SEDALIA

Let's Cross Paths

Fiscal Year

2027 Budget

April 1, 2026

Through

March 31, 2027

Traves Williams, Mayor

City Council Members

First Ward	***Second Ward***	***Third Ward***	***Fourth Ward***
Jack Robinson	*Lee Scribner*	*David Covington*	*Spencer Redford*
Cheryl Ames	*Tina Boggess*	*Bob Cross*	*Michelle Franklin*

City of Sedalia

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Sedalia, Missouri 65301 ***www.sedalia.com***

City of Sedalia, Missouri

Fiscal Year Ending March 31, 2027 Budget

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CITY OF SEDALIA

Office of the City Administrator

To the Honorable Mayor Traves Williams and Members of the City Council:

I am pleased to present the Fiscal Year 2027 Budget for the City of Sedalia. This budget represents months of discussion, analysis, and collaboration between the Mayor, City Council, Department Directors, and City staff. More importantly, it reflects the priorities established through the Council's strategic planning process and the City's commitment to providing dependable services while preparing for the future.

The development of this budget required balancing many competing priorities. Rising operating costs, increasing healthcare expenses, aging infrastructure, and significant capital needs continue to place pressure on municipal budgets across Missouri. At the same time, our citizens rightly expect high-quality public safety, dependable utilities, well-maintained streets, parks, and other essential services. The challenge each year is to meet those expectations while living within the City's means.

This budget reflects that balance. It continues investment in major community projects, including public safety facilities and infrastructure improvements, while maintaining the daily services our residents rely upon. It also recognizes that not every worthwhile project can be accomplished in a single fiscal year. Some initiatives move forward immediately, while others remain part of the City's long-term financial plan as resources become available.

Throughout the budget process, the City has continued to emphasize conservative revenue estimates, careful evaluation of expenditures, and responsible management of public resources. While the General Fund remains within the City's adopted fund balance policy, continued discipline will be necessary as construction costs, inflation, and operating expenses continue to challenge local governments. This budget positions the City to meet those challenges while maintaining flexibility to respond to changing economic conditions.

A municipal budget is much more than a financial document. It is a statement of priorities. Every appropriation reflects a decision about the services the City will provide, the infrastructure it will maintain, and the investments it will make on behalf of its citizens. The decisions reflected in this document will shape Sedalia not only during the coming fiscal year but for many years to come.

I would like to thank the Mayor, City Council, Department Directors, and City staff for their professionalism and commitment throughout the budget process. Their willingness to evaluate needs, establish priorities, and work collaboratively has produced a budget that reflects both sound financial management and a shared commitment to serving the citizens of Sedalia.

Summary of the Budget

Exhibit 1 provides a consolidated overview of the City's financial plan by presenting beginning fund balances, anticipated revenues and other funding sources, planned expenditures, changes in fund balances, and projected ending reserves for each fund. This summary offers a high-level view of the City's overall financial position and illustrates how available resources are allocated to support municipal operations, capital improvements, and long-term financial obligations.

While the exhibits and departmental budgets that follow provide the detailed information necessary for a complete understanding of the City's finances, Exhibit 1 serves as a roadmap for the budget as a whole. Together, these sections demonstrate the City's commitment to responsible financial management, transparent decision-making, and strategic investment in the services and infrastructure that support the Sedalia community.

EXHIBIT 1
Summary of the Budget
Fiscal Year 2027

Summary of the Budget

	Fund	Beginning Fund Balance 4/1/2025	Projected Fund Balance 3/31/26	Anticipated Revenues / Sources FY27	Anticipated Expenditures FY27	Anticipated Change FY27	Anticipated Fund Balance 3/31/27
10	General Fund	$ 8,852,358	$ 6,537,793	$ 17,996,044	$ 17,978,570	$ 17,474	$ 6,555,267
11	General Fund - Self Insurance Pool	397,837	396,711	2,679,383	2,878,402	$ (199,018)	$ 197,692
15	Capital Improvements 2 Fund	7,036,583	15,682,479	18,151,210	28,501,395	$ (10,350,185)	$ 5,332,294
20	Transportation	1,125,046	2,194,363	3,779,705	3,769,837	$ 9,868	$ 2,204,231
21	Animal Control	-	-	902,191	903,316	$ (1,125)	$ (1,125)
22	Library Fund	1,574,128	1,630,896	953,500	953,500	$ -	$ 1,630,896
23	Park Fund	2,828,588	1,110,861	6,240,979	6,708,002	$ (467,023)	$ 643,838
24	Central Business & Cultural Fund	205,623	210,565	46,529	85,100	$ (38,571)	$ 171,994
25	Fire Academy	15,355	15,355	-	-	$ -	$ 15,355
26	Opioid Settlement Funds	309,145	234,145	126,947	200,000	$ (73,053)	$ 161,092
50	Midtown Special Allocation Fund	43,428	300,049	337,224	49,247	$ 287,977	$ 588,026
51	The Crossings Community Improvement District	2,701	4,647	33,946	32,000	$ 1,946	$ 6,593
52	Galaxy West Special Allocation Fund	46,477	35,670	185,717	195,817	$ (10,100)	$ 25,570
53	MFA Special Allocation Fund	-	19,440	19,440	20,814	$ (1,374)	$ 18,066
54	Lamy Special Allocation Fund	-	-	44,000	43,297	$ 703	$ 703
61	Water Pollution Control Fund - Note 1	3,343,965	3,292,801	17,267,996	20,007,436	$ (2,739,440)	$ 553,362
62	Water Department - Note 1	2,113,160	656,041	5,700,798	6,694,667	$ (993,869)	$ (337,829)
65	Sanitation Fund - Note 1	(1,894,198)	(1,147,527)	1,633,753	1,546,942	$ 86,810	$ (1,060,717)
67	Airport	182,455	182,455	1,140,745	1,137,795	$ 2,950	$ 185,405
82	Fire Pension Fund	7,575,723	9,395,972	-	-	$ -	$ 9,395,972
84	Redevelopment Corporation	372,518	355,202	-	-	$ -	$ 355,202
	Totals	$ 34,130,891	$ 41,107,917	$ 77,240,107	$ 91,706,136	$ (14,466,029)	$ 26,641,888
	Note 1: The Enterprise fund balances exclude amounts that represent Net Investment in Capital Assets and Restricted Funds						
61	Water Pollution Control - Capital & Debt Principal		$ 24,324,119.24				$ 37,188,636.70
62	Water Department-Capital & Debt Principal		$ 25,198,201.66				$ 25,135,529.60
65	Sanitation Fund Capital Expenditures		$ (106,000.97)				$ 611,529.03
67	Airport		$ 8,901,206.56				$ 9,313,990.12

