SUBJECT TO REVISION

A PUBLIC HEARING WILL BE HELD WITH THE FIRST PUBLIC READING OF THE 2027 BUDGET ON DECEMBER 14, 2026. THE SECOND AND FINAL READING WILL BE HELD ON DECEMBER 28, 2026.

THIS BUDGET IS PRELIMINARY AND NOT CONSIDERED A FINALIZED DOCUMENT UNTIL THE KIRKSVILLE CITY COUNCIL HAS GIVEN FINAL APPROVAL AT THE DECEMBER 28, 2026, COUNCIL MEETING.

ANY REVISIONS THAT ARE MADE AS A RESULT OF OR AFTER THE DECEMBER 14, 2026, FIRST PUBLIC READING WILL BE INCORPORATED INTO THE BUDGET PRESENTED ON DECEMBER 28, 2026.

PROPOSED BUDGET

PROPOSED BUDGET



JANUARY 1, 2027
TO
DECEMBER 31, 2027

PROPOSED BUDGET

Vision Statement

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

Mission Statement

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

Goals

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

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

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Principal Officials
City Council



Mayor Zac Burden



Mayor Pro-Tem John Gardner



Councilmember Kabir Bansal



Councilmember John Hanley



Councilmember Cindy Mayberry

Principal Officials & Senior Staff

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

Departments

Administration
Rodney Sadler, Deputy City Manager
Mandy Ledford, City Clerk
Austin Miller, Communications Director
Krystle Daniels, Human Resource Director

Adair County Emergency Communication Center
Lucas Smith, Director

Airport
Jeffery Lafountain, Director

Community & Economic Development and Codes & Planning
Ashley W. Young, Director

Public Works and Engineering
Adam Dorrell, Director

Finance
Lacy A. King, Director

Fire
Jon Cook, Chief

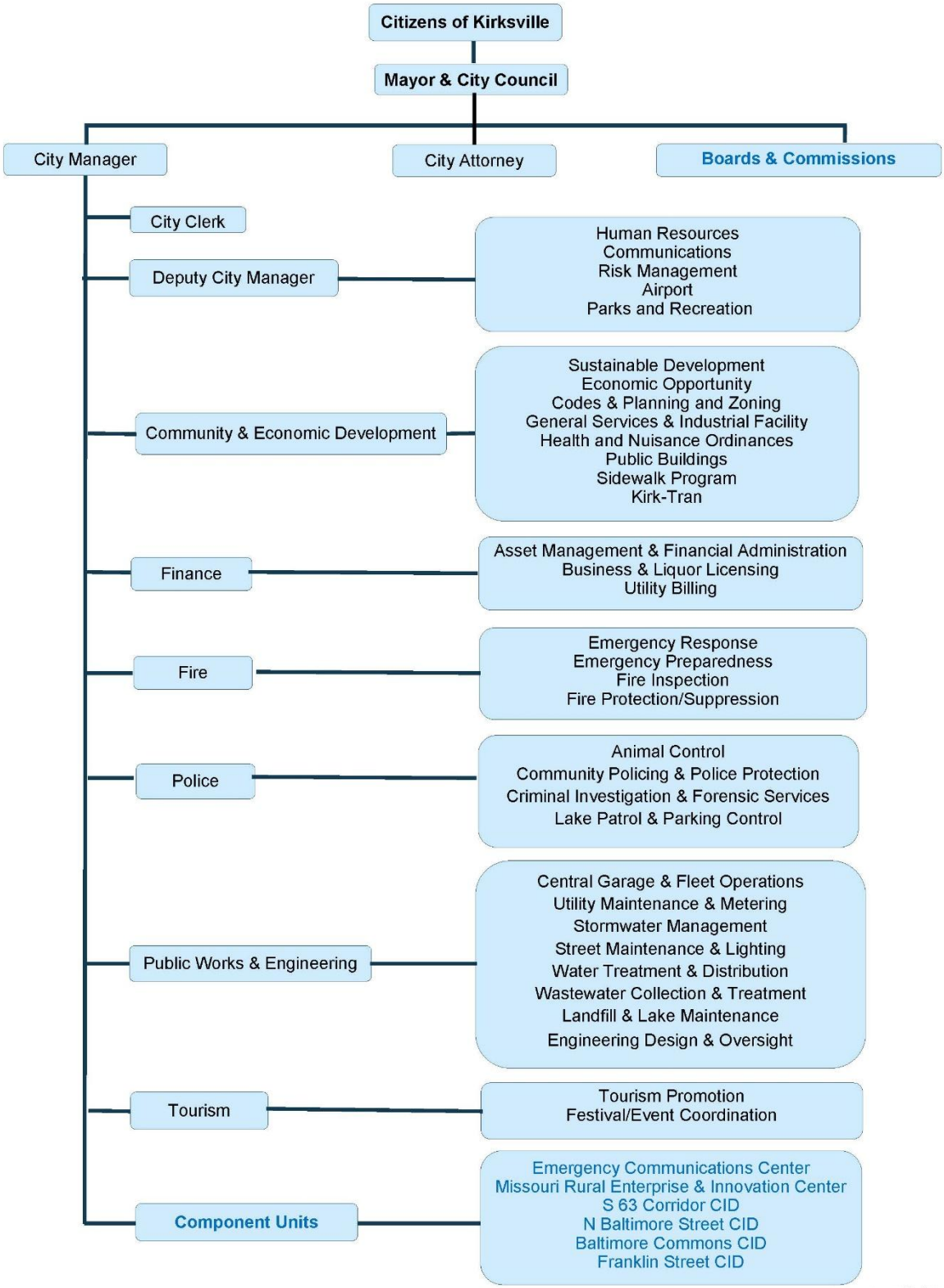
Missouri Rural Enterprise & Innovation Center
Anastasia Tiedemann, Executive Director

Parks & Recreation
Robin Harden, Director

Police
Scott Williamson, Chief

Tourism
Sharon K. Swehla, Director

Organizational Chart



Updated 8/1/2026



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kirksville
Missouri

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morrill

Executive Director

Distinguished Budget Presentation Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kirksville, Missouri, for its 2026 Budget for the fiscal year beginning January 1, 2026. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, a financial plan, as an operations guide, and as a communications device.

November 16, 2026

TO: Mayor and City Council

FROM: Mari E. Macomber, City Manager

SUBJECT: Proposed 2027 City Budget

Presented is the proposed budget for the fiscal year January 1 through December 31, 2027. Preparation of this document began in August with the submission of capital planning worksheets for the years 2027-2031 from all City departments to the City Manager. On September 21, 2026, the City Council held their annual planning meeting which included review of the 2027 budget calendar, the City's purpose, vision, and mission statements, core values, policy revisions, proposed revenues for the General and Utility Funds, staff reports related to 2027, and the 2027 capital requests, including updated versions of the City's multi-year plans. Decisions made at City Council meetings and study sessions have been incorporated into the budget, as staff have understood them, along with normal budgetary responses to ongoing service demands of the Kirksville citizenry.

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

The 2027 budget will also guide the City through a transition in administrative leadership. With my retirement effective February 19, 2027, the incoming City Manager will assume responsibility for implementing the adopted budget for the remainder of the year, working with the Finance Director and department managers to carry out the City Council's priorities. Transition preparations will include reviewing of budget commitments, planned projects, and financial considerations to support continuity in City operations and services.

OVERVIEW

The City has been able to provide essential services its citizens require and additional services its citizens expect. The City's ability to do more is constrained by revenues collected by each fund, anticipated expenditures, and available fund balances per fund. Prior-year spending review is an essential part of the annual budget process, and year-end reductions in operations, savings on capital projects, and the postponement of infrastructure have been incorporated into the 2027 Budget. The City is required to fiscally operate within conformity of Missouri State Statute Section 67.010, which requires proposed expenditures not to exceed estimated revenues plus any unencumbered balance, or less any deficit estimated for the beginning of the budget year. In addition, the City's Budget Policy further outlines that anticipated revenues and expenditures are balanced.

PROPOSED BUDGET

The City has made a commitment to manage expenditures, meet community needs, and continue quality services to the citizens. To accomplish this, the City relies on department managers, supervisors, and frontline employees to identify ways to improve operations, reduce costs, and modify policies and procedures that continue to protect the City's assets.

City Council budgetary goals and directives continue to prioritize accountability through fiscal responsibility of government, community prosperity through economic development, community investment and engagement through quality of life, and stewardship through protection of city-owned assets. The proposed 2027 budget is $61,574,475 and reflects the City Council's directives while meeting the fund balance policy requirements.

To sustain future operations, the Fund Balance Policy requires a minimum fund balance on six funds: General; Utility; Capital Improvement Sales Tax; Insurance; Kirk Tran Fund; and Tourism. Fluctuations in fund balances will occur when the City builds reserves for future capital infrastructure and then spends those reserves to purchase capital infrastructure. The 2027 year-end General Fund ending balance is budgeted at $4,115,307, exceeding the minimum requirement of $2,765,676.

The 2027 budget includes total capital expenditures of $21,011,834. The Utility Fund has the most capital at $7.1 million, including $3.4 million to begin the meter replacement project for City water meters nearing the end of their useful life and wastewater treatment facility improvements of $1.1 million. The Transportation Sales Tax fund infrastructure has $3.2 million allocated for the 2027 street program, including reconstruction of Mill Street. Grant awards will assist both the Community Development Fund in the amount of $1.6 million for Factory Addition Infrastructure Improvements. The Parks and Recreation Fund has applied for multiple grants and, if awarded, will complete improvements of $2,4 million mostly at Rock Lake and Patryla Park. The Walking and Trail Grant Fund will complete $1.9 million of multiple grant-funded trails and sidewalks. The remaining capital balance includes public safety facility and equipment of $1.6 million, city-wide replacement equipment, and continued implementation of Kirk's Capital Campaign voted on by citizens to address community needs.

PERFORMANCE MEASURES

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

The use of performance measurement provides decision makers with data on how well the organization has met established targets and empowers them to make necessary management decisions to achieve desired results. Making this data available to the public keeps the government accountable to all stakeholders. Governments and communities of all sizes have benefited from greater accountability and citizen involvement in performance measurement,

PROPOSED BUDGET

budgeting, and monitoring. This is an ongoing process that encourages Council input and comment.

PERSONNEL

With nationwide worker demand and workforce reprioritization, the City continues to struggle to fill open vacancies. To attract more qualified applicants and retain experienced workers, the 2027 budget reflects implementation of a new pay scale reflective of the recent class and compensation study completed by the City. The proposed number of full-time employees is 168, which includes one new lieutenant position for the Police Department. The total includes 15 positions partially funded through partnerships with other entities: the E911 Joint Services Board, the Kirksville R-III District, the Missouri Rural Enterprise and Innovation Center Board and Kirksville Regional Economic Development Incorporated.

Temporary staffing costs for 2027 are expected to be $0.6 million city-wide. This is an overall increase of 27% from 2026 and reflects additional part-time staffing positions for street and utility maintenance. The Parks and Recreation Department, the largest employer of part-time and seasonal staff, continues to be affected by increases in the Missouri minimum wage rate and must adjust park programming to accommodate available funds.

Personnel insurance costs for health, dental, vision, and workers' compensation continue to increase. The City provides employee coverage of health, dental, and vision insurance and contributes to premiums for family, spousal, and dependent coverage. Personnel costs for 2027 are budgeted at $18,132,995, a 10.8% increase over 2026, and include implementation of a new City pay schedule, payroll taxes, insurance premiums, and retirement contributions.

OTHER HIGHLIGHTS

The THINK Kirksville 2040 Comprehensive Plan addresses community identity, neighborhoods and housing, economy, mobility and transportation, infrastructure and public facilities, and planning and land use to realize our community's vision. It serves as a guide for the 2027 budget by incorporating goals, objectives, strategies, and policies developed from the Comprehensive Plan as the building blocks to lead the City to its vision for 2040 and beyond.

Federal and State grants, appropriations, and reimbursements total $4,780,137 in the 2027 Budget. They are allocated to offset costs for airport improvements, including T-hangar rehabilitation, sidewalk and trail improvements, utility infrastructure, community and economic development and betterment, public safety, parks and recreation, tourism, and street maintenance. The City's grant reimbursement ranges from 50% to 95% per project.

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

Interfund transfers totaling $18,201,074 will be made from various funds to complete infrastructure projects, support cost-share grants, support community betterment, provide financial assistance, and replenish the utility capital replacement fund for capital improvements identified for the next five years. The Capital Improvement Sales Tax Fund will support General Fund, Trail Fund, Utility Fund, storm drainage, Airport Fund, and Parks and Recreation Fund

PROPOSED BUDGET

improvements and equipment. The Transportation Sales Tax Fund will support General Fund asphalt plant operations and equipment, the CDBG Grant for neighborhood infrastructure improvements, the Airport Fund, and the Kirk Tran Fund. Transfers affect both the City's governmental and proprietary funds.

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

FINAL NOTES AND ACKNOWLEDGEMENTS

The preparation of the budget document continues to focus on efficiency and accountability. In that effort, the City Manager and Finance Director met with each department's management to review 2026 year-end activities and discuss expectations for the 2027 budget, ensuring that all services, programs, and projects were accounted for within the budget. Each department's proposed budget is fiscally responsible, legally compliant, and ready for Council's review and further direction.

This budget is a culmination of the work of 2026 and the goals and opportunities expected in 2027. It reflects the City's employees' commitment and dedication. It promotes the direction provided to the City Manager by the City Council throughout the year, as well as the decisions made in the planning meeting that set the foundation for the budget.

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

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

PROPOSED BUDGET

FY 2027 COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE								
		General	Special Revenue	Capital Improvement	Enterprise	Non-Expendable Fiduciary	Internal Service	Totals
Beg Fund Balance/Net Position		$10,443,714	$8,404,153	$6,275,846	$19,914,264	$60,251	$1,301,797	$46,400,025
REVENUES								
Taxes and Franchise Fees		10,238,397	4,990,495	3,045,525	-	-	-	18,274,417
Licenses and Permits		765,775	-	-	-	-	-	765,775
Intergovernmental		1,460,584	3,319,553	-	-	-	-	4,780,137
Charges for Services		155	2,456,846	-	10,204,505	-	4,454,800	17,116,306
Fines and Costs		21,500	-	-	-	-	-	21,500
Investment Earnings		180,000	154,939	120,000	556,814	1,175	33,000	1,045,928
Management Fees		497,082	-	-	-	-	-	497,082
Miscellaneous		345,667	423,638	138,000	183,054	4,350	67,600	1,162,308
	TOTAL	13,509,160	11,345,471	3,303,525	10,944,373	5,525	4,555,400	43,663,453
EXPENDITURES								
Council		1,044,621	-	-	-	-	-	1,044,621
Administration		878,301	-	-	-	-	-	878,301
Human Resources		231,802	-	-	-	-	-	231,802
Community & Economic Dev		448,015	3,692,356	48,959	-	-	-	4,189,330
Finance		730,401	-	-	-	-	-	730,401
Information Systems		407,918	-	-	-	-	-	407,918
Public Buildings		559,995	-	-	-	-	-	559,995
Police		4,797,094	-	-	-	-	-	4,797,094
Fire		3,426,735	-	-	-	-	-	3,426,735
Public Works and Streets		2,731,072	-	-	-	-	-	2,731,072
Codes and Planning		674,550	-	-	-	-	-	674,550
Engineering		338,180	-	295,000	-	-	-	633,180
Capital Outlay		3,061,260	7,363,847	3,397,000	7,138,727	-	51,000	21,011,834
Principal/Fiscal Payments		-	749,700	-	1,642,628	1,945	-	2,394,273
Emergency Services		-	1,204,646	-	-	-	-	1,204,646
Utility		-	-	-	8,239,318	-	-	8,239,318
Tourism		-	363,711	-	-	-	-	363,711
Transportation		-	1,580,590	-	-	-	-	1,580,590
Parks and Recreation		-	1,774,895	-	-	-	-	1,774,895
Central Garage		-	-	-	-	-	1,187,407	1,187,407
Insurance Plan		-	-	-	-	-	3,512,805	3,512,805
	TOTAL	19,329,942	16,729,745	3,740,959	17,020,673	1,945	4,751,212	61,574,475
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(5,820,782)	(5,384,275)	(437,434)	(6,076,300)	3,580	(195,812)	(17,911,022)
OTHER FINANCING								
Loan/Bond Proceeds		-	-	-	-	-	-	-
Operating/Equity Transfer In		1,187,242	4,115,621	1,032,751	11,865,460	-	-	18,201,074
Operating/Equity Transfer Out		(1,694,867)	(2,028,624)	(3,095,001)	(11,381,562)	(1,020)	-	(18,201,074)
	TOTAL	(507,625)	2,086,998	(2,062,251)	483,898	(1,020)	-	-
CHANGES IN FUND BALANCE		(6,328,407)	(3,297,277)	(2,499,685)	(5,592,402)	2,560	(195,812)	(17,911,022)
Ending Fund Balance		$4,115,307	$5,106,876	$3,776,161	$14,321,863	$62,811	$1,105,985	$28,489,003
Nonspendable		-	-	-	-	-	-	-
Restricted		-	5,106,876	3,776,161	-	62,811	-	8,945,848
Committed		2,765,676	-	-	7,049,990	-	-	9,815,665
Assigned		-	-	-	-	-	-	-
Unassigned		1,349,631	-	-	7,271,873	-	1,105,985	9,727,490
Ending Fund Balance		$4,115,307	5,106,876	$3,776,161	$14,321,863	$62,811	$1,105,985	$28,489,003

PROPOSED BUDGET

General Fund

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

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

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

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
GENERAL FUND 110						
Revenues 0000						
Taxes and Franchise Fees						
Real Estate	3010	1,011,675	991,925	999,150	1,002,381	955,075
Personal Property	3020	318,960	306,920	310,685	320,796	307,001
Business Surtax	3030	150,000	152,050	153,354	236,532	136,976
Railroad & Utility	3040	76,225	80,500	76,634	85,793	90,585
Financial Institution Tax	3050	10,000	13,000	1,000	756	12,345
Prior & Delinquent	3060	110,000	90,000	110,000	97,064	84,758
Payment in Lieu of Taxes	3070	506,332	536,619	522,712	517,707	515,981
Sales Tax	3080	4,169,685	4,148,940	4,148,940	4,094,239	4,199,664
Local Use Tax	3085	1,510,920	1,495,960	1,495,960	1,572,831	1,346,500
Adult Use Marijuana	3088	363,600	363,600	363,600	342,639	418,697
Cigarette	3100	49,000	53,545	49,000	52,862	57,886
Telephone	3130	121,500	148,235	121,500	134,987	161,124
Electric	3140	1,428,000	1,281,500	1,400,000	1,337,788	1,207,580
Gas	3150	367,500	455,000	350,000	335,303	325,497
Cable Television	3160	45,000	50,310	45,180	45,407	65,826
Lodging Tax	3170	-	-	-	-	-
Subtotal		**10,238,397**	**10,168,104**	**10,147,715**	**10,177,084**	**9,885,495**
Licenses and Permits						
Business	3190	82,920	76,000	82,920	76,552	66,503
County License	3191	600	600	600	487	474
Liquor	3200	22,000	21,500	22,000	20,455	21,105
Gross Sales	3210	337,625	337,625	337,625	341,817	333,271
Building Permits	3220	210,000	165,400	210,000	185,852	162,893
Gas Permits	3230	230	230	230	230	161
Boat Permits	3240	12,400	12,000	12,400	11,315	11,520
Trash Hauler Permits	3260	100,000	95,600	100,000	97,674	125,047
Subtotal		**765,775**	**708,955**	**765,775**	**734,383**	**720,974**
Intergovernmental						
Motor Vehicle Sales Tax	3270	199,000	191,000	199,000	198,988	193,383
Motor Vehicle Fuel Tax	3280	786,930	705,900	771,500	756,372	685,701
Motor Vehicle License/Title	3290	79,000	79,000	79,000	77,927	78,435
State & Federal Grants	3300	395,654	371,885	258,027	160,102	193,081
Subtotal		**1,460,584**	**1,347,785**	**1,307,527**	**1,193,389**	**1,150,600**
Charges for Services						
Glass Recycling Totes	3305	155	155	155	149	254
Activities Fees	3330	-	-	-	-	-
Clean-Up Fee	3370	-	-	-	-	-
Subtotal		**155**	**155**	**155**	**149**	**254**
Fines and Costs						
Crime Compensation	3390	-	-	-	-	-
POST	3391	500	500	500	500	500
Fines & Costs	3400	17,500	14,000	17,500	13,642	12,523
Police Training Collections	3410	350	400	350	314	340
Police Charges	3420	1,400	1,400	1,400	1,580	1,216
Parking Violations	3430	1,750	1,500	1,725	1,125	1,450
Subtotal		**21,500**	**17,800**	**21,475**	**17,161**	**16,028**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
GENERAL FUND 110						
Revenues 0000						
Financing Sources						
Loan Proceeds	3630	-	-	-	-	-
Subtotal		**-**	**-**	**-**	**-**	**-**
Management Fees						
Utility Fund-Wastewater	3790	250,700	260,280	247,105	243,826	246,328
Utility Fund-Water	3800	232,657	228,989	229,557	226,149	218,586
Utility Fund-Stormwater	3810	13,725	13,700	13,725	13,738	13,691
Subtotal		**497,082**	**502,969**	**490,387**	**483,714**	**478,604**
Other Income						
Sale of Merchandise	3720	20,000	20,000	5,000	-	53,117
Refunds & Reimbursements	3900	93,381	94,966	91,470	89,702	81,313
Contributions	3910	2,200	2,200	2,200	1,695	3,042
Opioid Settlement Funds	3915	15,188	14,558	15,186	26,791	41,077
Sale of Property	3940	46,000	20,000	129,852	36,672	69,770
Insurance Proceeds	3945	4,000	4,000	20,000	-	-
Transfer In	3950	1,187,242	1,904,989	2,519,047	1,017,213	814,841
Rental Income	3970	103,198	122,819	122,174	120,933	123,592
Investment Earnings	3980	180,000	180,000	180,000	202,158	171,133
Miscellaneous	3990	6,000	6,000	6,401	6,543	4,892
Miscellaneous-Public Safety	3992	38,200	20,000	19,000	18,750	20,496
Miscellaneous-Public Works	3993	-	-	-	340	124
Miscellaneous-Public Building	3994	15,000	12,000	17,000	14,786	10,088
Miscellaneous-Public Transport	3995	2,500	625	10,130	731	409
Miscellaneous-Community Support	3996	-	-	-	-	-
Subtotal		**1,712,909**	**2,402,157**	**3,137,460**	**1,536,315**	**1,393,894**
Total Program Revenues		**14,696,402**	**15,147,925**	**15,870,494**	**14,142,195**	**13,645,850**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
GENERAL FUND 110						
Expenditure Summary by Program						
Administration						
Council and Boards	1001	2,739,488	2,117,736	1,117,419	1,080,943	1,486,610
Administration	1002	878,301	813,831	806,626	706,602	586,039
Human Resources	1003	231,802	292,306	277,506	192,774	174,851
Community & Economic Development	1004	448,015	462,795	433,684	387,555	363,052
Finance	1005	730,401	753,506	711,053	650,174	566,418
Information Systems	1006	650,918	413,513	334,257	552,568	357,465
Public Buildings	1008	2,089,995	1,288,618	701,570	463,315	343,527
Subtotal		**7,768,918**	**6,142,305**	**4,382,114**	**4,033,930**	**3,877,962**
Police						
Police Administration	1020	775,463	674,617	711,157	611,829	555,830
Police Patrol	1022	3,681,554	3,086,777	2,909,275	2,594,715	2,439,406
Police Investigations	1023	510,830	582,711	500,027	507,895	425,895
Animal Control	1024	130,246	125,775	122,591	115,377	107,811
Subtotal		**5,098,094**	**4,469,880**	**4,243,050**	**3,829,817**	**3,528,942**
Fire						
Fire Administration	1032	733,470	645,522	624,618	611,302	491,371
Fire Protection	1034	2,774,725	4,183,458	4,071,124	2,256,465	1,980,204
Emergency Preparedness	1036	128,300	301,938	189,863	49,827	33,251
Subtotal		**3,636,495**	**5,130,918**	**4,885,605**	**2,917,595**	**2,504,826**
Public Works						
Public Works Administration	1050	204,343	192,899	192,547	180,286	130,932
Street Construction & Maintenance	1052	3,268,229	3,924,294	3,462,777	2,325,667	2,143,642
Subtotal		**3,472,572**	**4,117,193**	**3,655,324**	**2,505,953**	**2,274,574**
Codes & Planning/Engineering						
Codes & Planning	1073	710,550	591,017	490,269	466,793	433,609
Engineering	1074	338,180	347,932	327,776	295,347	229,401
Subtotal		**1,048,729**	**938,949**	**818,045**	**762,140**	**663,010**
Total Fund Expenditures		**21,024,809**	**20,799,245**	**17,984,138**	**14,049,435**	**12,849,314**
Fund Balance, Beginning of Year		**10,443,714**	**11,504,622**	**12,557,358**	**12,464,597**	**11,668,061**
Fund Balance, End of Year		**$4,115,307**	**$5,853,302**	**$10,443,714**	**$12,557,358**	**$12,464,597**
Assigned Fund Balance		**2,765,676**	**2,619,916**	**2,453,017**	**2,345,862**	**2,079,276**
Unassigned Fund Balance		**$1,349,632**	**$3,233,386**	**$7,990,697**	**$10,211,496**	**$10,385,321**

PROPOSED BUDGET

Council 1001

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Receive periodic updates on program toward Council goals
- Review major proposed programs or projects with expected costs and benefits

COMMUNITY INVESTMENT AND ENGAGEMENT

- Receive and discuss community input before adopting major plans
- Report annually on Council participating in community and partner events

COMMUNITY PROSPERITY

- Review progress with economic development partners at least annually
- Document Council actions on economic development incentives

STEWARDSHIP

- Review the capital improvement plan annually
- Expect both start-up and ongoing costs before approving new expenditures and commitments
- Provide timely and effective communication to City Manager on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: The City Council will work with a new City Manager beginning in early 2027 outlining expectations for success. The Council will continue to build community relations. The City Council will host its fifth Citizen Advisory Banquet to recognize the work of each volunteer citizen advisory board and commission.

