22,201
Telecommunications	4650	2,570	2,570	2,117	2,082	1,995
Equipment Rental	4660	1,500	-	-	-	-
Lease/Lease Purchase	4670	-	-	-	-	-
Credit Card Expense	4730	7,000	9,000	6,685	6,782	7,288
Expense Allowance	4760	-	-	-	-	-
Travel/Training	4770	7,822	9,140	3,187	5,210	4,529
Office Supplies	4800	500	500	165	372	102
Computer Supplies	4850	500	500	500	-	233
Printing & Copying	4890	200	250	100	-	-
Postage	4900	300	300	280	222	188
Minor Equipment & Supplies	4910	5,200	6,000	5,192	1,998	3,531
Chemicals	4930	3,500	3,500	3,500	1,650	-
Safety Equipment	4950	400	200	212	-	-
Minor Fire Equipment	4960	5,600	7,900	7,006	903	84
Radio Equipment/Maintenance	4980	-	-	-	-	-
Vehicle Maintenance	5000	20,509	30,603	31,678	22,254	24,789
Vehicles-Motor Equipment	5010	13,932	16,234	19,472	12,906	14,930
Gas & Oil	5020	11,288	11,208	8,519	9,389	8,432
Equipment Maintenance	5030	4,500	4,000	3,950	1,487	3,283
Building Maintenance	5040	1,575	1,575	1,300	-	1,741
Land Maintenance	5050	6,200	4,850	4,738	9,275	250
Clothing, New	5070	1,500	1,500	1,426	1,165	1,113
Electricity-Buildings	5890	17,275	18,305	15,705	14,644	16,516
Rural Water	5940	1,100	1,250	910	1,069	881
Heating Fuel	5950	7,175	10,725	6,521	7,092	9,250
Transfers Out	6530	-	-	10,000	-	-
Debt Service	6630	23,245	23,245	23,245	23,244	23,244
Subtotal		247,842	211,654	203,801	153,633	164,432

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
AIRPORT FUND 87						
Expenditures 8750						
Cost of Goods Sold						
100 Octane Fuel	6100	351,000	353,912	311,981	310,601	359,261
Jet-A Fuel	6110	192,000	237,633	127,575	164,075	222,063
Aviation Oil	6120	1,100	1,100	838	696	953
Merchandise for Resale	6130	300	300	100	-	-
Subtotal		544,400	592,945	440,494	475,372	582,276
Capital						
Infrastructure	7160	3,122,180	-	293,913	657,347	-
Facilities	7170	-	-	-	9,280	5,320
Engineering	7180	-	-	-	14,324	54,749
Equipment	7210	25,000	36,000	34,938	-	-
Vehicles	7200	-	-	-	-	-
Subtotal		3,147,180	36,000	328,851	680,950	60,069
Total Program Expenditures		4,197,670	1,104,974	1,227,893	1,563,674	1,050,410
Fund Balance, Beginning of Year		(257,224)	(395,000)	(312,365)	(408,018)	(463,087)
Fund Balance, End of Year		(\$257,000)	(\$389,682)	(\$257,224)	(\$312,365)	(\$408,018)

PARKS AND RECREATION FUND 88

PROGRAM DESCRIPTION: In April 2017, voters approved a ½ cent sales tax to support parks and recreation. Parks and Recreation works to enhance the quality of life for 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, Forest Lake and North Park Complex.

OBJECTIVES/GOALS

QUALITY OF LIFE

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

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Complete performance assessments in a timely manner.
- ◆ Manage the revenues of the designated parks sales tax.
- ◆ Finish construction of the new Aquatic Center, and North Park Concession Stand and Restrooms.

PROTECT CITY-OWNED ASSETS

- ◆ Identify future needs for each community park by updating individual park master plans.
- ◆ Demonstrate environmental stewardship through the planting and continued maintenance of park trees.
- ◆ Maintain a replacement/maintenance plan for park lands and facilities.

SIGNIFICANT HIGHLIGHTS/CHANGES: Both revenues and expenses will increase with the opening of the new Kirksville Aquatic Center. The grand opening of the new facility will be held on Memorial Day Weekend 2021. Over fifty new seasonal employees will be hired and trained to work at the new Kirksville Aquatic Center and at the new concessions stand at North Park. The department also intends to apply for Land and Water Conservation Fund (LWCF) and Recreational Trails Program (RTP) grant funding to replace bathroom facilities in neighborhood parks, and improve trails throughout the community.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Quality of Life</i>			
<i>Key Measure: Effectiveness</i>			
Free Community Programs / Events (Week of the Young Child, Easter, Block Parties, Movies, Santa Letters)	26	18	21
Fine Arts Programs / Events (Theatre Camp, Spring, Summer, Fall Theatre, Paint the Ville)	5	2	4
Fee Based Recreation Programs / Events (Tennis, Breakfast with Santa, Tiny Tykes, Little Sluggers, Virtual 5K)	15	11	3
Fee Based Aquatic Programs / Events (Swim Lessons, Indoor Triathlon)	15	0	10
American Red Cross Training Courses (CPR, First Aid, LG and Instructor courses)	50	15	53
Aquatic Center Attendance	32,000	0	10
Community Partnerships	35	43	28
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
% of performance evaluations completed within 30 days of due date	100%	100%	100%
% increase in sales tax revenue over prior year	0.5%	2%	354%
Completion of Aquatic Center construction	75%	5%	NA
Completion of Approved Parks Capital Projects	100%	NA	NA
Develop an Enterprise Plan for the new Aquatic Center	100%	NA	NA
<i>Council Goal: Protect City-Owned Assets</i>			
<i>Key Measure: Effectiveness</i>			
Park master plans reviewed	10	10	9
Plant new or replacement park trees	50	58	8
AUTHORIZED PERSONNEL			
Parks and Recreation Director	1	1	1
Assistant Parks and Recreation Director	1	1	1
Recreation Coordinator	1	1	0
Park Maintenance Foreman	1	1	1
Park Maintenance Worker	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	4

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
PARKS & RECREATION FUND 88						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	229,034	88,022	8,622	-	-
Subtotal		229,034	88,022	8,622	-	-
Charges for Services						
Admission Fees	3310	142,000	-	-	25,902	93,828
Concessions	3320	61,000	25,000	3,120	23,660	36,694
Activities Fees	3330	79,500	53,000	34,363	63,449	85,651
Contractual Fees	3350	22,900	10,000	10,000	14,780	20,760
Subtotal		305,400	88,000	47,483	127,790	236,933
Other Income						
Bond Proceeds	3630	-	-	8,120,000	-	-
Bond Proceeds-OIP	3635	-	-	618,605	-	-
Parks & Recreation Sales Tax	3690	1,406,065	1,401,405	1,406,065	1,471,121	1,369,374
Sales of Merchandise	3720	4,100	-	-	644	1,375
Refunds & Reimbursements	3900	12,600	4,500	14,228	8,950	4,536
Contributions	3910	26,000	33,000	-	-	-
Sale of Property	3940	-	-	10,575	12,025	-
Insurance Proceeds	3945	-	-	200	-	-
Transfer In	3950	295,000	95,000	436,023	-	-
Investment Earnings	3980	8,400	41,825	45,253	14,529	2,710
Miscellaneous	3990	100	300	5	175	143
Subtotal		1,752,265	1,576,030	10,650,954	1,507,445	1,378,138
Total Program Revenues		2,286,699	1,752,052	10,707,059	1,635,236	1,615,071

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
PARKS & RECREATION FUND 88						
Expenditures 8810						
Personnel						
Salaries, Regular	4000	241,666	226,959	226,190	185,266	212,376
Salaries, Temporary	4010	271,118	125,096	67,238	135,410	166,610
Salaries, Overtime & Call-Out	4020	4,076	3,962	289	1,173	1,146
Social Security & Medicare	4030	39,540	27,235	21,931	23,765	27,897
Insurance, Dental	4060	2,784	3,687	2,477	2,342	2,834
Insurance, Life	4070	400	384	378	314	355
Retirement Contributions	4080	31,701	30,712	28,321	24,084	27,660
Insurance, Unemployment	4100	5,000	5,000	5,000	-	2,882
Insurance, Work Comp	4110	10,699	12,252	7,678	10,670	15,907
Insurance, Health	4130	64,076	62,434	60,828	51,310	58,404
Subtotal		671,060	497,721	420,330	434,334	516,070
Operating						
Insurance, Liability	4220	36,460	-	-	-	-
Insurance Claims	4225	1,000	-	1,451	1,000	-
Misc. Contract Services	4500	39,300	22,075	10,806	16,256	28,911
Miscellaneous Grants	4510	333,546	143,552	81,400	-	-
Public Information	4610	1,000	1,000	500	379	1,163
Telecommunications	4650	4,300	2,260	3,098	2,562	2,736
Lease/Lease Purchase	4670	749,300	742,840	752,229	-	-
Safety Programs	4720	100	100	100	120	100
Credit Card Expense	4730	5,000	2,500	1,771	1,253	1,967
Refunds	4750	-	-	-	-	-
Expense Allowance	4760	4,200	4,200	4,200	4,200	4,550
Travel/Training	4770	5,859	5,503	1,804	1,947	6,707
Membership Dues	4780	550	510	485	474	474
Office Supplies	4800	500	500	325	371	449
Medical Supplies	4810	400	250	54	30	97
Printing & Copying	4890	500	350	8	-	14
Postage	4900	275	250	245	172	107
Minor Equipment & Supplies	4910	20,300	6,750	3,653	3,648	4,110
Chemicals	4930	14,000	3,000	-	2,980	13,553
Safety Equipment	4950	5,500	3,500	150	188	766
Vehicle Maintenance	5000	7,424	4,875	4,254	3,317	5,266
Vehicles-Motor Equipment	5010	10,617	11,318	10,981	10,699	8,335
Gas & Oil	5020	16,277	12,289	9,230	6,327	8,972
Software Renewals & Maintenance	5025	6,375	4,650	4,640	4,640	4,400
Equipment Maintenance	5030	4,500	4,500	3,422	2,385	2,533
Building Maintenance	5040	7,500	5,000	2,269	3,065	6,394
Park & Land Maintenance	5050	50,000	36,000	43,800	14,164	16,097
Clothing, New	5070	3,000	2,500	361	928	3,394
Tree Maintenance & Replacement	5180	6,000	6,000	4,000	2,282	-
Electricity-Field Lighting	5880	2,550	3,200	1,556	2,305	2,966
Electricity-Buildings	5890	28,000	28,000	7,641	22,952	29,862
Heating Fuel	5950	20,000	17,500	1,779	15,355	21,487
Merchandise for Resale	6130	40,000	18,000	2,261	10,858	20,515
Transfers Out	6530	32,500	-	-	-	-
Bond Issuance Costs	6635	-	-	235,180	-	-
Program Supplies	6760	46,900	43,400	27,923	19,646	21,346
Subtotal		1,503,733	1,136,372	1,221,576	154,502	217,268

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
PARKS & RECREATION FUND 88						
Expenditures 8810						
Capital						
Land	7010	-	-	-	-	-
Facilities	7170	4,325,698	6,899,165	4,811,745	507,390	292,402
Vehicles	7200	-	-	-	-	-
Equipment	7210	257,433	25,000	-	87,296	-
Subtotal		4,583,131	6,924,165	4,811,745	594,686	292,402
Total Program Expenditures		6,757,924	8,558,258	6,453,651	1,183,522	1,025,740
Fund Balance, Beginning of Year		5,594,617	8,216,962	1,341,209	889,495	300,164
Fund Balance, End of Year		<u>\$1,123,392</u>	<u>\$1,410,756</u>	<u>\$5,594,617</u>	<u>\$1,341,209</u>	<u>\$889,495</u>

CAPITAL PROJECT FUNDS

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

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

Capital Improvements Sales Tax
Transportation Sales Tax
Industrial Park*

*The Industrial Park Fund was incorporated into the Capital Improvement Sales Tax Fund in 2020.