How Large Is the FY27 Budget?

One of the most common questions asked during the budget process is, "How large is the City's budget?" The answer depends on how it is measured. The FY27 budget includes $77.2 million in anticipated revenues and $91.7 million in planned expenditures across all funds.

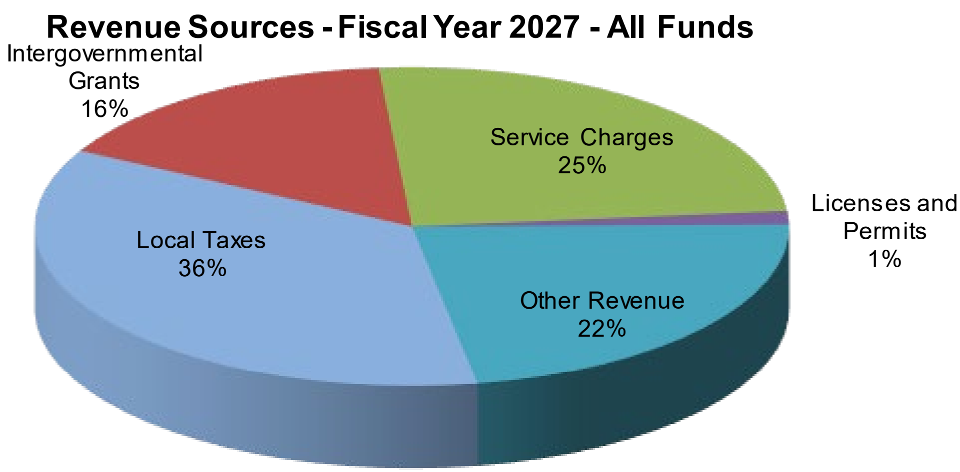
For purposes of comparing one fiscal year to another, anticipated revenues provide the most meaningful measure of the City's annual budget because they represent the new financial resources expected to be generated during the year. Planned expenditures may exceed annual revenues because they include the use of fund balances accumulated in prior years for capital projects, grant-funded improvements, and other one-time investments. As a result, the City generally considers the $77.2 million in anticipated revenues to be the best representation of the size of the FY27 budget.

Revenues

The FY27 budget anticipates $77.2 million in revenues across all operating funds. As illustrated in the following chart, local taxes remain the City's largest source of revenue, accounting for approximately 36 percent of total revenues. Sales taxes continue to represent the largest component of local tax revenue, and the FY27 budget assumes a conservative 3 percent year-over-year increase based on current economic trends and historical performance.

Service charges are the City's second-largest revenue source and consist primarily of user fees collected through the Water, Wastewater, Sanitation, Parks and Recreation, and other enterprise operations. Unlike tax-supported services, enterprise activities are intended to be financially self-supporting, meaning the users of those services pay the costs associated with providing them. This approach helps ensure that general tax revenues remain focused on services that benefit the community as a whole, such as public safety, streets, parks, and other governmental functions.

Maintaining this distinction between tax-supported and enterprise operations promotes financial transparency, encourages sound rate-setting practices, and helps ensure that utility rates reflect the actual cost of providing services without creating unnecessary subsidies between funds.



Fund Balances

Fund balances represent the financial resources that remain available after all revenues have been received and expenditures have been paid during the fiscal year. These resources provide the City with the financial capacity to manage unforeseen events, maintain stable operations, and make planned investments in infrastructure and other community priorities without relying solely on current-year revenues.
Recognizing the importance of maintaining adequate reserves, the City adopted its first General Fund Balance Policy in FY14. During the development of the FY19 budget, that policy was updated to strengthen the City's financial resiliency and ensure sufficient cash flow throughout the year. The policy establishes a target General Fund balance between 35 percent and 75 percent of annual General Fund revenues.

The FY27 budget anticipates an ending General Fund balance of approximately 36 percent of budgeted revenues, remaining within the City's adopted policy while recognizing that available reserves have declined from the historically higher levels experienced in recent years. As capital investments continue and operating costs increase, careful management of the General Fund balance will remain a priority.

Maintaining an appropriate fund balance requires balance in itself. A reserve that is too low limits the City's ability to respond to emergencies, economic downturns, or unexpected capital needs. Conversely, a reserve that consistently grows beyond what is reasonably necessary means resources are not being invested in the services and infrastructure expected by the community. The City's goal is not to maximize reserves, but to maintain financial stability while responsibly investing public resources.

Over many years, Sedalia's conservative financial practices have allowed the City to respond to changing economic conditions, provide local matching funds for competitive grant opportunities, and undertake significant capital improvements without sacrificing essential public services. Those same principles continue to guide the development of the FY27 budget.