KEY PERFORMANCE MEASURES SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Council Budget as a percent of General Fund expenditures	6.4%	6.6%	6.0%
Cost of General Fund expense per Kirksville resident	$928	$820	$787
Council policy and ordinance reviewed	20	45	66
Council and study session meetings conducted	34	34	33
Economic Development Partner progress update	5	5	4
Annual review of progress on City awarded economic incentives	YES	NA	NA
Council attendance at local, regional, and state meetings	6	6	2
Council attendance at community events	40	38	43
Interagency/Partnership meetings	10	8	20
Public opportunities to discuss major plans/priorities	3	4	NA
Council Goal: Stewardship			
Key Measure: Effectiveness			
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	3	3	3
Total	5	5	5

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
COUNCIL/BOARDS AND COMMITTEES 1001						
Personnel						
Salaries, Regular	4000	13,200	13,200	12,400	13,000	11,800
Social Security	4030	1,010	1,010	949	995	903
Insurance, Dental	4060	-	-	-	185	338
Insurance, Life	4070	-	-	-	35	62
Insurance, Unemp Comp	4100	10,000	10,000	5,000	754	1,914
Insurance, Work Comp	4110	559	507	39	218	26
Insurance, Medical	4130	-	-	-	6,524	9,110
Insurance, Vision	4135	-	-	-	27	53
Subtotal		**24,769**	**24,717**	**18,388**	**21,737**	**24,207**
Operating						
Casualty Insurance	4220	367,926	373,141	294,672	284,540	260,409
Insurance Claims	4225	7,000	7,000	-	-	(5,722)
Misc. Contract Services	4500	471,801	455,080	452,211	391,385	490,791
Miscellaneous Grants	4510	-	12,000	6,950	-	-
Legal Services	4530	50,000	40,000	45,627	33,481	14,047
Audit Services	4540	51,975	47,700	46,525	36,300	35,700
Election Costs	4550	25,000	25,000	10,670	23,113	12,591
Public Information	4610	6,000	6,000	6,000	1,761	2,235
Telecommunications	4650	-	-	-	-	-
Commission/Community Support	4690	12,980	69,095	47,218	16,451	9,916
Employee Relations	4710	5,500	5,500	5,500	3,853	4,589
Travel/Training	4770	9,605	7,755	3,548	5,978	3,695
Membership Dues	4780	9,915	9,890	9,536	9,320	9,020
Professional Publications	4790	-	-	-	1,854	2,807
Office Supplies	4800	1,500	1,500	1,500	769	709
Printing & Copying	4890	-	700	-	113	-
Postage	4900	150	150	150	42	13
Minor Equipment	4910	500	500	4,790	-	3,325
Transfers Out	6530	1,694,867	1,032,008	164,134	250,247	618,278
Subtotal		**2,714,719**	**2,093,019**	**1,099,031**	**1,059,206**	**1,462,403**
Total Program Expenditures		**$2,739,488**	**$2,117,736**	**$1,117,419**	**$1,080,943**	**$1,486,610**

PROPOSED BUDGET

Administration 1002

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Report departmental performance measures quarterly so the Council and public can assess progress and results
- Provide the Council with timely information on municipal matters through newsletters and study session reports

COMMUNITY INVESTMENT AND ENGAGEMENT

- Maintain relationships with community organizations and identify opportunities to work together on shared priorities
- Keep residents informed about City projects, programs, decisions, and service changes through timely, accessible communication
- Expand online access to City information and services

COMMUNITY PROSPERITY

- Support economic development partners by coordinating City information, assistance, and resources for business retention and development
- Pursue grant opportunities that advance Council priorities for economic development and community projects

STEWARDSHIP

- Reduce organizational risk through supervisor training, regular discussion of emerging issues, and follow-up on identified concerns
- Maintain and protect the City's electronic records so they remain organized, accessible, and properly retained
- Identify and pursue grant funding for Council priorities while considering any required City match and ongoing costs
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: Focus will be placed on the transition in City leadership with the appointment of a new City Manager in February and the appointment of a new City Clerk in September of the previous year. The City's new website will launch at the beginning of the year.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Performance measure reports distributed to Council	4	4	4
Newsletters distributed for scheduled Council meetings and study sessions	34	34	32
Project status reports distributed to Council quarterly	4	4	4
Council Goal: Community Investment and Engagement			
Key Measure: Outreach			
Kirksville Connection subscribers	600	490	413
Press releases issued	215	194	201
Number of online transactions	52,000	52,316	47,722
Council Goal: Stewardship			
Key Measure: Informative Reports			
Risk management meetings	4	4	4
Grants submitted	12	12	14
Grants awarded	9	9	11
Safety training sessions held	12	12	13
General liability claims	4	2	1
Property damage claims	4	3	7
Documents entered into Laserfiche	14,000	13,822	11,916
Project status reports distributed to Council quarterly	4	2	3
Performance evaluations completed within 30 days of due date	100%	69%	100%
AUTHORIZED PERSONNEL			
City Manager	1	1	1
Deputy City Manager	1	1	1
Communications Director	1	1	1
City Clerk	1	1	1
Administrative Assistant	1	1	1
Total	5	5	5

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
ADMINISTRATION 1002						
Personnel						
Salaries, Regular	4000	565,052	450,268	463,322	414,044	369,090
Salaries, Temporary	4010	3,600	3,600	1,208	-	264
Salaries, Overtime & Call-Out	4020	1,776	1,428	777	353	119
Social Security & Medicare	4030	43,638	34,830	35,926	32,427	29,287
Insurance, Dental	4060	2,307	2,307	2,399	2,307	1,899
Insurance, Life	4070	778	721	686	639	559
Retirement Contributions	4080	91,505	82,660	85,916	75,697	62,657
Insurance, Work Comp	4110	1,010	616	702	719	713
Deferred Compensation	4120	13,300	13,300	13,809	14,366	13,574
Insurance, Medical	4130	87,617	89,052	91,314	90,443	53,208
Insurance, Vision	4135	349	349	373	349	315
Subtotal		**810,932**	**679,131**	**696,432**	**631,343**	**531,686**
Operating						
Misc. Contract Services	4500	13,540	4,050	3,944	2,636	3,132
Legal Advertising	4600	-	-	-	-	-
Public Information	4610	7,114	75,034	64,117	13,679	13,361
Telecommunications	4650	12,000	25,500	16,433	24,776	23,097
Expense Allowance	4760	11,071	10,716	10,769	10,430	8,710
Travel/Training	4770	18,254	13,725	9,452	6,293	810
Membership Dues	4780	2,440	2,725	2,725	2,093	1,546
Professional Publications	4790	200	200	200	-	80
Office Supplies	4800	450	450	303	41	448
Printing & Copying	4890	550	500	330	-	66
Postage	4900	500	500	466	114	178
Minor Equipment & Supplies	4910	1,250	1,300	1,455	15,197	2,924
Subtotal		**67,369**	**134,700**	**110,194**	**75,258**	**54,353**
Total Program Expenditures		**$878,301**	**$813,831**	**$806,626**	**$706,602**	**$586,039**

PROPOSED BUDGET

Human Resources 1003

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Promote employee wellness initiatives and the effective use of health insurance
- Reduce work-related injuries through prevention, accident investigations, and fitness for duty

STEWARDSHIP

- Promote a positive employee culture
- Develop an innovative recruitment program
- Facilitate employee and labor relations
- Provide necessary training to meet organizational needs
- Onboard new hires focusing on employee benefits and job responsibilities
- Develop a plan to encourage employee advancement
- Ensure timely completion of employee performance evaluations

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2027, the Department will implement the results of the classification and compensation study and job description review completed in 2026 and will complete the first full evaluation cycle under the updated employee evaluation process. To promote employee health and well-being, the Department will encourage participation in local wellness events, supporting employees who choose to take part. The Department will also increase awareness of the Employee Assistance Program (EAP) through regular communication in the employee newsletter. Additionally, the Department will focus on developing and retaining employees by encouraging internal advancement and will promote employee referrals through the recruiting incentive program.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Wellness and benefit outreach contacts (per qtr)	2	2	1
Employee Assistance Program (EAP) Utilization Rate	4.0%	4.8%	3.6%
New Worker's Compensation Claims	12	12	11
Days lost to Worker's Compensation claims	10	20	3
Worker's Compensation claims expense (per qtr in thousands)	$20	$25	$24
Council Goal: Stewardship			
Key Measure: Effectiveness			
New Hires – Full-time	15	28	21
Internal Promotion Rate	85%	80%	74%
Full-time hires from employee referrals (recruiting incentive)	5	2	6
Full-time position turnover rate -			
Employees ≥ one year of service	10.0%	10.8%	8.2%
Employees ≤ one year of service	7.0%	1.2%	4.7%
Compensated Absence Liability (Leave time payout in millions)	$1.7	$1.40	$1.51
Total dollars spent training employees (in thousands)	$270	$125	$166
Percentage of evaluations completed within 30 days	85%	68%	55%
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
Human Resource Director	1	1	1
Human Resource Specialist	1	1	1
Total	2	2	2

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
HUMAN RESOURCES 1003						
Personnel						
Salaries, Regular	4000	136,340	122,963	124,783	124,674	114,464
Social Security & Medicare	4030	10,430	9,407	9,529	9,316	8,006
Insurance, Dental	4060	738	738	738	738	815
Insurance, Life	4070	225	206	206	155	166
Retirement Contributions	4080	25,632	22,502	22,446	11,713	15,863
Insurance, Work Comp	4110	239	195	161	212	243
Insurance, Medical	4130	26,096	26,096	26,096	31,133	20,882
Insurance, Vision	4135	107	107	111	106	120
Subtotal		**199,807**	**182,214**	**184,070**	**178,047**	**160,560**
Operating						
Misc. Contract Services	4500	12,139	86,500	70,839	8,131	7,667
Employment Advertising	4590	600	600	392	379	501
Employee Relations	4710	6,400	5,900	5,771	4,485	4,169
Expense Allowance	4760	3,000	3,000	3,000	1,250	-
Travel/Training	4770	8,356	13,092	13,013	11	-
Membership Dues	4780	300	300	300	299	-
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	500	500	60	120	113
Printing & Copying	4890	100	100	21	34	201
Postage	4900	100	100	40	18	18
Minor Equipment and Supplies	4910	500	-	-	-	1,623
Subtotal		**31,995**	**110,092**	**93,436**	**14,727**	**14,291**
Total Program Expenditures		**$231,802**	**$292,306**	**$277,506**	**$192,774**	**$174,851**

PROPOSED BUDGET

Community & Economic Development 1004

PROGRAM DESCRIPTION: Community and Economic Development leads community and economic development projects and initiatives across the city. Besides general community and economic development activities, this Department also contains the Codes and Planning Division, Public Buildings, and Kirk-Tran. General staff support is also provided to the City Manager. The Department is headed by the Community and Economic Development Director.

OBJECTIVES/GOALS

COMMUNITY INVESTMENT AND ENGAGEMENT

- Sponsor community-wide events – whether cash or in-kind support
- Work with all members of the community on items of mutual interest
- Build partnerships

COMMUNITY PROSPERITY

- Ensure that the community's comprehensive economic development programs are retained.
- Expand economic development efforts to include other areas of focus (retail/service) specific to the City's efforts
- Partner with Kirksville Regional Economic Development, Incorporated (K-REDI), the Missouri Rural Enterprise and Innovation Center (MREIC), and the Kirksville Area Chamber of Commerce to identify and attract new businesses (retail and restaurants) to Kirksville
- Continue to promote the Central Business District as the consistent center of activity, culture, commerce, and community life by working with the State of Missouri, TIF Commission, Main Street Kirksville, Downtown businesses, property owners, residents, and the community on Downtown support, and discourage certain types of businesses best suited for Downtown from developing along U.S. Highway 63

STEWARDSHIP

- Continue identifying infrastructure needs in existing and developing areas of Kirksville
- Continue implementing and enforcing beautification efforts to promote community pride
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: Funding will continue on implementing "Kirk's Capital Tournament" through the revised Housing Rehabilitation Loan Program, the Demolition Grant Program, and Sidewalk Replacement Program. Other significant projects include the continuation of residential housing development of Dogwood Subdivision and ongoing façade improvements through the Downtown Revitalization Program.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Community Investment and Engagement			
Type of Measure: Effectiveness			
New housing units constructed	10	6	11
U.S. Census Bureau population estimate	17,865	17,865	17,863
Housing rehabilitation loans completed	5	5	1
Demolition loans/grants completed	10	2	1
Council Goal: Community Prosperity			
Type of Measure: Effectiveness			
Retail prospects contacted	25	25	23
Jobs created from businesses who received assistance	20	20	0
Façade Assistance loans completed	2	0	0
Net jobs created by major manufacturer jobs	0	-45	-194
Growth in Adair County average wage	3.3%	0.6%	4.0%
Revolving loan fund issued	1	0	0
Council Goal: Stewardship			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
Community and Economic Development Director	1	1	1
Administrative Specialist	1	1	1
Total	2	2	2

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT 1004						
Personnel						
Salaries, Regular	4000	156,427	147,101	147,115	134,175	133,930
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	234	228	-	-	16
Social Security & Medicare	4030	11,985	11,271	10,559	9,298	9,359
Insurance, Dental	4060	1,061	1,061	1,061	1,061	973
Insurance, Life	4070	259	250	250	240	227
Retirement Contributions	4080	29,452	26,961	26,922	23,658	22,487
Insurance, Work Comp	4110	286	207	207	211	275
Insurance, Medical	4130	38,427	39,340	39,340	40,158	25,908
Insurance, Vision	4135	162	162	166	162	158
Subtotal		**238,293**	**226,581**	**225,620**	**208,961**	**193,333**
Operating						
Misc. Contract Services	4500	176,800	159,504	138,569	123,441	114,428
Public Information	4610	-	-	-	-	-
Lease/Lease Purchase	4670	-	48,000	48,000	48,000	48,000
Commission/Community Support	4690	11,400	11,390	10,048	-	-
Expense Allowance	4760	-	-	-	-	-
Travel/Training	4770	9,687	15,335	9,760	5,919	6,626
Membership Dues	4780	775	1,125	750	1,055	480
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	-	-	-	-	-
Printing & Copying	4890	240	240	201	-	-
Postage	4900	450	250	410	102	106
Minor Equipment & Supplies	4910	10,370	370	326	76	79
Subtotal		**209,722**	**236,214**	**208,064**	**178,593**	**169,719**
Total Program Expenditures		**$448,015**	**$462,795**	**$433,684**	**$387,555**	**$363,052**

PROPOSED BUDGET

Finance 1005

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

COMMUNITY PROSPERITY

- Ensure existing and new businesses are compliant with licensing requirements

STEWARDSHIP

- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: The Department will continue to enhance the on-line payment options for miscellaneous types of payments. The Department will focus on the meter replacement plan and its integration with the comprehensive financial software. In addition, GASB changes on financial reporting will be implemented in the 2026 Annual Comprehensive Financial Report and GFOA changes to the Distinguished Budge Award will be implemented during the 2028 budget process beginning in September 2027.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accounting			
Key Measure: Effectiveness			
Timely reporting items by 15th of the following month -			
Financial transactions posted, with exception to year end	100%	100%	97%
Monthly Council financial reports	100%	100%	75%
GFOA award recognition for budgeting	Awarded	Awarded	Awarded
Actual vs. estimated General Fund revenues	100%	100%	100%
Budget performance: expended vs. budget	100%	100%	76%
GFOA award recognition for financial reporting	Awarded	Awarded	Awarded
Audit deficiencies	0	0	1
Council Goal: Community Prosperity			
Key Measure: Effectiveness			
Business licenses renewed within 30 days of deadline	95%	92%	91%
Council Goal: Stewardship			
Key Measure: Effectiveness			
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
Finance Specialist	1	1	1
Account Clerk	2	2	2
Total	7	7	7

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
FINANCE 1005						
Personnel						
Salaries, Regular	4000	427,098	465,001	447,991	404,909	376,109
Salaries, Overtime & Call-Out	4020	1,435	1,155	871	539	681
Social Security & Medicare	4030	32,783	35,661	33,250	28,844	26,942
Insurance, Dental	4060	3,460	3,184	3,552	3,507	3,153
Insurance, Life	4070	706	703	662	681	629
Retirement Contributions	4080	80,564	85,307	72,563	72,231	60,548
Insurance, Work Comp	4110	829	621	650	658	783
Insurance, Medical	4130	123,043	117,824	120,347	119,460	77,432
Insurance, Vision	4135	510	486	512	486	500
Subtotal		**670,429**	**709,942**	**680,398**	**631,316**	**546,778**
Operating						
Misc. Contract Services	4500	17,335	6,041	4,528	2,563	2,344
Telecommunications	4650	1,092	1,440	2,435	1,187	2,474
Lease/Lease Purchase	4670	-	-	-	-	-
Safety Programs	4720	-	-	-	-	-
Credit Card Expense	4730	300	120	55	28	38
Refunds	4750	-	-	-	-	-
Expense Allowance	4760	3,000	-	-	-	-
Travel/Training	4770	12,060	10,093	2,546	1,281	-
Membership Dues	4780	2,050	1,785	1,845	1,656	1,251
Professional Publications	4790	450	350	150	348	149
Office Supplies	4800	2,400	1,800	1,800	1,195	1,129
Forms Printing	4870	-	-	-	-	-
Printing & Copying	4890	7,035	7,035	3,649	2,298	2,604
Postage	4900	7,500	7,500	6,487	4,311	6,102
Minor Equip. & Supplies	4910	6,750	7,400	7,160	3,992	3,548
Subtotal		**59,972**	**43,564**	**30,655**	**18,858**	**19,640**
Total Program Expenditures		**$730,401**	**753,506**	**$711,053**	**$650,174**	**$566,418**

PROPOSED BUDGET

Information Systems 1006

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

SIGNIFICANT HIGHLIGHTS/CHANGES: A replacement of a server, core switch, and multiple routers will be completed in 2027 to meet the demand for services being provided at all City facilities. Additions to the security camera system will be completed at multiple City facilities.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Efficiency			
IT service requests made (annually)	350	322	390
Days to resolve computer service request (target < 3)	1.0	1.9	1.18
Employees participating in cybersecurity training (quarterly)	100%	97%	95%
Simulated phishing failures identified (annually)	20	25	14
Computer orientations completed (annually)	20	24	14

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
INFORMATION SYSTEMS 1006						
Operating						
Misc. Contract Services	4500	47,021	46,021	44,034	40,001	41,651
Public Information	4610	-	-	-	-	-
Telecommunications	4650	6,744	6,335	6,054	6,224	8,976
Lease/Lease Purchase	4670	-	-	-	-	-
PD ITI Lease	4671	-	-	-	-	-
Travel/Training	4770	-	-	-	-	-
Computer Supplies	4850	500	500	500	68	333
Copier/Printer Supplies	4890	24,500	24,500	17,799	22,887	17,719
Minor Equipment & Supplies	4910	12,915	9,500	1,766	2,010	14,321
Computer Equipment & Software	4920	6,954	8,100	500	3,682	-
Software Renewals & Maintenance	5025	203,299	187,472	180,637	173,974	168,151
Equipment Maintenance	5030	105,985	91,585	82,967	94,575	74,932
Subtotal		**407,918**	**374,013**	**334,257**	**343,421**	**326,082**
Capital						
Equipment	7210	243,000	39,500	-	209,147	31,383
Subtotal		**243,000**	**39,500**	**-**	**209,147**	**31,383**
Total Program Expenditures		**$650,918**	**$413,513**	**$334,257**	**$552,568**	**$357,465**

PROPOSED BUDGET

Public Buildings 1008

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Cost-saving ideas through facility maintenance
- Long-range planning for building infrastructure (roofs, HVAC, parking, interior finishes)

COMMUNITY INVESTMENT & ENGAGEMENT

- Build partnerships through tenant support

STEWARDSHIP

- Asset protection through facility projects
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2027, the focus will be on replacement of the City Hall roof, City Hall accessibility improvements, parking lot slab repair, renovations to Police facilities, and repairing the Fire Department exterior. The future of the Lambert Building needs to be determined and a comprehensive evaluation of all city office space needs to be completed.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goals: Accountability and Stewardship			
Key Measure: Effectiveness			
Number of building work orders	80	70	67
Annual maintenance inspections	8	8	8
Number of deficiencies identified and resolved	3	4	1
Budgeted maintenance projects completed (goal ≤ 95%)	95%	100%	100%
Roof age inventories (goal ≤ 20 years)			
Age of City Hall Building	0	14	13
Age of Economic Development Alliance Building	3	2	1
Age of Police Department Building	5	4	3
Age of Fire Department Building	3	2	1
Age of Public Works Building	1	0	23
Age of Airport Terminal Building (metal ≤ 30 years)	1	0	5
Age of Lambert Building	14	13	12
Exterior finish age inventories (goal ≤ 25 years)			
Age of City Hall Building	1	0	34
Age of Economic Development Alliance Building	12	11	10
Age of Police Department Building	3	2	1
Age of Fire Department Building	0	8	7
Age of Public Works Building	25	24	23
Age of Airport Terminal Building	1	0	33
Age of Lambert Building	42	41	40
Performance evaluations completed within 30 days of due date	100%	100%	100%
Council Goal: Community Investment & Engagement			
Key Measure: Effectiveness			
Tenant meetings	6	6	5
AUTHORIZED PERSONNEL			
Public Facility Technician	1	1	1
Custodian	2	2	2
Total	3	3	3

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
PUBLIC BUILDING MAINTENANCE 1008						
Personnel						
Salaries, Regular	4000	135,914	126,760	124,582	119,666	112,256
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	10,397	9,697	8,978	8,292	7,773
Insurance, Dental	4060	1,430	1,569	1,569	1,569	1,607
Insurance, Life	4070	227	211	209	201	187
Retirement Contributions	4080	25,552	23,197	22,798	21,319	18,892
Insurance, Work Comp	4110	5,173	4,707	4,038	4,737	5,916
Insurance, Medical	4130	51,475	59,956	54,910	53,206	35,296
Insurance, Vision	4135	215	242	249	243	263
Subtotal		**230,384**	**226,339**	**217,333**	**209,231**	**182,190**
Operating						
Insurance Claims	4225	5,000	2,500	26,826	5,765	(10,781)
Misc. Contract Services	4500	38,900	32,960	29,179	20,157	21,454
Telecommunications	4650	-	-	-	-	(2)
Travel/Training	4770	775	800	695	616	643
Medical Supplies	4810	-	-	-	-	-
Minor Equipment & Supplies	4910	23,250	21,250	19,757	13,927	14,191
Vehicle Maintenance	5000	3,970	3,446	2,355	1,589	705
Gas & Oil	5020	2,466	2,333	1,992	1,587	1,488
Building Maintenance	5040	194,800	56,800	101,103	59,907	44,219
Clothing, New	5070	600	600	570	533	554
Electricity-Buildings	5890	42,850	41,590	38,590	33,663	29,312
Heating Fuel	5950	17,000	20,000	14,170	11,205	20,323
Subtotal		**329,611**	**182,279**	**235,237**	**148,949**	**122,108**
Capital						
Facilities	7170	1,530,000	880,000	249,000	105,136	39,230
Vehicles	7200	-	-	-	-	-
Equipment	7210	-	-	-	-	-
Subtotal		**1,530,000**	**880,000**	**249,000**	**105,136**	**39,230**
Total Program Expenditures		**$2,089,995**	**$1,288,618**	**$701,570**	**$463,315**	**$343,527**

PROPOSED BUDGET

Police Department 1020, 1022, 1023, 1024

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Maintain resources both tangible and intangible

COMMUNITY INVESTMENT AND ENGAGEMENT

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

STEWARDSHIP

- Officer training - arrests, use of force, de-escalation and officer decision-making
- Provide timely and effective communication to employees on work performance

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

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness & Workload			
Partnership meetings attended (percent)	90%	91%	93%
Traffic accidents occurring	320	390	418
Traffic accidents resulting in injury	35	30	53
Detective investigations	180	150	166
Detective cases cleared or closed (national average 33%)	40%	40%	28%
Animals picked up or trapped	500	487	638
Summons or tickets issued by Animal Control	40	56	37
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Public presentations	40	28	44
Neighborhood watch programs active	4	4	4
Crime prevention programs for businesses	3	0	0
Community information releases	100	35	58
Arrests/protective custody detainers	800	658	702
Foot patrols	200	100	163
Traffic stops and enforcement efforts	3,000	3,600	2,642
Summons or tickets issued by patrol officers	900	950	834
DWI arrests	50	60	26
Citizen and departmental commendations	40	48	24
Training hours	1,200	980	985
Council Goal: Stewardship			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date	100%	100%	100%

PROPOSED BUDGET

AUTHORIZED PERSONNEL			
Police Administration 1020			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Administrative Police Lieutenant	1	1	1
Administrative Assistant	1	1	1
Records and Evidence Custodian	1	1	1
Total	6	5	5
Police Patrol 1022			
Police Patrol Lieutenant	1	0	0
Police Sergeant	4	4	4
Police Corporal	4	4	4
School Resource Officer	1	1	1
Canine Officer	1	0	0
Police Officer	16	16	16
Total	27	25	25
Police Investigations 1023			
Detective	1.5	1.5	1.5
Detective Sergeant	1	1	1
Computer Crimes Detective	0.5	0.5	0.5
Canine Officer	0	1	1
Total	3	4	4
Animal Control 1024			
Animal Control Officer	1	1	1