CAPITAL IMPROVEMENTS SALES TAX FUND 31

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

QUALITY OF LIFE

- ◆ Provide limited funding support for enforcement of City sidewalk and property maintenance codes
- ◆ Work to eliminate sub-standard housing conditions as identified using low-interest loan funds

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Conduct cost-benefit analysis for new projects or programs prior to commitment of CIST funds
- ◆ Develop long-range revenue projections for CIST to ensure adequacy of revenues for anticipated needs
- ◆ Monitor monthly sales tax collections to ensure adequacy of current year funding

PROTECT CITY-OWNED ASSETS

- ◆ Continue to develop long-range plans for each funding area of CIST allocation plan

ECONOMIC DEVELOPMENT

- ◆ Identify and develop a plan to acquire additional land for industrial/commercial development.
- ◆ Continue to work with K-REDI to market the one remaining lot of 7.07 acres in the Industrial Park.
- ◆ Monitor Cenveo's progress to attain necessary employment levels to reduce leasing costs.

SIGNIFICANT HIGHLIGHTS/CHANGES: The fund will support cash match for several grant projects in 2021 through transfers out to the General Fund, Utility Fund, Airport Fund, Parks and Recreation Fund, Revolving Loan Fund, CDBG Fund and Walking and Cycling Trail Grant Fund. Sidewalk replacement money will once again be available, as well as, facility improvements to City owned buildings, including 3010 Industrial Building will occur.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	Budget 2021	Projected 2020	Actual 2019
Council Goal: Economic Development			
Key Measure: Effectiveness			
Low-interest business loan recipients	1	0	0
% of business improvement loan funding allocation	50%	0%	0%
Council Goal: Fiscal Responsibility and Efficiency in Government			
Key Measure: Effectiveness			
% of sales tax proceeds coverage of expenditures and transfers	37.9%	112.2%	132.6%
% increase in sales tax revenue over prior year (CIST only)	0%	-4.2%	7.1%
% increase in capital needs over prior year with transfers	253.1%	13.2%	-69.8%

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
CAPITAL IMPROVEMENTS SALES TAX FUND 31						
Revenues 0000						
State & Federal Grants	3300	-	-	-	71,170	22,163
Loan Proceeds	3630	-	-	-	-	-
Capital Improvement Sales Tax	3690	734,195	733,920	734,195	766,620	715,979
Loan Repayments	3850	-	-	-	-	-
Refunds & Reimbursements	3900	21,699	49,724	-	-	-
Transfer In	3950	-	-	-	-	165,000
Lease Payments	3970	126,000	143,750	133,750	167,500	167,500
Investment Earnings	3980	7,002	8,525	16,350	9,972	2,428
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		888,896	935,919	884,295	1,015,261	1,073,070
Expenditures 3120						
Insurance, Liability	4220	12,698	8,351	7,962	-	-
Lease/Lease Purchase	4670	96,182	96,182	96,181	96,181	96,181
Lease/Lease Purchase-Radio	4671	-	-	-	-	-
Transfer Out	6530	1,234,197	405,094	471,117	162,765	247,961
Infrastructure	7160	10,000	-	-	-	37,150
Facilities	7170	501,191	511,448	54,338	98,668	489,899
Equipment	7210	-	-	-	64,773	966,750
Sidewalk Replacement	7250	25,000	25,000	25,000	5,583	880
Park Improvements	7550	-	-	-	150,164	73,009
Storm Drainage	7570	-	-	-	-	-
Total Program Expenditures		1,879,268	1,046,075	654,598	578,135	1,911,832
Fund Balance, Beginning of Year		1,138,705	892,731	909,008	471,882	1,310,644
Fund Balance, End of Year		<u>\$148,333</u>	<u>\$782,575</u>	<u>\$1,138,705</u>	<u>\$909,008</u>	<u>\$471,882</u>

TRANSPORTATION SALES TAX FUND 32

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

QUALITY OF LIFE

- ◆ Rehabilitate arterial, collector, and residential streets and improve the overall pavement condition index numbers for the entire city.
- ◆ Use both contract and in-house construction work to gain economic efficiencies to rehabilitate more streets.
- ◆ Encourage community groups and citizens to adopt City streets for beautification and assist in identifying potential needs.

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Ensure cost-benefit analysis for new projects or programs prior to commitment of TST funds.
- ◆ Develop long-range revenue projections for TST to ensure adequacy of revenues for anticipated needs.
- ◆ Monitor revenue and expenditures from sales tax revenues to ensure adequacy of funding and proceeds are used in accordance with annual street plan.
- ◆ Award annual contracts for street asphalt, concrete, and curb and gutter contract pricing no later than May 1st.
- ◆ Implement a Complete Streets program by evaluating the comprehensive needs for the street, sidewalk, bicycle path or route, walking/hiking trails and storm drainage together instead of as separate items.

PROTECT CITY-OWNED ASSETS

- ◆ Continue to adjust the street rehabilitation program as needed to ensure tax payer dollars are use in the most effective and efficient way possible.
- ◆ Present an annual street rehabilitation plan to the City Council after pricing is received and budget has passed so that streets on the plan are actually completed as scheduled.
- ◆ Begin placing street data into the new GIS system for future references of street rehabilitation and maintenance efforts.
- ◆ Continue to invest into concrete slab repairs on city streets as necessary.

SIGNIFICANT HIGHLIGHTS/CHANGES: The Public Works department will continue with the street rehabilitation program in 2021 and if material and contract prices remain steady, the City expects to complete several more miles of contracted street rehabilitation next year focusing on arterial and collector streets. The street construction crew will focus on residential streets and storm water improvements.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Quality of Life</i>			
<i>Key Measure: Effectiveness</i>			
Linear feet of curb and gutter constructed or replaced	4,920	4,420	4,733
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
% of sales tax proceeds coverage of expenditures and transfers	76.9%	100.3%	89.8%
% increase in sales tax revenue over prior year (TST Only)	0%	-4.2%	7.1%
% increase in capital needs over prior year	36.3%	-14.1%	45.9%
<i>Council Goal: Protect City-Owned Assets</i>			
<i>Key Measure: Effectiveness</i>			
Average Pavement Condition Index (PCI) rating	65	62	60
Square feet of concrete pavement repaired	78,000	77,440	78,029
Centerline lane miles of asphalt pavement overlaid or sealed	8.0	7.7	7.4
Miles of major street reconstruction or construction	0.5	0.1	0.6
Miles of new street added to the inventory	0	0	0

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
TRANSPORTATION SALES TAX FUND 32						
Revenues 0000						
State & Federal Grants	3300	-	-	-	25,944	194,743
Transportation Sales Tax	3690	1,468,390	1,467,840	1,468,390	1,533,240	1,431,959
Refunds & Reimbursements	3900	-	-	-	140,314	-
Sale of Property	3940	-	-	12,072	66,000	-
Transfer In	3950	817,082	718,020	720,557	750,545	323,104
Investment Earnings	3980	8,800	8,800	8,800	6,776	2,676
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		2,294,272	2,194,660	2,209,819	2,522,818	1,952,481
Expenditures 3251						
Charge Out	4040	75,000	75,000	75,000	75,000	110,000
Testing	4580	5,000	5,000	-	-	4,189
Transfer Out	6530	221,278	243,761	236,491	281,334	365,539
Kirk-Tran Support	6531	29,368	29,357	29,368	30,665	28,649
Streets, Asphalt	7500	400,000	400,000	400,000	252,236	571,917
Streets, Concrete	7510	-	-	-	-	-
Streets, Projects	7520	2,103,280	1,700,000	1,441,511	1,902,605	625,227
Curb, Gutter & Storm Drain	7570	130,000	20,000	-	-	36,661
Crack Sealing Program	7580	10,000	10,000	-	-	-
Asphalt Repair Program	7590	-	-	-	-	-
Total Program Expenditures		2,973,926	2,483,118	2,182,370	2,541,840	1,742,180
Fund Balance, Beginning of Year		731,965	367,980	704,516	723,538	513,237
Fund Balance, End of Year		<u>\$52,311</u>	<u>\$79,522</u>	<u>\$731,965</u>	<u>\$704,516</u>	<u>\$723,538</u>

INDUSTRIAL PARK FUND 33

PROGRAM DESCRIPTION: The Kirksville Industrial Park 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 Cenveo (formerly Commercial Envelope) which has an option to purchase the building after obtaining required employment levels. All activity for this fund has been moved to the Capital Improvement Sales Tax Fund in 2020 and is only being presented for prior year activity.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
INDUSTRIAL PARK FUND 33						
Revenues 0000						
Transfer In	3950	-	-	-	8,056	7,961
Total Program Revenues		-	-	-	8,056	7,961
Expenditures 3310						
Building Maintenance	5040	-	-	-	-	-
Insurance, Liability	4220	-	-	-	8,056	7,961
Total Program Expenditures		-	-	-	8,056	7,961
Fund Balance, Beginning of Year		0	0	0	(0)	0
Fund Balance, End of Year		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</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

CENTRAL GARAGE FUND 40

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

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Review of fleet composition and vehicle replacement program to recommend appropriate vehicles or equipment to meet City needs and track secondary and “grant” vehicles.
- ◆ Reduce overall inventory cost by improved repair procedures and scheduling. Purchase of best-priced parts by price checking more than one supplier and utilization of state contracts and cooperative purchasing.
- ◆ Increase availability of equipment through regular inspections and preventive maintenance.
- ◆ Review and evaluate vehicles/equipment using the replacement policy to ensure replacement is necessary to get the most cost-effective use of city resources.