The General Fund balance is not an end in itself; rather, it is one of the City's most important financial management tools. Maintaining reserves within the adopted policy provides flexibility to address future challenges while preserving the long-term financial stability that has been a hallmark of the City of Sedalia.

Long-Term Capital Financing

The FY27 Budget continues to provide funding for the City's long-term capital financing obligations. Rather than funding major public infrastructure improvements entirely within a single fiscal year, the City strategically utilizes long-term financing for projects that will serve the community for decades. This approach allows the cost of significant public investments to be shared over the useful life of the asset, ensuring that future residents who benefit from these facilities also share in their cost.
An important part of the annual budget process is evaluating all outstanding debt obligations and verifying that dedicated revenue sources remain sufficient to meet annual debt service requirements while maintaining the City's long-term financial stability.

Several major capital projects continue to be financed through Fund 15, the City's Capital Improvement Fund. Financing for the Westside Fire Headquarters and the Washington Street Viaduct originally began in FY14 and was subsequently refinanced as part of the 2020 Certificates of Participation issued for the Heckart Community Center. The refinancing allowed the City to take advantage of lower interest rates, producing interest savings that exceeded the costs associated with issuing the new certificates while extending financing for the remaining term. Annual debt service for these projects is approximately $400,000.

The City also financed the construction of the Police Headquarters during FY18. The project, including renovations to repurpose the former police facilities for other municipal needs, totaled approximately $5.7 million. The fifteen-year financing began in FY19 and requires annual debt service of approximately $464,000.
During FY26, the City completed financing for the construction of the new Fire Station Headquarters, Fire Training Center, and municipal Bowling Facility. Total project financing is approximately $15.325 million, with annual debt service beginning in FY27 at approximately $1 million. The scheduled payment increases in FY28 reflect the amortization schedule established as part of the financing agreement and the first full year of principal and interest payments.

Although these projects are financed together, they are supported by different revenue sources. The Fire Station Headquarters and Fire Training Center are public safety capital improvements supported through the City's long-term capital financing structure. The Bowling Facility, however, is financed through dedicated Parks and Recreation funding sources. A substantial portion of the project was made possible through a generous private donation, while the remaining costs are supported by voter-approved Parks and Recreation sales tax revenues together with dedicated Parks property tax revenues. These revenues are restricted specifically for parks and recreation improvements and their associated debt obligations.

The City's historic Carnegie Public Library also remains an important component of the City's outstanding debt portfolio. Following structural deterioration that threatened the future of the building, the City Council partnered with the Library Board to complete approximately $1.5 million in renovations. In April 2013, Sedalia voters approved a dedicated property tax increase to fund these improvements. Annual debt service of approximately $100,000 is fully supported by this dedicated property tax and is accounted for within the Library Special Revenue Fund. This financing was likewise refinanced as part of the 2020 Certificates of Participation, allowing the City to benefit from lower interest rates.

Beyond governmental facilities, the City continues to make significant long-term investments in its water and wastewater utility infrastructure. Unlike governmental capital projects, these improvements are financed through the Water and Sewer Enterprise Funds and are supported primarily through utility rates and service charges rather than general tax revenues.

Existing financing for approximately $30 million in wastewater improvements and approximately $13 million in water system improvements continues to be serviced through their respective enterprise funds. The wastewater certificates were refinanced during 2019, allowing the City to take advantage of lower interest rates while simultaneously adding approximately $5 million in new project funding with essentially no increase in annual debt service. Those funds were used to complete critical improvements to wastewater treatment facilities, lift stations, and other utility infrastructure.

During FY27, the City will enter into a State Revolving Fund Design Phase Loan through the Missouri Department of Natural Resources to finance engineering and design services associated with the future Wastewater Treatment Plant improvements. The loan provides reimbursement for eligible design and project development costs as they are incurred. Because the loan is structured as a reimbursement program and the final principal amount will not be determined until completion of the design phase, no debt service is anticipated during FY27 or FY28. Future repayment obligations will be established upon completion of funding and will continue to be supported by the Sewer Enterprise Fund.

Enterprise Funds

Enterprise Funds are intended to operate as self-supporting business activities, with revenues generated primarily through user fees rather than taxes. The City's Water, Wastewater, and Sanitation utilities are all accounted for as Enterprise Funds. Maintaining the financial health of these operations remains a significant priority during FY27. When an Enterprise Fund does not generate sufficient revenue to support its operations, the General Fund may be required to subsidize those costs, reducing resources available for essential governmental services. The City will continue taking steps during FY27 to improve the financial sustainability of Enterprise Funds requiring corrective action. The Sanitation Fund continues to be the primary focus of those efforts.

General Fund (10)

Revenues

General Fund Revenues

General Fund revenue for FY27 is projected at $17,996,044. While Sedalia continues to benefit from a strong retail sector, a diverse industrial base, and a stable local economy, the FY27 budget continues to utilize a conservative approach when estimating revenues. Conservative revenue forecasting is a fundamental component of the City's long-term financial strategy, helping ensure that expenditures remain sustainable should economic conditions soften during the fiscal year.

Sales tax remains the largest source of General Fund revenue and continues to have the greatest influence on the City's financial outlook. Although sales tax collections experienced stronger-than-normal growth over the past several fiscal years, long-term historical trends demonstrate that annual growth is typically much more modest. For FY27, the City has budgeted a 3% increase in sales tax revenue. This projection reflects current economic conditions while remaining consistent with prudent financial management and historical performance.