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
POLICE ADMINISTRATION 1020						
Personnel						
Salaries, Regular	4000	398,295	367,780	365,927	352,483	339,136
Salaries, Overtime & Call-Out	4020	576	560	250	-	-
Social Security & Medicare	4030	30,514	28,178	26,996	25,261	24,413
Insurance, Dental	4060	2,538	2,538	2,630	2,676	2,453
Insurance, Life	4070	658	617	617	598	570
Retirement Contributions	4080	74,988	67,406	62,783	54,801	50,323
Insurance, Work Comp	4110	10,118	12,366	9,142	12,022	14,680
Insurance, Medical	4130	95,186	97,404	97,404	99,390	64,902
Insurance, Vision	4135	414	414	442	440	436
Subtotal		**613,285**	**577,263**	**566,191**	**547,671**	**496,913**
Operating						
Misc. Contract Services	4500	103,225	46,765	104,410	34,559	25,118
Community Training	4560	500	500	100	-	-
Community Policing	4620	5,450	2,050	1,242	4,130	4,008
Telecommunications	4650	7,633	9,594	10,919	8,742	8,596
Expense Allowance	4760	4,200	4,200	4,200	4,200	4,200
Travel/Training	4770	7,125	8,750	2,340	570	4,403
Membership Dues	4780	1,905	1,555	1,182	898	825
Professional Publications	4790	90	90	90	-	-
Office Supplies	4800	2,000	2,000	1,616	862	916
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	1,800	1,800	1,715	333	1,244
Postage	4900	1,000	1,000	630	226	253
Minor Equipment & Supplies	4910	3,000	4,000	1,480	107	444
Computer Equipment & Software	4920	-	-	-	-	-
Radio Equipment/Maintenance	4980	-	-	-	-	-
Equipment Maintenance	5030	250	250	250	-	-
Electricity-Buildings	5890	15,000	10,200	10,200	7,938	7,580
Heating Fuel	5950	9,000	4,600	4,592	1,593	1,330
Subtotal		**162,178**	**97,354**	**144,966**	**64,158**	**58,917**
Total Program Expenditures		**$775,463**	**$674,617**	**$711,157**	**$611,829**	**$555,830**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
POLICE PATROL 1022						
Personnel						
Salaries, Regular	4000	1,834,062	1,610,334	1,617,862	1,322,864	1,243,146
Salaries, Temporary	4010	6,600	18,600	5,423	5,283	122
Salaries, Overtime & Call-Out	4020	105,750	114,400	90,511	76,840	107,061
Social Security & Medicare	4030	148,900	133,365	127,652	102,983	99,485
Insurance, Dental	4060	12,273	11,120	11,761	10,270	9,107
Insurance, Life	4070	2,956	2,607	2,698	2,229	2,089
Retirement Contributions	4080	312,310	262,160	252,691	194,830	178,649
Insurance, Work Comp	4110	63,450	73,188	51,699	59,208	76,795
Insurance, Medical	4130	442,135	411,341	415,392	457,612	237,096
Insurance, Vision	4135	1,902	1,707	1,856	1,554	1,531
Subtotal		**2,930,338**	**2,638,822**	**2,577,545**	**2,233,673**	**1,955,081**
Operating						
Insurance Claims	4225	6,000	5,000	6,002	3,950	5,556
Misc. Contract Services	4500	9,485	29,876	415	315	315
Miscellaneous Grants	4510	49,820	26,824	6,787	29,046	26,525
Donation Expense	4520	-	-	-	-	1,000
Travel/Training	4770	59,300	46,670	21,760	12,320	32,277
POST Training	4771	-	750	-	-	-
Medical Supplies	4810	750	750	650	455	279
Audio/Visual Supplies	4820	-	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	72,208	74,965	63,621	45,133	31,487
Chemicals	4930	2,950	2,950	1,224	2,525	228
SRT	4990	5,000	3,000	957	13,135	1,798
Vehicle Maintenance	5000	85,877	77,951	75,416	63,460	49,073
Gas & Oil	5020	103,257	80,850	78,351	54,197	43,621
Equipment Maintenance	5030	4,219	4,219	2,619	2,369	-
Clothing Maintenance	5060	9,000	9,000	9,000	7,141	7,798
Land Maintenance	5050	8,000	8,000	-	-	-
Clothing, New	5070	33,150	25,950	14,893	6,341	11,588
Lake Maintenance	5570	1,200	1,200	835	-	639
Subtotal		**450,216**	**397,955**	**282,530**	**240,388**	**212,184**
Capital						
Facilities	7170	-	-	-	-	-
Vehicles	7200	196,000	-	-	120,655	224,440
Equipment	7210	105,000	50,000	49,200	-	47,700
Subtotal		**301,000**	**50,000**	**49,200**	**120,655**	**272,140**
Total Program Expenditures		**$3,681,554**	**$3,086,777**	**$2,909,275**	**$2,594,715**	**$2,439,406**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
POLICE INVESTIGATIONS 1023						
Personnel						
Salaries, Regular	4000	275,618	289,082	247,063	261,020	261,680
Salaries, Overtime & Call-Out	4020	26,800	26,950	23,620	14,377	20,040
Social Security & Medicare	4030	23,135	24,177	18,777	20,345	20,793
Insurance, Dental	4060	1,800	2,030	1,738	1,707	1,673
Insurance, Life	4070	430	470	408	402	429
Retirement Contributions	4080	48,689	48,037	41,144	38,583	38,501
Insurance, Work Comp	4110	11,502	14,021	7,834	13,896	16,703
Insurance, Medical	4130	62,044	76,788	59,260	69,017	40,998
Insurance, Vision	4135	280	334	179	165	196
Subtotal		**450,297**	**481,889**	**400,023**	**419,512**	**401,012**
Operating						
Insurance Claims	4225	-	-	2,273	-	-
Misc. Contractual Services	4500	2,649	5,620	4,263	1,468	1,274
Miscellaneous Grants	4510	15,854	14,669	18,358	-	-
Investigation Expense	4625	4,160	9,160	8,725	-	-
Telecommunications	4650	1,800	1,980	1,800	-	-
Travel/Training	4770	15,760	15,325	5,686	4,832	9,597
Membership Dues	4780	-	-	-	-	-
Minor Equipment & Supplies	4910	5,422	5,050	3,961	6,596	8,118
Vehicle Maintenance	5000	5,235	4,382	7,661	4,603	3,925
Gas & Oil	5020	9,653	2,636	7,297	1,939	1,969
Subtotal		**60,533**	**58,822**	**60,024**	**19,438**	**24,883**
Capital						
Vehicles	7200	-	42,000	39,980	68,945	-
Subtotal		**-**	**42,000**	**39,980**	**68,945**	**-**
Total Program Expenditures		**510,830**	**582,711**	**500,027**	**507,895**	**425,895**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
ANIMAL CONTROL 1024						
Personnel						
Salaries, Regular	4000	48,377	46,410	46,260	43,917	40,843
Salaries, Overtime & Call-Out	4020	525	510	250	-	-
Social Security & Medicare	4030	3,741	3,589	3,559	3,360	3,124
Insurance, Dental	4060	369	369	369	369	338
Insurance, Life	4070	83	78	77	73	72
Retirement Contributions	4080	9,194	8,586	8,511	7,824	6,873
Insurance, Work Comp	4110	746	664	588	634	784
Insurance, Medical	4130	13,048	13,048	13,048	13,048	9,110
Insurance, Vision	4135	53	54	55	53	53
Subtotal		**76,136**	**73,308**	**72,717**	**69,278**	**61,199**
Operating						
Misc. Contract Services	4500	40,485	39,041	39,136	39,040	37,996
Travel/Training	4770	1,730	1,730	1,309	1,263	1,074
Office Supplies	4800	-	-	-	-	-
Medical Supplies	4810	100	600	551	-	419
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	1,450	1,200	1,113	266	273
Vehicle Maintenance	5000	5,024	4,801	2,760	2,561	3,472
Gas & Oil	5020	4,971	4,645	4,655	2,967	3,267
Clothing, New	5070	350	450	350	-	111
Subtotal		**54,110**	**52,467**	**49,874**	**46,098**	**46,612**
Capital						
Vehicles	7200	-	-	-	-	-
Subtotal		**-**	**-**	**-**	**-**	**-**
Total Program Expenditures		**130,246**	**125,775**	**122,591**	**115,377**	**107,811**
Total Department Expenditures		**$5,098,094**	**$4,469,880**	**$4,243,050**	**$3,829,817**	**$3,528,942**

PROPOSED BUDGET

Fire Department 1032, 1034, 1036

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

COMMUNITY INVESTMENT AND ENGAGEMENT

- Maintain the readiness of the Mass Notification System and other emergency notification systems ensuring maximum communication to the community in times of emergency
- Provide ongoing all-hazards community education
- Improve community safety by improving response efficiency and effectiveness
- Continue engagement with Regional and Statewide programs and partners including SEMA, Region B RHSOC, Statewide Fire Mutual Aid, Region B Chief's Association, and local response partners including Adair County Ambulance District, Adair County Fire Department, LaPlata Community Fire Protection District, and Greentop Fire Department.
- Continue work towards additional fire station locations to improve response efficiency and reduce response times.

STEWARDSHIP

- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: The priorities for 2027 will be the continued refinement of Department capabilities in specialty services such as hazardous materials response and technical rescue skills by expanding the scope and increasing the complexity of crew-level training events, as well as capitalizing on the opportunities provided by six-person minimum staffing levels. The Department fully implemented advanced life support response in 2024, and in 2027, five personnel will complete the AFG funded Paramedic training program. The Department will leverage that increased capability to better serve the community. In addition, the Department will capitalize on the multi-function training building that will be completed in the 4th quarter of 2026, and utilize that facility to expand regional training offerings. Additional focus will be placed on improving the emergency operations center by reviewing activation and operation policies and installing a generator. Staff will continue planning for construction of the budgeted Public Safety storage building in 2027, as well as, planning for transition of one centrally located station to construction of two fire stations to serve both the northern and southern areas of the City.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Training hours	6,000	6,000	6,401
JPR assessments	36	72	117
Burn permits issued	25	20	21
Hydrant tests/inspections	600	600	595
Incident responses	3,450	3,400	3,346
Structure Fire	65	60	62
Other Fires	60	60	42
Hazmat and other hazards	90	80	83
False Calls	200	170	306
Medical	2,100	2,000	2,018
Rescue	235	230	155
Public Service	700	800	680
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Emergency operation/mitigation plans updated	Yes	Yes	Yes
Emergency operation drills	4	5	3
Outdoor warning sirens tested without failure	100%	75%	100%
IPAWS test performed	12	12	12
Community classes provided	20	20	13
Fire safety inspections completed	500	500	419
New business license inspections	20	12	27
Council Goal: Stewardship			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date	100%	100%	87%
AUTHORIZED PERSONNEL			
Fire Administration 1032			
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
Division Chief	2	2	2
Administrative Assistant	1	1	1
Total	5	5	5
Fire Protection 1034			
Fire Captain	1	1	1
Fire Lieutenant	5	5	5
Fire Engineer	6	6	0
Firefighter II/EMT	7	7	11
Firefighter	2	2	2
Total	21	21	19

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
FIRE ADMINISTRATION 1032						
Personnel						
Salaries, Regular	4000	418,773	389,699	385,772	372,934	313,293
Salaries, Overtime & Call-Out	4020	1,850	1,750	1,750	1,690	1,609
Social Security & Medicare	4030	32,178	29,946	28,629	26,765	22,343
Insurance, Dental	4060	2,123	2,538	2,285	2,367	2,030
Insurance, Life	4070	1,973	636	634	615	519
Retirement Contributions	4080	90,434	81,030	79,587	72,971	58,841
Insurance, Work Comp	4110	21,941	25,671	19,823	27,659	22,092
Insurance, Medical	4130	81,094	95,512	89,994	96,283	59,783
Insurance, Vision	4135	329	418	373	381	352
Subtotal		**650,695**	**627,200**	**608,847**	**601,664**	**480,862**
Operating						
Telecommunications	4650	3,500	3,530	4,014	3,454	4,345
Travel/Training	4770	6,400	7,742	6,309	3,253	2,517
Membership Dues	4780	1,225	1,125	1,130	569	905
Office Supplies	4800	1,000	1,000	755	829	439
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	450	725	520	-	713
Postage	4900	1,700	1,700	1,043	792	523
Minor Equipment & Supplies	4910	1,300	2,300	1,800	741	1,067
Equipment Maintenance	5030	200	200	200	-	-
Subtotal		**15,775**	**18,322**	**15,771**	**9,638**	**10,510**
Capital						
Vehicles	7200	67,000	-	-	-	-
Subtotal		**67,000**	**-**	**-**	**-**	**-**
Total Program Expenditures		**$ 733,470**	**$645,522**	**$624,618**	**$611,302**	**$491,371**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
FIRE PROTECTION 1034						
Personnel						
Salaries, Regular	4000	1,157,503	1,056,672	1,097,200	960,836	891,080
Salaries, Temporary	4010	-	-	-	-	10,639
Salaries, FLSA	4015	117,146	108,008	139,077	108,949	102,024
Salaries, Overtime & Call-Out	4020	116,420	82,830	109,132	94,488	88,932
Social Security & Medicare	4030	106,417	95,435	102,330	87,646	82,140
Insurance, Dental	4060	9,136	8,582	8,579	7,744	6,854
Insurance, Life	4070	27,824	23,670	12,580	11,147	10,873
Retirement Contributions	4080	273,893	235,877	258,925	210,845	194,215
Insurance, Work Comp	4110	79,787	82,198	73,253	78,960	94,607
Insurance, Medical	4130	325,093	308,066	305,723	292,360	186,686
Insurance, Vision	4135	1,361	1,308	1,276	1,158	1,139
Subtotal		**2,214,580**	**2,002,646**	**2,108,075**	**1,854,132**	**1,669,188**
Operating						
Insurance Claims	4225	3,000	2,000	4,631	(2,039)	19,721
Misc. Contract Services	4500	14,650	16,050	6,971	5,040	5,839
Miscellaneous Grants	4510	-	203,000	36,413	-	-
Community Training	4560	2,000	2,000	1,050	788	936
Opioid Settlement Expense	4565	20,000	20,000	-	5,626	-
Fire Prevention	4570	1,500	1,000	948	873	-
Travel/Training	4770	40,500	39,940	21,064	24,423	12,522
Membership Dues	4780	600	350	350	280	270
Professional Publications	4790	800	1,700	680	1,553	1,553
Office Supplies	4800	-	-	-	-	-
Medical Supplies	4810	8,400	4,400	3,828	2,479	2,329
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	18,000	12,500	10,420	8,365	17,363
Computer Equipment & Software	4920	-	-	-	-	-
Chemicals	4930	4,500	4,000	4,000	3,476	-
Safety Equipment	4950	38,000	48,700	46,150	36,462	37,460
Minor Fire Equipment	4960	66,300	42,585	47,628	38,031	53,520
Radio Equipment/Maintenance	4980	-	-	-	-	-
Vehicle Maintenance	5000	157,440	135,578	158,787	137,557	80,365
Gas & Oil	5020	42,795	34,890	36,906	21,411	21,998
Equipment Maintenance	5030	16,200	15,750	12,909	7,282	5,101
Building Maintenance	5040	-	-	-	-	-
Clothing Maintenance	5060	1,200	1,200	906	205	62
Clothing, New	5070	13,000	13,000	11,234	10,418	9,022
Electricity-Buildings	5890	16,000	16,400	13,200	13,396	12,727
Heating Fuel	5950	12,500	14,000	10,700	7,949	7,648
Subtotal		**477,385**	**629,043**	**428,775**	**323,574**	**288,435**
Capital						
Equipment	7210	82,760	1,551,769	1,534,274	78,760	22,580
Subtotal		**82,760**	**1,551,769**	**1,534,274**	**78,760**	**22,580**
Total Program Expenditures		**2,774,725**	**4,183,458**	**4,071,124**	**2,256,465**	**1,980,204**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
EMERGENCY PREPAREDNESS 1036						
Operating						
Misc. Contractual Services	4500	400	300	300	74	-
Miscellaneous Grants	4510	-	-	-	-	-
Travel/Training	4770	2,450	1,616	1,616	695	687
Membership Dues	4780	-	-	-	-	-
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	200	200	100	-	-
Printing & Copying	4890	-	-	-	-	-
Minor Equipment & Supplies	4910	10,000	10,500	9,607	-	5,910
Computer Equipment & Software	4920	1,250	1,250	731	350	23
Radio Equipment/Maintenance	4980	48,000	31,000	27,367	44,814	23,340
Equipment Maintenance	5030	4,300	5,472	4,733	2,622	2,110
Electricity, Outdoor Sirens	5890	1,700	1,600	1,450	1,271	1,180
Subtotal		**68,300**	**51,938**	**45,904**	**49,827**	**33,251**
Capital						
Equipment	7210	60,000	250,000	143,959	-	-
Subtotal		**60,000**	**250,000**	**143,959**	**-**	**-**
Total Program Expenditures		**$128,300**	**$301,938**	**$189,863**	**$49,827**	**$33,251**
Total Department Expenditures		**$3,636,495**	**$5,130,918**	**$4,885,605**	**$2,917,595**	**$2,504,826**

PROPOSED BUDGET

Public Works Administration and Street Construction and Maintenance 1050, 1052

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

COMMUNITY INVESTMENT AND ENGAGEMENT

- Improve response and accountability to citizen service requests
- Provide reliable infrastructure to all citizens and businesses
- Evaluate for Adopt-A-City Stream Program

STEWARDSHIP

- Continue crack sealing program
- Continue pothole patching and asphalt paving
- Continue maintenance of street infrastructure
- Enter street data into the GIS system for future references of street rehabilitation and maintenance efforts
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: Public Works administration will continue to coordinate with the Utility Department on the service line inventory project until completion. The Street Division's focus will continue to transition residential concrete streets to asphalt, along with reconstructing storm drainage systems. Projected streets for full depth reconstruction in 2027 are: Phase 1 of Wilson's and Porter's Subdivisions, Eugene Street, Mill Street, and the Factory Addition neighborhood. The Division will continue collecting information for stormwater infrastructure and retaining walls into the City's geographic information system mapping program. The Street Division will also continue replacing traffic signals with proper signage in the Central Business District.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Safety meetings held	12	12	11
Scheduled drop off of household hazardous waste	70	65	72
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
% of Customer Service Requests responded to within 20 working days	92%	90%	88%
Overtime Salaries as % of Regular Salaries – Streets	3.5%	3.1%	3.2%
Adopt-A-Street groups	37	37	37
Key Measure: Workload			
Days lost to accidents	0	0	0
Snow plowed (miles)	6,500	4,850	5,586
Council Goal: Stewardship			
Key Measure: Effectiveness			
Crack sealing (linear feet)	5,000	5,000	1,500
Pothole patching (tons)	60.0	75.0	35.5
Percentage of road miles rehabilitated	5%		
Infrastructure Related Public Meetings	1	1	0
Performance evaluations completed w/in 30 days of due date	100%	68%	97%
AUTHORIZED PERSONNEL			
Public Works Administration 1050			
Public Works Director	0.4	0.4	0.4
Deputy Public Works Director	0.2	0.2	0.2
Administrative Specialist	1	1	1
Total	1.6	1.6	1.6
Street Maintenance 1052			
Street Superintendent	1	1	1
Assistant Street Superintendent	2	2	2
Asphalt Plant Operator	1	1	1
Traffic Control Technician	1	1	1
Equipment Operator	7	5	7
Maintenance Worker II	3	5	3
Total	15	15	15

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
PUBLIC WORKS ADMINISTRATION 1050						
Personnel						
Salaries, Regular	4000	130,759	122,122	123,916	118,729	88,204
Salaries,Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	10,003	9,342	9,278	8,796	6,497
Insurance, Dental	4060	830	646	831	826	647
Insurance, Life	4070	137	129	170	197	148
Retirement Contributions	4080	24,583	22,349	22,677	21,152	14,846
Insurance, Work Comp	4110	319	166	215	165	169
Insurance, Medical	4130	22,991	23,147	23,148	23,167	12,865
Insurance, Vision	4135	122	98	124	121	102
Subtotal		**189,743**	**177,999**	**180,359**	**173,153**	**123,478**
Operating						
Telecommunications	4650	1,100	1,500	2,345	1,068	2,291
Safety Program	4720	600	600	600	411	509
Expense Allowance	4760	-	-	-	-	-
Travel/Training	4770	3,450	3,450	750	775	642
Membership Dues	4780	530	420	422	404	191
Professional Publications	4790	200	200	-	-	-
Office Supplies	4800	300	300	200	152	77
Computer Supplies	4850	-	-	-	-	-
Printing & Copying	4890	200	200	84	143	71
Postage	4900	200	200	200	79	35
Minor Equipment & Supplies	4910	1,420	1,420	1,078	461	229
Computer Equipment & Software	4920	-	-	-	-	-
Radio Equipment/Maintenance	4980	2,600	2,600	2,600	-	-
Equipment Maintenance	5030	-	-	-	-	-
Electricity, Building	5890	4,000	4,010	3,910	3,639	3,409
Subtotal		**14,600**	**14,900**	**12,189**	**7,133**	**7,454**
Total Program Expenditures		**$204,343**	**$192,899**	**$192,547**	**$180,286**	**$130,932**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
STREET CONSTRUCTION & MAINTENANCE 1052						
Personnel						
Salaries, Regular	4000	884,854	809,129	766,659	721,586	624,510
Salaries, Temporary	4010	24,000	24,000	-	7,552	3,773
Salaries, Overtime & Call-Out	4020	41,000	30,333	29,410	22,466	13,439
Social Security & Medicare	4030	72,664	66,055	60,123	56,424	48,240
Insurance, Dental	4060	7,059	5,952	7,013	6,529	5,225
Insurance, Life	4070	1,357	1,225	1,253	1,127	988
Retirement Contributions	4080	174,061	153,621	143,641	122,094	94,112
Insurance, Work Comp	4110	59,267	55,483	43,386	46,017	49,482
Insurance, Medical	4130	223,905	212,749	220,317	223,177	126,006
Insurance, Vision	4135	1,031	894	1,050	966	817
Subtotal		**1,489,198**	**1,359,441**	**1,272,852**	**1,207,937**	**966,595**
Operating						
Insurance Claims	4225	4,500	2,500	5,386	(4,333)	(1,872)
Misc. Contract Services	4500	8,660	8,400	7,863	2,930	480
Miscellaneous Grants	4510	-	-	-	-	-
HHW Program	4515	7,000	7,000	-	5,939	4,275
Telecommunications	4650	2,900	3,000	4,065	2,788	3,815
Equipment Rental	4660	3,000	3,000	3,000	320	-
Lease/Lease Purchase	4670	-	-	-	-	51,761
Travel/Training	4770	12,725	4,975	2,634	371	3,745
Membership Dues	4780	215	210	211	404	191
Professional Publications	4790	-	-	-	-	-
Office Supplies	4800	250	250	200	152	167
Medical Supplies	4810	200	200	171	293	-
Printing & Copying	4890	1,000	1,000	1,000	330	293
Postage	4900	100	100	51	4	4
Minor Equipment & Supplies	4910	16,800	17,200	13,201	9,686	18,867
Computer Equipment & Software	4920	-	-	-	-	-
Chemicals	4930	108,532	88,708	87,460	67,409	24,864
Safety Equipment	4950	8,900	8,900	8,645	4,037	8,387
Vehicle Maintenance	5000	135,331	110,120	109,635	86,854	85,246
Vehicles-Motor Equipment	5010	137,608	157,083	120,149	120,674	133,374
Gas & Oil	5020	140,900	109,410	112,699	67,528	81,915
Equipment Maintenance	5030	2,000	2,000	2,899	2,320	2,589
Building Maintenance	5040	4,000	4,000	3,464	1,380	1,461
Land Maintenance	5050	-	-	-	-	-
Clothing, New	5070	4,500	4,500	3,865	2,648	2,784
Asphalt Plant M & O	5100	35,000	35,000	29,451	27,708	5,360
Street Maintenance Materials	5110	65,500	135,200	14,000	10,927	10,210
Traffic Control Maintenance	5160	44,000	46,000	29,573	22,854	36,023
Landfill Expenses	5170	18,500	18,500	18,500	1,385	8,146
Tree Maintenance/Replacements	5180	5,000	5,000	5,000	-	3,500
Electricity-Buildings	5890	650	650	580	488	566
Electricity-Street Lights	5910	217,760	205,510	196,180	185,917	172,446
Street Light Materials	5920	14,000	14,000	8,539	3,636	6,406
Electric & Gas Asphalt Plant	5930	30,000	34,500	28,900	26,579	26,400
Heating Fuel	5950	8,000	6,937	6,950	4,413	3,278
Subtotal		**1,037,531**	**1,033,853**	**824,271**	**655,638**	**694,682**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
STREET CONSTRUCTION & MAINTENANCE 1052						
Capital						
Infrastructure	7160	70,000	-	-	-	-
Facilities	7170	450,000	-	-	-	-
Vehicles	7200	95,500	-	-	-	39,722
Equipment	7210	126,000	1,531,000	1,365,654	462,092	442,644
Subtotal		**741,500**	**1,531,000**	**1,365,654**	**462,092**	**482,366**
Total Program Expenditures		**$3,268,229**	**$3,924,294**	**$3,462,777**	**$2,325,667**	**$2,143,642**
Total Department Expenditures		**$3,472,572**	**$4,117,193**	**$3,655,324**	**$2,505,953**	**$2,274,574**

PROPOSED BUDGET

Codes & Planning 1073

PROGRAM DESCRIPTION: The Codes and Planning Division of the Community & Economic Development Department is responsible for ensuring quality construction practices in the private sector through review of building plans and the inspection of construction activity; enforcement of the City's property maintenance codes; and the adherence to the City's Comprehensive Plan, zoning ordinances, and subdivision rules and regulations. The condemnation and demolition of properties are also the responsibility of this Division. Code Enforcement is also responsible for water and sewer connection inspections. The Division also coordinates with the Engineering Department on stormwater management planning, street cuts, and floodplain management. The City Planner is the staff representative for the Planning and Zoning Commission and Kirksville Historic Preservation Commission, and is responsible for the City's Comprehensive Plan. The Code Enforcement Director is the staff representative for the Board of Adjustment.