SIGNIFICANT HIGHLIGHTS/CHANGES: Because of routine maintenance and care for city vehicles and equipment, new vehicle rotation has decreased over the last few years. This has increased the cost in parts and labor, but the overall impact has been positive. The department will continue to replace the International trucks with other vendors, as past performance indicates significant downtime, unreliability, and costly repairs. Two International vehicles, a plow truck/dump truck and tanker truck will be replaced in 2021 and two more are scheduled for replacement in 2022. In 2019, the department assumed responsibility of City-wide emergency generators and they are now tracked in the fleet system for maintenance, sustainment and replacement. Two aging generators will be replaced in 2021 as part of this plan, one at the fire department and one at the wastewater treatment plant. In addition, height clearance issues have become a problem in the Central Garage maintenance bays due to the increased size of newer equipment and trucks, so plans have been made to move an overhead heater and ceiling water lines to improve this issue. As the City continues to purchase larger trucks/equipment to increase productivity, the garage bays may not be able to accommodate future purchases and a new and larger bay may become necessary

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
% of performance evaluations completed within 30 days of due date	100%	100%	100%
Average cost per breakdown repair	\$120.34	\$148.35	\$92.34
Average downtime hours per vehicle	1.96	2.70	1.22
Average maintenance cost per mile	\$1.08	\$1.32	\$0.85
% of outside labor vs. total vehicle expense	5.91%	7.44%	4.38%
Average availability (%)			
Police patrol cars	99.24%	98.51%	99.97%
Fire trucks	99.28%	99.29%	99.28%
Heavy trucks	98.03%	96.64%	99.42%
Medium trucks	99.43%	99.15%	99.72%
Light trucks/cars	99.75%	99.58%	99.92%
Backhoes	98.25%	96.50%	100.00%
Construction equipment	97.77%	95.76%	99.78%
Maintenance equipment	98.47%	97.27%	99.68%
Total fleet	98.91%	98.25%	99.58%
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 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
CENTRAL GARAGE FUND 40						
Revenues 0000						
State & Federal Grants	3330	-	-	-	-	-
Fuel Sales	3810	285,940	321,881	183,980	191,275	177,918
Vehicle Maintenance Charge In	3820	529,407	569,397	553,751	440,702	420,517
Grease & Oil Sales	3870	8,756	7,646	7,646	3,741	3,619
Refunds	3900	-	-	-	-	-
Sale of Property	3940	-	-	-	1,300	-
Transfers In	3950	-	-	-	-	-
Investment Earnings	3980	-	-	-	-	-
Miscellaneous	3990	-	-	20	-	-
Total Program Revenues		824,103	898,924	745,397	637,017	602,053
Expenditures 4010						
Personnel						
Salaries, Regular	4000	184,102	177,594	178,713	171,763	161,718
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	14,084	13,586	13,317	12,787	12,037
Insurance, Dental	4060	1,615	1,767	1,615	1,648	1,651
Insurance, Life	4070	299	299	299	284	271
Retirement Contributions	4080	23,749	23,620	29,708	21,698	20,877
Insurance, Unemp Comp	4100	5,000	5,000	-	-	-
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	5,741	5,386	5,114	5,636	6,917
Insurance, Health	4130	40,016	42,023	40,458	40,815	40,815
Subtotal		274,606	269,275	269,225	254,631	244,284
Operating						
Insurance Claims	4225	-	-	1,000	-	-
Misc. Contract Services	4500	400	300	270	220	170
Testing	4580	75	75	62	-	-
Telecommunications	4650	1,350	1,000	1,240	1,148	1,264
Travel/Training	4770	1,506	1,504	1,470	594	665
Membership Dues	4780	-	-	-	-	-
Office Supplies	4800	300	300	200	75	220
Medical Supplies	4810	70	70	70	-	-
Printing & Copying	4890	100	200	100	-	-
Postage	4900	300	300	200	19	180
Minor Equipment & Supplies	4910	4,800	5,200	4,772	2,120	3,720
Computer Equipment & Software	4920	1,879	1,879	299	-	1,795
Safety Equipment	4950	500	450	450	160	168
Radio Equipment/Maintenance	4980	-	-	-	-	-
Vehicles-Auto/Trucks	5000	3,202	2,075	2,075	1,524	1,654
Gas & Oil	5020	5,851	5,273	4,526	3,354	3,255
Equipment Maintenance	5030	1,800	1,800	1,525	175	325
Building Maintenance	5040	1,000	1,000	1,000	49	295
Clothing, New	5070	500	500	500	446	163
Electricity-Buildings	5890	5,955	5,955	5,955	5,037	4,746
Heating Fuel	5950	3,720	4,360	3,717	3,477	4,142
Subtotal		33,308	32,241	29,431	18,397	22,761

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
CENTRAL GARAGE FUND 40						
Expenditures 4010						
Cost of Goods Sold						
Diesel Fuel	6150	158,209	178,388	103,782	102,744	95,882
Unleaded Fuel	6170	127,731	143,493	80,198	88,316	82,156
Grease & Oil	6190	8,756	7,646	7,646	7,434	3,665
Tires & Tubes	6200	41,665	66,720	66,720	30,558	38,220
Repair Parts	6210	130,419	141,377	144,377	95,600	77,445
Outside Work On Equipment	6220	49,409	32,784	45,009	27,974	24,398
Subtotal		516,189	570,408	447,732	352,627	321,765
Capital						
Vehicles	7200	-	27,000	24,717	-	-
Equipment	7210	-	-	-	10,017	-
Subtotal		-	27,000	24,717	10,017	-
Total Program Expenditures		824,103	898,924	771,105	635,671	588,809
Fund Net Position, Beginning of Year		(0)	-	25,708	24,361	11,117
Fund Net Position, End of Year		<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$25,708</u>	<u>\$24,361</u>

Insurance Fund 60

PROGRAM DESCRIPTION: The City provides medical, vision and dental insurance to employees and their dependents. With the City transition to a fully funded health and vision insurance plan, the Insurance Fund is used to track revenues for dental premiums and administration reimbursements and expenditures for dental claims, administration costs, and wellness program expense. The City maintains individual contracts for third party administrators for dental claims processing and a benefit manager. Inter-fund transfer revenue fees are based on the number of employees (and the level of coverage) per fund. State law requires that we bid our providers every three years (January 2023).

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.

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Provide a comprehensive and cost-effective program for health and dental benefits
- ◆ Promote employee wellness through health screenings and physical activity opportunities
- ◆ Offer a competitive benefits package in order to recruit and retain a high-quality work force
- ◆ Educate employees about their role in maintaining an affordable insurance plan

SIGNIFICANT HIGHLIGHTS/CHANGES: Employees do a good job of using in network providers and generic drugs when available, however health care costs continue to rise. In 2020, the City elected to become fully funded and will evaluate the impact of this decision in 2021.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
Annual Medical/Dental/Pharmaceutical Cost per employee	\$11,692	\$12,843	\$17,004
Total participation in biometric screening or wellness initiative	70*	42*	133
Average employee sick leave usage (hours)	40	61	43

*No biometric screening was offered by the City as it moved to a fully funded health insurance plan that offered preventative medical visits. Amounts only reflect those employees participating in the wellness initiative benefit.

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
INSURANCE FUND 60						
Revenues 0000						
Employer Contributions	3890	74,120	-	270,097	1,682,630	1,069,493
Refunds and Reimbursements	3900	-	-	103,298	856,337	454,994
Employee Contributions	3920	15,466	-	12,989	299,526	379,966
Investment Earnings	3980	8,500	20,000	18,507	20,936	7,893
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		98,086	20,000	404,891	2,859,429	1,912,346
Expenditures 6002						
Claims Expense	4140	84,000	189,655	215,771	2,259,702	1,931,616
Administrative Expense	4150	18,725	6,551	28,383	75,912	43,607
Reinsurance Expense	4160	-	-	-	255,456	249,957
Wellness	4170	7,000	50,000	10,744	42,188	29,916
Misc. Contract Services	4500	2,600	4,550	2,579	2,370	2,478
Membership Dues	4780	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
Total Program Expenditures		112,325	250,756	257,477	2,635,628	2,257,574
Fund Net Position, Beginning of Year		1,417,360	1,274,685	1,269,946	1,046,145	1,391,373
Fund Net Position, End of Year		<u>\$1,403,121</u>	<u>\$1,043,929</u>	<u>\$1,417,360</u>	<u>\$1,269,946</u>	<u>\$1,046,145</u>

ENTERPRISE FUND

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 Operations, 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.

Details are presented on the following pages.

UTILITY FUND 80, 81

PROGRAM DESCRIPTION: The Utility Fund is a major fund of the City due to its financial impact and importance of services delivered to Kirksville citizens of water, sewer, stormwater management and contracted solid waste collection and is comprised of the divisions described below in addition to capital divisions for water, wastewater, and stormwater.

- **Administration** provides the administrative support for the water, sewer and stormwater operations. Meter reading and utility billing operations are performed by this division. 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 State Revolving Loan Fund (SRF) and American Reinvestment and Recovery Act (ARRA) bond covenants are the responsibility of management.
- **Water Treatment** has the responsibility to deliver potable water to the customer without deterioration in quality during transportation and to meet all requirements of State and Federal regulations. This division provides pumping and treatment of water furnished to customers, maintenance of Hazel Creek Lake and Forest Lake facilities, including the watersheds, lake reservoirs, raw water pumping stations for the transmission of raw water from the lakes to the Water Treatment Plant (WTP), and provision of an adequate water supply 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** our program is responsible to sample and analyze monthly samples from 7 designated streams leaving the City. We also monitor all stormwater outfalls within the City throughout the year for illicit discharges.
- **Wastewater Collection** is responsible for maintaining the system of gravity sanitary sewers and pump stations which collect and transport residential and industrial waste water to the City's treatment facility. This division maintains, cleans, and repairs the City's sewer system. This division also constructs new sewer mains, replaces existing sewer mains and installs and repairs man-holes and force mains as well.
- **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 with larger capacity and seventeen lift stations.

OBJECTIVES/GOALS

QUALITY OF LIFE

- ◆ Evaluate water, sewer and storm drainage infrastructure needs to support future residential and industrial growth.
- ◆ Provide reliable, safe, uninterrupted service to customers and others who rely on the City's water and wastewater system.
- ◆ Manage the Stormwater Drainage Program and retain Municipal Separate Storm Sewer System (MS4) permit and Stormwater Management Plan (SWMP).

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

Administration

- ◆ Ensure that water and sewer rates are sufficient to cover operational needs, capital funding, and debt service coverage.
- ◆ Ensure that collection of stormwater fees adequately fund debt service requirements and ensure eligibility of IRS interest rebate.
- ◆ Ensure that net revenue coverage of both water and sewer operations is at least 110% of annual debt service to continue to receive funding through the SRF program.
- ◆ Provide timely communication of changes in rates or procedures through web, billing statements and media.

Water Treatment

- ◆ Maintain compliance with all drinking water quality regulations at the lowest practical cost, using the current technology.

- ◆ Evaluate current operational schedules to reduce overtime costs.

Water Distribution

- ◆ Perform distribution system flushing and eliminate dead end lines when possible.
- ◆ Update the five-year owner-supervised utility maintenance plan, focusing on lines with repeated failures as well as replacement of lines below desired hydraulic capacity for adequate fire protection.

Stormwater

- ◆ Allocate available funds to alleviate storm drainage issues in areas with most impact.
- ◆ Strick enforcement of the Storm Water Management Plan (MS4)

Wastewater Collection

- ◆ Minimize fats, oil, and grease loads (FOG) at the plant by grease reduction through inspection, annual sewer jetting, chemical treatment at lift stations, cooperation with local industries, and coordination with Code Enforcement department.
- ◆ Continue to work on a compliance plan to reduce sanitary sewer discharge at the Wastewater Treatment Plant.
- ◆ Oversee sewer main relining program (CIPP).
- ◆ Oversee manhole reline or refurbish program to help reduce I & I (Infiltration of ground water into the sewer system).

Wastewater Treatment

- ◆ Maintain 17 wastewater lift stations
- ◆ Maintain compliance with existing state regulations as second phase of plant operations are completed.
- ◆ Educate employees and the general public on the latest wastewater technologies through tours and media.

PROTECT CITY-OWNED ASSETS

- ◆ All water and wastewater treatment facilities and operations will adhere to Federal and State requirements.
- ◆ Integrate long-range utility needs as identified in the City Comprehensive Plan into the five-year owner-supervised utility maintenance plan.
- ◆ Maintain water main replacement schedule for total system improvement.