During the past five fiscal years, sales and use tax revenues increased 12.9%, 6.8%, 3.6%, 5.4%, and 2.0%, respectively, averaging 6.2% annual growth. By comparison, the eleven fiscal years preceding that period averaged annual growth of just under 1.5%. While recent collections have remained strong, the City believes it would be imprudent to assume these elevated growth rates will continue indefinitely. As a result, the FY27 budget reflects a measured and sustainable revenue forecast rather than relying on unusually strong economic performance.

Although sales tax is the City's largest single revenue source, the General Fund also receives revenue from property taxes, franchise fees, licenses and permits, intergovernmental revenues, charges for services, fines, and investment earnings. This diversified revenue structure helps reduce the City's dependence on any single revenue source while providing greater financial stability during changing economic conditions.

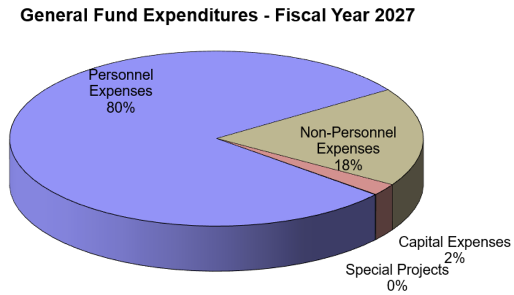
The City has historically budgeted revenues conservatively while budgeting expenditures based upon known operational needs. This philosophy recognizes that revenue forecasting is inherently uncertain, while expenditure obligations are largely known and unavoidable. When actual revenues exceed projections, those additional resources strengthen the City's financial position by increasing reserves, funding capital improvements, reducing future debt obligations, or addressing unforeseen circumstances. Conversely, overestimating revenues can create structural budget challenges that are significantly more difficult to correct.

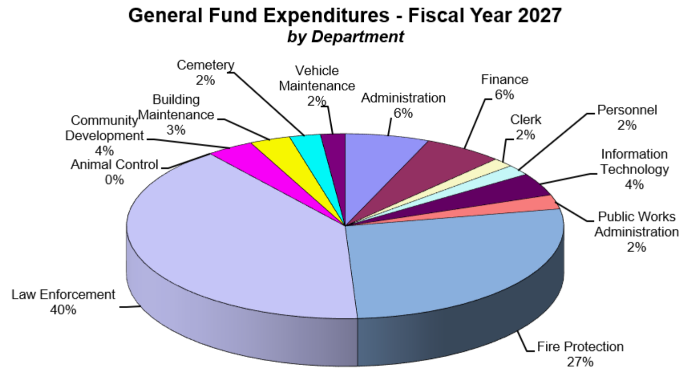
Accordingly, the City's objective is not to maximize revenue projections, but to develop a realistic and balanced budget that protects essential public services, maintains long-term financial stability, and preserves the flexibility necessary to respond to future opportunities and unforeseen challenges.

Expenditures

The FY27 budget anticipates General Fund expenditures totaling $17,978,570. Personnel costs continue to represent the largest portion of General Fund expenditures. For FY27, the City Council approved a 1% across-the-board increase to the employee wage scales, with no funding allocated for merit increases. The same 1% increase was applied to the firefighter wage scale, while police officers received the same increase as general employees.

Healthcare costs also continue to place pressure on personnel expenditures. The City utilizes a partially self-funded health insurance plan as part of its long-term strategy to manage these costs while maintaining competitive employee benefits. As illustrated below, personnel expenses account for approximately 80% of General Fund expenditures. Public safety remains the largest service area within the General Fund, with Police and Fire expenditures accounting for approximately 57% of the total.





Sales Tax

Looking back at the last 10 years, FY15 saw an 8.6% increase in sales tax revenue and was followed by a more moderate but still healthy increase again in FY16 of 5.1%. FY17 experienced a decline of 1.4%. Over the next three years we experienced a steadier but slow growth rate of 3.5%, 1.4%, and 3.7% respectively. For FY21, not considering the 1/8 cent increase to fund the community center the growth rate was 1.7% (the heart of the pandemic shutdown). FY22 sales taxes rebounded with a significant year-over-year increase of 12.6%, FY23 moderated back to a 6.2% increase, and FY24 dipped to 1.2%. FY25 saw an increase of 3.5%, while FY26 dropped to 0.7%. This budget anticipates a 3% level of growth. As is the case each year, the projection for FY27 is not being made in a vacuum. It was reached after researching economies at the national, state, and county levels as well as reviewing projections by the local economic development office.

How Strong is Sedalia's General Fund Balance?

The FY27 budget anticipates a General Fund balance that remains within the City's established Fund Balance Policy. The policy requires the General Fund balance to remain between 35% and 75% of budgeted revenues. At the end of FY27, the General Fund balance is projected to be approximately 36% of budgeted revenues.

Maintaining an appropriate fund balance requires balancing financial stability with the community's current needs. A sufficient fund balance allows the City to respond to economic downturns, unexpected expenditures, emergencies, and fluctuations in revenue without significantly disrupting City services. At the same time, maintaining balances substantially beyond the City's needs could mean resources are not being directed toward needed services, infrastructure, and other community priorities.

The projected FY27 General Fund balance remains within the range established by City policy, providing reserves for unforeseen circumstances while allowing available resources to be directed toward current City services and priorities.

The following is a recent history of Sedalia's General Fund balances:

Ending General Fund Balance	
Fiscal Year	Fund Balance
2017	7,765,155
2018	7,529,129
2019	8,272,535
2020	8,977,219
2021	9,031,330
2022	9,154,344
2023	9,917,447
2024	9,692,721
2025	8,852,358
2026 (Projected)	6,537,793
2027 (Budgeted)	6,555,267

Capital Improvement Fund (15)

The Capital Improvement Fund's primary source of revenue is designated sales tax dollars. This will continue to be an important fund to monitor in FY27. Some of the significant expenses include the Certificates of Participation (COP's) debt service for the Jail, Fire Station, the Washington Street Bridge, Police Station, new Fire Station and Training Center, and Bowling Alley.