OBJECTIVES/GOALS

ACCOUNTABILITY

- Long-range planning to implement THINK Kirksville 2040

COMMUNITY INVESTMENT AND ENGAGEMENT

- Community pride through nuisance abatement
- Work with all members of the community on items of mutual interest
- Build partnerships with businesses and residents

COMMUNITY PROSPERITY

- Continue to promote the Central Business District as the consistent center of activity, culture, commerce, and community life by working with the State of Missouri, TIF Commission, Main Street Kirksville, Downtown businesses, property owners, residents, and the community on Downtown support, and discourage certain types of businesses best suited for Downtown from developing along U.S. Highway 63
- Partner with Kirksville's educational institutions, natural resource agencies, and other economic development partners to identify economic development strategies that protect and expand upon Kirksville's existing tourism strengths

STEWARDSHIP

- Encourage economically sustainable land-use practices
- Establish local historic districts within neighborhoods and the Downtown
- Continue identifying infrastructure needs in existing and developing areas of Kirksville
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: Continuing in 2027, a part-time inspector will assist with nuisance inspections during the summer months. In addition, staff is working towards certification for a promotion to inspector II.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
All zoning requests comply with future land use	Yes	No	No
Key Measure: Efficiency			
Days for review and approval of business license (goal<7 days)	6	8	5.5
Days to address a citizen service request (goal<14 days)	12	12	56
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Nuisance code inspections	7,200	6,900	5,931
Administrative warrants issued	5	1	0
Cases filed through court system	75	56	61
Action items completed toward THINK Kirksville 2040 goals	25	30	13
Building code inspections	1,800	1,600	1,735
New structure permits	60	50	43
New business licenses approved	275	300	227
All other permits	1,800	1,600	1,672
Council Goal: Stewardship			
Key Measure: Effectiveness			
Utility tap inspections	20	15	17
Performance evaluations completed within 30 days of due date	100%	50%	100%
AUTHORIZED PERSONNEL			
Codes Enforcement Director	1	1	1
City Planner	1	1	1
Inspector II	2	1	1
Inspector	1	2	2
Total	5	5	5

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
CODES & PLANNING 1073						
Personnel						
Salaries, Regular	4000	316,691	292,691	255,105	261,149	267,835
Salaries, Temporary	4010	3,780	3,780	3,668	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	318
Social Security & Medicare	4030	24,516	22,680	19,510	18,560	19,519
Insurance, Dental	4060	2,399	2,261	2,284	2,406	2,072
Insurance, Life	4070	526	491	427	461	397
Retirement Contributions	4080	59,538	53,562	47,104	43,571	37,552
Insurance, Work Comp	4110	10,165	10,006	7,744	10,087	12,546
Insurance, Medical	4130	70,525	82,268	67,230	85,664	48,483
Insurance, Vision	4135	356	360	355	351	344
Subtotal		**488,497**	**468,099**	**403,427**	**422,250**	**389,066**
Operating						
Misc. Contract Services	4500	137,815	65,630	42,714	15,316	23,894
Telecommunications	4650	2,150	2,250	3,352	1,961	2,850
Credit Card Expense	4730	-	-	-	-	-
Expense Allowance	4760	4,200	4,200	4,200	2,400	2,400
Travel/Training	4770	14,375	11,050	5,481	4,756	2,086
Membership Dues	4780	875	1,060	827	205	220
Professional Publications	4790	500	500	500	473	-
Office Supplies	4800	550	525	525	285	470
Printing & Copying	4890	7,000	6,000	4,584	1,147	297
Postage	4900	4,000	4,000	3,294	3,088	2,573
Minor Equipment & Supplies	4910	400	400	323	203	453
Office Equipment	4940	-	-	-	-	-
Vehicle Maintenance	5000	6,373	5,750	6,105	4,790	4,942
Gas & Oil	5020	5,415	5,249	4,495	3,473	3,673
Equipment Maintenance	5030	1,500	3,854	1,270	-	-
Clothing, New	5070	900	750	749	589	685
Subtotal		**186,053**	**111,218**	**78,419**	**38,686**	**44,543**
Capital						
Vehicles	7200	36,000	-	-	-	-
Equipment	7210	-	11,700	8,423	5,858	-
Subtotal		**36,000**	**11,700**	**8,423**	**5,858**	**-**
Total Program Expenditures		**710,550**	**$591,017**	**$490,269**	**$466,793**	**$433,609**

PROPOSED BUDGET

Engineering 1074

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

STEWARDSHIP

- Review all proposed subdivision and commercial developments
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: The City will continue to monitor and inspect work performed in the right-of-way construction. In addition, the City will continue to advocate community rights related to right-of-way legislation. Improvements to the Factory Addition neighborhood will continue through the first half of 2027. Mill Street reconstruction will occur in 2027, as well as, the completion of the TAP grant funded Rotary Park Trail project.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Average contract price as % of engineering estimate per project (goal within 10% of total cost)	100%	88%	101%
Construction project bid and inspection	6	2	7
Outside consultant projects designed	3	2	4
Projects bid to projects budgeted	5	3	3
Total construction cost for the year (million)	$6	$2.1	$11
Final construction cost as % of initial contract price	110%	95%	100%
Council Goal: Stewardship			
Key Measure: Effectiveness			
Plans reviewed	10	1	3
Performance evaluations completed within 30 days of due date	100%	0%	0%
AUTHORIZED PERSONNEL			
Public Works Director	0.4	0.4	0.4
Senior Engineering Technician	1	1	1
Engineering Technician III	2	2	2
Total	3.4	3.4	3.4

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
ENGINEERING 1074						
Personnel						
Salaries, Regular	4000	258,223	242,982	257,384	229,436	191,711
Salaries, Temporary	4010	-	7,200	-	5,617	-
Salaries, Overtime & Call-Out	4020	-	440	-	3	-
Social Security & Medicare	4030	19,754	19,172	19,205	17,142	13,958
Charge-Out	4050	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Insurance, Dental	4060	1,772	1,587	1,772	1,763	1,531
Insurance, Life	4070	369	347	375	385	325
Retirement Contributions	4080	48,546	44,546	47,101	40,872	32,265
Insurance, Work Comp	4110	775	621	589	477	644
Insurance, Medical	4130	58,808	59,878	59,877	60,594	37,805
Insurance, Vision	4135	252	252	260	250	233
Subtotal		**313,498**	**302,025**	**311,563**	**281,541**	**203,472**
Operating						
Insurance Claims	4225	-	-	-	-	-
Misc. Contract Services	4500	4,000	24,000	-	3,193	18,158
Testing	4580	4,000	4,000	1,000	887	-
Telecommunications	4650	1,413	1,800	2,782	1,640	2,644
Expense Allowance	4760	-	-	-	-	-
Travel/Training	4770	4,300	5,820	-	-	-
Membership Dues	4780	400	-	-	1,101	622
Professional Publications	4790	500	500	500	-	-
Office Supplies	4800	800	600	600	488	143
Printing Supplies	4840	-	-	-	-	279
Printing & Copying	4890	1,450	800	720	-	-
Postage	4900	500	500	298	53	285
Minor Equipment & Supplies	4910	850	900	629	477	116
Computer Equipment & Software	4920	-	-	-	-	-
Vehicle Maintenance	5000	3,911	2,569	7,262	2,722	1,004
Gas & Oil	5020	1,808	1,998	2,005	1,424	961
Equipment Maintenance	5030	-	1,670	81	1,587	1,380
Clothing, New	5070	750	750	336	234	337
Subtotal		**24,682**	**45,907**	**16,213**	**13,806**	**25,929**
Capital						
Vehicles	7200	-	-	-	-	-
Equipment	7210	-	-	-	-	-
Subtotal		**-**	**-**	**-**	**-**	**-**
Total Program Expenditures		**$338,180**	**$347,932**	**$327,776**	**$295,347**	**$229,401**

PROPOSED BUDGET

Special Revenue Funds

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

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

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

PROPOSED BUDGET

Special Intergovernmental Revenue Funds

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

Community Development Fund 215

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Long-range planning

COMMUNITY INVESTMENT AND ENGAGEMENT

- Work with all members of the community on items of mutual interest

COMMUNITY PROSPERITY

- Continue to promote the Central Business District as the consistent center of activity, culture, commerce, and community life by working with the State of Missouri, TIF Commission, Main Street Kirksville, downtown businesses, property owners, residents, and the community on downtown support, and discourage certain types of businesses best suited for downtown from developing along U.S. Highway 63

STEWARDSHIP

- Encourage economically sustainable land-use practices
- Continue identifying infrastructure needs in existing and developing areas of Kirksville
- Continue implementing and enforcing beautification efforts to promote community pride

SIGNIFICANT HIGHLIGHTS/CHANGES: Monies from Kirk's Capital Campaign have been allocated to enhance the existing Housing Rehabilitation Loan Program and create the new Demolition Grant Program, which are ongoing. Following the upgrade of infrastructure in the Factory Addition neighborhood – funded through a Community Development Block Grant (CDBG) – work should begin in earnest to identify additional infrastructure needs in the community that could be funded through the CDBG program.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Grant compliance	Yes	Yes	Yes
Community development projects identified	1	0	0
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Housing rehabilitation loans completed	5	5	1
Demolition loans/grant completed	10	2	1

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
COMMUNITY DEVELOPMENT FUND 215						
Revenues 0000						
State & Federal Grants	3300	500,000	538,646	-	396,240	1,750
Loan Repayments	3850	13,949	3,723	3,934	2,230	3,032
Contributions	3910	-	-	1,500	-	17,750
Transfers In	3950	2,362,307	1,597,230	95,286	339,325	107,269
Investment Earnings	3980	3,278	498	3,981	226	648
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		**2,879,534**	**2,140,097**	**104,701**	**738,021**	**130,449**
Expenditures 1520-1570						
Loans	8520	-	-	-	-	-
Misc. Contract Services	4500	-	-	-	-	1,830
Infrastructure	7160	2,195,831	1,648,975	334,255	384,486	96,245
Demolition	8540	109,081	79,356	21,100	20,075	10,744
Housing Rehabilitation	8550	515,075	410,175	41,025	25,151	200
Transfer Out	6530	-	-	-	-	-
Total Program Expenditures		**2,819,987**	**2,138,506**	**396,380**	**429,712**	**109,019**
Fund Balance, Beginning of Year		**118,607**	**86,684**	**410,286**	**101,977**	**80,547**
Fund Balance, End of Year		**$178,154**	**$88,275**	**$118,607**	**$410,286**	**$101,977**

PROPOSED BUDGET

Special Intergovernmental Revenue Funds (Cont.)

Walking and Cycling Trail Grant 216

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Long-range planning

COMMUNITY INVESTMENT AND ENGAGEMENT

- Work with all members of the community on items of mutual interest

COMMUNITY PROSPERITY

- Continue to promote the Central Business District as the consistent center of activity, culture, commerce, and community life by working with the State of Missouri, TIF Commission, Main Street Kirksville, downtown businesses, property owners, residents, and the community on downtown support, and discourage certain types of businesses best suited for downtown from developing along U.S. Highway 63

STEWARDSHIP

- Encourage economically sustainable land-use practices
- Asset inventory
- Asset protection
- Continue identifying infrastructure needs in existing and developing areas of Kirksville

SIGNIFICANT HIGHLIGHTS/CHANGES: Highlights for 2027 will include the completion of a sidewalk on the west and south sides of Rotary Park; BNSF Railway Trail Phases I & II from Pfeifer Avenue to Green Street; and, if awarded, a study of certain Downtown intersections for pedestrian infrastructure improvements, all made possible in part through Missouri Department of Transportation (MoDOT) grants. In addition, monies from Kirk's Capital Campaign will fund continued accessibility improvements to City sidewalks.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Inventories completed	0	0	0
Bicycle lanes newly constructed (linear feet)	1,000	0	0
Sharrows newly added to streets (linear feet)	1,592	0	15,285
Trails newly constructed (linear feet)	3,650	0	4,224
ADA compliant sidewalks newly constructed (linear feet)	2,114	2,732	961
Existing sidewalks repaired / replaced (linear feet)	1,000	50	416
ADA compliant sidewalk ramps constructed	25	22	4

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
WALKING AND CYCLING TRAIL GRANT FUND 216						
Revenues 0000						
State & Federal Grants	3300	953,269	1,425,750	497,768	282,287	50,584
Transfer In	3950	962,990	742,854	167,603	212,372	13,949
Investment Earnings	3980	-	-	17	-	-
Total Program Revenues		**1,916,259**	**2,168,604**	**665,388**	**494,659**	**64,533**
Expenditures 1610						
Misc. Contract Services	4500	15,000	15,000	10,449	-	403
Transfers Out	6530	-	-	-	-	-
Infrastructure	7160	1,901,259	2,153,604	665,370	485,428	62,930
Get Active Kirksville	8800	-	-	-	-	-
Safe Routes to School	8810	-	-	-	-	-
Total Program Expenditures		**1,916,259**	**2,168,604**	**675,819**	**485,428**	**63,332**
Fund Balance, Beginning of Year		**-**	**-**	**10,431**	**1,200**	**-**
Fund Balance, End of Year		**$0**	**$0**	**$0**	**$10,431**	**$1,200**

PROPOSED BUDGET

Baltimore Commons Community Improvement District Fund 220

PROGRAM DESCRIPTION: On July 15, 2016, a petition was filed with the City Clerk for the establishment of a community improvement district Pursuant to the CID Act, known as the Baltimore Commons Community Improvement District for the redevelopment of a parcel of land located at 2604 N. Baltimore St. 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 the construction of public infrastructure – and related expenses – on the property.

OBJECTIVES/GOALS

ACCOUNTABILITY

- Long-range planning

COMMUNITY PROSPERITY

- Ensure that the community's comprehensive economic development programs are retained.
- Partner with Kirksville Regional Economic Development, Incorporated (K-REDI), the Missouri Rural Enterprise and Innovation Center (MREIC), and the Kirksville Area Chamber of Commerce to identify and attract new businesses (retail and restaurants) to Kirksville

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 not anticipated that the developer will begin the submission of reimbursable expenses during 2027 or ever. The possibility exists to instead use these monies towards the construction of an extension of Maple Street along the north side of the District.

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
BALTIMORE COMMONS COMMUNITY IMPROVEMENT DISTRICT FUND 220						
Revenues 0000						
Sales Tax	3080	36,500	34,680	36,500	35,227	32,748
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	3,960	3,281	3,960	3,323	2,390
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		**40,460**	**37,961**	**40,460**	**38,549**	**35,139**
Expenditures 2010						
Insurance	4220	1,615	1,615	1,411	1,344	1,198
Miscellaneous Contractual Services	4500	255,421	212,697	405	386	9,605
Legal Services	4530	500	500	-	-	-
Auditing Services	4540	300	300	235	180	180
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		**257,836**	**215,112**	**2,051**	**1,910**	**10,983**
Fund Balance, Beginning of Year		**227,375**	**187,711**	**188,966**	**152,326**	**128,170**
Fund Balance, End of Year		**$10,000**	**$10,560**	**$227,375**	**$188,966**	**$152,326**

PROPOSED BUDGET

Downtown Tax Increment Financing District Fund 221

PROGRAM DESCRIPTION: A Tax Increment Finance Commission was established in August 1999 to develop a Tax Increment Financing Plan for the Downtown Redevelopment Project. The City Council adopted this Plan on December 27, 1999 and it expired January 1, 2023. The TIF Redevelopment Plan sat forth improvements included in the original TIF plan. In the fall 2000, the TIF Plan was again amended to reduce the boundary. Projects 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 and streetscape on McPherson, Main and Elson Streets.
2016-Additional downtown pedestrian lighting, sidewalk improvement/replacement
2016-Downtown parking improvement/replacement
2017-Sidewalk improvements on Harrison and Elson Streets including pedestrian lighting
2018-Stamped concrete replaced floating “brick bands” on various sidewalks
2018-Architectural designs for Washington Street and Elson Street facades
2019-103 W. Washington St. façade project
2020-107, 111, 113, and 119 W. Washington St. façade project and concrete work
2021-101 W. Washington St.,114 S. Elson St. (N. & S.) façade projects; sidewalk repairs
2022-111, 117 and 119 S. Elson St façade project; sidewalk repairs
2023-108 S. Elson St. façade project
2024-Sidewalk repairs; Jefferson & Marion Street parking lot
2026-110-112 S. Elson St., 121 W. Washington St. façade projects; trees & landscaping

OBJECTIVES/GOALS

COMMUNITY INVESTMENT & ENGAGEMENT

- Build partnerships

COMMUNITY PROSPERITY

- Ensure that the community’s comprehensive economic development programs are retained
- Expand economic development efforts to include other areas of focus specific to the City’s efforts
- Continue to promote the Central Business District as the consistent center of activity, culture, commerce, and community life by working with the State of Missouri, TIF Commission, Main Street Kirksville, downtown businesses, property owners, residents, and the community on Downtown support, and discourage certain types of businesses best suited for downtown from developing along U.S. Highway 63

STEWARDSHIP

- Build Encourage economically sustainable land-use practices
- Establish local historic districts within neighborhoods and the downtown

SIGNIFICANT HIGHLIGHTS/CHANGES: The Downtown Tax Increment Finance District ceased collecting monies from the respective economic activity and real property taxes on January 1, 2023. Nonetheless, the Downtown Revitalization Program’s Project continues to produce results within the designated target area, improving the façades and awnings, and ultimately the sidewalks and pedestrian streetscape, and will continue through 2027 with façade improvements for 118-122 W. Harrison Street.

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND 221						
Revenues 0000						
Real Estate Taxes	3010	-	-	-	89	-
Sales Tax	3080	-	-	-	-	-
Economic Development Sales Tax	3090	-	-	-	-	-
State & Federal Grants	3300	-	485,000	404,251	-	-
Loan Repayments	3850	42,008	35,207	31,872	74,911	63,421
Refunds & Reimbursements	3900	-	-	-	-	3,182
Transfer In-CIST	3950	195,450	200,000	20,000	-	-
Investment Earnings	3980	18,486	16,956	13,460	16,816	20,546
Miscellaneous	3990	-	-	15	-	-
Total Program Revenues		**255,944**	**737,163**	**469,598**	**91,815**	**87,149**
Expenditures 2110						
Miscellaneous Contractual Services	4500	1,200	1,200	1,075	242	254
Legal Services	4530	-	-	-	-	-
Professional Publications	4790	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
Economic Dev Sales Tax T/O	6540	-	-	-	-	-
Infrastructure	7160	175,000	275,000	21,217	68,230	349,964
Façade Loans	8560	985,000	1,270,467	323,218	13,592	-
Total Program Expenditures		**1,161,200**	**1,546,667**	**345,510**	**82,064**	**350,218**
Fund Balance, Beginning of Year		**919,690**	**809,504**	**795,602**	**785,851**	**1,048,920**
Fund Balance, End of Year		**$14,434**	**$0**	**$919,690**	**$795,602**	**$785,851**

PROPOSED BUDGET

South 63 Corridor Improvement Plan Funds 222, 223

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Long-range planning

COMMUNITY PROSPERITY

- Ensure that the community's comprehensive economic development programs are retained
- Partner with Kirksville Regional Economic Development, Incorporated (K-REDI), the Missouri Rural Enterprise and Innovation Center (MREIC), and the Kirksville Area Chamber of Commerce to identify and attract new businesses (retail and restaurants) to Kirksville

SIGNIFICANT HIGHLIGHTS/CHANGES: Infrastructure loan payments will continue in 2027. The subdivision within these districts was re-platted in 2024 to encourage further development. The deadline for the installation of the infrastructure contained in this new plat is September 17, 2027.

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
SOUTH 63 CORRIDOR TAX INCREMENT FINANCING DISTRICT FUND 222						
Revenues 0000						
Real Estate Taxes	3010	1,270	1,270	1,270	1,273	1,270
Sales Taxes	3080	41,945	38,000	41,945	41,945	36,936
Economic Dev Sales Tax	3090	15,170	5,400	15,170	15,170	13,680
Bond Proceeds	3630	-	-	-	-	-
Investment Earnings	3980	870	659	870	645	295
Transfers In	3950	-	-	-	-	-
Total Program Revenues		**59,255**	**45,329**	**59,255**	**59,033**	**52,181**
Expenditures 2210						
Miscellaneous Contractual Services	4500	96,000	46,036	46,036	45,000	35,000
Legal Services	4530	-	-	-	-	-
Transfers Out	6530	-	-	-	-	-
TIF Bonds Debt Service	6630	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		**96,000**	**46,036**	**46,036**	**45,000**	**35,000**
Fund Balance, Beginning of Year		**48,430**	**21,507**	**35,211**	**21,178**	**3,997**
Fund Balance, End of Year		**$11,685**	**$20,800**	**$48,430**	**$35,211**	**$21,178**
SOUTH 63 CORRIDOR COMMUNITY IMPROVEMENT DISTRICT FUND 223						
Revenues 0000						
Sales Taxes	3080	41,945	38,000	41,945	41,945	36,936
Loan Proceeds	3630	-	-	-	-	-
IDA Bonds	3631	-	-	-	-	-
Refunds & Reimbursements	3900	-	-	-	-	-
Investment Earnings	3980	630	615	685	635	618
Total Program Revenues		**42,575**	**38,615**	**42,630**	**42,580**	**37,554**
Expenditures 2310						
Insurance	4220	1,615	1,615	1,411	1,344	1,212
Miscellaneous Contractual Services	4500	54,203	45,674	39,934	36,053	42,522
Legal Services	4530	-	-	-	-	-
Auditing Services	4540	300	300	235	180	180
Public Information	4610	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Loans	8520	-	-	-	-	-
Total Program Expenditures		**56,118**	**47,589**	**41,580**	**37,577**	**43,914**
Fund Balance, Beginning of Year		**25,371**	**18,854**	**24,321**	**19,319**	**25,679**
Fund Balance, End of Year		**$11,828**	**$9,880**	**$25,371**	**$24,321**	**$19,319**

PROPOSED BUDGET

Franklin Street Community Improvement District Fund 224

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Long-range planning

COMMUNITY PROSPERITY

- Ensure that the community's comprehensive economic development programs are retained
- Partner with Kirksville Regional Economic Development, Incorporated (K-REDI), Missouri Rural Enterprise and Innovation Center (MREIC), and Kirksville Area Chamber of Commerce to identify and attract new businesses (retail and restaurants) to Kirksville

SIGNIFICANT HIGHLIGHTS/CHANGES: The Holiday Inn Express was completed in October 2017. The District is now monitoring the sales tax revenue from the 1% sales tax in effect within the District. The developer has now submitted reimbursable expenses, which were initially expected in 2018. City staff anticipate the completion of the review of these reimbursable expenses and a partial reimbursement before the end of 2026, with reimbursement continuing in 2027.

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
FRANKLIN STREET COMMUNITY IMPROVEMENT DISTRICT FUND 224						
Revenues 0000						
Sales Taxes	3080	25,000	26,183	25,000	24,587	26,184
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	200	2,800	2,935	2,841	2,104
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		**25,200**	**28,983**	**27,935**	**27,428**	**28,288**
Expenditures 2410						
Insurance	4220	1,615	1,615	1,411	1,344	1,198
Miscellaneous Contractual Services	4500	22,892	173,686	173,644	1,097	1,132
Legal Services	4530	500	500	-	-	-
Auditing Services	4540	300	300	235	180	180
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		**25,307**	**176,101**	**175,290**	**2,621**	**2,510**
Fund Balance, Beginning of Year		**10,107**	**158,983**	**157,462**	**132,655**	**106,877**
Fund Balance, End of Year		**$10,000**	**$11,865**	**$10,107**	**$157,462**	**$132,655**

PROPOSED BUDGET

Adair County Emergency Communications Center Fund 225

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

COMMUNITY INVESTMENT AND ENGAGEMENT

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

STEWARDSHIP

- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2027, ACECC will continue modernization of its emergency communications systems through implementation of GeoComm Maps and completion of remaining Next Generation 911 service enhancements. The Center will install a fourth dispatch console to improve operational redundancy, training capacity, and support during periods of increased activity. The Joint Services Board will continue to explore regional dispatch opportunities while strengthening employee recruitment, retention, training, and quality-assurance programs.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Annual events for Adair County Ambulance District	14,000	13,550	11,848
Annual events for Adair County Sheriff's Office	6,100	5,950	5,937
Annual events for Kirksville Fire Department	8,800	8,500	7,867
Annual events for Kirksville Police Department	36,500	36,050	31,478
Annual events for Truman Department of Public Safety	2,400	2,250	2,568
Annual events for Adair County Fire Department	150	90	139
Annual 911 address assignments	70	68	46
Annual warrant entries	300	250	475
Emergency 911 calls	11,000	10,800	10,538
Administrative non-911 calls	44,000	43,200	43,094
Council Goal: Community Investment and Engagement			
Key Measure: Efficiency			
Average time from receipt of 911 call to dispatch (minutes)	2:00	1:25	1:27
Telecommunicator training hours-new hires	800	800	500
Telecommunicator training hours-continuing education	400	375	398
Council Goal: Stewardship			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
E911 Communications Director	1	1	1
Lead Emergency Telecommunicator	2	2	2
Emergency Telecommunicator	8	8	8
Total	11	11	11

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
ADAIR COUNTY EMERGENCY COMMUNICATIONS CENTER FUND 225						
Revenues 0000						
Telephone E-911 Tax	3110	224,400	226,800	221,120	223,715	224,836
State & Federal Grants	3300	-	-	-	9,982	-
Contractual Fees	3350	872,463	846,167	846,167	737,067	933,188
Transfer In	3950	-	-	-	-	-
Investment Earnings	3980	3,000	3,000	3,710	4,276	3,741
Miscellaneous	3990	-	-	5	-	4,675
Total Program Revenues		**1,099,863**	**1,075,967**	**1,071,003**	**975,040**	**1,166,441**
Expenditures 2510						
Personnel						
Salaries, Regular	4000	574,405	539,508	533,740	511,580	475,294
Salaries, Temporary	4010	36,300	45,360	26,855	26,622	17,858
Salaries, Overtime & Call-Out	4020	74,880	84,900	60,392	66,181	81,062
Social Security & Medicare	4030	52,447	51,237	47,120	45,549	43,058
Insurance, Dental	4060	4,706	4,476	4,368	4,335	3,745
Insurance, Life	4070	954	905	973	936	818
Retirement Contributions	4080	122,066	114,267	104,367	93,412	75,972
Insurance, Unemp Comp	4100	5,000	5,000	5,358	-	-
Insurance, Work Comp	4110	1,302	866	911	(1,187)	7,598
Insurance, Medical	4130	161,144	162,449	140,572	153,752	93,476
Insurance, Vision	4135	673	676	600	612	554
Subtotal		**1,033,877**	**1,009,644**	**925,256**	**901,792**	**799,435**
Operating						
Insurance	4220	21,513	20,484	21,388	16,653	17,905
Misc. Contract Services	4500	28,721	28,589	25,421	23,357	20,420
Miscellaneous Grants	4510	-	-	-	9,982	-
Telecommunications	4650	14,400	41,630	45,896	72,398	63,589
Lease/Lease Purchase-Phone System	4670	-	-	-	-	-
Lease/Lease Purchase-CAD System	4671	-	-	-	-	-
Expense Allowance	4760	4,200	-	-	-	-
Training	4770	10,000	10,000	5,933	7,770	5,080
Membership Dues	4780	150	150	100	100	972
Professional Publications	4790	300	300	-	-	1,635
Office Supplies	4800	1,500	2,000	1,020	633	598
Computer Supplies	4850	2,300	2,200	1,700	1,689	1,742
Printing and Copying	4890	500	800	300	542	209
Postage	4900	100	150	57	41	56
Minor Equipment & Supplies	4910	6,500	6,500	5,721	6,408	2,563
Computer Equipment & Software	4920	4,500	69,950	60,857	7,583	16,339
Radio Equipment & Maintenance	4980	-	-	-	-	-
Software Renewal & Maintenance	5025	65,060	-	-	-	-
Equipment Maintenance	5030	8,025	7,725	5,070	21,777	20,834
Clothing, New	5070	2,000	2,000	2,000	1,245	-
Electricity-Building	5890	1,000	900	840	623	527
Infrastructure	7160	-	-	-	-	-
Equipment	7210	10,545	-	-	11,934	-
Subtotal		**181,314**	**193,378**	**176,302**	**182,735**	**152,468**
Total Program Expenditures		**1,215,191**	**1,203,022**	**1,101,558**	**1,084,527**	**951,903**
Fund Balance, Beginning of Year		**152,775**	**152,054**	**183,331**	**292,818**	**78,281**
Fund Balance, End of Year		**$37,447**	**$24,999**	**$152,775**	**$183,331**	**$292,818**

PROPOSED BUDGET

North Baltimore Street Community Improvement District Fund 226

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Long-range planning

COMMUNITY PROSPERITY

- Ensure that the community's comprehensive economic development programs are retained.
- Partner with Kirksville Regional Economic Development, Incorporated (K-REDI), the Missouri Rural Enterprise and Innovation Center (MREIC), and the Kirksville Area Chamber of Commerce to identify and attract new businesses (retail and restaurants) to Kirksville

SIGNIFICANT HIGHLIGHTS/CHANGES: The developer completed construction on the first commercial infrastructure, Hobby Lobby, which opened in September 2017. In 2018, construction continued, with the eventual opening of Marshalls, PetSmart, Arby's, and the relocation of Shoe Sensation. Construction in 2021 included Kentucky Fried Chicken, Wendy's, and a T-Mobile store. Construction in 2022 included Five Below, Old Navy, and Maurice's. Construction of a Starbuck's was completed in 2026. The developer submitted reimbursable expenses during 2019, which were certified and are being reimbursed per an agreement between the developer and the District through sales tax revenue collected from the District's 1% CID sales tax.