SIGNIFICANT HIGHLIGHTS/CHANGES:

Water Treatment and Distribution: The design for additional clarifier will be completed in 2020, with the anticipation for the construction to begin in 2022 based on usage and required retention time. The Five-Year Owner Supervised Utility Program will continue to be a priority for the distribution system. Construction of replacement lines with frequent failures and large water losses will be an added priority, as well as upgrading sizing for adequate fire protection, with the elimination of dead-end lines. The department also expects to replace over 10,000 feet of lines in 2021, which has been an annual goal, in the water replacement program and will focus on these streets; S. Halliburton, E. Pierce, W. Burton, Elm, N. Green, W. LaHarpe and S. Orchard. All outdated fire hydrants are also getting replaced during the water main installation process.

Wastewater Treatment and Collection: The sewer main and manhole relining program will continue in 2021 in addition to focusing on problem areas where there is an overabundance of I & I (Infiltration of ground water into the sewer system). Manholes that are at the end of their life cycle will be replaced as needed. With completion of the new activated sludge wastewater treatment plant in April 2018, came some challenges that had to be addressed. In 2020 the City began finalizing those challenges with the new equipment funded by original supplier and moving through the second phase of plant operations in 2021. The City expects to engineer and build an additional equalization basin at the Northeast Lift Station in 2021.

Stormwater: Stormwater drainage and inlet areas have been identified for repair and replacement in 2021. In addition, city staff will continue to monitor all stormwater outfalls for illicit discharges in 2021.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2021	Projected 2020	Actual 2019
<i>Council Goal: Fiscal Responsibility and Efficiency in Government</i>			
<i>Key Measure: Effectiveness</i>			
% of performance evaluations completed within 30 days of due date			
Administration	100%	100%	100%
Water Treatment	100%	100%	100%
Wastewater Treatment	100%	100%	100%
Utility Maintenance	100%	100%	100%
Overtime Salaries as % of Regular Salaries			
Administration	0.7%	0.9%	1.8%
Water Treatment	4.5%	3.9%	4.8%
Wastewater Treatment	2.5%	1.9%	2.7%
Utility Maintenance	2.6%	2.0%	3.1%
Administration			
% of water billed to water pumped (goal=>90%)	90%	90%	89%
% of reserve maintained	100%	100%	100%
Debt service coverage (goal=>1.1)	1.54	1.51	1.84
% of customers paying accounts on-line	25%	21%	19%
% of manual meter reads (goal=<1%)	1%	2.5%	3%
% of capital projects completed within budget	100%	100%	100%
Water Treatment			
% of compliance with limits for disinfection byproducts (Trihalomethanes/haloacetic acids)	100%	100%	100%
Water quality complaints	0	0	1
Average time to resolve quality complaints for customer (hours)	<.5	<.5	<.5
Water Distribution			
Feet of new or replacement water mains installed	10,500	10,420	11,859
Water main breaks	25	22	46
Number of utility locates performed	4,000	4,230	4,529
Average cost of water mains installed in-house (per foot)	\$25.20	\$24.94	\$26.15
Average cost of water mains installed by contract (per foot)	n/a	\$87.99	\$151.04
Wastewater Collection			
Feet of new or replacement sewer mains installed	n/a	n/a	112
Average cost of sewer mains installed in-house (per ft.)	n/a	n/a	\$31.67
Feet of sewer lines cleaned	400,000	410,773	380,374
Odor and sewer back-up work orders	100	90	143
Wastewater Treatment			
Reported by-pass events and sanitary sewer overflows	6	7	8
Million gallons of inflow	2.75	3.67	2.56
Average BOD (parts per million daily)	4.00	4.05	3.68
Suspended solids (parts per million daily)	7.20	6.85	7.45
Average daily outflow (per million gallons per day)	3.5	3.39	3.49
Average ammonia (parts per million daily)	0.15	0.10	0.15
Average oil & grease (parts per million daily)	1.70	1.80	1.44

AUTHORIZED PERSONNEL**Administration 8002**

Accounts Receivable Clerk	1	1	1
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Water Treatment 8020

Public Works Director	0.25	0.25	0.25
Water Superintendent	1	1	1
Utility Operator II	0	0	1
Utility Operator	7	7	6
Maintenance Worker	<u>1</u>	<u>1</u>	<u>1</u>
Total	9.25	9.25	9.25

Water Distribution 8030

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

Wastewater Treatment 8080

Public Works Director	0.25	0.25	0.25
Wastewater Superintendent	1	1	1
Chief Utility Operator	1	1	1
Utility Operator II	2	2	0
Utility Operator	1	1	2
Lab Technician	0	0	1
Maintenance Worker	<u>1</u>	<u>1</u>	<u>1</u>
Total	6.25	6.25	6.25

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
UTILITY FUND 80						
Revenues 0000						
Intergovernmental/Interagency						
State & Federal Grants	3300	-	-	-	-	19,767
Service Continuation Fee	3350	-	-	-	-	-
ARRA Bonds-Project	3620	-	-	-	-	-
ARRA Bonds-COI	3621	-	-	-	-	-
Bond Proceeds-W	3630	-	-	-	-	-
Bond Proceeds-WW	3631	-	-	-	-	673,314
Loan Proceeds	3632	-	-	-	-	-
Subtotal		-	-	-	-	693,081
Charges for Services						
Trash Services	3640	37,285	29,585	37,285	31,273	29,078
Sewer Use Charge-WW	3651	4,681,510	5,014,355	4,594,000	4,681,507	4,867,270
Excess Sewer Charge-WW	3661	32,500	18,000	32,636	43,420	12,113
Storm Water Charge	3670	272,640	272,500	272,640	273,197	186,274
Federal Interest Rebate	3671	36,980	39,628	39,628	42,088	44,334
Water Sales -W	3700	4,454,515	4,339,450	4,232,000	4,454,515	4,586,838
Penalty Fees	3710	120,000	130,410	90,490	166,038	138,216
Sales of Merchandise-W	3720	15,000	22,400	15,000	19,236	22,408
Bulk Water-W	3730	3,790	3,790	3,790	4,353	4,071
Bad Debt Collections	3740	1,060	1,560	1,060	174	1,058
Service Calls	3750	9,000	11,675	9,000	10,030	11,675
Primacy Fee-W	3760	475	475	95	464	459
Sewer Connection Fee	3761	-	-	-	-	-
Tap Fees-W	3770	9,000	10,550	9,000	9,791	13,750
Tap Fees-WW	3771	7,850	4,990	7,850	8,971	9,423
Stormwater Development Fees	3772	8,475	9,080	8,475	10,415	21,434
Subtotal		9,690,080	9,908,448	9,352,949	9,755,470	9,948,401
Other Income						
Plumbers Licenses-W	3890	-	-	-	-	-
Refunds & Reimbursements-W	3900	-	1,000	4,500	83	-
Refunds & Reimbursements-WW	3901	-	-	200,000	-	-
Refunds & Reimbursements-SW	3902	-	-	5,000	-	-
Sale of Property	3940	10,000	10,000	25,000	6,625	46,265
Insurance Proceeds	3945	-	-	-	1,091	-
Transfer In-W	3950	769,750	1,394,750	1,291,307	296,815	264,390
Transfer In-WW	3951	1,371,000	1,479,356	920,720	188,909	40,861
Transfer In-SW	3952	408,541	409,010	410,279	425,273	175,000
Capital Contributions	3960	-	-	-	-	-
Rental Income-W	3970	67,634	156,594	158,462	154,512	138,960
Investment Earnings-W SRF	3980	83,200	83,200	85,330	98,209	106,968
Investment Earnings-WW SRF	3981	47,800	47,800	47,850	75,106	96,127
Investment Earnings	3982	125,000	180,120	215,000	211,034	61,642
Investment Earnings-SW	3983	-	-	174	-	-
Miscellaneous-W	3990	2,725	2,725	2,725	3,658	5,530
Miscellaneous-WW	3991	8,500	6,130	11,930	7,165	5,862
Subtotal		2,894,150	3,770,685	3,378,277	1,468,479	941,605
Total Program Revenues		12,584,230	13,679,133	12,731,226	11,223,950	11,583,088

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
UTILITY FUND 80						
UTILITY ADMINISTRATION 8002						
Personnel						
Salaries, Regular	4000	37,910	36,885	37,701	35,153	33,311
Salaries, Temporary	4010	5,356	4,914	-	3,954	-
Salaries, Overtime & Call-Out	4020	953	911	376	114	306
Social Security & Medicare	4030	3,383	3,267	2,715	2,722	2,199
Charge-Out	4050	(19,041)	(18,391)	(16,317)	(16,698)	(13,833)
Insurance, Dental	4060	700	762	647	659	666
Insurance, Life	4070	65	63	64	61	53
Retirement Contributions	4080	5,013	5,027	5,517	4,465	4,340
Insurance, Unemp Comp	4100	5,000	5,000	5,000	-	-
Insurance, Work Comp	4110	99	87	91	90	177
Insurance, Health	4130	12,970	13,207	12,718	12,828	9,304
Subtotal		52,408	51,732	48,512	43,348	36,522
Operating						
Insurance, Liability-W	4220	68,772	46,488	49,240	43,537	40,158
Insurance, Liability-WW	4221	108,470	72,074	61,182	55,873	47,888
Insurance Claims	4225	15,000	15,000	13,560	14,848	9,786
Bad Debt Expense	4240	7,000	7,000	2,504	8,621	9,262
Trash Contractual Fees	4480	-	-	-	-	-
Misc. Contractual Services-W	4500	7,813	7,813	1,813	3,261	4,316
Misc. Contractual Services-WW	4501	7,814	7,814	1,814	3,261	4,316
Miscellaneous Grants-W	4510	-	-	-	-	19,767
Legal & Administrative Fees	4530	13,337	15,230	14,499	16,206	20,421
Legal & Administrative Fees	4531	101,870	109,165	108,159	115,491	122,850
Telecommunications	4650	1,000	1,000	960	586	-
Lease/Lease Purchase	4670	523,110	523,110	523,110	523,110	523,110
Management Fee-W	4700	222,915	217,162	211,790	222,943	230,666
Management Fee-WW	4701	235,701	251,618	231,332	236,246	243,969
Management Fee-SW	4702	13,632	13,625	13,632	13,660	9,314
Payment in Lieu of Taxes	4703	472,248	482,405	456,754	472,850	483,949
Credit Card Expense	4730	67,120	59,400	59,400	54,225	50,999
Refunds	4750	-	-	-	-	-
Membership Dues	4780	-	-	-	-	-
Office Supplies	4800	650	650	650	442	496
Printed Forms	4870	-	-	-	-	80
Printing & Copying	4890	10,260	9,880	7,555	6,950	5,900
Postage	4900	49,200	51,325	45,264	44,612	44,830
Minor Equipment & Supplies	4910	1,100	1,500	500	4,304	30
Computer Equipment & Software	4920	22,012	22,860	22,860	10,752	15,582
Safety Equipment	4950	-	-	-	-	-
Radio Equipment/Maintenance-W	4980	700	-	-	-	-
Clothing, New	5070	-	-	-	-	-
Water Meter Replacements	5130	56,500	88,800	35,145	53,996	33,404
SRF Bonds-W	6630	457,742	458,529	458,529	454,812	453,980
SRF Bonds-WW	6631	1,514,134	1,658,228	1,658,228	1,724,953	1,459,280
Bond Issuance Cost	6635	37,650	-	-	-	-
Subtotal		4,015,749	4,120,676	3,978,480	4,085,539	3,834,352
Total Program Expenditures		4,068,157	4,172,408	4,026,991	4,128,887	3,870,874