Transportation (20)

The transportation revenues and expenditures were historically budgeted and accounted for as part of the General Fund. In FY18 these departments were separated out into a separate fund to add transparency and a better demonstration of compliance with restrictions on the use of various funding streams. The primary funding sources for this fund are special transportation sales and use taxes, along with allocations from the State of motor fuel taxes and other vehicle fees. Total anticipated revenues for this fund are $3,779,705 and expenditures are budgeted at $3,769,837.

Animal Control (21)

In FY25 the animal control and shelter services were moved out of the general fund into a separate fund to add more transparency to the allocation of resources to these functions. Anticipated revenues for FY27 are $902,191 and are coupled with a transfer of tax revenues from the general fund of $528,801 to cover the anticipated expenditures of $903,316.

Library (22)

The Library Fund is anticipating $953,500 in revenues and expenditures. These figures are slightly higher than last year. The anticipated fund balance is $1,630,896. The library budget is approved by the library board. The library is funded primarily from property taxes, including an added property tax to pay for structural improvements to the historic Carnegie Building that was approved by voters in April 2013.

Parks (23)

Anticipated revenues for the Park Fund are $6,240,979 with expenditures totaling $6,708,002. The growth in revenues and expenditures over the last couple years are due to the opening of the Heckart Community Center. The fund balance is anticipated to be $643,838. The largest source of revenues for the Parks Department are sales taxes that are used for capital improvements and operating expenses. The voters approved in August of 2019 an increase of 1/8th cent to this tax bringing it to the current level of 1/2 cent.

Although not specifically pledged, the intent of this added 1/8th cent, as presented to the voters, is to provide funding for debt service on the Heckart Community Center. The Park Board approves the Park budget.

Central Business and Cultural District (24)

The CBCD receives its revenue from an additional property tax that is levied on the property within its district which as its name indicates comprises basically the central business district of the City. In FY27, anticipated revenues are $46,529 with expenditures expected to be $85,100 resulting in an anticipated ending fund balance of $171,994.

Fire Academy (25)

The Fire Academy receives its funds from academy enrollment fees and is thereby largely dependent upon the number enrolled. Anticipated revenue for FY27 is $0 and anticipated expenditures are $0, resulting in an anticipated fund balance for this fiscal year of $15,355.

Midtown Special Allocation Fund (TIF) (50)

The Midtown Tax Increment Financing (TIF) District was enacted by ordinance on November 17, 2008. In FY27 it is anticipated that this TIF district will see captured tax revenue of $337,224 and expenditures of $49,247 for capital projects as included in the approved TIF plan.

Other Special Allocation Funds (51-54)

In accordance with specific agreements to fund specific projects, the City has set up special allocation funds to segregate the funding and expenditures for these projects.

Water Pollution Control (61)

The Water Pollution Control (WPC) Fund is an enterprise fund and therefore can be considered in two categories: the operational budget and the capital budget. The operational budget anticipates $17,267,996 in revenues and anticipates $20,007,436 in expenditures. The anticipated fund balance when reduced by net investments in fixed assets is $37,188,636. The major source of revenues for this fund are the sanitary sewer charges. The other category of the WPC fund is the capital improvement budget. This part of the budget is shown separately as informational only since as an enterprise fund, these expenditures are not accounted for as current year activity.

Water Department (62)

The Water Department Fund is also an enterprise fund and therefore can be considered in two categories: the operational budget and the capital budget. The operational budget anticipates $5,700,798 in revenues and anticipates $6,694,667 in expenditures. The anticipated fund balance when reduced by net investments in fixed assets is $25,135,529.60. The major source of revenues for this fund are the charges for providing water. The other category of the Water Department fund is the capital improvement budget. This part of the budget is shown separately as informational only since as an enterprise fund, these expenditures are not accounted for as current year activity. Previously this fund was accounted for as a wholly owned component unit of the City. During FY19 upon the retirement of a long-term general manager, the City folded the management of this department into the overall management of the City.

Sanitation Fund (65)

The Sanitation Fund (or solid waste) is also an enterprise fund and therefore can be considered in two categories: the operational budget and the capital budget. The operational budget anticipates $1,633,753 in revenues and anticipates $1,546,942 in expenditures. As shown in this document for presentation only, the anticipated fund balance when reduced by net investments in fixed assets is $611,529. The major source of revenues for this fund are the charges for providing solid waste disposal services. The other category of the Sanitation Fund is the capital improvement budget. This part of the budget is shown separately as informational only since as an enterprise fund, these expenditures are not accounted for as current year activity. Previously this fund was accounted for as a department within the general fund. However, in FY16 these operations were separated from the general fund and now are accounted for in an enterprise fund. As part of the general fund it was difficult to see if the rate payers were paying for the entire costs of the services. As clearly indicated in the now separate fund they were not, and thereby the taxpayers were bearing part of the burden of providing this individualized service. With this visibility the City is managing a strategy to bring down costs and level the amount of service provided with the charges. The City has opted to do this over time while continuing to support the operation rather than hit the rate payers with a rather sudden rate increase sufficient to cover the previous levels of service.