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
NORTH BALTIMORE STREET COMMUNITY IMPROVEMENT DISTRICT FUND 226						
Revenues 0000						
Sales Taxes	3080	253,260	256,270	252,000	228,982	229,082
State & Federal Grants	3300	-	-	-	-	-
Investment Earnings	3980	850	850	925	683	962
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		**254,110**	**257,120**	**252,925**	**229,666**	**230,044**
Expenditures 2610						
Insurance	4220	1,615	1,615	1,411	1,344	1,198
Misc. Contractual Services	4500	252,563	255,530	255,362	224,237	239,082
Legal Services	4530	-	-	-	-	-
Auditing Services	4540	300	300	235	180	180
Professional Publications	4790	-	-	-	-	-
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		**254,478**	**257,445**	**257,008**	**225,761**	**240,460**
Fund Balance, Beginning of Year		**34,678**	**35,993**	**38,761**	**34,856**	**45,272**
Fund Balance, End of Year		**$34,310**	**$35,668**	**$34,678**	**$38,761**	**$34,856**

PROPOSED BUDGET

Community Partnership Fund 228

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

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

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
COMMUNITY PARTNERSHIP FUND 228						
Revenues 0000						
Activities Fees	3330	-	-	-	-	-
Contributions	3910	-	-	-	-	-
Investment Earnings	3980	10	12	10	10	12
Total Program Revenues		**10**	**12**	**10**	**10**	**12**
Expenditures 2810						
Transfer Out	6530	-	-	-	-	-
Program Supplies	6760	-	-	-	-	-
Total Program Expenditures		**-**	**-**	**-**	**-**	**-**
Fund Balance, Beginning of Year		**549**	**540**	**539**	**529**	**517**
Fund Balance, End of Year		**$559**	**$552**	**$549**	**$539**	**$529**

PROPOSED BUDGET

Missouri Rural Enterprise and Innovation Center Fund 229

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- MREIC and the SBDC are subject to any and all goals of the institutions that fund the program. In 2027, this includes the SBA, Missouri Technology Corporation, eFactory (Show Me Network), and the City of Kirksville

COMMUNITY INVESTMENT AND ENGAGEMENT

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

COMMUNITY PROSPERITY

- Continue to work with individuals, to determine feasibility for new business start-ups to expand economic opportunities
- Support the SBDC state-wide effort to meet federally mandated goals
- Support the Show Me Network goals
- Continue to work towards the goals in the City's Comprehensive Plan

STEWARDSHIP

- Continue to work with the MREIC Board to ensure compliance and ongoing funding support
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: MREIC was awarded several grants that address sustainability and strengthens our network and services in the 16 counties we serve through 2027. This includes a Physical Infrastructure Grant from the Missouri Technology Corporation (MTC) through fall 2028 to support salary and equipment costs needed to manage the Square 1 incubator. Our partnership with the Show-Me-Network, an initiative that brings legal, accounting, and technology based entrepreneurial support to rural counties in north Missouri, will continue in 2027 and is becoming an important resource for MREIC.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
New contacts with individuals exploring business ideas	95	85	78
Council Goal: Community Prosperity			
Key Measure: Effectiveness			
$2.5M in capitalization for clients	100%	100%	119%
Businesses started	16	20	13
Unique clients served	175	170	160
Jobs supported	425	410	369
Client counseling satisfaction based on survey			
Clients completing satisfaction survey	10%	10%	2%
Business trainings conducted	20	20	12
Council Goal: Stewardship			
Type of Measure: Effectiveness			
Funds received as a percent to cover total expenditures	100%	100%	100%
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
Executive Director	1	1	1
Business Counselor	1	1	1
Administrative Assistant	1	1	1
Total	3	3	3

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025
MISSOURI RURAL ENTERPRISE & INNOVATION CENTER FUND 229					
Revenues 0000					
Intergovernmental					
State & Federal Grants-SBDC	3300	88,621	88,621	88,621	88,620
State & Federal Grants-MREIC	3301	102,723	103,608	118,349	111,445
Subtotal		**191,344**	**192,229**	**206,970**	**200,065**
Other Income					
Contractual Services	3350	20,000	20,000	20,000	20,000
Loan Repayments	3850	50,706	75,074	65,390	39,429
Refunds & Reimbursements	3900	18,000	18,704	15,769	13,041
Contributions	3910	125,000	131,263	127,968	102,895
Contributions-SBDC	3911	800	-	800	-
Sale of Property	3940	-	-	31,000	-
Transfers In	3950	-	-	-	-
Rental Income	3970	1,380	1,000	1,785	1,501
Investment Earnings	3980	1,635	5,326	3,238	3,607
Miscellaneous	3990	-	-	100	81
Subtotal		**217,520**	**251,367**	**266,050**	**180,554**
Total Program Revenues		**408,864**	**443,596**	**473,020**	**380,619**
Expenditure Summary by Program					
SBDC 2910					
Personnel					
Salaries, Regular	4000	93,503	94,362	92,781	92,935
Salaries, Temporary	4010	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-
Social Security & Medicare	4030	7,153	7,219	6,400	5,977
Insurance, Dental	4060	685	726	741	703
Insurance, Life	4070	126	119	141	156
Retirement Contributions	4080	17,579	17,268	16,979	15,549
Insurance, Work Comp	4110	183	141	97	145
Insurance, Medical	4130	23,428	26,775	25,903	26,698
Insurance, Vision	4135	114	121	122	118
Subtotal		**142,771**	**146,731**	**143,164**	**142,281**
Operating					
Misc. Contract Services	4500	-	-	-	-
Telecommunications	4650	520	520	520	520
Travel/Training	4770	2,574	2,204	2,204	1,169
Office Supplies	4800	2,133	323	323	511
Minor Equipment & Supplies	4910	866	-	-	-
Subtotal		**6,093**	**3,047**	**3,047**	**2,200**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
MISSOURI RURAL ENTERPRISE & INNOVATION CENTER FUND 229						
Expenditure Summary by Program						
MREIC 2920						
Personnel						
Salaries, Regular	4000	121,829	107,626	102,440	85,851	82,758
Salaries, Temporary	4010	-	-	-	-	-
Salaries, Overtime & Call-Out	4020	-	-	-	-	-
Social Security & Medicare	4030	9,320	8,234	7,570	6,267	5,972
Insurance, Dental	4060	838	797	782	693	651
Insurance, Life	4070	173	142	154	145	137
Retirement Contributions	4080	22,904	19,696	18,747	12,957	13,386
Insurance, Work Comp	4110	209	162	128	167	102
Insurance, Medical	4130	26,285	29,397	24,594	26,843	14,732
Insurance, Vision	4135	139	133	117	96	115
Subtotal		**181,697**	**166,187**	**154,532**	**133,018**	**117,853**
Operating						
Insurance, Liability	4220	8,369	8,657	7,629	7,505	7,424
Misc. Contract Services	4500	4,500	6,330	1,283	577	20,571
Miscellaneous Grants	4510	3,564	16,946	15,381	111,445	-
Auditing Services	4540	300	300	235	180	180
Public Information	4610	800	-	-	-	-
Telecommunications	4650	600	600	600	520	520
Travel/Training	4770	9,625	13,027	5,282	884	4,322
Membership Dues	4780	2,750	2,500	2,750	2,500	2,500
Office Supplies	4800	350	750	223	295	-
Printing & Copying	4890	3,375	2,425	1,287	679	-
Postage	4900	100	100	35	-	-
Minor Equipment & Supplies	4910	2,915	2,915	1,216	984	508
Software Renewal & Maintenance	5025	400	300	80	-	342
Program Supplies	6760	5,000	3,725	300	270	82
Revolving Fund Loans	8520	100,000	75,000	50,000	48,889	-
Subtotal		**142,648**	**133,575**	**86,301**	**174,727**	**36,448**
Total Program Expenditures		**473,209**	**449,540**	**387,044**	**452,226**	**297,403**
Fund Balance, Beginning of Year		**209,398**	**121,231**	**123,422**	**195,030**	**199,627**
Fund Balance, End of Year		**$145,053**	**$115,287**	**$209,398**	**$123,422**	**$195,030**

PROPOSED BUDGET

Economic Development Sales Tax Fund 234

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

OBJECTIVES/GOALS

COMMUNITY PROSPERITY

- Invest funds to maximize earnings for economic development projects in accordance with the Council Investment Policy

SIGNIFICANT HIGHLIGHTS/CHANGES: For 2027, sales tax revenues will support community and economic development projects such as crosswalk improvements, airport promotion, a study in the downtown regarding bump outs and removal of traffic signals, a connecting sidewalk along North New Street on the west side of Rotary Park that extends to Mill Street, trail assistance, and continued KAMP implementation. Major street improvements are scheduled for Mill Street and streets in the Factory Addition neighborhood, along with annual street improvements completed in-house. Stormwater projects include First Street culvert replacement and stormwater improvements in the Factory Addition neighborhood.

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
ECONOMIC DEVELOPMENT SALES TAX FUND 234						
Revenues 0000						
Economic Development Sales Tax	3090	2,030,500	2,020,250	2,020,250	1,960,860	2,029,736
Loan Proceeds	3630	-	-	-	-	-
Investment Earnings	3980	35,000	36,116	35,000	36,165	27,535
Total Program Revenues		**2,065,500**	**2,056,366**	**2,055,250**	**1,997,025**	**2,057,271**
Expenditures 3410						
Lease/Lease Purchase	4670	-	-	-	-	-
Misc. Contract Services	4500	-	-	-	-	-
Transfers Out	6530	1,875,124	1,883,070	1,796,811	2,078,486	1,755,974
Total Program Expenditures		**1,875,124**	**1,883,070**	**1,796,811**	**2,078,486**	**1,755,974**
Fund Balance, Beginning of Year		**797,945**	**524,472**	**539,506**	**620,967**	**319,670**
Fund Balance, End of Year		**$988,322**	**$697,768**	**$797,945**	**$539,506**	**$620,967**

PROPOSED BUDGET

Kirk Tran Fund 285

PROGRAM DESCRIPTION: Kirk-Tran is the public transit service for the City of Kirksville that transitioned from a stand-alone, non-profit corporation to the City in 2023. This service is managed by the City's Community and Economic Development Department and operated by OATS Transit.

OBJECTIVES/GOALS

COMMUNITY INVESTMENT AND ENGAGEMENT

- Continue to provide affordable, public transportation for residents (propose adding this language to the Council Goals document)

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2027, the City will continue to monitor ridership numbers following the implementation of a revised Deviated Fixed Route in June 2026. Further adjustments may be recommended based on those ridership numbers. Funding alternatives will be explored, including the use of a portion of the adult use marijuana sales tax collections.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Riders served annually (based on number of trips)	9,600	9,340	11.710

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
KIRK TRAN FUND 285						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	77,827	-	-	-	-
Subtotal		**77,827**	**-**	**-**	**-**	**-**
Charges for Services						
Activity Fees	3330	73,000	102,640	73,000	105,897	94,088
Contractual Fees	3350	1,250	1,550	1,250	1,250	2,250
Subtotal		**74,250**	**104,190**	**74,250**	**107,148**	**96,338**
Other Income						
Refunds & Reimbursements	3900	-	-	-	-	-
Contributions	3910	-	-	-	-	2
Transfers In	3950	86,057	40,405	40,405	39,217	40,595
Investment Earnings	3980	3,320	3,924	3,320	3,875	3,678
Miscellaneous	3990	-	-	-	-	-
Subtotal		**89,377**	**44,329**	**43,725**	**43,093**	**44,275**
Total Program Revenues		**241,454**	**148,519**	**117,975**	**150,241**	**140,613**
Expenditures 8510						
Insurance, Liability	4220	-	-	-	-	-
Misc. Contractual Services	4500	193,114	155,652	174,458	150,319	128,390
Public Information	4610	1,250	7,500	1,250	4,315	3,882
Office Supplies	4800	-	-	-	-	-
Printing & Copying	4890	140	1,250	144	-	70
Postage	4900	-	250	-	-	1
Minor Equipment & Supplies	4910	1,500	1,500	500	-	879
Total Program Expenditures		**196,004**	**166,152**	**176,352**	**154,635**	**133,222**
Fund Balance, Beginning of Year		**136,382**	**187,386**	**194,759**	**199,153**	**191,762**
Fund Balance, End of Year		**$181,832**	**$169,753**	**$136,382**	**$194,759**	**$199,153**

PROPOSED BUDGET

Tourism Fund 286

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

COMMUNITY INVESTMENT AND ENGAGEMENT

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

COMMUNITY PROSPERITY

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

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2027, the Tourism Fund will continue its focus on increasing visitor engagement, strengthening partnerships, and positioning Kirksville as a regional destination for both leisure and business travelers. The Department will continue to apply for grant opportunities, as part of the Marketing Matching Grant Program, to support and promote tourism marketing efforts and event communications for offerings during all seasons. In addition, beautification efforts for downtown murals will continue through community partnerships. Through a partnership with Truman State University and many community volunteers, the Special Olympics Missouri will hold its State Summer Games for the third year on campus grounds. Athletes and their families will enjoy a host of activities provided by local organizations, citizens, and sponsors, as we welcome them to Kirksville.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Type of Measure: Effectiveness			
Research outside funding opportunities	3	3	2
Tourism Advisory Board meetings	7	7	8
Council Goal: Community Investment and Engagement			
Type of Measure: Effectiveness			
Tourism Community Development meetings/events attended	60	60	40
Leisure partnership events	16	17	16
Business partnership events	3	3	3
Tourism partnerships awarded (in dollars)	$41,000	$37,500	$35,670
Council Goal: Community Prosperity			
Type of Measure: Effectiveness			
Social media views (3,000 per quarter)	12,000	14,000	12,700
Social media clicks (500 per quarter)	2,000	1,800	2,645
Average occupancy rate for lodging	55%	50%	43%
Networking opportunities	14	17	15
Marketing efforts	40	44	40
AUTHORIZED PERSONNEL			
Tourism Director	1	1	1

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
TOURISM FUND 286						
Revenues 0000						
Lodging Tax	3170	305,600	299,600	299,600	300,025	367,809
State & Federal Grants	3300	30,006	33,430	33,254	34,758	25,283
Concessions	3320	-	-	-	-	-
Contractual Fees	3350	-	-	-	-	-
Refunds & Reimbursements	3900	-	-	-	-	511
Contributions	3910	3,000	8,000	8,554	3,060	2,151
Transfers In	3950	5,000	3,000	3,000	3,000	3,000
Investment Earnings	3980	20,000	20,000	21,300	20,769	16,528
Miscellaneous	3990	200	200	21	-	-
Total Program Revenues		**363,806**	**364,230**	**365,729**	**361,613**	**415,282**
Expenditures 8610						
Personnel						
Salaries, Regular	4000	87,697	79,280	79,175	73,378	68,731
Salaries, Temporary	4010	-	-	-	-	-
Social Security & Medicare	4030	6,709	6,065	6,238	5,959	5,604
Insurance, Dental	4060	369	369	369	369	338
Insurance, Life	4070	144	132	130	123	116
Retirement Contributions	4080	16,487	14,508	14,887	13,826	12,309
Insurance, Work Comp	4110	154	107	113	125	141
Insurance, Medical	4130	13,048	13,048	13,048	13,075	9,110
Insurance, Vision	4135	53	53	55	53	53
Subtotal		**124,661**	**113,562**	**114,015**	**106,907**	**96,403**
Operating						
Insurance, Liability	4220	2,009	2,024	1,839	1,868	1,839
Misc. Contract Services	4500	6,910	4,700	9,484	4,022	4,022
Miscellaneous Grants	4510	60,012	66,860	66,504	71,231	44,924
Public Information	4610	32,494	31,744	21,242	19,381	21,716
Telecommunications	4650	-	-	-	-	-
Commission/Community Support	4690	101,250	100,250	90,417	57,012	51,900
Credit Card Expense	4730	-	-	-	-	-
Expense Allowance	4760	4,200	4,200	4,200	4,200	4,200
Travel/Training	4770	5,200	5,200	3,639	331	341
Membership Dues	4780	2,350	2,400	1,675	1,450	1,450
Professional Publications	4790	175	175	175	161	161
Office Supplies	4800	1,500	1,500	546	59	108
Printing & Copying	4890	2,000	2,000	1,218	396	547
Postage	4900	750	750	247	67	113
Minor Equipment & Supplies	4910	3,100	900	400	229	456
Software Renewals & Maintenance	5025	14,900	14,200	14,150	150	150
Clothing, New	5070	200	150	150	-	-
Merchandise for Resale	6130	2,000	2,000	-	-	743
Transfer Out	6530	153,500	202,500	22,500	17,000	23,872
Subtotal		**392,550**	**441,553**	**238,386**	**177,556**	**156,542**
Capital						
Infrastructure	7160	-	-	-	-	-
Subtotal		**-**	**-**	**-**	**-**	**-**
Total Program Expenditures		**517,211**	**555,115**	**352,401**	**284,463**	**252,945**
Fund Balance, Beginning of Year		**1,152,408**	**1,115,185**	**1,139,080**	**1,061,931**	**899,594**
Fund Balance, End of Year		**$999,003**	**$924,300**	**$1,152,408**	**$1,139,080**	**$1,061,931**

PROPOSED BUDGET

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

PROPOSED BUDGET

Airport Fund 287

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Maintain compliance with the FAA Part 139 standards

COMMUNITY INVESTMENT AND ENGAGEMENT

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

COMMUNITY PROSPERITY

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

STEWARDSHIP

- Continue to work with MoDOT and FAA on improvement projects with the Airport Layout Plan to ensure compliance with State and Federal regulations
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2026, the City was awarded grant funding rehabilitation of the T-hangars with construction and completion expected in 2027. The City will also apply for a grant to complete a wildlife assessment to update the Airport Wildlife Management Plan in preparation for upgrades to the wildlife fence surrounding the airport grounds. The Airport will continue marketing efforts funded through state grants and promote regional events, which include a celebration of service flight to honor our nation's veterans along with an airport appreciation day. Discussions regarding funding, design, and construction will begin for long-term infrastructure improvement which include a total runway and taxiway replacement in 2030.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Part 139 training hours	175	225	250
FAA inspection deficiencies (goal ≤ 3)	1	0	1
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Passengers served enplanements (leaving Kirksville)	8,000	6779	5263
Meetings with EAS provider	20	28	20
Flights cancelled due to airport conditions	24	18	34
Council Goal: Community Prosperity			
Key Measure: Effectiveness			
Distribution of general aviation materials regarding airport services to other Airports	160	160	160
Hangar occupancy	75%	68%	70%
Gallons sold-Jet A fuel	86,000	83,000	100,000
Gallons sold-Av Gas fuel	36,750	35,000	30,000
Council Goal: Stewardship			
Key Measure: Effectiveness			
Improvement project meetings with MoDOT/Woolpert	14	36	10
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
Airport Director	1	1	1
Airport Foreman	0	0	1
Airport Operator	3	3	2
Total	4	4	4

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
AIRPORT FUND 287						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	731,312	3,379,000	2,779,610	3,258,973	566,171
Subtotal		**731,312**	**3,379,000**	**2,779,610**	**3,258,973**	**566,171**
Charges for Services						
Concessions	3320	700	10,000	700	467	456
Contractual Fees	3350	148,442	139,802	72,002	68,990	86,647
Terminal Rent	3510	35,582	27,145	30,382	22,382	22,382
Tie Down Fees	3520	60	60	60	60	90
Hangar Rentals	3530	53,640	59,640	62,414	34,320	29,255
Subtotal		**238,423**	**236,647**	**165,558**	**126,219**	**138,830**
Sales Income						
100 Octane Fuel Sales	3560	235,200	159,140	209,565	179,227	145,373
Jet-A Fuel Sales	3570	559,000	505,600	398,610	431,934	325,135
Aviation Oil Sales	3580	2,310	2,310	939	1,099	649
Subtotal		**796,510**	**667,050**	**609,114**	**612,259**	**471,157**
Other Income						
Refunds and Reimbursements	3900	-	-	-	-	16
Sale of Property	3940	-	-	-	-	1,000
Insurance Proceeds	3945	-	-	-	-	-
Transfers In	3950	243,349	235,466	206,564	256,178	277,502
Farm Income	3970	18,995	18,775	17,940	17,775	17,775
Investment Earnings	3980	-	-	-	-	36
Miscellaneous	3990	29,800	865	2,805	1,604	3,599
Subtotal		**292,144**	**255,106**	**227,309**	**275,557**	**299,928**
Total Program Revenues		**2,058,389**	**4,537,803**	**3,781,591**	**4,273,008**	**1,476,086**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
AIRPORT FUND 287						
Expenditures 8710						
Personnel						
Salaries, Regular	4000	207,107	185,129	188,186	213,619	184,569
Salaries, Temporary	4010	10,800	10,800	9,136	-	8,290
Salaries, Overtime & Call-Out	4020	14,400	12,600	5,427	5,552	5,801
Social Security & Medicare	4030	17,772	15,952	15,557	16,089	13,969
Insurance, Dental	4060	1,753	1,753	1,753	1,707	1,861
Insurance, Life	4070	345	310	285	275	285
Retirement Contributions	4080	41,643	36,184	31,168	28,141	32,419
Insurance, Unemployment	4100	-	-	-	-	-
Insurance, Work Comp	4110	12,526	12,762	9,938	11,589	13,412
Insurance, Medical	4130	52,192	65,436	52,192	69,018	53,519
Insurance, Vision	4135	237	271	245	242	284
Subtotal		**358,775**	**341,197**	**313,887**	**346,232**	**314,409**
Operating						
Insurance, Liability	4220	53,789	53,629	39,336	36,058	30,164
Insurance Claims	4225	1,500	-	1,500	3,119	(447)
Misc. Contract Services	4500	31,805	3,255	1,594	202	3,934
Miscellaneous Grants	4510	60,000	60,000	45,679	-	-
Public Information	4610	150	150	-	46,938	43,484
Telecommunications	4650	5,360	3,120	4,805	2,398	1,692
Equipment Rental	4660	1,500	1,500	1,000	-	-
Lease/Lease Purchase	4670	-	-	-	-	-
Credit Card Expense	4730	21,000	20,000	19,196	17,055	9,271
Expense Allowance	4760	4,200	4,200	4,200	2,400	2,400
Travel/Training	4770	7,125	10,489	7,199	6,531	4,068
Office Supplies	4800	350	350	350	267	304
Computer Supplies	4850	135	135	200	100	100
Printing & Copying	4890	150	200	125	-	-
Postage	4900	200	200	150	110	98
Minor Equipment & Supplies	4910	7,000	9,800	5,649	2,149	1,939
Chemicals	4930	4,500	3,500	1,000	-	130
Safety Equipment	4950	200	200	200	136	-
Minor Fire Equipment	4960	5,700	6,800	6,022	823	276
Radio Equipment/Maintenance	4980	2,000	2,000	1,200	-	-
Vehicle Maintenance	5000	17,222	18,493	12,757	15,163	8,494
Vehicles-Motor Equipment	5010	20,500	13,193	12,485	11,860	22,378
Gas & Oil	5020	21,520	19,582	19,390	10,297	10,205
Equipment Maintenance	5030	6,500	5,500	3,537	960	-
Building Maintenance	5040	2,500	4,000	600	1,129	905
Land Maintenance	5050	11,600	14,000	7,000	1,492	18,994
Clothing, New	5070	1,500	1,500	1,000	1,183	-
Electricity-Buildings	5890	51,080	23,910	23,910	18,505	16,862
Rural Water	5940	2,100	2,100	1,532	1,050	1,352
Heating Fuel	5950	31,750	25,000	24,119	7,774	5,964
Transfers Out	6530	-	-	-	-	-
Debt Service	6630	-	-	-	-	-
Subtotal		**372,936**	**306,806**	**245,735**	**187,699**	**182,567**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
AIRPORT FUND 287						
Expenditures 8710						
Cost of Goods Sold						
100 Octane Fuel	6100	194,775	133,000	164,510	141,539	126,958
Jet-A Fuel	6110	455,800	384,000	312,130	305,325	245,593
Aviation Oil	6120	1,800	1,800	1,000	1,259	630
Merchandise for Resale	6130	500	7,000	480	329	364
Subtotal		**652,875**	**525,800**	**478,120**	**448,452**	**373,545**
Capital						
Infrastructure	7160	723,487	600,000	198,019	84,430	-
Facilities	7170	-	2,755,000	2,656,302	2,987,731	-
Equipment	7210	-	9,000	7,000	-	-
Vehicles	7200	-	-	-	-	-
Engineering & Design	8690	-	-	-	-	521,036
Subtotal		**723,487**	**3,364,000**	**2,861,321**	**3,072,161**	**521,036**
Total Program Expenditures		**2,108,073**	**4,537,803**	**3,899,063**	**4,054,544**	**1,391,557**
Fund Balance, Beginning of Year		**123,508**	**66,000**	**240,980**	**22,516**	**(62,013)**
Fund Balance, End of Year		**$73,825**	**$66,000**	**$123,508**	**$240,980**	**$22,516**

PROPOSED BUDGET

Parks and Recreation Fund 288

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

OBJECTIVES/GOALS

ACCOUNTABILITY

- Manage department resources effectively to meet the needs of the community
- Identify opportunities to reduce costs and improve efficiency

COMMUNITY INVESTMENT AND ENGAGEMENT

- Provide diverse recreational programs and opportunities for residents of all ages and abilities
- Build partnerships that improve programs, facilities, and recreational opportunities
- Provide affordable recreational opportunities
- Strengthen community connections through programs, events, facilities, and communication

STEWARDSHIP

- Advance priorities identified in the Kirksville Parks and Recreation Master Plan
- Maintain and improve parks, facilities, trails, trees, and other recreational assets for the community
- Maintain trees and natural areas through responsible environmental practices
- Provide timely and effective communication to employees on work performance

SIGNIFICANT HIGHLIGHTS/CHANGES: Program offerings and capital projects will continue to be guided by the Kirksville Parks and Recreation Master Plan. The Department will continue implementing improvements for North Park and Rock Lake Conservation Area. A fully accessible shelter will be constructed at Rotary Park in partnership with the Rotary Club of Kirksville, Thousand Hills Rotary, and Chariton Valley Association. The aging tennis courts at Patryla Park will be removed and replaced with dedicated pickleball courts.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax revenue increase over prior year	0.5%	3.0%	-3.4%
Completion of approved Parks Capital Projects	100%	50%	75%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Free Community Programs / Events *(Week of the Young Child, Easter, Block Parties, Santa Letters, Halloween Town)*	18	20	17
Fine Arts Programs / Events *(Theatre Camp, Spring, Summer, Fall Theatre, Paint the Ville)*	10	10	11
Recreation Programs / Participants *(Tennis, Breakfast with Santa, Tiny Tykes, Little Sluggers)*	20/1,800	20/1,800	16/1606
Aquatic Programs / Participants *(Swim Lessons, Indoor Triathlon)*	23/375	22/300	25/435
American Red Cross Certifications Issued *(CPR, First Aid, Lifeguard and Instructor courses)*	95	80	136
Aquatic Center Attendance	42,000	42,000	42,332
Community Partnerships/Sponsorships	130	130	140
Scholarships Awarded	80	73	67
Council Goal: Stewardship			
Key Measure: Effectiveness			
Establish Site Development Plans	0	0	2
Plant new or replacement park/street trees	25	42	47
Implement action items from Parks and Recreation Master Plan	9	8	13
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
Parks and Recreation Director	1	1	1
Assistant Parks and Recreation Director	1	1	1
Recreation Coordinator	1	1	1
Park Foreman	1	1	1
Aquatics Specialist	1	1	1
Park Maintenance Worker	2	2	2
Total	7	7	7