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
UTILITY FUND 80						
WATER TREATMENT 8020						
Personnel						
Salaries, Regular	4000	384,383	400,033	378,168	385,067	355,723
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	22,355	31,532	20,126	19,135	29,148
Social Security & Medicare	4030	31,115	33,015	29,667	28,576	26,306
Insurance, Dental	4060	4,445	4,994	4,080	4,346	4,645
Insurance, Life	4070	635	788	537	590	558
Retirement Contributions	4080	52,469	57,398	57,102	49,438	49,042
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	21,414	28,412	20,857	27,697	33,164
Insurance, Health	4130	105,254	120,066	95,556	108,839	76,599
Subtotal		622,070	676,238	606,093	623,687	575,185
Operating						
Misc. Contract Services	4500	17,800	17,950	16,425	13,529	14,413
Watershed Management	4510	-	-	-	-	-
Testing	4580	5,850	5,800	5,398	2,374	1,847
Telecommunications	4650	4,645	4,300	4,536	3,989	3,763
Equipment Rental	4660	-	-	-	-	-
Travel/Training	4770	2,210	2,205	2,089	676	1,205
Membership Dues	4780	240	245	-	-	-
Professional Publications	4790	200	150	150	-	-
Office Supplies	4800	900	800	818	646	738
Medical Supplies	4810	100	140	140	44	-
Laboratory Supplies	4830	36,045	30,000	29,983	28,105	24,626
Printing & Copying	4890	250	250	100	-	-
Postage	4900	2,000	2,000	1,361	767	59
Minor Equipment & Supplies	4910	11,320	10,900	10,798	2,964	2,654
Computer Equip. & Software	4920	4,600	-	-	-	2,988
Safety Equipment	4950	5,000	1,550	1,271	453	662
Vehicles-Auto/Trucks	5000	21,541	13,991	31,103	10,996	13,483
Vehicles-Motor Equipment	5010	7,523	6,098	9,179	5,841	5,422
Gas & Oil	5020	17,583	20,317	10,530	10,129	12,140
Clothing, New	5070	1,700	1,700	1,648	1,492	520
Street Maintenance Materials	5540	-	-	-	-	-
Electricity-Buildings	5890	89,920	99,799	81,744	81,894	90,951
Electricity-Pumping	5900	82,183	94,831	74,712	66,481	91,908
Heating Fuel	5950	5,000	5,000	3,264	2,933	3,933
Transfers Out	6530	515,209	521,960	451,718	360,016	216,684
Subtotal		831,820	839,986	736,967	593,329	487,994
Total Program Expenditures		1,453,890	1,516,224	1,343,060	1,217,016	1,063,180

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
UTILITY FUND 80						
WATER DISTRIBUTION 8030						
Personnel						
Salaries, Regular	4000	601,479	577,999	609,389	552,893	528,992
Salaries, Overtime & Call-Out	4020	30,457	30,629	15,192	18,572	20,872
Social Security & Medicare	4030	48,343	46,560	46,773	42,013	39,400
Charge Out	4050	(259,929)	(249,824)	(262,465)	(237,410)	(226,139)
Insurance, Dental	4060	6,514	7,228	6,460	6,370	6,225
Insurance, Life	4070	972	956	941	895	862
Retirement Contributions	4080	81,520	80,948	95,708	70,303	70,806
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	33,816	53,463	21,532	35,770	85,190
Insurance, Health	4130	149,940	152,484	150,280	147,322	93,060
Subtotal		693,112	700,443	683,810	636,727	619,268
Operating						
Misc. Contract Services	4500	8,200	7,800	7,800	6,802	2,839
Telecommunications	4650	460	460	181	109	127
Equipment Rental	4660	800	800	800	-	-
Travel/Training	4770	1,095	1,095	634	276	223
Membership Dues	4780	105	105	-	-	-
Office Supplies	4800	350	350	243	148	236
Medical Supplies	4810	100	320	320	44	-
Printing & Copying	4890	300	300	300	-	-
Postage	4900	150	150	57	104	9
Minor Equipment & Supplies	4910	15,400	19,250	13,771	6,303	7,041
Computer Equip./Maint.	4920	-	-	-	-	1,200
Safety Equipment	4950	3,775	3,550	3,581	3,128	3,049
Radio Equipment/Maintenance	4980	1,400	700	660	-	-
Vehicle Maintenance	5000	33,750	37,886	36,655	30,812	33,461
Vehicles-Motor Equipment	5010	16,826	29,113	25,650	24,628	18,349
Gas & Oil	5020	34,262	37,572	22,153	20,878	24,430
Clothing, New	5070	3,000	3,000	2,481	1,404	1,378
Electricity, Buildings	5890	2,165	1,795	1,968	1,278	1,638
Heating Fuel	5950	2,250	2,250	1,788	1,395	1,757
Transfers Out	6530	127,000	121,500	109,727	79,677	60,662
Subtotal		251,388	267,996	228,769	176,986	156,398
Total Program Expenditures		944,500	968,439	912,579	813,713	775,666

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
UTILITY FUND 80						
STORMWATER DRAINAGE 8040						
Personnel						
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	-	-	-	-	-
Subtotal		-	-	-	-	-
Operating						
Misc Contractual Services	4500	-	-	-	-	-
Equipment Rental	4660	-	-	-	-	-
Transfer Out	6530	100,000	-	54,000	-	-
Subtotal		100,000	-	54,000	-	-
Capital						
Land	7010	-	-	-	-	-
Infrastructure	7160	600,000	-	52,920	381,649	155,997
Engineering & Design	8690	-	-	-	-	-
Subtotal		600,000	-	52,920	381,649	155,997
Total Program Expenditures		700,000	-	106,920	381,649	155,997
STORMWATER DEBT SERVICE 8045						
Operating						
Legal & Administrative Fees	4530	200	200	200	200	200
RZB Bonds	6620	197,330	198,583	198,583	204,557	205,263
Subtotal		197,530	198,783	198,783	204,757	205,463
Total Program Expenditures		197,530	198,783	198,783	204,757	205,463
WATER CAPITAL 8060						
Transfers Out	6530	220,594	220,594	220,594	220,594	220,594
Land	7010	-	-	-	-	-
Infrastructure	7160	375,000	1,152,000	1,064,859	1,195,224	235,026
Vehicles	7200	170,000	-	-	-	-
Equipment	7210	5,000	6,000	5,040	124,057	15,568
Water Lines/Fire Hydrants	8110	213,750	233,750	149,950	130,267	65,002
Engineering & Design	8690	6,000	3,000	71,458	154,438	120,647
Total Program Expenditures		990,344	1,615,344	1,511,901	1,824,579	656,837

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
UTILITY FUND 80						
WASTEWATER COLLECTION 8075						
Personnel						
Charge In	4040	278,970	268,215	278,782	254,108	239,972
Subtotal		278,970	268,215	278,782	254,108	239,972
Operating						
Misc. Contract Services	4500	150	150	-	-	-
Telecommunications	4650	-	-	-	-	-
Travel/Training	4770	270	270	222	49	52
Office Supplies	4800	250	250	186	37	108
Medical Supplies	4810	100	110	110	44	-
Printing & Copying	4890	300	300	250	-	-
Postage	4900	100	100	50	-	-
Minor Equipment & Supplies	4910	5,250	7,250	5,368	1,073	2,046
Chemicals	4930	-	-	-	-	-
Safety Equipment	4950	1,825	1,600	1,654	627	700
Radio Equipment/Maintenance	4980	350	350	-	-	-
Vehicles-Auto/Trucks	5000	17,593	17,080	16,762	14,294	13,033
Vehicles Motor Equipment	5010	6,814	4,248	4,612	4,865	3,373
Gas & Oil	5020	13,941	15,610	8,139	8,840	9,316
Equipment Maintenance	5030	-	-	-	-	-
Clothing, New	5070	950	950	729	210	-
Sewer Main Maintenance	5210	-	-	-	-	-
Transfers Out	6530	12,500	12,500	10,500	5,400	16,852
Subtotal		60,393	60,768	48,582	35,439	45,480
Total Program Expenditures		339,363	328,983	327,364	289,547	285,452

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
UTILITY FUND 80						
WASTEWATER TREATMENT 8080						
Personnel						
Salaries, Regular	4000	310,970	299,485	309,232	290,762	244,637
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	18,075	16,947	11,261	7,786	6,652
Social Security & Medicare	4030	25,172	24,207	23,982	21,476	17,743
Insurance, Dental	4060	2,961	3,306	2,908	2,966	2,496
Insurance, Life	4070	493	478	458	439	367
Retirement Contributions	4080	42,447	42,085	49,554	37,488	32,434
Insurance, Unemployment	4100	-	-	-	-	-
Insurance, Work Comp	4110	12,623	12,204	11,188	11,897	12,085
Insurance, Health	4130	69,910	73,240	66,671	71,134	32,976
Subtotal		482,650	471,952	475,254	443,947	349,389
Operating						
Misc. Contract Services	4500	12,950	12,000	21,145	12,933	14,791
Testing	4580	7,200	7,150	6,991	2,515	6,450
Telecommunications	4650	9,330	10,130	5,728	5,922	1,972
Equipment Rental	4660	1,000	1,000	1,000	-	-
Travel/Training	4770	2,468	2,420	1,777	1,456	1,172
Membership Dues	4780	180	210	-	-	-
Office Supplies	4800	500	500	472	373	163
Medical Supplies	4810	100	160	160	44	-
Laboratory Supplies	4830	27,200	23,400	21,910	8,017	11,071
Printing & Copying	4890	300	300	100	-	10
Postage	4900	150	150	100	39	50
Minor Equipment & Supplies	4910	5,750	5,400	3,804	1,827	3,928
Computer Equip. & Software	4920	5,000	5,000	2,035	-	-
Chemicals	4930	-	-	-	-	-
Safety Equipment	4950	2,550	2,100	1,956	1,092	1,158
Vehicle Maintenance	5000	36,970	27,621	45,286	24,094	22,760
Vehicles-Motor Equipment	5010	7,968	9,831	9,634	7,988	8,697
Gas & Oil	5020	26,419	30,070	17,577	18,472	18,181
Equipment Maintenance	5030	-	-	-	-	-
Building Maintenance	5040	-	-	-	-	-
Clothing, New	5070	2,000	2,000	1,298	753	210
Lift Station Maintenance	5200	-	-	-	-	-
Electricity-Buildings	5890	212,000	218,100	175,325	171,929	187,730
Electricity-Pumping	5900	69,600	80,225	63,207	61,970	52,923
Rural Water	5940	750	750	750	449	467
Heating Fuel	5950	22,500	23,970	12,725	13,856	13,985
Transfers Out	6530	274,503	401,593	210,306	98,283	89,714
Subtotal		727,388	864,080	603,286	432,013	435,431
Total Program Expenditures		1,210,038	1,336,032	1,078,540	875,960	784,821