Airport Fund (67)

The Airport operations have been historically accounted for in the transportation fund. These facilities and functions have been transferred to a separate enterprise fund as of FY25. As a full service airport, the intent is for the costs of operations to be offset by revenues generated from the services provided. As a municipal owned airport, the facilities and infrastructure will continue to be funded through grants and minimal tax support for matching funds. For FY27 support from the transportation fund is estimated to be $654,396.

Fire Pension Fund (82)

This fund receives revenue from a specific tax levied on real and personal property as previously approved by the voters, and the balance of the needs are made up through contributions from the City as expenditures of the general fund. An actuary is hired each year to analyze the fund and prepare a report including their recommendation to the City as to the amount the City should contribute to the fund to meet current and future obligations of the fund. Due to consistently not meeting the actuarial assumptions for investment income, the unfunded liabilities of the plan have increased over time causing the needed contributions to increase. Therefore, this budget includes a plan to transition the pension to the Local Area Government Employees Retirement System (LAGERS). The LAGERS system is more stable and has routinely earned more investment income.

Redevelopment Corporation Fund (84)

In FY21 the City adopted a redevelopment plan in accordance with chapter 353 of the state statutes. As part of this plan, the Sedalia Redevelopment Corporation was developed to perform some of this redevelopment and provide a vehicle and structure to implement the incentives provided by the law. Given the public purpose established through the adoption of the plan, funds were transferred from the capital improvements fund to be used by the corporation for the redevelopment. The corporation is wholly owned by the City for the sole benefit of the execution of the plan.

Summary

The FY27 budget reflects a continued commitment to responsible financial management while providing the resources necessary to maintain City services and address community priorities. Revenue projections remain conservative, and the projected General Fund balance of approximately 36% of annual revenues remains within the City's adopted policy range of 35% to 75%.

Economic conditions and changes in state and federal policies will continue to create some uncertainty for municipal governments. The City will closely monitor revenues and expenditures throughout the fiscal year and make adjustments as necessary to maintain financial stability.

The City's multi-year forecasting, capital improvement planning, and strategic planning processes provide a framework for looking beyond a single fiscal year. The FY27 budget uses these tools to balance current needs with the long-term financial obligations of the City.

Overall, the FY27 budget provides a responsible financial plan for the coming year while continuing to invest in the services and infrastructure important to Sedalia's residents and businesses.

Respectfully submitted,

Matthew Wirt
City Administrator

Vision

"Dynamic life and comfortable living"

Mission

The City of Sedalia is committed to meeting the needs of our community through professional leadership and operational excellence.

We deliver efficient, quality municipal services, create opportunities for growth and protect the quality of life which has made our community a desirable place to live.

Our Priority is S.E.R.V.I.C.E.

***S**trong Budget*	*The City of Sedalia will provide a strong annual budget that meets citizen service needs as well as enforcing the requirements of the fund balance ordinance and assuring the community's economic stability.*
***E**conomic Growth*	*Sedalia will promote all areas of economic development, including industrial / manufacturing and retail. A strong infrastructure system must be an integral part of Sedalia's economic development.*
***R**esidential Neighborhoods*	*Residential areas throughout Sedalia will be safe, diverse, and sanitary for all of our citizens and will have well-maintained neighborhoods that instill a sense of pride and community. The City will strive to constantly maintain and improve our City's appearance.*
***V**ibrant Downtown*	*The City will support efforts for an historic and well maintained downtown with a permanent combination of professional, commercial, residential and public uses. The City supports efforts to address building safety in the downtown area.*
***I**deas for the Future*	*The City will provide and regularly update long-term and short-term strategic planning decisions that benefit Sedalia's quality of life.*
***C**itizen Health and Safety*	*The City of Sedalia will provide for the health and safety of its citizens and visitors in the areas of police and fire protection and within all services offered.*
***E**mployee Excellence*	*The City of Sedalia honors its employees as both the greatest asset of the City and the foundation for the quality of our organization. The City supports employee development so that City services remain strong and state-of-art.*

Exhibit 2

Revenue Estimate by Source – All Operating Funds

Revenue Estimates			
Local Taxes			
Property Taxes	$	4,280,364	5.5%
Payment In-Lieu-Of Taxes (PILOT)		73,766	0.1%
Sales Taxes		17,991,811	23.3%
County Sales Tax Share		365,000	0.5%
Use Taxes		2,269,993	2.9%
Financial Institution Tax		1,889	0.0%
Franchise Taxes		2,206,079	2.9%
Cigarette Taxes		72,000	0.1%
Marijuana Tax		279,576	0.4%
Total Local Taxes	**$**	**27,540,477**	35.7%
Intergovernmental Transfers			
State Gasoline Taxes	$	958,315	1.2%
State Vehicle Sales Taxes		265,151	0.3%
Motor Vehicle Fees		100,537	0.1%
State Library Aid		22,000	0.0%
County Sales Tax Share			0.0%
Grants		10,783,564	14.0%
Total Intergovernmental Grants	**$**	**12,129,567**	15.7%
Service Charges			
Sanitary Sewer Fees	$	7,941,360	10.3%
Sewer Connection Fees		43,538	0.1%
Water Usage Charge		5,956,020	7.7%
Water Connection Fees		73,580	0.1%
Sanitation Fees		2,334,301	3.0%
Cemetery Operating Fees		95,163	0.1%
Airport Fees		7,500	0.0%
Park Program Fees		2,470,720	3.2%
Library Fees		6,500	0.0%
Fire Fighter Academy Tuition		-	0.0%
Animal Adoptions & Boarding Fees		272,000	0.4%
Total Service Charges	**$**	**19,200,681**	24.9%
Licenses and Permits			
Merchants Licenses	$	452,129	0.6%
Liquor License		38,650	0.1%
Insurance Licenses		43,137	0.1%
Pet Licenses		3,300	0.0%
Building Permits		447,405	0.6%
Liquid Waste Hauler Permits		56,000	0.1%
Total Licenses and Permits	**$**	**1,040,621**	1.3%
Other Revenues			
Court Fines	$	108,470	0.1%
Court Training Fees		5,904	0.0%
Donations		2,128,519	2.8%
Rental Income		325,278	0.4%
Interest Income		987,205	1.3%
Cemetery Lot Sales		44,883	0.1%
Compost Sales		30,100	0.0%
Asphalt Millings		1,800	0.0%
Airport Fuel & Oil Sales		366,250	0.5%
Aircraft Maintenance & Part Sales		55,000	0.1%
Flight Lessons / Instruction		20,000	0.0%
Utility Parts Sales		20,800	0.0%
Loan Proceeds		10,000,000	12.9%
Property Sales		409,608	0.5%
Miscellaneous Income		160,400	0.2%
Pension Employer Contributions		-	0.0%
Pension Investment Income		-	0.0%
Self Funded Health Premiums		2,664,543	3.4%
Intra-Government Services		-	0.0%
Total Other Revenues	**$**	**17,328,760**	22.4%
TOTAL ALL REVENUES	**$**	**77,240,107**	100.0%