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
PARKS & RECREATION FUND 288						
Revenues 0000						
Intergovernmental						
State & Federal Grants	3300	835,795	167,475	164,905	89,263	109,550
Subtotal		**835,795**	**167,475**	**164,905**	**89,263**	**109,550**
Charges for Services						
Admission Fees	3310	227,000	241,000	211,951	238,973	215,858
Concessions	3320	80,000	80,000	85,482	72,741	86,119
Activities Fees	3330	128,900	130,225	131,708	125,879	132,683
Contractual Fees	3350	19,300	15,300	18,060	19,333	17,590
Subtotal		**455,200**	**466,525**	**447,201**	**456,925**	**452,250**
Other Income						
Bond Proceeds	3630	-	-	-	-	-
Bond Proceeds-OIP	3635	-	-	-	-	-
Parks & Recreation Sales Tax	3690	2,014,905	2,014,575	2,004,805	1,945,787	2,015,730
Sales of Merchandise	3720	2,000	2,500	2,117	2,994	2,876
Refunds & Reimbursements	3900	-	-	-	-	0
Contributions	3910	117,600	40,400	49,248	37,443	50,242
Sale of Property	3940	-	3,000	7,783	23,835	11,600
Insurance Proceeds	3945	-	-	-	-	-
Transfer In	3950	260,468	103,513	103,513	174,866	83,872
Investment Earnings	3980	45,000	40,000	57,440	63,736	53,145
Miscellaneous	3990	200	11,250	200	53	25
Subtotal		**2,440,173**	**2,215,238**	**2,225,106**	**2,248,714**	**2,217,489**
Total Program Revenues		**3,731,168**	**2,849,238**	**2,837,212**	**2,794,902**	**2,779,289**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
PARKS & RECREATION FUND 288						
Expenditures 8810						
Personnel						
Salaries, Regular	4000	396,515	361,449	356,328	318,660	306,567
Salaries, Temporary	4010	449,995	450,295	394,072	331,133	311,675
Salaries, Overtime & Call-Out	4020	5,630	5,350	5,350	1,544	341
Social Security & Medicare	4030	65,189	62,508	56,149	48,104	46,704
Insurance, Dental	4060	3,830	3,830	3,738	3,326	3,022
Insurance, Life	4070	657	606	592	523	504
Retirement Contributions	4080	75,603	67,124	61,492	52,297	45,632
Insurance, Unemployment	4100	5,000	5,000	5,129	2,887	-
Insurance, Work Comp	4110	24,390	18,866	18,107	14,072	23,821
Insurance, Medical	4130	145,943	149,988	146,726	140,385	67,845
Insurance, Vision	4135	667	636	650	497	479
Subtotal		**1,173,419**	**1,125,652**	**1,048,333**	**913,429**	**806,592**
Operating						
Insurance, Liability	4220	55,287	53,313	40,588	41,542	39,693
Insurance Claims	4225	1,000	1,000	1,000	(1,480)	5,642
Misc. Contract Services	4500	25,000	23,400	17,422	69,443	30,958
Miscellaneous Grants	4510	-	50,891	33,667	124,848	-
Legal & Administrative Fees	4530	1,168	1,168	1,134	1,100	1,100
Public Information	4610	400	400	400	50	133
Telecommunications	4650	4,092	3,240	4,148	3,160	4,301
Lease/Lease Purchase	4670	749,700	749,300	749,300	753,100	750,900
Safety Programs	4720	100	100	100	100	-
Credit Card Expense	4730	10,500	10,500	8,702	7,435	6,569
Refunds	4750	-	-	-	-	-
Expense Allowance	4760	4,200	4,200	4,200	4,200	4,200
Travel/Training	4770	5,184	6,375	5,380	2,481	4,377
Membership Dues	4780	690	725	690	690	580
Office Supplies	4800	700	600	600	285	596
Medical Supplies	4810	650	650	650	630	283
Printing & Copying	4890	450	300	-	373	225
Postage	4900	200	200	107	77	134
Minor Equipment & Supplies	4910	29,650	21,150	20,440	21,926	18,427
Chemicals	4930	26,000	24,000	24,000	22,173	19,810
Safety Equipment	4950	2,500	2,500	1,942	675	1,852
Vehicle Maintenance	5000	18,448	17,210	14,011	16,522	12,794
Vehicles-Motor Equipment	5010	24,688	20,390	17,475	23,027	12,167
Gas & Oil	5020	24,037	21,292	21,599	13,518	13,384
Software Renewals & Maintenance	5025	25,932	8,519	7,979	7,551	6,279
Equipment Maintenance	5030	35,000	35,000	28,699	19,782	36,293
Building Maintenance	5040	28,200	70,200	82,987	15,772	20,271
Park & Land Maintenance	5050	65,500	473,500	79,611	53,702	50,469
Clothing, New	5070	3,000	3,000	3,000	1,325	767
Tree Maintenance & Replacement	5180	10,500	6,500	4,025	4,075	2,525
Electricity-Field Lighting	5880	3,500	3,500	2,675	2,252	2,324
Electricity-Buildings	5890	61,250	61,250	54,700	48,556	45,672
Heating Fuel	5950	28,000	25,500	26,558	20,084	24,786
Merchandise for Resale	6130	39,000	36,000	35,954	31,874	37,146
Transfers Out	6530	-	-	-	-	-
Bond Issuance Costs	6635	-	-	-	-	-
Program Supplies	6760	66,650	67,150	55,664	53,490	51,930
Subtotal		**1,351,176**	**1,803,023**	**1,349,407**	**1,364,337**	**1,206,588**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
PARKS & RECREATION FUND 288						
Expenditures 8810						
Capital						
Land	7010	-	-	-	-	-
Facilities	7170	2,357,725	205,000	114,564	754,641	314,277
Vehicles	7200	-	-	-	-	-
Equipment	7210	-	15,000	14,612	50,083	49,618
Subtotal		**2,357,725**	**220,000**	**129,176**	**804,723**	**363,895**
Total Program Expenditures		**4,882,320**	**3,148,675**	**2,526,916**	**3,082,490**	**2,377,075**
Fund Balance, Beginning of Year		**3,481,811**	**3,054,142**	**3,171,515**	**3,459,103**	**3,056,889**
Fund Balance, End of Year		**$2,330,659**	**$2,754,705**	**$3,481,811**	**$3,171,515**	**$3,459,103**

PROPOSED BUDGET

Revolving Loan Fund 296

PROGRAM DESCRIPTION: This Fund was established in 1990 to account for loan repayments, of principal and interest, from the Missouri Development Action Grant (MoDAG) Program to assist Ortech Corporation with economic development. Upon repayment of their obligation, the City retained the original grant amount and earnings to assist with future qualifying economic development loans or projects, which require approval from the Missouri Department of Economic Development (MoDED). Beginning with the permanent renewal of the City's Economic Development Sales Tax in 2016, new monies – not associated with MoDAG – were deposited annually into the Revolving Loan Fund. The expenditure of these monies does not require approval from MoDED. The most recent qualifying economic development loan was made to Cambridge Plumbing LLC for $115,000 and was paid off in 2022.

OBJECTIVES/GOALS

COMMUNITY PROSPERITY

- Ensure that the community's comprehensive economic development programs are retained.
- Expand economic development efforts to include other areas of focus (retail/service) specific to the City's efforts
- Partner with Kirksville Regional Economic Development, Incorporated (K-REDI), the Missouri Rural Enterprise and Innovation Center (MREIC), and the Kirksville Area Chamber of Commerce to identify and attract new businesses (retail and restaurants) to Kirksville

SIGNIFICANT HIGHLIGHTS/CHANGES: For 2027, efforts will continue to identify economic development projects that qualify for assistance through the fund's resources.

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
REVOLVING LOAN FUND 296						
Revenues 0000						
Loan Repayments	3850	-	-	-	-	-
Transfer In	3950	-	-	-	-	-
Investment Earnings	3980	18,700	19,200	19,200	18,766	16,532
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		**18,700**	**19,200**	**19,200**	**18,766**	**16,532**
Expenditures 9610						
Misc Contractual Services	4500	470	470	-	-	-
Transfers Out	6530	-	-	-	-	-
Loans	8520	888,582	872,123	-	-	-
Business Improvement Loans	8530	15,000	15,000	-	-	-
Total Program Expenditures		**904,052**	**887,593**	**-**	**-**	**-**
Fund Balance, Beginning of Year		**965,117**	**946,060**	**945,917**	**927,151**	**910,619**
Fund Balance, End of Year		**$79,765**	**$77,667**	**$965,117**	**$945,917**	**$927,151**

PROPOSED BUDGET

Capital Project Funds

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

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

Capital Improvements Sales Tax
Transportation Sales Tax

PROPOSED BUDGET

Capital Improvements Sales Tax Fund 331

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

COMMUNITY INVESTMENT AND ENGAGEMENT

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

STEWARDSHIP

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

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2027, the fund will support cash match for grant projects through transfers to the Parks and Recreation Fund, Airport Fund, and Trail Grant Fund, as well as transfers to the General Fund for capital purchases, public building maintenance, construction of an emergency services storage building, and the Utility Fund for stormwater. Assistance will once again be available for sidewalks and grave stone repairs.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax proceeds coverage of expenditures and transfers	64.4%	58.9%	124.5%
Sales tax revenue increase over prior year	0.5%	2.9%	-3.4%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Sidewalk replacement program funds spent	100%	100%	0%

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
CAPITAL IMPROVEMENTS SALES TAX FUND 331						
Revenues 0000						
State & Federal Grants	3300	-	-	-	-	-
Loan Proceeds	3630	-	-	-	-	-
Capital Improvement Sales Tax	3690	1,015,175	1,010,125	1,010,125	980,430	1,014,868
Loan Repayments	3850	-	-	-	-	-
Refunds & Reimbursements	3900	-	-	-	-	10,214
Transfer In	3950	-	-	-	-	-
Lease Payments	3970	138,000	126,000	138,000	126,000	126,000
Investment Earnings	3980	40,000	35,000	46,715	42,586	33,742
Miscellaneous	3990	-	-	-	821	-
Total Program Revenues		**1,193,175**	**1,171,125**	**1,194,840**	**1,149,838**	**1,184,824**
Expenditures 3120						
Insurance, Liability	4220	48,959	48,959	31,987	31,938	29,515
Lease/Lease Purchase	4670	-	-	-	96,181	96,181
Lease/Lease Purchase-Radio	4671	-	-	-	-	-
Transfer Out	6530	1,341,343	1,500,847	1,458,377	659,360	828,170
Infrastructure	7160	10,000	10,000	-	-	19,000
Facilities	7170	150,000	-	199,951	-	95,361
Equipment	7210	-	-	-	-	-
Sidewalk Replacement	7250	25,000	25,000	25,000	-	-
Park Improvements	7550	-	-	-	-	-
Storm Drainage	7570	-	-	-	-	-
Total Program Expenditures		**1,575,302**	**1,584,806**	**1,715,315**	**787,480**	**1,068,227**
Fund Balance, Beginning of Year		**1,435,781**	**1,956,690**	**1,956,256**	**1,593,898**	**1,477,302**
Fund Balance, End of Year		**$1,053,654**	**$1,543,009**	**$1,435,781**	**$1,956,256**	**$1,593,898**

PROPOSED BUDGET

Transportation Sales Tax Fund 332

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

COMMUNITY INVESTMENT AND ENGAGEMENT

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

STEWARDSHIP

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

SIGNIFICANT HIGHLIGHTS/CHANGES: In 2027, the following will be completed, through coordination between the Street Division and contractors; Mill Street, Eugene Street, and the Factory Addition neighborhood. The Factory Addition neighborhood and Mill Street reconstruction projects will be the flagship projects for 2027.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Sales tax proceeds coverage of expenditures and transfers	38.6%	52.4%	101.7%
Sales tax revenue increase over prior year	0.5%	2.9%	-3.4%
Council Goal: Community Investment and Engagement			
Key Measure: Effectiveness			
Contracted linear feet of curb and gutter constructed or replaced	12,789	4,349	5,301
Council Goal: Stewardship			
Key Measure: Effectiveness			
Square feet of concrete pavement repaired	36,360	11,001	30,464
Contracted centerline lane miles of asphalt pavement overlaid or sealed	1.5	1.5	2.56
Tons of asphalt pavement	9,500	3,040	3,363

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
TRANSPORTATION SALES TAX FUND 332						
Revenues 0000						
State & Federal Grants	3300	-	-	-	92,501	-
Transportation Sales Tax	3690	2,030,350	2,020,235	2,020,235	1,960,860	2,029,736
Refunds & Reimbursements	3900	-	-	-	-	164,504
Sale of Property	3940	-	-	-	-	-
Transfer In	3950	1,032,751	1,028,183	1,027,625	998,512	1,085,479
Investment Earnings	3980	80,000	68,000	101,570	83,239	52,026
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		**3,143,101**	**3,116,418**	**3,149,430**	**3,135,113**	**3,331,746**
Expenditures 3251						
Charge Out	4040	75,000	75,000	75,000	75,000	75,000
Misc. Contract Services	4500	210,000	210,000	189,700	33,610	94,600
Testing	4580	10,000	10,000	1,000	199	1,425
Transfer Out	6530	1,753,658	1,727,979	1,334,274	152,330	164,865
Street Maintenance Materials	7500	1,150,000	1,150,000	998,598	416,747	524,045
Streets, Projects	7520	1,900,000	2,028,900	1,195,528	1,234,127	1,279,948
Curb, Gutter & Storm Drain	7570	150,000	150,000	50,000	16,987	61,791
Crack Sealing Program	7580	12,000	12,000	10,000	-	11,219
Total Program Expenditures		**5,260,658**	**5,363,879**	**3,854,100**	**1,928,999**	**2,212,893**
Fund Balance, Beginning of Year		**4,840,064**	**5,334,711**	**5,544,734**	**4,338,621**	**3,219,768**
Fund Balance, End of Year		**$2,722,507**	**$3,087,250**	**$4,840,064**	**$5,544,734**	**$4,338,621**

PROPOSED BUDGET

Internal Service Funds

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

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

Central Garage
Insurance

PROPOSED BUDGET

Central Garage Fund 540

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

OBJECTIVES/GOALS

ACCOUNTABILITY

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

SIGNIFICANT HIGHLIGHTS/CHANGES: Replacement of vehicles/equipment continues to be based on a combination of fleet wide American Public Works Association (APWA) style analysis and Council Policy #12. Preventative maintenance will continue to be a priority. Department of Transportation (DOT) inspections and test-driving vehicles/equipment will continue to improve unit availability. Due to military responsibility, one mechanic will be deployed for at least six months in 2027.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Average cost per breakdown repair	$213.54	$234.65	$192.43
In-house vehicle repair downtime (hours)	0.63	0.58	0.67
Average maintenance cost per mile	$2.52	$2.37	$2.69
Outside labor portion of vehicle maintenance cost (%)	10.41%	10.83%	10.0%
Average annual availability (%)			
Police patrol cars	98.39%	98.84%	97.95%
Fire trucks	97.56%	97.46%	97.67%
Heavy trucks	98.94%	98.98%	98.91%
Medium trucks	98.88%	99.31%	98.45%
Light trucks/cars	99.14%	99.16%	99.12%
Backhoes	98.55%	97.88%	99.22%
Construction equipment	98.67%	98.74%	98.60%
Maintenance equipment	99.13%	99.08%	99.18%
Total fleet	98.60%	98.63%	98.58%
Performance evaluations completed within 30 days of due date	100%	100%	100%
AUTHORIZED PERSONNEL			
Fleet Maintenance Supervisor	1	1	1
Mechanic	2	2	2
Administrative Assistant	1	1	1
Total	4	4	4

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
CENTRAL GARAGE FUND 540						
Revenues 0000						
State & Federal Grants	3300	-	-	-	-	-
Vehicle Maintenance Charge In	3820	806,370	724,413	660,736	627,646	515,892
Fuel Sales	3860	412,732	335,043	337,690	213,438	222,576
Grease & Oil Sales	3870	14,205	11,014	15,128	6,670	7,859
Refunds	3900	-	-	-	-	-
Sale of Property	3940	5,100	-	-	118	-
Transfers In	3950	-	-	-	-	-
Investment Earnings	3980	-	-	-	-	-
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		**1,238,407**	**1,070,470**	**1,013,554**	**847,873**	**746,328**
Expenditures 4010						
Personnel						
Salaries, Regular	4000	227,491	237,389	222,448	218,503	207,378
Salaries, Temporary	4010	22,500	9,750	16,595	14,013	28,711
Salaries, Overtime & Call-Out	4020	1,230	1,381	1,147	937	355
Social Security & Medicare	4030	19,218	19,012	18,072	17,101	17,687
Insurance, Dental	4060	1,615	1,615	1,615	1,584	1,169
Insurance, Life	4070	420	394	394	381	344
Retirement Contributions	4080	43,000	43,695	40,841	38,988	34,596
Insurance, Unemp Comp	4100	5,000	5,000	-	-	-
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	6,148	5,762	4,600	4,072	6,138
Insurance, Medical	4130	57,477	57,868	57,868	59,823	31,123
Insurance, Vision	4135	245	245	231	209	200
Subtotal		**384,344**	**382,111**	**363,811**	**355,612**	**327,701**
Operating						
Insurance Claims	4225	-	-	-	-	-
Misc. Contract Services	4500	450	500	250	125	170
Testing	4580	50	50	-	-	-
Telecommunications	4650	1,100	3,600	2,345	1,068	2,291
Travel/Training	4770	1,200	1,622	930	6	186
Membership Dues	4780	-	-	-	90	-
Office Supplies	4800	400	700	492	374	292
Medical Supplies	4810	70	70	20	30	-
Printing & Copying	4890	-	-	-	-	-
Postage	4900	150	200	51	-	-
Minor Equipment & Supplies	4910	13,500	15,050	10,806	4,695	7,642
Computer Equipment & Software	4920	2,050	2,050	424	423	423
Safety Equipment	4950	350	350	350	15	-
Radio Equipment/Maintenance	4980	2,000	16,000	3,500	-	-
Vehicles-Auto/Trucks	5000	2,993	3,673	3,614	2,218	2,687
Gas & Oil	5020	7,065	6,551	6,638	4,369	4,467
Equipment Maintenance	5030	900	1,150	1,155	345	1,068
Building Maintenance	5040	1,000	1,000	525	42	72
Clothing, New	5070	1,500	1,500	1,390	401	317
Electricity-Buildings	5890	5,300	5,000	4,710	3,639	3,409
Heating Fuel	5950	7,200	7,000	5,445	3,850	3,567
Subtotal		**47,277**	**66,066**	**42,645**	**21,689**	**26,591**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
CENTRAL GARAGE FUND 540						
Expenditures 4010						
Cost of Goods Sold						
Diesel Fuel	6160	198,546	157,612	162,308	95,860	116,149
Unleaded Fuel	6170	214,186	177,431	175,382	117,161	105,933
Grease & Oil	6190	14,205	11,014	15,128	9,184	4,638
Tires & Tubes	6200	124,030	81,913	75,731	32,208	25,120
Repair Parts	6210	136,706	127,206	125,452	133,618	98,494
Outside Work On Equipment	6220	68,113	67,117	66,713	55,955	54,920
Subtotal		**755,785**	**622,293**	**620,714**	**443,984**	**405,253**
Capital						
Vehicles	7200	51,000	-	-	-	-
Equipment	7210	-	-	-	-	-
Subtotal		**51,000**	**-**	**-**	**-**	**-**
Total Program Expenditures		**1,238,407**	**1,070,470**	**1,027,170**	**821,285**	**759,545**
Fund Net Position, Beginning of Year		**15,000**	**9,083**	**28,616**	**2,028**	**15,246**
Fund Net Position, End of Year		**$15,000**	**$9,083**	**$15,000**	**$28,616**	**$2,028**

PROPOSED BUDGET

Insurance Fund 560

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

OBJECTIVES/GOALS

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

ACCOUNTABILITY

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

SIGNIFICANT HIGHLIGHTS/CHANGES: For 2027, inter-fund transfers for the employer share of premiums represent 86% of the funding for insurance and employee wellness activity, while the employee share represents 14%. Prescription rebates and investment interest provides the remaining support for the fund. Maximum medical claims liability represents approximately 74% of the expenses. Dental claims represent approximately 2% of claims expense.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Healthcare cost per employee	$20,910	$19,730	$17,395
Promote monthly wellness activities	12	0	0
Percentage of employees with gym membership	25%	20.1%	19.0%

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
INSURANCE FUND 560						
Revenues 0000						
Employer Contributions	3890	2,778,237	2,797,009	2,660,743	2,847,171	1,714,239
Refunds and Reimbursements	3900	62,500	100,000	156,500	151,305	110,523
Employee Contributions	3920	443,256	401,068	350,223	340,406	283,981
Transfer In	3950	-	-	-	-	458,641
Investment Earnings	3980	33,000	20,000	33,000	32,412	14,887
Miscellaneous	3990	-	-	16,000	-	-
Total Program Revenues		**3,316,993**	**3,318,077**	**3,216,466**	**3,371,295**	**2,582,270**
Expenditures 6010						
Claims Expense	4140	2,677,115	2,421,810	2,421,810	1,686,933	1,787,420
Administrative Expense	4150	815,340	887,145	860,458	749,186	723,497
Reinsurance Expense	4160	-	-	-	-	-
Wellness	4170	13,000	13,000	7,080	5,344	5,224
Misc. Contract Services	4500	7,350	7,000	5,573	4,834	2,998
Membership Dues	4780	-	-	-	-	-
Transfers Out	6530	-	-	-	458,641	-
Total Program Expenditures		**3,512,805**	**3,328,955**	**3,294,921**	**2,904,939**	**2,519,139**
Fund Net Position, Beginning of Year		**1,286,797**	**1,241,124**	**1,365,252**	**898,896**	**835,765**
Fund Net Position, End of Year		**$1,090,985**	**$1,230,246**	**$1,286,797**	**$1,365,252**	**$898,896**

PROPOSED BUDGET

Enterprise Funds

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

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

PROPOSED BUDGET

Utility Funds 880, 881

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

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

OBJECTIVES/GOALS

ACCOUNTABILITY

Administration

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

Water Treatment

- Maintain compliance with all drinking water quality to meet drinking water standards and customer satisfaction
- Utilizing the facility plan for project prioritization
- Complete regular operation and maintenance inspections

Water Distribution

- Perform distribution system flushing and eliminate dead-end lines
- Replace water mains focusing on lines with repeated failures and improve hydraulic capacity
- Preplan water main replacement ahead of street plan

Stormwater

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

PROPOSED BUDGET

Sourcewater Protection Plan
- Participate in a minimum of three annual events promoting watershed awareness

Wastewater Collection
- Maintain a comprehensive fat, oil, and grease loads (FOG) program
- Oversee relining program for both sewer mains and manholes to reduce infiltration of groundwater into the sewer system
- Develop City policy for private sewer mains
- Preplan sewer main replacement ahead of street plan

Wastewater Treatment
- Maintain compliance with existing state regulations regarding wastewater treatment and planning for the new mandated phosphorus rule effective 2033.
- Educate employees and the general public on the latest wastewater technologies through tours and media coverage
- Complete regular operation and maintenance inspections

STEWARDSHIP
- Provide timely and effective communication to employees on work performance

Water Treatment
- Maintain compliance with all drinking water quality to meet drinking water standards and customer satisfaction
- Utilizing the facility plan for project prioritization
- Complete regular operation and maintenance inspections

Water Distribution
- Perform distribution system flushing and eliminate dead-end lines
- Replace water mains focusing on lines with repeated failures and improve hydraulic capacity
- Preplan water main replacement ahead of street plan

Stormwater
- Allocate available funds to alleviate storm drainage issues in areas with the most impact
- Enforce the Storm Water Management Plan (MS4) and annually review and update the Sourcewater Protection Plan
- Participate in a minimum of three annual events promoting watershed awareness

Wastewater Collection
- Maintain a comprehensive fat, oil, and grease loads (FOG) program
- Oversee relining program for both sewer mains and manholes to reduce infiltration of groundwater into the sewer system
- Develop City policy for private sewer mains
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- Educate employees and the general public on the latest wastewater technologies through tours and media coverage
- Complete regular operation and maintenance inspections

PROPOSED BUDGET

SIGNIFICANT HIGHLIGHTS/CHANGES:

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

Water Treatment and Distribution: The Five-Year Owner Supervised Utility Program will continue to be a priority for the distribution system, including replacement of cast iron mains and lines with frequent failures and large water losses. Areas of focus for 2027 will be replacement of outdated fire hydrants on those mains and painting section three fire hydrants. In addition, the Division will continue updating the City's geographic information system mapping. The City requirement by DNR to complete a Lead Service Line Inventory (LSLI) by October 2027 will be completed. Attention will be given to understand and implement the 20-year Water Treatment Facility Plan.

Wastewater Treatment and Collection: Staff will continue to address deficiencies identified in the collection system inflow and infiltration study. In addition, staff will continue identifying and assessing private sewer lines to develop a model framework on repairing or reconstructing these sewers to be incorporated into the City's inventory. The City selected an engineering firm to complete a facility plan for wastewater collection and treatment, along with capacity in the collection system and State mandated phosphorus removal at the wastewater treatment facility.

Stormwater: The majority of stormwater improvements in the City are made as part of street improvement or reconstruction projects. Selection of an engineering firm to complete a stormwater facility planning will be done in 2027. Infrastructure improvements, and flooding reduction, in the Steer Creek watershed will likely be the focus of the planning process.