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
UTILITY FUND 80						
WASTEWATER CAPITAL 8085						
Infrastructure	7160	1,024,000	783,000	684,638	567,233	1,263,605
Vehicles	7200	-	337,000	236,082	23,438	-
Equipment	7210	147,000	20,000	-	21,455	33,681
Engineering & Design	8690	200,000	339,356	-	-	35,087
Total Program Expenditures		1,371,000	1,479,356	920,720	612,126	1,332,374
CAPITAL REPLACEMENT RESERVE 8090						
Transfer Out	6530	2,051,505	2,044,955	2,051,505	1,953,686	1,971,017
Total Program Expenditures		2,051,505	2,044,955	2,051,505	1,953,686	1,971,017
Total Fund Expenditures		13,326,327	13,660,524	12,478,362	12,301,919	11,101,682
Fund Net Position, Beginning of Year		5,327,326	6,034,745	5,074,463	6,152,433	5,671,027
Fund Net Position, End of Year		<u>\$4,585,229</u>	<u>6,053,354</u>	<u>\$5,327,326</u>	<u>\$5,074,463</u>	<u>\$6,152,433</u>

CITY OF KIRKSVILLE | 2021

Fund / Department	Acct No	ADOPTED 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
OPERATION, MAINTENANCE AND REPLACEMENT FUND 81						
Revenues 8100						
Transfer In	3950	1,149,806	1,278,147	1,002,845	763,969	584,743
Transfer In-Capital Replacement	3951	2,051,505	2,044,955	2,051,505	1,953,686	1,971,017
Transfer In-RZB	3952	-	-	-	-	-
Total Program Revenues		3,201,311	3,323,102	3,054,350	2,717,655	2,555,760
Expenditure Summary by Program						
Operating 8150 (O&M) - Water						
Chemicals	4930	294,259	293,660	263,601	239,777	174,063
Equipment Maintenance	5030	35,000	35,000	34,719	12,208	14,600
Building Maintenance	5040	14,750	15,300	13,185	5,526	8,014
Lagoon Cleaning	5045	75,000	-	-	-	-
Water Tower Maintenance	5120	52,000	46,500	49,000	50,122	6,174
Water Main Maintenance	5140	73,000	73,000	59,227	29,555	44,527
Fire Hydrant Maintenance	5150	2,000	2,000	1,500	-	79
Hazel Creek Resv Maintenance	5550	24,600	17,000	15,614	19,936	439
Forest Lake Resv Maintenance	5560	71,600	161,000	124,599	85,000	29,527
Total Program Expenditures		642,209	643,460	561,445	442,123	277,423
Capital 8160 (Replacement) - Water						
Transfer Out	6530	769,750	1,394,750	1,291,307	296,815	264,390
Infrastructure	7160	-	-	-	-	-
Water Lines/Fire Hydrants Repl	8110	213,750	213,750	191,689	90,425	198,001
Total Program Expenditures		983,500	1,608,500	1,482,996	387,240	462,391
Operating 8170 (O&M) - Wastewater						
Chemicals	4930	22,000	22,000	14,589	18,933	10,820
Equipment Maintenance	5030	17,750	15,750	11,728	4,899	5,554
Building Maintenance	5040	7,900	11,900	8,704	1,159	1,597
Lagoon Cleaning	5045	75,000	75,000	110,000	38,235	9,710
Lift Station Maintenance	5200	100,000	100,000	65,285	51,396	67,111
Sewer Main Maintenance	5210	12,500	12,500	10,500	5,400	6,970
Total Program Expenditures		235,150	237,150	220,806	120,021	101,763
Capital 8180 (Replacement) - Wastewater						
Transfers Out	6530	1,371,000	1,479,356	920,720	188,909	40,861
Total Program Expenditures		1,371,000	1,479,356	920,720	188,909	40,861
Total Fund Expenditures		3,231,859	3,968,466	3,185,967	1,138,293	882,438
Fund Net Position, Beginning of Year		10,211,620	8,047,321	10,343,237	8,763,875	7,090,553
Fund Net Position, End of Year		<u>\$10,181,072</u>	<u>\$7,401,957</u>	<u>\$10,211,620</u>	<u>\$10,343,237</u>	<u>\$8,763,875</u>
Capital Reserve		\$10,181,072	\$7,401,957	\$10,211,620	\$10,343,237	\$8,763,875

FIDUCIARY 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 six 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
Revolving Loan

FIDUCIARY FUNDS 91, 92, 93, 94, 95, 96

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 91**

Major infrastructure investments in the Adair County Veterans Memorial were completed in 2001 and early 2002. The 2021 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 92**

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 93**

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 94**

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. This amount is unable to cover the City's cost of maintaining the cemetery. Its condition continues to deteriorate without outside funding and support. 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 95**

Another trust established in 1975 was by Nancy Reed Fugate in honor of her deceased mother, Georgiana Reed. The Nancy Reed Fugate Commission was abolished by the repealing of ordinance 7717 on November 4, 2019. By abolishing the Commission, the City will issue an annual check from any proceeds to the United Way specifying the funds for the poor and distressed in the City of Kirksville.

◆ **Revolving Loan Fund 96**

This Fund was established in 1990 to account for loan repayments, consisting 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 any earnings to assist with future qualifying economic development loans or projects, upon 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 will be paid back over twenty years with a balloon payment due at year five. In addition, \$15,000 is available annually for business improvement loans. These loans and their repayments are accounted for in this Fund.

OBJECTIVES/GOALS

FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVERNMENT

- ◆ Administer the Fiduciary Funds in accordance with their established purpose.
- ◆ Manage the nonexpendable 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 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
VETERANS MEMORIAL FUND 91						
Revenues 0000						
Contributions	3910	250	625	250	1,000	200
Investment Earnings	3980	15	65	35	34	11
Total Program Revenues		265	690	285	1,034	211
Expenditures 9110						
Contractual Fees	4500	250	625	250	1,100	400
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		250	625	250	1,100	400
Fund Balance, Beginning of Year		1,988	1,984	1,953	2,019	2,208
Fund Balance, End of Year		<u>\$2,003</u>	<u>\$2,049</u>	<u>\$1,988</u>	<u>\$1,953</u>	<u>\$2,019</u>
TRI-CENTENNIAL TRUST FUND 92						
Revenues 0000						
Investment Earnings	3980	4	8	7	6	4
Total Program Revenues		4	8	7	6	4
Fund Balance, Beginning of Year		407	401	400	394	390
Fund Balance, End of Year		<u>\$411</u>	<u>\$409</u>	<u>\$407</u>	<u>\$400</u>	<u>\$394</u>
INVESTMENT in KIRKSVILLE CHARITABLE FUND 93						
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 2021 BUDGET	ADOPTED 2020 BUDGET	AMENDED 2020 BUDGET	ACTUAL 2019	ACTUAL 2018
FOREST-LLEWELLYN PARK CEMETERY TRUST FUND 94						
Revenues 0000						
Contributions	3910	1,400	2,000	1,550	1,350	1,465
Investment Earnings	3980	660	690	660	751	566
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		2,060	2,690	2,210	2,101	2,031
Expenditures 9410						
Transfer Out	6530	660	690	660	751	15,856
Total Program Expenditures		660	690	660	751	15,856
Fund Balance, Beginning of Year		46,991	45,741	45,441	44,091	57,916
Fund Balance, End of Year		<u>\$48,391</u>	<u>\$47,741</u>	<u>\$46,991</u>	<u>\$45,441</u>	<u>\$44,091</u>
NANCY REED FUGATE TRUST FUND 95						
Revenues 0000						
Investment Earnings	3980	45	90	90	92	61
Total Program Revenues		45	90	90	92	61
Expenditures 9510						
Misc. Contract Services	4500	45	90	75	92	46
Total Program Expenditures		45	90	75	92	46
Fund Balance, Beginning of Year		6,172	6,157	6,157	6,157	6,141
Fund Balance, End of Year		<u>\$6,172</u>	<u>\$6,157</u>	<u>\$6,172</u>	<u>\$6,157</u>	<u>\$6,157</u>
REVOLVING LOAN FUND 96						
Revenues 0000						
Loan Repayments	3850	11,501	23,390	15,202	23,099	22,611
Transfer In	3950	134,514	134,670	135,093	140,091	15,000
Investment Earnings	3980	13,999	14,340	17,705	5,264	2,591
Miscellaneous	3990	-	-	-	-	16,520
Total Program Revenues		160,014	172,400	168,000	168,454	56,722
Expenditures 9610						
Misc Contractual Services	4500	200	200	-	-	-
Transfers Out	6530	-	-	-	-	-
Loans	8520	300,000	300,000	-	-	-
Business Improvement Loans	8530	30,000	30,000	-	-	-
Total Program Expenditures		330,200	330,200	-	-	-
Fund Balance, Beginning of Year		615,903	451,238	447,903	279,450	222,727
Fund Balance, End of Year		<u>\$445,717</u>	<u>\$293,438</u>	<u>\$615,903</u>	<u>\$447,903</u>	<u>\$279,450</u>

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR
2021

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FY 2021		
SOURCE	PROJECT	TOTAL COST
COMPUTER CAPITAL PROJECTIONS		
	Printer replacement-aquatic center	6,500
	GIS Handheld for Streets	6,500
	Total	13,000
PUBLIC BUILDINGS AND CODES CAPITAL PROJECTIONS		
	Block repair & tuckpointing - City Hall & KFD	40,000
	3010 Industrial Road HVAC Units	79,191
	3010 Industrial Road Slab Repairs	10,000
	KPD Elevator Removal	8,000
	KPD Roof Replacement	44,000
	Floor coverings - KFD, KPD, Public Works	35,000
	Dispatch & Hwy Patrol Remodel	20,000
	City Hall Door Replacement & Repairs (exterior)	11,000
	Repair/Replace door jambs on City Hall Elevator	6,000
	Replacement of doors & key pad locks - KPD	8,000
	EOC & Chair Lift - EDA	50,000
	Replace A/C - Lambert Building	15,000
	Downtown Tower Building Demolition	40,000
	KFD Parking Slab replacement	15,000
	Building Signs for EDA & KPD	8,300
	Total	389,491
POLICE DEPARTMENT CAPITAL PROJECTIONS		
	Purchase 6 new Printer/Scanners for patrol cars	4,000
	Replace Unit 119 2017 Ford Explorers-CG	43,000
	Replace Unit 120 2017 Ford Taurus-CG	43,000
	Building Security Cameras	20,000
	UAS Drone	8,500
	Total	118,500

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FY 2021		
SOURCE	PROJECT	TOTAL COST
FIRE CAPITAL PROJECTIONS		
	Replace Unit 514 2004 Kohler Generator-CG	55,000
	KPD Portable Radio Replacement	70,000
	Training Site Upgrades (Concrete pads)	20,000
	Equipment Storage Building	300,000
	Replace Unit 509 2004 Ford Excursion XLT	40,000
		-
	Total	485,000
STREET MAINTENANCE CAPITAL PROJECTIONS		
	Replace Unit 258 2011 International Dump Truck-CG	185,000
	Replace Unit 276 2014 International Dump Truck-CG	160,000
	Replace Unit 316 2010 JD Case III Backhoe-CG	110,000
	Replace Unit 403 2013 Alitec Cold Planer-CG	17,000
	Replace unit 331A, 2003 Pro-Tec Box Blade	7,000
	Replace unit 345E, 2007 Pro-Tec Box Blade	7,000
	Replace unit 346A, 2016 Sweepster Pick-up Broom	7,000
	Replace Street Vehicle Bay Oil Furnace	10,000
	Replace/Repair Salt Bin Roof	15,000
	Salt brine tank-5,000 gallon	6,000
	Total	524,000
ENGINEERING CAPITAL PROJECTIONS		
	Replace engineering Unit 214 2013 Ford Escape CG	25,000
	Total	25,000