Exhibit 3

Assessed Valuation & Tax Levy Summary

Total Property Assessed Valuation

Calendar Year	Valuation
2016	248,763,755
2017	247,685,385
2018	250,140,380
2019	270,680,011
2020	272,747,421
2021	293,240,595
2022	309,227,711
2023	328,380,557
2024	319,039,932
2025	341,417,181

Property Tax Levy History

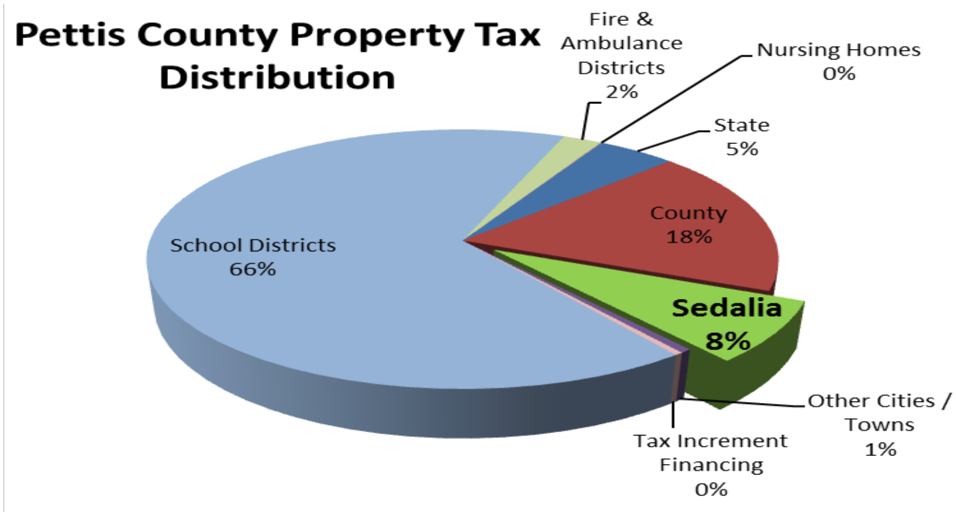
Calendar Year	Tax Rate / $100	Taxes Levied
2016	1.0613	2,530,160
2017	1.1078	2,601,859
2018	1.1042	2,576,404
2019	1.0861	2,715,754
2020	1.0903	2,749,923
2021	1.0835	2,929,685
2022	1.0954	3,166,141
2023	1.0954	3,225,124
2024	1.1272	3,315,045
2025	1.1107	3,480,066

Property Tax Levy Rate History
(Rates Per $100 Assessed Valuation)

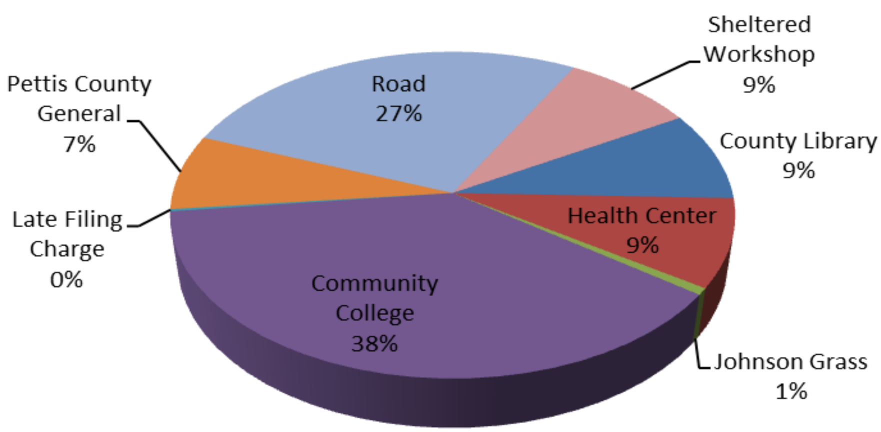
Purpose	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund	0.4582	0.4827	0.4805	0.4761	0.4789	0.4740	0.4813	0.4813	0.4943	0.4859
Fire Pension	0.0490	0.0510	0.0500	0.0495	0.0498	0.0493	0.0500	0.0500	0.0500	0.0491
Police Pension	0.0897	0.0946	0.0941	0.0932	0.0937	0.0928	0.0942	0.0942	0.0967	0.0950
Park Fund	0.1594	0.1678	0.1671	0.1656	0.1666	0.1649	0.1674	0.1674	0.1719	0.1690
Library Fund	0.2350	0.2404	0.2409	0.2326	0.2344	0.2344	0.2344	0.2344	0.2443	0.2423
Library Temporary	0.0700	0.0713	0.0716	0.0691	0.0696	0.0681	0.0681	0.0681	0.0700	0.0694
Subtotal Tax Levy	**1.0613**	**1.1078**	**1.1042**	**1.0861**	**1.0930**	**1.0835**	**1.0954**	**1.0954**	**1.1272**	**1.1107**
Special Business	0.8406	0.8500	0.8489	0.8500	0.8500	0.8258	0.8500	0.8606	0.8500	0.8500
Total Tax Levy	**1.9019**	**1.9578**	**1.9531**	**1.9361**	**1.9430**	**1.9093**	**1.9454**	**1.9560**	**1.9772**	**1.9607**