PROPOSED BUDGET

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Budget 2027	Projected 2026	Actual 2025
Council Goal: Accountability			
Key Measure: Effectiveness			
Overtime Salaries as % of Regular Salaries			
Administration	0.9%	0.9%	0.1%
Water Treatment	5.0%	6.9%	3.9%
Wastewater Treatment	1.2%	1.4%	1.0%
Utility Maintenance	3.5%	2.8%	4.0%
DNR deficiencies identified	0	3	1
Administration			
Reserve maintained	47%	63%	100%
Debt service coverage (goal ≥ 1.1)	1.20	1.71	2.3
Customers paying accounts on-line	57%	56%	55%
Manual meter reads (goal ≤ 1%)	<1%	<1%	<1%
Capital projects completed within budget	100%	100%	100%
Water Treatment			
Water quality complaints	0	0	1
Average time to resolve quality complaints (hours)	<0.5	<0.5	<0.5
Plant inspections (in-house)	52	52	52
Water Distribution			
Feet of water mains installed in-house	6,700	7,080	6,385
Average cost of water mains installed in-house (per ft)	$51.50	$51.44	$44.52
Water main breaks	40	40	39
Number of locates performed	4,000	3,912	3,819
Wastewater Collection			
Feet of sewer lines jetted	300,000	285,523	289,317
Feet of sewer mains lined	5,000	0	5,369
Odor and sewer back-up work orders	70	68	52
Wastewater Treatment			
Reported by-pass events and sanitary sewer overflows	2	6	2
Average BOD (parts per million daily)	3.50	3.90	3.05
Suspended solids (parts per million daily)	3.80	3.81	2.95
Average daily outflow (per million gallons per day)	3.10	3.10	2.95
Average ammonia (parts per million daily)	0.10	0.10	0.11
Average oil & grease (parts per million daily)	1.00	1.30	0.88
Facility tours	4	4	6
Plant inspections (in-house)	260	260	260
Council Goal: Stewardship			
Key Measure: Effectiveness			
Performance evaluations completed within 30 days of due date			
Administration	100%	100%	100%
Water Treatment	100%	86%	100%
Wastewater Treatment	100%	100%	100%
Utility Maintenance	100%	100%	100%

PROPOSED BUDGET

AUTHORIZED PERSONNEL

Administration 8005			
Accounts Receivable Clerk	1	1	1
Water Treatment 8020			
Public Works Director	0.1	0.1	0.1
Deputy Public Works Director	0.4	0.4	0.4
Water Superintendent	1	1	1
Assistant Water Superintendent	1	1	1
Utility Operator (I, II, III)	7	7	7
Total	9.5	9.5	9.5
Water Distribution 8030			
Utility Superintendent	1	1	1
Assistant Utility Superintendent	1	1	1
Foreman	1	1	1
Equipment Operator	6	6	6
Sewer Jet Operator	1	1	1
Utility Locator	1	1	1
Customer Service Representative	2	2	2
Maintenance Worker II	2	2	2
Total	15	15	15
Wastewater Treatment 8080			
Public Works Director	0.1	0.1	0.1
Deputy Public Works Director	0.4	0.4	0.4
Wastewater Superintendent	1	1	1
Assistant Wastewater Superintendent	1	1	1
Utility Operator (I, II)	4	4	4
Total	6.5	6.5	6.5

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
UTILITY FUND 880						
Revenues 0000						
Intergovernmental/Interagency						
State & Federal Grants	3300	-	313,275	447,535	-	300,000
Service Continuation Fee	3350	-	-	-	-	-
ARRA Bonds-Project	3620	-	-	-	-	-
ARRA Bonds-COI	3621	-	-	-	-	-
Bond Proceeds-W	3630	-	-	-	-	-
Bond Proceeds-WW	3631	-	-	-	-	-
Loan Proceeds	3632	-	-	-	-	-
Subtotal		**-**	**313,275**	**447,535**	**-**	**300,000**
Charges for Services						
Trash Services	3640	56,800	55,200	55,200	53,096	40,849
Sewer Use Charge-WW	3651	5,005,000	5,199,600	4,931,000	4,872,376	4,913,318
Excess Sewer Charge-WW	3661	9,000	6,000	11,100	4,154	13,244
Storm Water Charge	3670	274,500	274,000	274,500	274,761	273,816
Federal Interest Rebate	3671	-	-	-	-	-
Water Sales -W	3700	4,650,000	4,576,625	4,588,000	4,520,904	4,367,480
Penalty Fees	3710	152,000	135,000	152,000	154,625	149,110
Sales of Merchandise-W	3720	18,000	18,000	18,000	18,251	21,915
Bulk Water-W	3730	3,145	3,145	3,145	2,076	3,145
Bad Debt Collections	3740	1,060	1,060	5,500	218	1,040
Service Calls	3750	10,000	14,600	10,000	11,720	15,050
Primacy Fee-W	3760	1,000	1,000	1,000	965	960
Sewer Connection Fee	3761	-	-	-	-	-
Tap Fees-W	3770	5,000	5,000	5,000	4,100	4,600
Tap Fees-WW	3771	5,000	5,000	5,000	2,925	5,008
Stormwater Development Fees	3772	14,000	14,000	14,000	15,169	12,545
Subtotal		**10,204,505**	**10,308,230**	**10,073,445**	**9,935,340**	**9,822,081**
Other Income						
Refunds & Reimbursements-W	3900	-	-	15	-	44
Refunds & Reimbursements-WW	3901	-	-	-	-	-
Refunds & Reimbursements-SW	3902	-	-	-	-	-
Sale of Property	3940	115,000	15,000	12,395	110,643	70,609
Insurance Proceeds	3945	-	-	-	-	-
Transfer In-W	3950	4,582,450	1,524,200	829,356	2,314,018	2,603,392
Transfer In-WW	3951	2,416,277	2,144,000	1,309,138	1,016,200	2,259,723
Transfer In-SW	3952	597,589	594,901	594,623	717,624	564,318
Capital Contributions	3960	-	-	-	-	-
Rental Income-W	3970	55,954	54,674	54,811	53,938	53,148
Investment Earnings-W SRF	3980	3,814	16,965	16,965	35,119	48,430
Investment Earnings-WW SRF	3981	15,000	17,500	17,500	20,520	28,142
Investment Earnings	3982	130,000	150,000	145,000	145,375	151,365
Investment Earnings-SW	3983	-	-	-	-	-
Miscellaneous-W	3990	5,800	10,800	3,950	9,517	9,613
Miscellaneous-WW	3991	6,300	6,300	7,850	6,347	14,923
Subtotal		**7,928,184**	**4,534,340**	**2,991,603**	**4,429,301**	**5,803,705**
Total Program Revenues		**18,132,689**	**15,155,845**	**13,512,583**	**14,364,642**	**15,925,786**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
UTILITY ADMINISTRATION 8005						
Personnel						
Salaries, Regular	4000	53,280	51,800	53,002	50,423	47,232
Salaries, Temporary	4010	9,000	6,000	-	3,840	-
Salaries, Overtime & Call-Out	4020	5,265	925	453	54	50
Social Security & Medicare	4030	5,167	4,492	3,843	3,758	3,246
Charge-Out	4050	(36,356)	(25,287)	(22,919)	(23,134)	(20,366)
Insurance, Dental	4060	508	508	507	508	465
Insurance, Life	4070	90	88	88	85	80
Retirement Contributions	4080	11,006	9,649	9,782	8,992	7,956
Insurance, Unemp Comp	4100	5,000	5,000	5,000	-	-
Insurance, Work Comp	4110	114	75	81	82	95
Insurance, Medical	4130	18,333	18,724	18,724	19,075	12,525
Insurance, Vision	4135	84	84	86	84	84
Subtotal		**71,491**	**72,058**	**68,647**	**63,766**	**51,368**
Operating						
Insurance, Liability-W	4220	150,942	152,724	105,798	102,890	87,495
Insurance, Liability-WW	4221	135,018	130,062	92,156	88,701	84,366
Insurance Claims	4225	18,000	15,000	11,710	15,235	(4,765)
Bad Debt Expense	4240	20,000	10,000	19,200	27,723	16,377
Trash Contractual Fees	4480	-	-	-	-	-
Misc. Contractual Services-W	4500	27,200	33,200	17,970	11,911	15,738
Misc. Contractual Services-WW	4501	27,200	33,200	12,890	11,911	13,260
Miscellaneous Grants-W	4510	-	-	-	-	-
Legal & Administrative Fees	4530	1,100	3,175	3,011	3,950	6,053
Legal & Administrative Fees	4531	65,950	71,700	69,584	74,784	80,860
Telecommunications	4650	1,000	1,000	961	960	960
Lease/Lease Purchase	4670	-	-	-	-	-
Management Fee-W	4700	232,657	228,989	229,557	226,149	218,586
Management Fee-WW	4701	250,700	260,280	247,105	243,826	246,328
Management Fee-SW	4702	13,725	13,700	13,725	13,738	13,691
Payment in Lieu of Taxes	4703	497,082	502,969	490,387	483,714	478,605
Credit Card Expense	4730	175,800	170,000	169,500	164,044	151,589
Refunds	4750	-	-	-	-	-
Membership Dues	4780	-	-	-	-	-
Office Supplies	4800	750	650	650	424	612
Printed Forms	4870	-	-	-	-	-
Printing & Copying	4890	7,100	5,400	4,720	2,157	1,978
Postage	4900	73,200	71,040	61,647	51,294	46,889
Minor Equipment & Supplies	4910	1,750	1,750	925	-	1,396
Computer Equipment & Software	4920	15,444	9,574	1,300	-	2,794
Safety Equipment	4950	-	-	-	-	-
Radio Equipment/Maintenance-W	4980	2,600	2,600	1,788	-	-
Software Renewal & Maintenance	5025	163,423	22,760	22,389	21,211	20,406
Clothing, New	5070	-	-	-	-	-
Water Meter Replacements	5130	58,025	58,025	50,850	36,604	13,078
SRF Bonds-W	6630	265,688	408,523	408,523	455,006	457,458
SRF Bonds-WW	6631	1,229,800	1,218,580	1,218,580	1,330,094	1,319,184
Bond Issuance Cost	6635	-	-	-	-	-
Subtotal		**3,434,154**	**3,424,901**	**3,254,926**	**3,366,324**	**3,272,936**
Total Program Expenditures		**3,505,644**	**3,496,959**	**3,323,573**	**3,430,090**	**3,324,304**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
WATER TREATMENT 8020						
Personnel						
Salaries, Regular	4000	584,624	535,828	487,862	451,202	456,939
Salaries, Temporary	4010	7,500	7,500	-	7,078	394
Salaries, Overtime & Call-Out	4020	25,600	22,205	20,880	17,532	13,274
Social Security & Medicare	4030	47,256	43,263	38,426	35,558	34,877
Insurance, Dental	4060	4,628	4,074	3,674	3,709	3,108
Insurance, Life	4070	884	813	729	712	654
Retirement Contributions	4080	114,722	102,120	83,738	78,317	68,531
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	18,437	17,312	12,218	16,683	20,062
Insurance, Medical	4130	166,761	151,012	125,525	157,385	85,982
Insurance, Vision	4135	746	626	508	404	362
Subtotal		**971,159**	**884,753**	**773,560**	**768,580**	**684,182**
Operating						
Misc. Contract Services	4500	33,650	26,350	24,031	22,895	20,118
Miscellaneous Grants	4510	-	-	-	-	-
Testing	4580	6,800	6,800	5,586	4,976	4,746
Telecommunications	4650	3,500	1,860	2,673	1,353	1,310
Equipment Rental	4660	-	-	-	-	-
Travel/Training	4770	3,715	3,880	2,262	1,034	753
Membership Dues	4780	-	519	-	12	-
Professional Publications	4790	200	200	200	-	-
Office Supplies	4800	1,000	1,000	700	213	792
Medical Supplies	4810	200	200	171	50	-
Laboratory Supplies	4830	50,200	56,200	55,163	43,391	41,278
Printing & Copying	4890	250	250	250	70	-
Postage	4900	2,000	2,000	1,818	1,592	1,211
Minor Equipment & Supplies	4910	13,630	12,620	9,317	1,848	18,781
Computer Equipment & Software	4920	6,500	6,500	3,300	11,794	5,626
Safety Equipment	4950	2,600	2,600	2,398	577	1,449
Vehicles-Auto/Trucks	5000	25,813	22,503	16,009	18,481	9,163
Vehicles-Motor Equipment	5010	6,909	5,693	4,304	5,229	8,774
Gas & Oil	5020	17,748	16,006	15,063	9,634	11,722
Clothing, New	5070	2,400	2,400	1,986	1,363	1,869
Electricity-Buildings	5890	114,500	115,092	103,030	93,165	94,553
Electricity-Pumping	5900	123,210	126,333	111,000	107,588	95,956
Heating Fuel	5950	4,175	4,064	3,630	2,869	2,129
Transfers Out	6530	1,074,894	2,622,963	1,051,416	521,991	534,180
Subtotal		**1,493,894**	**3,036,033**	**1,414,307**	**850,124**	**854,411**
Total Program Expenditures		**2,465,053**	**3,920,786**	**2,187,867**	**1,618,704**	**1,538,593**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
WATER DISTRIBUTION 8030						
Personnel						
Salaries, Regular	4000	813,852	788,310	755,545	731,041	669,080
Salaries, Temporary	4010	22,500	15,000	17,464	5,462	8,847
Salaries, Overtime & Call-Out	4020	33,150	30,397	30,397	25,145	14,050
Social Security & Medicare	4030	66,517	63,779	60,269	56,157	51,246
Charge Out	4050	(234,005)	(340,836)	(326,326)	(312,908)	(286,701)
Insurance, Dental	4060	6,552	6,275	6,494	6,598	5,914
Insurance, Life	4070	1,283	1,244	1,213	1,178	1,085
Retirement Contributions	4080	159,236	149,824	140,102	131,447	113,696
Wellness	4170	-	-	-	-	-
Insurance, Work Comp	4110	29,622	26,275	23,035	27,413	30,488
Insurance, Medical	4130	223,905	225,993	218,996	231,378	148,703
Insurance, Vision	4135	1,007	949	1,006	994	965
Subtotal		**1,123,620**	**967,210**	**928,195**	**903,905**	**757,373**
Operating						
Misc. Contract Services	4500	19,340	13,100	12,704	25,461	29,112
Telecommunications	4650	3,850	5,500	5,115	3,541	4,345
Equipment Rental	4660	1,200	1,200	1,200	-	-
Travel/Training	4770	3,890	3,890	2,517	2,418	2,494
Membership Dues	4780	335	330	211	102	-
Office Supplies	4800	350	350	300	107	332
Medical Supplies	4810	200	200	171	212	92
Printing & Copying	4890	700	700	200	70	245
Postage	4900	200	200	100	1	1
Minor Equipment & Supplies	4910	26,800	29,800	27,851	19,960	22,675
Computer Equipment & Software	4920	-	-	-	-	1,149
Safety Equipment	4950	5,750	5,750	5,723	3,616	4,920
Radio Equipment/Maintenance	4980	1,700	1,700	1,700	1,135	-
Vehicle Maintenance	5000	46,348	31,817	20,225	32,226	13,057
Vehicles-Motor Equipment	5010	27,202	23,722	21,095	32,682	17,514
Gas & Oil	5020	32,362	29,232	29,056	18,247	19,568
Clothing, New	5070	4,900	4,900	4,236	2,539	2,135
Electricity, Buildings	5890	3,349	3,349	3,001	2,446	2,467
Heating Fuel	5950	2,717	2,736	2,363	1,499	1,229
Transfers Out	6530	154,000	120,000	81,482	32,878	79,721
Subtotal		**335,193**	**278,476**	**219,250**	**179,140**	**201,053**
Total Program Expenditures		**1,458,813**	**1,245,686**	**1,147,445**	**1,083,045**	**958,426**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
STORMWATER DRAINAGE 8040						
Operating						
Equipment Rental	4660	-	-	-	-	-
Transfer Out	6530	113,691	102,862	-	139,934	56,844
Subtotal		**113,691**	**102,862**	**-**	**139,934**	**56,844**
Capital						
Land	7010	-	-	-	-	-
Infrastructure	7160	500,000	596,550	463,731	32,125	2,176
Engineering & Design	8690	-	-	-	-	-
Subtotal		**500,000**	**596,550**	**463,731**	**32,125**	**2,176**
Total Program Expenditures		**613,691**	**699,412**	**463,731**	**172,059**	**59,020**
STORMWATER DEBT SERVICE 8045						
Operating						
Legal & Administrative Fees	4530	500	500	500	500	500
RZB Bonds	6620	-	-	-	-	-
Stormwater Bonds	6630	147,140	144,890	144,890	143,190	147,090
Bond Issuance Cost	6635	-	-	-	-	-
Subtotal		**147,640**	**145,390**	**145,390**	**143,690**	**147,590**
Total Program Expenditures		**147,640**	**145,390**	**145,390**	**143,690**	**147,590**
WATER CAPITAL 8060						
Transfers Out	6530	-	-	-	72,050	220,594
Land	7010	-	-	-	-	-
Infrastructure	7160	3,915,950	1,075,200	356,501	2,012,521	2,008,277
Vehicles	7200	466,500	-	-	-	77,734
Equipment	7210	60,000	36,000	35,731	162,901	176,784
Water Lines/Fire Hydrants	8110	140,000	240,000	217,096	209,572	233,947
Engineering & Design	8690	-	173,000	220,028	27,972	7,500
Total Program Expenditures		**4,582,450**	**1,524,200**	**829,356**	**2,485,016**	**2,724,836**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
WASTEWATER COLLECTION 8075						
Personnel						
Charge In	4040	270,361	366,123	349,245	336,042	307,067
Subtotal		**270,361**	**366,123**	**349,245**	**336,042**	**307,067**
Operating						
Misc. Contract Services	4500	1,700	1,700	1,000	85	-
Telecommunications	4650	830	780	822	705	563
Travel/Training	4770	1,325	1,325	425	869	6
Office Supplies	4800	250	250	200	89	146
Medical Supplies	4810	200	200	171	81	-
Printing & Copying	4890	300	300	150	-	245
Postage	4900	50	50	50	-	-
Minor Equipment & Supplies	4910	6,500	9,500	7,579	6,659	5,808
Chemicals	4930	-	-	-	-	-
Safety Equipment	4950	2,600	2,300	1,962	554	2,000
Radio Equipment/Maintenance	4980	1,550	1,550	1,550	700	60
Vehicles-Auto/Trucks	5000	19,767	21,606	9,476	15,958	7,026
Vehicles Motor Equipment	5010	2,455	6,227	6,974	2,017	668
Gas & Oil	5020	11,485	10,864	11,143	6,601	6,846
Equipment Maintenance	5030	-	-	-	-	-
Clothing, New	5070	1,500	1,500	1,108	326	256
Sewer Main Maintenance	5210	-	-	-	-	-
Transfers Out	6530	29,500	28,500	26,675	13,822	1,658
Subtotal		**80,012**	**86,652**	**69,285**	**48,467**	**25,282**
Total Program Expenditures		**350,373**	**452,775**	**418,530**	**384,509**	**332,350**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
WASTEWATER TREATMENT 8080						
Personnel						
Salaries, Regular	4000	399,685	372,618	391,550	351,119	345,702
Salaries, Temporary	4010	7,500	7,500	2,243	3,564	7,675
Salaries, Overtime & Call-Out	4020	9,200	5,477	4,654	3,696	2,367
Social Security & Medicare	4030	31,853	29,498	30,081	28,249	26,458
Insurance, Dental	4060	2,828	2,967	2,375	2,533	2,639
Insurance, Life	4070	580	540	519	539	516
Retirement Contributions	4080	76,870	69,191	71,475	59,601	57,019
Insurance, Unemployment	4100	-	-	-	-	-
Insurance, Work Comp	4110	11,360	10,439	9,022	10,268	15,641
Insurance, Medical	4130	90,626	109,976	78,199	116,414	68,321
Insurance, Vision	4135	439	470	380	405	457
Subtotal		**630,941**	**608,676**	**590,498**	**576,387**	**526,794**
Operating						
Misc. Contract Services	4500	15,800	15,700	14,856	14,475	14,291
Testing	4580	12,400	12,400	12,275	5,548	5,158
Telecommunications	4650	11,000	9,600	9,724	8,673	9,879
Equipment Rental	4660	1,000	1,000	300	-	-
Travel/Training	4770	4,330	4,060	3,363	3,667	1,849
Membership Dues	4780	-	180	-	12	-
Office Supplies	4800	1,000	1,000	923	502	651
Medical Supplies	4810	200	200	171	81	60
Laboratory Supplies	4830	24,900	24,800	23,127	17,792	19,696
Printing & Copying	4890	300	300	-	35	-
Postage	4900	200	200	145	1	11
Minor Equipment & Supplies	4910	5,400	5,400	4,435	7,514	1,406
Computer Equipment & Software	4920	7,500	7,500	7,500	1,200	836
Chemicals	4930	-	-	-	-	-
Safety Equipment	4950	3,500	5,100	5,026	1,398	2,455
Vehicle Maintenance	5000	39,811	34,319	30,170	18,164	21,870
Vehicles-Motor Equipment	5010	20,170	14,805	11,895	12,683	20,843
Gas & Oil	5020	30,270	26,820	27,146	17,053	19,565
Equipment Maintenance	5030	-	-	-	-	-
Building Maintenance	5040	-	-	-	-	-
Clothing, New	5070	2,600	2,600	2,702	864	1,090
Lift Station Maintenance	5200	-	-	-	-	-
Electricity-Buildings	5890	265,000	330,000	238,250	211,886	201,475
Electricity-Pumping	5900	74,000	98,400	66,100	56,062	61,020
Rural Water	5940	700	700	560	496	522
Heating Fuel	5950	24,000	24,000	20,000	14,040	11,238
Transfers Out	6530	739,400	582,450	491,719	296,612	208,067
Subtotal		**1,283,481**	**1,201,534**	**970,387**	**688,757**	**601,983**
Total Program Expenditures		**1,914,422**	**1,810,210**	**1,560,885**	**1,265,144**	**1,128,777**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
WASTEWATER CAPITAL 8085						
Transfers Out	6530	-	-	-	24,417	-
Infrastructure	7160	1,414,400	1,285,000	651,142	982,266	2,182,951
Vehicles	7200	-	-	-	-	-
Equipment	7210	205,000	519,000	292,562	94,743	16,131
Engineering & Design	8690	296,877	340,000	125,434	102,661	235,649
Total Program Expenditures		**1,916,277**	**2,144,000**	**1,069,138**	**1,204,088**	**2,434,731**
CAPITAL REPLACEMENT RESERVE 8090						
Transfer Out	6530	2,271,350	2,279,000	2,271,350	2,281,931	2,177,150
Total Program Expenditures		**2,271,350**	**2,279,000**	**2,271,350**	**2,281,931**	**2,177,150**
Total Fund Expenditures		**19,225,714**	**17,718,418**	**13,417,265**	**14,068,275**	**14,825,776**
Fund Net Position, Beginning of Year		**8,364,898**	**5,517,603**	**8,269,580**	**7,973,213**	**6,873,203**
Fund Net Position, End of Year		**$7,271,873**	**2,955,030**	**$8,364,898**	**$8,269,580**	**$7,973,213**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
OPERATION, MAINTENANCE AND REPLACEMENT FUND 881						
Revenues 0000						
Transfer In	3950	1,997,794	3,353,913	1,651,292	865,303	1,044,220
Transfer In-Capital Replacement	3951	2,271,350	2,279,000	2,271,350	2,281,931	2,177,150
Transfer In-RZB	3952	-	-	-	-	-
Investment Earnings	3980	408,000	408,000	408,000	462,810	485,065
Total Program Revenues		**4,677,144**	**6,040,913**	**4,330,642**	**3,610,044**	**3,706,435**
Expenditure Summary by Program						
Operating 8150 (O&M) - Water						
Chemicals	4930	459,331	525,654	423,966	360,917	352,943
Equipment Maintenance	5030	305,963	584,500	393,776	76,488	82,563
Building Maintenance	5040	30,600	38,500	31,724	14,693	12,027
Lagoon Cleaning	5045	100,000	57,250	57,250	56,000	53,762
Water Tower Maintenance	5120	60,000	25,000	25,000	-	65,930
Water Main Maintenance	5140	74,000	75,000	41,597	22,983	13,170
Fire Hydrant Maintenance	5150	20,000	20,000	14,885	9,895	621
Hazel Creek Resv Maintenance	5550	77,000	57,600	42,350	2,229	11,466
Forest Lake Resv Maintenance	5560	102,000	102,600	102,350	11,665	21,421
Total Program Expenditures		**1,228,894**	**1,486,104**	**1,132,898**	**554,869**	**613,901**
Capital 8160 (Replacement) - Water						
Misc. Contract Services	4500	40,000	40,000	40,000	-	-
Transfer Out	6530	4,582,450	1,524,200	829,356	2,241,968	2,603,392
Infrastructure	7160	-	-	-	-	-
Water Lines/Fire Hydrants Repl	8110	140,000	240,000	220,466	77,572	167,483
Total Program Expenditures		**4,762,450**	**1,804,200**	**1,089,822**	**2,319,540**	**2,770,875**
Operating 8170 (O&M) - Wastewater						
Chemicals	4930	25,000	25,000	17,944	17,732	22,568
Equipment Maintenance	5030	330,500	310,500	231,589	117,765	31,184
Building Maintenance	5040	13,900	19,700	19,022	4,705	8,239
Lagoon Cleaning	5045	100,000	57,250	57,250	56,000	53,762
Lift Station Maintenance	5200	270,000	170,000	165,914	100,410	92,312
Sewer Main Maintenance	5210	29,500	28,500	26,675	13,822	1,658
Total Program Expenditures		**768,900**	**610,950**	**518,394**	**310,434**	**209,724**
Capital 8180 (Replacement) - Wastewater						
Transfers Out	6530	2,416,277	2,144,000	1,309,138	991,783	2,259,723
Total Program Expenditures		**2,416,277**	**2,144,000**	**1,309,138**	**991,783**	**2,259,723**
Total Fund Expenditures		**9,176,521**	**6,045,254**	**4,050,252**	**4,176,626**	**5,854,223**
Fund Net Position, Beginning of Year		**11,549,367**	**12,570,721**	**11,268,977**	**11,835,559**	**13,983,347**
Fund Net Position, End of Year		**$7,049,990**	**$12,566,380**	**$11,549,367**	**$11,268,977**	**$11,835,559**
Capital Reserve		**$7,049,990**	**$12,566,380**	**$11,549,367**	**$11,268,977**	**$11,835,559**

PROPOSED BUDGET

Fiduciary and Custodial Funds

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

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

PROPOSED BUDGET

Fiduciary Funds 791, 792, 793, 794, 795

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

NONEXPENDABLE FIDUCIARY FUNDS

- **Veterans Memorial Fund 791**
  Major infrastructure investments in the Adair County Veterans Memorial were completed in 2001 and early 2002. The budget includes funds for the addition of names of veterans from direct donations and addition of names of veterans sponsored or not who pass away during the year.
- **Tri-Centennial Trust Fund 792**
  This trust was established in 1976. The trust agreement decrees that in January of the year 2076, the initial contribution and all interest earned will be distributed to the Adair County Tri-Centennial Committee. These funds will be used to celebrate the Declaration of Independence.
- **Investment in Kirksville Charitable Fund 793**
  This Fund was established in 2008 as a result of a comprehensive plan to encourage charitable contributions to fund various City projects that cannot be accomplished without private support. Donors are able to designate funds for specific needs and will receive public recognition.
- **Forest-Llewellyn Park Cemetery Trust Fund 794**
  In April 1975, the Forest-Llewellyn Park Cemetery Trust was established. The interest generated from this Fund is used towards the City's cost of maintenance of the grounds and plots, which is unable to cover the City's cost of maintaining the cemetery. Ongoing improvements at the cemetery are necessary, such as headstone repair, fencing and gate improvements, all intended to both improve the appearance of the cemetery and emphasize its historic appearance.
- **Nancy Reed Fugate Trust 795**
  This trust was established in 1956 by the late Nancy Reed Fugate in honor of her deceased mother, Georgiana Reed, a long-time resident of the City. The City issues an annual check from any proceeds to the United Way, prior to this, the Nancy Reed Fugate Commission determined how to spend the funds. The Commission was abolished, by request of its members, with repealing ordinance 7717 on November 4, 2019.