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FY 2021		
SOURCE	PROJECT	TOTAL COST
PARKS AND RECREATION CAPITAL PROJECTIONS		
Lease	Construction for Aquatic Facility Project	3,951,109
	Aquatic Center Engineering oversight	53,589
	Aquatic Center Shade Structures	61,000
	Aquatic Center-Other Furniture, Fixtures, & Equipment	204,433
	Aquatic Center Recycled Furniture	46,667
	Detweiler Park Gazebo	70,000
	Rotary Park Playground-ADA Sidewalk	6,300
	North Park Concessions/Restrooms	200,000
	North Park Concessions Equipment/Fixtures	25,000
	Hazel Creek Shelter	30,000
	Forest Lake Swim Dock	30,000
	Replace Unit 325 2016 Hustler Super Z Mower-CG	14,000
	Replace Unit 360 2016 Hustler Super Z Mower-CG	14,000
	Patryla Park Restrooms	105,920
	Patryla Park Restrooms at Spur Pond	70,000
	Total	4,882,018
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM CAPITAL PROJECTIONS		
	CDBG Grant Opportunity	450,000
	Total	450,000
WALKING AND CYCLING TRAIL GRANT CAPITAL PROJECTIONS		
	Sidewalk Baltimore St from Rosewood to Hwy 6-TAP Grant	387,418
	Sidewalk Program for Economic Development accessibility-KAMP	64,700
	Asphalt Trail Overlays	125,000
	Rotary Park Trail	26,000
	Total	603,118

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FY 2021		
SOURCE	PROJECT	TOTAL COST
TAX INCREMENT FINANCE DISTRICTS CAPITAL PROJECTIONS		
	Downtown Revitalization Program	1,006,320
	Downtown Revitalization Program-Architectural	45,000
	Downtown Revitalization Program-Public Infrastructure	250,000
	Marion & Jefferson Parking Lot	269,600
	Brick Band Replacement	100,000
	Special Downtown Sidewalk Zone	25,000
	Intersection Curb Extension Project	168,000
	Total	1,863,920
E911 CAPITAL PROJECTIONS		
	Printer-all in one fax, scanner, printer	8,000
	Radio System with Recorder	674,000
	Total	682,000
CAPITAL IMPROVEMENT SALES TAX PROGRAM CAPITAL PROJECTIONS		
	Sidewalk Renovation & Repairs	25,000
	FL Cemetery Grave Stone Repairs	10,000
	Total	35,000
TRANSPORTATION SALES TAX PROGRAM CAPITAL PROJECTIONS		
	Street Material Maintenance	400,000
	Streets-Projects	2,103,280
	Curb, Gutter & Storm Drain	130,000
	Crack Sealing Program	10,000
	Total	2,643,280

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FY 2021		
SOURCE	PROJECT	TOTAL COST
AIRPORT CAPITAL PROJECTIONS		
	Replace Unit 224 2011 JD 825-CG	25,000
	Remove retired fueling system	75,000
	Runway/ Taxiway Rehabilitation Grant	3,047,180
	Total	3,147,180
UTILITY FUND-WATER CAPITAL PROJECTIONS		
	Misc. Water lines/Hydrants (5 yr OSP)	340,000
	Concrete for Construction & Maintenance	60,000
	Rock of Various Sizes for Const. & Maint.	27,500
	Spectrophotometer	5,000
	North Tower-Altitude Valve & Mainline	175,000
	Replace Unit 292 2012 Tandem Tanker Truck-CG	170,000
	Demolition of Downtown Water Tower	200,000
	Engineering-Water Main Plan with DNR	6,000
	Total	983,500
UTILITY FUND-WASTEWATER CAPITAL PROJECTIONS		
	Miscellaneous Sewer Replacement	150,000
	Deferred Replacement, Collection System (CIPP) & NE Lift Station Equalization Basin if needed	400,000
	Rock of Various Sizes for Const. & Maint.	15,000
	Concrete for New Construction & Maintenance Areas	25,000
	Laboratory for WWTP & 2" potable water line	224,000
	Asphalt entry road and parking lot	25,000
	Lift Station Submersible Pumps[new replacements	75,000
	Blower/Digerster Aerator Assembly	80,000
	SCADA Auto Dialer upgrade to 4G	37,000
	Automatic Actuator Valves & Installation 2 Digesters	30,000
	Replace Unit 304 2000 Kohler Generator-CG	110,000
	Disinfection WWTP (Phase II)-must be completed by May 2023 for operating permit-design & construction oversight	200,000
	Total	1,371,000

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FY 2021		
SOURCE	PROJECT	TOTAL COST
UTILITY FUND-STORMWATER CAPITAL PROJECTIONS		
	2021 Stormwater project	600,000
	Total	600,000
	2021 Total Capital Improvements	18,816,007

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS
2022-2025

PROJECTED CAPITAL PURCHASES	2022	2023	2024	2025	TOTAL COST	FUND SOURCE
INFORMATION TECHNOLOGY						
Printer Replacements (if needed)			6,000		6,000	General
Server/system Upgrades	15,000	15,000	15,000		45,000	General
Computer Upgrades				200,000	200,000	General
Total	\$ 15,000	\$ 15,000	\$ 21,000	\$ 200,000	\$ 251,000	
PUBLIC BUILDINGS						
EDA - Elevator Installation	150,000				150,000	CIST
City Hall Carpet Replacement	20,000				20,000	CIST
Replace unit 237 - 2007 Chevy ¾ Ton 2WD-CG	40,000				40,000	General
Replace back stairs (south side) - City Hall	10,000				10,000	General
Automated Door (Elevator ground level - City Hall	30,000				30,000	General
Install Chair Lift - KPD	7,000				7,000	General
Build floor & enclose under west stairwell - KPD	10,000				10,000	General
Soffit Repair (drive thru area) - KPD	6,000				6,000	General
downstairs bathroom floor coverings - EDA	1,200				1,200	General
Sprinkler Head Removal - EDA	3,000				3,000	General
Replace ceiling tiles - EDA	30,000				30,000	General
Slab repairs (North side) - KFD	20,000				20,000	General
Utility building connection to generator - Public Works	5,000				5,000	General
HVAC Replacement (6 units) - Cenveo	130,000				130,000	General
Security System - Cenveo	10,000				10,000	General
3010 Industrial Road Tall Roof Repairs	34,905				34,905	CIST
EDA - HVAC Replacement - 1 unit		7,800			7,800	General
EDA - Roof Replacement		50,000			50,000	General
Parking lot resurface-City Hall		50,000			50,000	General
KFD Roof Replacement		35,000			35,000	General
Enclose Battalion Chief Bay - KFD		10,000			10,000	General
Remodel Bathrooms - Airport Terminal Building		20,000			20,000	General
City Hall Carpet Replacement		20,000			20,000	General
KPD HVAC Replacement			40,000		40,000	General
EDA Carpet Replacement			15,000		15,000	General
Carpet Replacement - KPD & Public Works			20,000		20,000	General
Replace Unit 285 2012 Chevrolet Colorado-CG			25,000		25,000	General
Public Works Roof Coatings				35,000	35,000	General
Solar Panel Installation - KPD, PW, EDA, KFD				300,000	300,000	General
Replace Unit 261 2008 Ford Ranger 2WD-CG				21,000	21,000	General
Replace Unit 269 2009 Chevrolet 1/2 Ton-CG				21,000	21,000	General
Total	\$ 507,105	\$ 192,800	\$ 100,000	\$ 377,000	\$ 1,176,905	

PROJECTED CAPITAL PURCHASES	2022	2023	2024	2025	TOTAL COST	FUND SOURCE
POLICE						
Replace Patrol Cars	80,000				80,000	General
Replace Animal Control Truck		35,000			35,000	General
Replace Mercury Boat Motor		7,000			7,000	General
Replace Patrol Boat		35,000			35,000	General
Replace Grand Caravan		28,000			28,000	General
Replace Generator			45,000		45,000	General
Total	\$ 80,000	\$ 105,000	\$ 45,000	\$ -	\$ 230,000	
FIRE						
Complete Training Site Road work	50,000				50,000	General
Preliminary Engineering Consultation (Burn Building)	8,000				8,000	General
Zodiac rescue boat	30,000				30,000	General
Replace Unit 500 2003 Polaris 6x6 Ranger w/Maxwell Trailer-CG	18,750				18,750	General
Replace Unit 506 1995 E-One 105' Platform Engine-CG	1,300,000				1,300,000	General
Burn Building Foundation and site work		50,000			50,000	General
Burn Building Construction		300,000			300,000	General
Living Quarters-In Storage Building		100,000			100,000	General
Replace rescue airbags		15,000			15,000	General
Replace Unit 505 2013 Ford F150 Supercab pickup CG				28,000	28,000	General
Replace Hydraulic Extrication Tools				60,000	60,000	General
Total	\$ 1,406,750	\$ 465,000	\$ -	\$ 88,000	\$ 1,959,750	
STREET CONSTRUCTION AND MAINTENANCE						
Replace Unit 308 2008 JD 550J Buldozer-CG	120,000				120,000	General
Replace Unit 310 2014 Elgin Sweeper-CG	168,000				168,000	CIST
Replace Unit 272 2011 International Dump Truck-CG	180,000				180,000	General
Replace Unit 345D 2007 Bobcat Stump Grinder Attachment-CG	9,000				9,000	General
Replace Unit 254 2012 Ford F550 4WD Plow/Dump Bed Truck-CG	72,000				72,000	General
Replace Unit 314A 2005 JD Rotary Cutter-CG	16,000				16,000	General
Replace Unit 245 2008 Ford F350 2WD Dual-CG	42,000				42,000	General
Replace Unit 442 2013 Etnyre 1000 Gal Maint Dist w/Trailer-CG		43,200			43,200	General
Replace Unit 321 2006 JD 554J Wheel Loader-CG		180,000			180,000	General
Replace Unit 270 2009 Ford Ranger-CG		26,500			26,500	General
Replace Unit 314 2005 John Deere Tractor-CG		96,000			96,000	General
Replace Unit 400 2009 Crafcro Cracksealer-CG		82,449			82,449	General
Replace Unit 334B 2009 Harley Rake-CG			7,200		7,200	General
Replace Unit 354 2010 Road Hog Milling Machine-CG			82,000		82,000	General
Replace Unit 341 2014 Case 621F Wheel Loader-CG			170,000		170,000	General
Replace Unit 247 2007 Chevy 2WD-CG			42,345		42,345	General
Replace Unit 444 2014 Husqvarna Self-Propelled Concrete Saw			7,500		7,500	General
Replace Unit 505 2013 Ford F150 Supercab pickup CG				28,000	28,000	General
Replace Hydraulic Extrication Tools				60,000	60,000	General
Total	\$ 607,000	\$ 428,149	\$ 309,045	\$ 88,000	\$ 1,432,194	

PROJECTED CAPITAL PURCHASES	2022	2023	2024	2025	TOTAL COST	FUND SOURCE
CODES & PLANNING						
Replace Unit 285 212 Chevy Colorado Ext Cab 4X4			25,000		25,000	General
Replace Unit #261 2008 Ford Ranger 2WD-CG				21,000	21,000	General
Replace Unit #269 2009 Chevy 1/2 T Pickup-CG				21,000	21,000	General
Total	\$ -	\$ -	\$ 25,000	\$ 42,000	\$ 67,000	
ENGINEERING						
Replace Unit 215 2006 Ford Econoline Van	27,000				27,000	General
Total	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000	
PARKS AND RECREATION						
Replace #311 2017 Grasshopper Zero Turn Mower-CG	14,000				14,000	Recreation
Replace Unit 320 2017 Hustler Super Z Mower-CG	12,000				12,000	Recreation
North Park Drainage Project	30,000				30,000	Recreation
North Park Parking Lot Repairs	20,000				20,000	Recreation
Skatepark Facility	200,000				200,000	P&R/CIST/Grant
PC Mills West lot overlay		20,000			20,000	Recreation
PC Mills Sidewalks		16,000			16,000	Recreation
PC Mills Baird St. Parking Lot		40,000			40,000	Recreation
PC Mills Splash Pad		125,000			125,000	P&R/CIST
PC Mills Park-Restroom Replacement		70,000			70,000	P&R/Grant
Rotary Park Sidewalk along New Street		35,000			35,000	Recreation
Replace Unit 301 2010 John Deere 2305 Tractor-CG		20,125			20,125	Recreation
Memorial Park-Restroom Replacement			70,000		70,000	P&R/CIST/Grant
Jaycee Park-Restroom Replacement			70,000		70,000	P&R/CIST/Grant
Replace Unit 333 2019 Hustler Super Z Mower-CG			13,000		13,000	Recreation
Replace Unit 262 2008 Chevy Flat-Bed Truck 4WD-CG			42,000		42,000	Recreation
Replace #336 2013 JD Gator-CG			7,200		7,200	Recreation
Additional Brashear Park Shelter			30,000		30,000	Recreation
Brashear Park Playground Replacement				75,000	75,000	P&R/Grant
Brashear Park Splash Pad				125,000	125,000	P&R/CIST
Brashear Park Perimeter Sidewalk				20,000	20,000	Recreation
Total	\$ 276,000	\$ 326,125	\$ 232,200	\$ 220,000	\$ 1,054,325	
WALKING AND CYCLING TRAIL GRANTS						
Sidewalk Program for Economic Development accessibility-KAMP	50,000	50,000	50,000	50,000	200,000	Trail
FLATS Sidewalk/Trail Connector to Downtown	150,000				150,000	Trail/Grant
North Park Trail Phase 1			212,000		212,000	Trail/Grant
North Park Trail Phase 2				100,000	100,000	Trail
Total	\$ 200,000	\$ 50,000	\$ 262,000	\$ 150,000	\$ 662,000	

PROJECTED CAPITAL PURCHASES	2022	2023	2024	2025	TOTAL COST	FUND SOURCE
TAX INCREMENT FINANCE DISTRICTS						
Downtown Revitalization Program	100,000				100,000	TIF Fund
Downtown Revitalization Program-Architectural	25,000				25,000	TIF Fund
Downtown Revitalization Program-Public Infrastructure	75,000				75,000	TIF Fund
Brick Band Replacement	25,000				25,000	TIF Fund
Special Downtown Sidewalk Zone	25,000				25,000	TIF Fund
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	
AIRPORT						
Replace Unit 240 2006 Ford Plow Truck-CG	46,000				46,000	CIST
Replace Unit 244 1991 Ford Jet Fuel Truck		52,000			52,000	CIST
Replace Unit 205 1998 Ford F600 Refueler			90,000		90,000	CIST
Replace Unit 449 1988 Hobart Ground Power Unit				13,678	13,678	CIST
Replace Unit 337 2002 New Holland Tractor				22,000	22,000	CIST
Replace Unit 448 2014 JD Rotary Cutter				15,250	15,250	CIST
Replace Unit 347 Harlen Airport Tug-CG				52,000	52,000	CIST
Total	\$ 46,000	\$ 52,000	\$ 90,000	\$ 102,928	\$ 290,928	
E911						
Mapping System	200,000				200,000	E911
Priority Dispatch EPD & Auqa		92,000			92,000	E911
Mass Notification System			15,000		15,000	E911
Replace Computers (4)				15,000	15,000	E911
Total	\$ 200,000	\$ 92,000	\$ 15,000	\$ 15,000	\$ 322,000	
CAPITAL IMPROVEMENT SALES TAX PROGRAM CAPITAL PROJECTIONS						
Sidewalk Renovation & Repairs	25,000				25,000	CIST
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
TRANSPORTATION SALES TAX PROGRAM CAPITAL PROJECTIONS						
Street Material Maintenance	750,000	750,000	750,000	750,000	3,000,000	TST
Streets-Projects	950,000	950,000	950,000	950,000	3,800,000	TST
Curb, Gutter & Storm Drain	40,000	40,000	40,000	40,000	160,000	TST
Crack Sealing Program	10,000	10,000	10,000	10,000	40,000	TST
Total	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 7,000,000	
CENTRAL GARAGE						
Replace Unit 219 2007 Chevy 1 Ton 4WD			78,000		78,000	Other
Replace Unit 267 2009 Ford F250 4WD			30,818		30,818	Other
Total	\$ -	\$ -	\$ 108,818	\$ -	\$ 108,818	

PROJECTED CAPITAL PURCHASES	2022	2023	2024	2025	TOTAL COST	FUND SOURCE
UTILITY FUND-WATER CAPITAL PROJECTIONS						
Misc. Water lines/Hydrants (5 yr OSP)	340,000	340,000	357,000	357,000	1,394,000	Utility - User Fees
Concrete for Construction & Maintenance	60,000	60,000	40,000	40,000	200,000	Utility - User Fees
Rock of Various Sizes for Construction & Maintenance	27,500	27,500	27,500	27,500	110,000	Utility - User Fees
Replace Unit 319 2010 Case Backhoe-CG	103,850				103,850	Utility - User Fees
Replace Unit 330 2012 JD Tractor-CG	14,500				14,500	Utility - User Fees
Replace Unit 325A Kent Hydraulic Compactor-CG	5,000				5,000	Utility - User Fees
Replace Unit 312 2000 Kohler Generator-CG	65,000				65,000	Utility - User Fees
Replace Unit 342 2014 Bobcat Track Loader-CG	85,000				85,000	Utility - User Fees
Additional Primary Clarifier-project oversight	190,734				190,734	Utility - User Fees
Additional Primary Clarifier-construction	2,119,266				2,119,266	Utility - User Fees
Replace Unit 306A - 1997 Bradco 650 Trencher Attachment-CG		8,000			8,000	Utility - User Fees
Replace Unit 208 2013 Ford F150 Supercab Pickup-CG		25,000			25,000	Utility - User Fees
Replace Unit 209 2013 Ford F150 Supercab Pickup-CG		25,000			25,000	Utility - User Fees
Replace Unit 227 2011 Ford F250 4WD-CG		26,000			26,000	Utility - User Fees
Replace Unit 233 2013 Ford F350 4WD Dump Bed Truck-CG		48,000			48,000	Utility - User Fees
Replace Unit 235 2007 Freightliner 2 Ton-CG		95,000			95,000	Utility - User Fees
Replace Unit 256 2008 Ford F250 4WD Club-CG		37,293			37,293	Utility - User Fees
Replace Unit 257 2008 International Dump Truck-CG		140,000			140,000	Utility - User Fees
Replace Unit 274 2009 Ford ½ Ton 4WD-CG		26,500			26,500	Utility - User Fees
Replace Unit 13 2006 Gorman-Rupp 6 inch Pump w/ Trailer-CG			22,000		22,000	Utility - User Fees
Replace Unit 23A 2009 Voyager Boat w/ motor-CG			10,000		10,000	Utility - User Fees
Replace Unit 299 2011 Ford F250 4WD-CG			28,000		28,000	Utility - User Fees
Replace Unit 428 1981 John Deere Disk-CG				15,500	15,500	Utility - User Fees
Replace Unit 281 2011 Ford F250 Supercab 4WD-CG				28,000	28,000	Utility - User Fees
Replace Unit 435W 2000 Straw/Hay Blower-CG				5,000	5,000	Utility - User Fees
Total	\$ 3,010,850	\$ 858,293	\$ 484,500	\$ 473,000	\$ 4,826,643	

PROJECTED CAPITAL PURCHASES	2022	2023	2024	2025	TOTAL COST	FUND SOURCE
UTILITY FUND-WASTE WATER						
Miscellaneous Sewer Replacement	100,000	100,000	100,000	100,000	400,000	Utility - User Fees
CIPP, Collection System & NE Lift Equalization	250,000	250,000	250,000	250,000	1,000,000	Utility - User Fees
Rock for construction. & maintenance	15,000	15,000	15,000	15,000	60,000	Utility - User Fees
Concrete for New Construction & Maintenance Areas	15,000	15,000	15,000	15,000	60,000	Utility - User Fees
Rebuild NE Lift Station	400,000				400,000	Utility - User Fees
Replace Unit 211 2007 Chevy 1 Ton 4WD-CG	45,500				45,500	Utility - User Fees
Replace Unit 318A 2002 Case Tiller Attachment-CG	5,250				5,250	Utility - User Fees
Disinfection WWTP (Phase II)	50,000				50,000	Utility - User Fees
Secondary Mechanical Screen (Phase 2)	290,000				290,000	Utility - User Fees
Mixed Liquor Recycling Pumps (Phase 2)	90,000				90,000	Utility - User Fees
Disinfection WWTP (Phase II)-must be completed by May 2023-CG	1,000,000				1,000,000	Utility - User Fees
Master Plan for Sewer System	240,000				240,000	Utility - User Fees
Replace Pit piping and valve		120,000			120,000	Utility - User Fees
Replace Unit 332 2013 Case 580 Backhoe-CG		102,000			102,000	Utility - User Fees
Replace Unit 7 2010 Gorman-Rupp 6" Trash Pump-CG		30,000			30,000	Utility - User Fees
Replace Unit 302 1997 JD 5500 Tractor-CG		39,674			39,674	Utility - User Fees
Replace Unit 326 1997 JD 1070 Tractor-CG		35,000			35,000	Utility - User Fees
Replace Unit 329 2014 Hustler Super Z Mower-CG		15,000			15,000	Utility - User Fees
Replace Unit 361 2016 Hustler Super Z Mower-CG		14,000			14,000	Utility - User Fees
Replace Unit 438 2005 Brush Hog Mower-CG		6,250			6,250	Utility - User Fees
Replace Unit 275 2010 Freightliner 3 Ton-CG		116,659			116,659	Utility - User Fees
Replace Unit 1 2005 Gorman-Rupp 6" Water Pump-CG			30,000		30,000	Utility - User Fees
Replace Unit 327A 2006 Harley Rake-CG			7,200		7,200	Utility - User Fees
Replace Unit 409 2009 King Cutter Rotary Tiller-CG			5,000		5,000	Utility - User Fees
Replace Unit 439 2005 Olympian Generator-CG			23,000		23,000	Utility - User Fees
Replace Unit 355A 2019 Furukawa Breaker				13,200	13,200	Utility - User Fees
Replace Unit 435W 2000 TGM Straw Blower				5,000	5,000	Utility - User Fees
Total	\$ 2,500,750	\$ 858,583	\$ 445,200	\$ 398,200	\$ 4,202,733	
UTILITY FUND-STORM WATER						
Stormwater Projects	300,000	300,000	300,000	300,000	1,200,000	Utility
Total	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,200,000	
Grand Total	\$ 11,201,455	\$ 5,492,950	\$ 4,187,763	\$ 4,204,128	\$ 25,086,296	