OBJECTIVES/GOALS

ACCOUNTABILITY

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

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
VETERANS MEMORIAL FUND 791						
Revenues 0000						
Contributions	3910	1,850	850	2,960	2,550	225
Investment Earnings	3980	50	40	50	45	38
Total Program Revenues		**1,900**	**890**	**3,010**	**2,595**	**263**
Expenditures 9110						
Contractual Fees	4500	1,850	850	3,760	2,550	225
Infrastructure	7160	-	-	-	-	-
Total Program Expenditures		**1,850**	**850**	**3,760**	**2,550**	**225**
Fund Balance, Beginning of Year		**1,328**	**2,073**	**2,078**	**2,033**	**1,995**
Fund Balance, End of Year		**$1,378**	**$2,113**	**$1,328**	**$2,078**	**$2,033**
TRI-CENTENNIAL TRUST FUND 792						
Revenues 0000						
Investment Earnings	3980	10	9	9	9	8
Total Program Revenues		**10**	**9**	**9**	**9**	**8**
Fund Balance, Beginning of Year		**441**	**432**	**432**	**424**	**416**
Fund Balance, End of Year		**$451**	**$441**	**$441**	**$432**	**$424**
INVESTMENT in KIRKSVILLE CHARITABLE FUND 793						
Revenues 0000						
Contributions	3910	2,500	5,000	-	-	-
Total Program Revenues		**2,500**	**5,000**	**-**	**-**	**-**
Fund Balance, Beginning of Year		**0**	**0**	**0**	**0**	**0**
Fund Balance, End of Year		**$2,500**	**$5,000**	**$0**	**$0**	**$0**

PROPOSED BUDGET

Fund / Department	Acct No	ADOPTED 2027 BUDGET	ADOPTED 2026 BUDGET	AMENDED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
FOREST-LLEWELLYN PARK CEMETERY TRUST FUND 794						
Revenues 0000						
Contributions	3910	-	1,950	900	300	1,800
Investment Earnings	3980	1,020	1,275	1,570	2,309	1,463
Miscellaneous	3990	-	-	-	-	-
Total Program Revenues		**1,020**	**3,225**	**2,470**	**2,609**	**3,263**
Expenditures 9410						
Transfer Out	6530	1,020	1,275	1,570	2,309	1,463
Total Program Expenditures		**1,020**	**1,275**	**1,570**	**2,309**	**1,463**
Fund Balance, Beginning of Year		**52,331**	**52,331**	**51,431**	**51,131**	**49,331**
Fund Balance, End of Year		**$52,331**	**$54,281**	**$52,331**	**$51,431**	**$51,131**
NANCY REED FUGATE TRUST FUND 795						
Revenues 0000						
Investment Earnings	3980	95	50	95	77	47
Total Program Revenues		**95**	**50**	**95**	**77**	**47**
Expenditures 9510						
Misc. Contract Services	4500	95	50	95	77	31
Total Program Expenditures		**95**	**50**	**95**	**77**	**31**
Fund Balance, Beginning of Year		**6,151**	**6,151**	**6,151**	**6,152**	**6,136**
Fund Balance, End of Year		**$6,151**	**$6,151**	**$6,151**	**$6,151**	**$6,152**

PROPOSED BUDGET

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2027-2031

The City is working to establish a consistent five-year capital plan. The following pages represent department requests that have not been vetted by City Council, with the exception of fiscal year 2027. During 2027, the City Council will review this Capital Improvement Plan in its entirety.

PROPOSED BUDGET

PROJECTED CAPITAL PURCHASES	2027	2028	2029	2030	2031	TOTAL COST	FUND SOURCE
INFORMATION TECHNOLOGY							
CCTV Cameras	150,000					150,000	General
Core switch for CH	10,000					10,000	General
Router replacements	8,000					8,000	General
IT and phone upgrades police facility	40,000					40,000	General
Server Replacement	35,000					35,000	General
Printer replacements		11,495	12,645	13,910	13,910	51,960	General
Total	$ 243,000	$ 11,495	$ 12,645	$ 13,910	$ 13,910	$ 294,960	
PUBLIC BUILDINGS							
HVAC Replacement - City Wide	45,000	45,000	50,000	50,000	50,000	240,000	General
Floor Covering - City Wide	40,000	40,000	40,000	40,000	40,000	200,000	General
Public safety storage building	600,000					600,000	General
City Hall - ADA accessibility	400,000					400,000	General
KFD -exterior refurbishing	60,000					60,000	General
Police facility renovations	350,000					350,000	General
Land - KFD building site	35,000					35,000	General
City Hall - roof replacement		400,000				400,000	General/CIST
North fire station living quarters			1,000,000			1,000,000	General/Loan
Demolition of Lambert Building			200,000			200,000	General
South fire station					3,500,000	3,500,000	General/Loan
Total	$ 1,530,000	$ 485,000	$ 1,290,000	$ 90,000	$ 3,590,000	$ 6,985,000	
POLICE							
Replace patrol car (2)-CG	134,000	136,000	136,000	138,000	138,000	682,000	General
Replace Unit 228 2013 Ford F50 Supercab-CG	62,000					62,000	General
Furniture and fixtures new police station	95,000					95,000	General
Locker room redesign	5,000					5,000	General
Static evidence shelving	5,000					5,000	General
Replace duty firearms		45,000				45,000	General
Replace 2006 Ford F250 swat vehicle		125,000				125,000	General
Replace Unit 101 2003 Doolittle cargo trailer-CG			6,000			6,000	General
Replace Unit 102 2003 American hauler trailer-CG			7,000			7,000	General
Replace K-9 service dog			16,000			16,000	General
Replace Unit 108 2020 Ford Fusion - CG				60,000		60,000	General
Replace Unit 343 2005 Olympian generator-CG				70,000		70,000	General
Replace 2025 Dodge Durango K-9 vehicle					75,000	75,000	General
Replace School Resource Officer vehicle					68,000	68,000	General
Total	$ 301,000	$ 306,000	$ 165,000	$ 268,000	$ 281,000	$ 1,321,000	

PROPOSED BUDGET

PROJECTED CAPITAL PURCHASES	2027	2028	2029	2030	2031	TOTAL COST	FUND SOURCE
FIRE							
Ford Explorer-CG	67,000					67,000	General
Replace Unit 500A 2004 Maxwell trailer-CG	5,500					5,500	General
Training site improvements - concrete	50,000					50,000	General
Thermal Imaging Camera (2)	20,000					20,000	General
SuperVac ventilation fan	7,260					7,260	General
Outdoor warning siren two-way upgrade	60,000					60,000	General
Replace Unit 508 2018 Chevrolet Tahoe		68,000				68,000	General
Replace Airshore trench kit		40,000				40,000	General
Training mannequin			7,000			7,000	General
Thermal Imaging Camera (2)			20,000			20,000	General
North fire station equipment			40,000			40,000	General
Replace Unit 518 2017 Generac generator-CG				30,000		30,000	General
Replace Unit 511 2003 Doolittle cargo trailer RHSOC-CG				10,000		10,000	General
SCBA life cycle replacement				800,000		800,000	General/CIST
SCBA compressor/fill station				100,000		100,000	General/CIST
New Unit 503 Sutphen fire truck-CG					1,000,000	1,000,000	General/CIST
Equipment for ladder truck					100,000	100,000	General
Replace Unit 505 2025 Ford F250 Truck					72,000	72,000	General
South fire station equipment					20,000	20,000	General
Total	$ 209,760	$ 108,000	$ 67,000	$ 940,000	$ 1,192,000	$ 2,516,760	
STREET CONSTRUCTION AND MAINTENANCE							
Replace Unit 243 Ford F350 2017 pickup - CG	95,500					95,500	General
Replace Unit 314A 2005 JD Rotary Cutter-CG	31,000					31,000	General
Replace Unit 400 2009 Crafco Cracksealer-CG	95,000					95,000	General
Reconfigure 300'X50' shop with nine drive-thru bays and one w	450,000					450,000	General
Retaining walls and city public parking lots	70,000					70,000	General
Replace Unit 348 Takeuchi Excavator - CG		135,000				135,000	General
Removal of railroad bridge over Potter Avenue		275,000				275,000	General
Replace Unit 247 2007 Chevy 2WD-CG			62,000			62,000	General
Replace Unit 273 2006 International Hi-Lift-CG			90,000			90,000	General
Replace Unit 341 2014 Case 621F Wheel Loader-CG			200,000			200,000	General
Replace Unit 345B 2018 Sweepster Angle Broom - CG			9,000			9,000	General
Containment shed for salt & brine storage			650,000			650,000	General
Removal of railroad bridge over Potter Avenue			275,000			275,000	General
Replace Unit 242 2018 Western Star dump truck-CG				220,000		220,000	General
Replace Unit 306 2015 John Deere Boom Mower - CG				150,000		150,000	General
Replace Unit 345D 2007 Bobcat stump grinder att - CG				9,000		9,000	General
Replace Unit 410 Durapatcher - CG				75,000		75,000	General
Replace Unit 410 Durapatcher - CG				75,000		75,000	General
Replace Unit 251 Western Star 4700 SF Dump Truck - CG					190,000	190,000	General
Replace Unit 263 Western Star Dump Truck - CG					220,000	220,000	General
Replace Unit 298 2007 M&B Paint Striper - CG					210,000	210,000	General
Replace Unit 305 2019 Catepillar drum roller - CG					82,000	82,000	General
Replace Unit 316 2021 Case 580 Super N Backhoe - CG					130,000	130,000	General
Replace Unit 321A, 2013 Pro-Tec Snow Box Blade-CG					4,000	4,000	General
Replace Unit 403 2021 Road Hog 24" mill machine-CG					17,000	17,000	General
Replace Unit 346A 2021 Road Hog Pickup Broom - CG					10,000	10,000	General
Replace Unit 442 2013 Etnyre 1000G Maint Dist w/Trailer-CG					43,200	43,200	General
Replace Unit 473 2020 Graco Paint Striper					35,000	35,000	General
Removal of railroad bridge over Normal Avenue					275,000	275,000	General
Power washer					20,000	20,000	General
Materials testing lab					60,000	60,000	General
Total	$ 741,500	$ 410,000	$ 1,286,000	$ 529,000	$ 1,296,200	$ 4,262,700	

PROPOSED BUDGET

PROJECTED CAPITAL PURCHASES	2027	2028	2029	2030	2031	TOTAL COST	FUND SOURCE
CODES & PLANNING							
Replace Unit 261 2008 Ford Ranger 2WD-CG	36,000					36,000	General
Replace Unit #269 2009 Chevy 1/2 T Pickup-CG		40,000				40,000	General
Replace Unit 285 2012 Chevy Colorado ext cab 4X4 - CG			42,000			42,000	General
Total	$ 36,000	$ 40,000	$ 42,000	$ -	$ -	$ 118,000	
ENGINEERING							
Replace Unit 215 2006 Ford Econoline van			42,000			42,000	General
Replace Unit 255 2016 Ford F150 Supercab-CG				50,000		50,000	General
Replace Unit 216 2021 Ford Ranger - CG					42,000	42,000	General
Total	$ -	$ -	$ 42,000	$ 50,000	$ 42,000	$ 134,000	
COMMUNITY DEVELOPMENT							
Factory Addition Improvements	2,195,831					2,195,831	Grant/Storm/TST
Total	$ 2,195,831	$ -	$ -	$ -	$ -	$ 2,195,831	
WALKING AND CYCLING TRAIL GRANT							
Sidewalk Program-KAMP	79,160	50,000	50,000	50,000	50,000	279,160	Trail/EDST
Rotary Park Sidewalk along New Street	73,809					73,809	Trail/Grant/EDST
Crosswalks at educational centers project	357,000					357,000	Trail/Grant/EDST
BNSF Railroad Trail Project Phase 1 (Kirk's)	184,807					184,807	Trail/Gen/Grant
BNSF Railroad Trail Project Phase 2 (Kirk's & EDST)	874,858					874,858	Trail/Gen/Grant
Downtown sidewalk and intersection improvements-study	15,000					15,000	Trail/Grant/EDST
Downtown sidewalk and intersection improvements		336,000	336,000			672,000	Trail/Gen/Grant
Sidewalk Improvement (Kirk's)	316,625	87,000				403,625	Trail/General
Total	$ 1,901,259	$ 473,000	$ 386,000	$ 50,000	$ 50,000	$ 2,860,259	
TAX INCREMENT FINANCE DISTRICTS							
Downtown electric and mapping infrastructure	150,000					150,000	TIF Fund
Special Downtown Sidewalk Zone	25,000					25,000	TIF Fund
Total	$ 175,000	$ -	$ -	$ -	$ -	$ 175,000	
EMERGENCY COMMUNICATION CENTER							
Additional Console for Center	10,545					10,545	ACECC
Replacement large printer		7,000				7,000	
Total	$ 10,545	$ 7,000	$ -	$ -	$ -	$ 17,545	
MREIC							
Replacement large printer		10,000				10,000	Tourism
Total	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000	
TOURISM							
						-	Tourism
Total	$ -	$ -	$ -	$ -	$ -	$ -	

PROPOSED BUDGET

PROJECTED CAPITAL PURCHASES	2027	2028	2029	2030	2031	TOTAL COST	FUND SOURCE
AIRPORT							
Rehabilitation of T-hangars	523,487					523,487	Airport/Grant/CIST
Wildlife Survey for fencing project	200,000					200,000	Airport/Grant/CIST
Replace Unit 300 2020 JD 1580 Mower		38,000				38,000	Airport/CIST
Replace Unit 244 1991 Ford Jet Fuel Truck-CG		190,000				190,000	Airport/CIST
Airport fence improvements		800,000				800,000	Airport/Grant/CIST
Snow removal equipment			250,000			250,000	Airport/Grant/CIST
Replace Unit 448 2014 JD Rotary Cutter-CG				31,000		31,000	Airport/CIST
Unit 224 2021 Kubota UTV - CG					28,000	28,000	Airport/CIST
Replace Unit 347 Harlen Airport Tug-CG					52,000	52,000	Airport/CIST
Replace Unit 345 2015 John Deere 6115M Tractor - CG					110,000	110,000	Airport/CIST
Replace Unit 422 2015 John Deere Rotary Cutter - CG					31,000	31,000	Airport/CIST
Replace Unit 451 2014 Snowlogic Snow Blower-CG					20,000	20,000	Airport/CIST
Total	$ 723,487	$ 1,028,000	$ 250,000	$ 31,000	$ 241,000	$ 2,273,487	
PARKS AND RECREATION							
Rock Lake asphalt trail and drive	838,725					838,725	Recreation/Grant
Rock Lake accessible dock and pier	129,000					129,000	Recreation/Grant
North Park - soccer fields design and survey	220,000					220,000	Rec/Gen/Grant
North Park - parking lot replacement phase 2		941,110				941,110	Rec/Gen/Grant
Patryla Park - playground, tennis court rehab, parking lot	920,000					920,000	Recreation
Hazel Creek - sidewalk	25,000					25,000	Recreation
Rotary Park - feature shelter & sidewalks	100,000					100,000	Recreation
North Park - parking lot replacement phases 1-5	125,000	125,000	125,000	125,000	125,000	625,000	Rec/CIST/Grant
Replace Unit 262 2008 Chevy Flat-Bed Truck 4WD-CG		70,000				70,000	Rec/Grant
Replace Unit 320 Hustler Super Z Mower - CG		17,000				17,000	Recreation
Brashear Park - splash pad, shelter, playground		858,000				858,000	Rec/Grant
Unit 328 2019 John Deere TS 4x2 Gator - CG			16,000			16,000	Recreation
Unit 333 2024 Hustler Super Z mower - CG			17,000			17,000	Recreation
Unit 350 2019 John Deere 1585 Mower/Snow Removal - CG			48,000			48,000	Recreation
Hazel Creek - vault toilet			125,000			125,000	Recreation/Grant
Rotary Park - restroom replacement			175,000			175,000	Recreation
Replace Unit 311 2025 Hustler Super Z mower - CG				17,000		17,000	Recreation
Steer Creek - restoration				50,000		50,000	Recreation
North Park shelter-NW corner				120,000		120,000	Recreation
North Park - sand volleyball courts				30,000		30,000	Recreation
Replace Unit 289 2021 Ford Ranger - CG					40,000	40,000	Recreation
Memorial Park - restroom replacement					190,000	190,000	Recreation
Memorial Park - playround					190,000	190,000	Recreation
Total	$ 2,357,725	$ 2,011,110	$ 506,000	$ 342,000	$ 545,000	$ 5,761,835	
CAPITAL IMPROVEMENT SALES TAX PROGRAM CAPITAL PROJECTIONS							
Sidewalk renovation and repairs	25,000	25,000	25,000	25,000	25,000	125,000	CIST
FL Cemetery grave stone repairs	10,000	10,000	10,000	10,000	10,000	50,000	CIST
Facilities-3010 Industrial Road	150,000	150,000	100,000	50,000	-	450,000	CIST
Total	$ 185,000	$ 185,000	$ 135,000	$ 85,000	$ 35,000	$ 625,000	
TRANSPORTATION SALES TAX PROGRAM CAPITAL PROJECTIONS							
Street Material Maintenance	1,150,000	750,000	750,000	750,000	750,000	4,150,000	TST
Streets-Projects	1,900,000	950,000	950,000	950,000	950,000	5,700,000	TST
Curb, Gutter & Storm Drain	150,000	40,000	40,000	40,000	40,000	310,000	TST
Crack Sealing Program	12,000	10,000	10,000	10,000	10,000	52,000	TST
Demolition & removal of abandoned railway bridges		275,000	275,000			550,000	TST
Replacement North Lincoln Street bridge				800,000		800,000	TST
Total	$ 3,212,000	$ 2,025,000	$ 2,025,000	$ 2,550,000	$ 1,750,000	$11,562,000	

PROPOSED BUDGET

PROJECTED CAPITAL PURCHASES	2027	2028	2029	2030	2031	TOTAL COST	FUND SOURCE
CENTRAL GARAGE							
Replace Unit 267 2009 Ford F250 4WD-CG	51,000					51,000	Other
Replace Unit 219 2007 Chevy Ton 4WD-CG		80,000				80,000	Other
Replace Unit 264 Dodge Grand Caravan-CG				42,000		42,000	Other
Total	$ 51,000	$ 80,000	$ -	$ 42,000	$ -	$ 173,000	
UTILITY FUND-WATER CAPITAL PROJECTIONS							
Water lines and hydrants (5 yr OSP)	200,000	200,000	200,000	200,000	200,000	1,000,000	Utility-User Fees
Concrete for construction	40,000	40,000	40,000	40,000	40,000	200,000	Utility-User Fees
Rock of various sizes for construction	40,000	40,000	40,000	40,000	40,000	200,000	Utility-User Fees
WTP Valves (2) on 18" Water Main Plant to Ground Storage Ta	52,200					52,200	Utility-User Fees
Storage building for pipe	200,000					200,000	Utility-User Fees
Meter Replacement Project	3,422,350	1,500,000				4,922,350	Utility-User Fees
Storage building spray foam	10,000					10,000	Utility-User Fees
12" water main replacement-Brewington from N Tower to Lincoln-design	81,400					81,400	Utility-User Fees
12" water main replacement-Brewington from N Tower to Lincoln-construction		1,637,680				1,637,680	Utility-User Fees
Replace lime and carbon feeders from silo to flash mixer	150,000					150,000	Utility-User Fees
Replace Unit 227 2011 Ford F250 4WD-CG	70,000					70,000	Utility-User Fees
Replace Unit 233 2013 Ford F350 4WD Dump Bed Truck-CG	87,000					87,000	Utility-User Fees
Replace Unit 257 2008 International Dump Truck-CG	220,000					220,000	Utility-User Fees
Replace Unit 281 2011 Ford F250 Supercab 4WD-CG	50,000					50,000	Utility-User Fees
Replace Unit 299 2011 Ford F250 4WD-CG	39,500					39,500	Utility-User Fees
Replace Unit 13 2006 Gorman Rupp pump and trailer-CG	30,000					30,000	Utility-User Fees
12" Tapping machine cutter & adapter	10,000					10,000	Utility-User Fees
Replace digital water leak detector	10,000					10,000	Utility-User Fees
Replace utility locator	10,000		10,000			20,000	Utility-User Fees
Flash mixer rehabilitation		150,000				150,000	Utility-User Fees
Replace Unit 234 2016 Ford F250 Service Truck - CG		75,000				75,000	Utility-User Fees
Replace Unit 295 2016 Chevrolet 3500 Service Truck-CG		75,000				75,000	Utility-User Fees
Replace Unit 296 2016 Chevrolet 3500 Service Truck-CG		75,000				75,000	Utility-User Fees
Replace Unit 319 2010 Case Series III Backhoe-CG		130,000				130,000	Utility-User Fees
Replace Unit 452 2018 Core Cut Concrete Saw - CG		8,000				8,000	Utility-User Fees
12" water main replacement-N Main from W Washington to W Cottonwood-design			82,500			82,500	Utility-User Fees
12" water main replacement-N Main from W Washington to W Cottonwood-construction				500,000		500,000	Utility-User Fees
South primary clarifier rehabilitation			200,000			200,000	Utility-User Fees
Replace Unit 3 2006 Lonestar Flatbed Trailer-CG			10,000			10,000	Utility-User Fees
Replace Unit 4 2002 Lonestar Utility Trailer-CG			7,000			7,000	Utility-User Fees
Replace Unit 325A Hydraulic Compactor Att-CG			12,000			12,000	Utility-User Fees
Replace Unit 327 2017 JD Track Loader-CG			80,000			80,000	Utility-User Fees
Replace Unit 294 2016 Ford F350 Service Truck - CG			70,000			70,000	Utility-User Fees
Replace Unit 441 2016 Gorman Rupp 6" Pump-CG			75,000			75,000	Utility-User Fees
Clearwell to ground storage tank piping				300,000		300,000	Utility-User Fees
Replace Unit 23 2009 Voyager boat-CG				6,000		6,000	Utility-User Fees
Replace Unit 23B 2009 boat trailer-CG				6,000		6,000	Utility-User Fees
Replace Unit 24 2010 Aluma 16' trailer-CG				7,000		7,000	Utility-User Fees
Replace Unit 307 2017 Takeuchi Loader-CG				94,000		94,000	Utility-User Fees
Replace Unit 331 2019 Case 580 Super N Backhoe-CG				100,000		100,000	Utility-User Fees
Replace Unit 355A 2019 Furukawa Breaker -CG				15,000		15,000	Utility-User Fees
12" Water main replacement on W Cottonwood St to N Osteopathy St-design					88,000	82,500	Utility-User Fees
Replace Unit 454 2023 Erskine rock saw					30,000	30,000	Utility-User Fees
Replace Unit 332A 2019 Furukawa Breaker - CG					10,000	10,000	Utility-User Fees
Replace power washer					10,000	10,000	Utility-User Fees
Total	$ 4,722,450	$ 3,930,680	$ 826,500	$ 1,308,000	$ 418,000	$11,200,130	

PROPOSED BUDGET

PROJECTED CAPITAL PURCHASES	2027	2028	2029	2030	2031	TOTAL COST	FUND SOURCE
UTILITY FUND-WASTE WATER							
Sewer installation and replacement	150,000	150,000	100,000	100,000	100,000	600,000	Utility-User Fees
Cast in place pipe collection system	300,000	300,000	300,000	300,000	300,000	1,500,000	Utility-User Fees
Rock for construction. & maintenance	15,000	15,000	15,000	15,000	15,000	75,000	Utility-User Fees
Concrete for new construction & maintenance areas	15,000	15,000	15,000	15,000	15,000	75,000	Utility-User Fees
Parkson Bar Screen Replacement	99,400					99,400	Utility-User Fees
Upgrade lift station floats to multirod (3)	45,000	45,000	60,000	45,000		195,000	Utility-User Fees
Gas detection controller and sensor headworks	50,000					50,000	Utility-User Fees
Bracing and hardware to support sunshade covers over both s	290,000					290,000	Utility-User Fees
Aeration blower and FVD replacement (1 of 5)	450,000		450,000		450,000	1,350,000	Utility-User Fees
SCADA Controls for WWTP upgrade	165,000					165,000	Utility-User Fees
Sewer main point repair equipment	10,000					10,000	Utility-User Fees
Push camera	20,000					20,000	Utility-User Fees
Trench plates	10,000					10,000	Utility-User Fees
Sewer Mains-Alternative route for above ground main on AT Sti	70,000					70,000	Utility-User Fees
WWTP Facility Plan	226,877					226,877	Utility-User Fees
Sewer Mains-Alternative route for above ground main on AT Still Property-Construction		400,000				400,000	Utility-User Fees
Replace Unit 239 2016 Ford F550 Service Truck-CG		85,000				85,000	Utility-User Fees
Replace Unit 302 1997 JD 5500 Tractor-CG		80,000				80,000	Utility-User Fees
Replace Unit 361 2016 Hustler Super Z Mower-CG		17,000				17,000	Utility-User Fees
Replace Unit 439 2005 Olympian Generator-CG		50,000				50,000	Utility-User Fees
Replace Unit 2 2015 H&H 16' Enclosed Trailer-CG			10,000			10,000	Utility-User Fees
Replace Unit 25 2009 Aluma ATV/Lawn Trailer - CG			6,000			6,000	Utility-User Fees
Replace Unit 266 2019 Ford Ranger Supercab 4x4 - CG			40,000			40,000	Utility-User Fees
Replace Unit 302A 2019 GEA Lagoon Mixer - CG			31,000			31,000	Utility-User Fees
Replace Unit 229 2021 Freightliner Sewer Jet Truck-CG			300,000			300,000	Utility-User Fees
NE Lift Station rehabilitation-DNR requirement				1,000,000	1,000,000	2,000,000	Utility-User Fees
Lift station submersible pump				100,000		100,000	Utility-User Fees
Replace Unit 241 2020 Ford F350 4x4 Supercab - CG				65,000		65,000	Utility-User Fees
Sewer main installation laser				6,500		6,500	Utility-User Fees
Phosphorus removal-design and engineering by 1/1/2033					250,000	250,000	Utility-User Fees
Replace Unit 302A 2019 GEA lagoon mixer-CG					31,000	31,000	Utility-User Fees
Total	$ 1,916,277	$ 1,157,000	$ 1,327,000	$ 1,646,500	$ 2,161,000	$ 8,207,777	
UTILITY FUND-STORM WATER							
Stormwater Projects	300,000	300,000	300,000	300,000	300,000	1,500,000	Utility-User Fees
Stormwater Facility Plan		240,000				240,000	Utility-User Fees
Replace stormwater culvert-1st Street	200,000					200,000	Utility/Grant
Total	$ 500,000	$ 540,000	$ 300,000	$ 300,000	$ 300,000	$ 1,940,000	
Grand Total	$ 21,011,834	$12,807,285	$ 8,660,145	$ 8,245,410	$ 11,915,110	$62,634,284	

PROPOSED BUDGET