Exhibit 3 (Continued)

Assessed Valuation & Tax Levy Summary



County Property Tax Breakdown



Sedalia Property Tax Breakdown

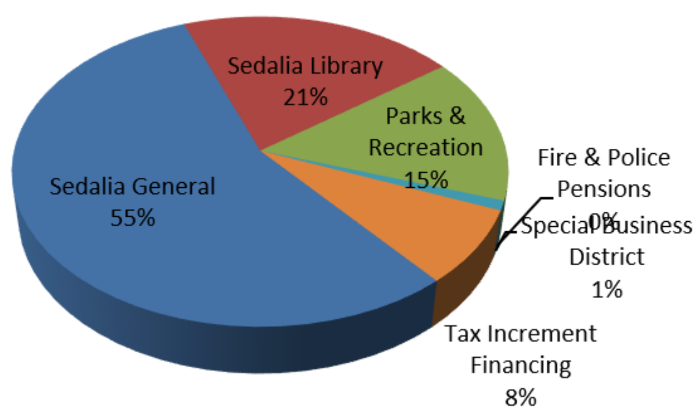


Exhibit 4

Debt Service Requirements

2011 Meter Project

Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				$ 308,642.78
2027	297,860.24	10,782.54	308,642.78	-
Totals	$ 297,860.24	$ 10,782.54	$ 308,642.78	

2017B Leasehold Certificates of Participation

Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				$ 3,250,856.56
2027	387,239.33	77,168.75	464,408.08	2,786,448.48
2028	397,423.73	66,984.35	464,408.08	2,322,040.40
2029	407,875.97	56,532.11	464,408.08	1,857,632.32
2030	418,603.11	45,804.97	464,408.08	1,393,224.24
2031	429,612.37	34,795.71	464,408.08	928,816.16
2032	440,911.18	23,496.90	464,408.08	464,408.08
2033	452,507.14	11,900.94	464,408.08	-
Totals	$ 2,934,172.83	$ 316,683.73	$ 3,250,856.56	

2018 Leasehold Certificates of Participation

Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				$ 13,593,197.50
2027	455,000.00	343,070.00	798,070.00	12,795,127.50
2028	470,000.00	329,195.00	799,195.00	11,995,932.50
2029	485,000.00	314,870.00	799,870.00	11,196,062.50
2030	500,000.00	299,782.50	799,782.50	10,396,280.00
2031	515,000.00	283,730.00	798,730.00	9,597,550.00
2032	530,000.00	266,877.50	796,877.50	8,800,672.50
2033	550,000.00	249,190.00	799,190.00	8,001,482.50
2034	570,000.00	230,496.25	800,496.25	7,200,986.25
2035	590,000.00	210,847.50	800,847.50	6,400,138.75
2036	610,000.00	190,142.50	800,142.50	5,599,996.25
2037	630,000.00	168,442.50	798,442.50	4,801,553.75
2038	655,000.00	145,627.50	800,627.50	4,000,926.25
2039	680,000.00	121,597.50	801,597.50	3,199,328.75
2040	705,000.00	96,491.25	801,491.25	2,397,837.50
2041	730,000.00	70,302.50	800,302.50	1,597,535.00
2042	755,000.00	43,012.50	798,012.50	799,522.50
2043	785,000.00	14,522.50	799,522.50	-
Totals	$ 10,215,000.00	$ 3,378,197.50	$ 13,593,197.50	

Exhibit 4 (Continued)

Debt Service Requirements

2019 Leasehold Certificates of Participation

Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				$ 24,475,900.00
2027	1,675,000.00	773,500.00	2,448,500.00	22,027,400.00
2028	1,740,000.00	705,200.00	2,445,200.00	19,582,200.00
2029	1,815,000.00	634,100.00	2,449,100.00	17,133,100.00
2030	1,885,000.00	560,100.00	2,445,100.00	14,688,000.00
2031	1,965,000.00	483,100.00	2,448,100.00	12,239,900.00
2032	2,045,000.00	402,900.00	2,447,900.00	9,792,000.00
2033	2,130,000.00	319,400.00	2,449,400.00	7,342,600.00
2034	2,215,000.00	232,500.00	2,447,500.00	4,895,100.00
2035	2,305,000.00	142,100.00	2,447,100.00	2,448,000.00
2036	2,400,000.00	48,000.00	2,448,000.00	-
Totals	$ 20,175,000.00	$ 4,300,900.00	$ 24,475,900.00	

2020 Leasehold Certificates of Participation

Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				$ 27,537,250.00
2027	1,045,000.00	741,500.00	1,786,500.00	25,750,750.00
2028	1,080,000.00	699,000.00	1,779,000.00	23,971,750.00
2029	1,125,000.00	654,900.00	1,779,900.00	22,191,850.00
2030	1,165,000.00	609,100.00	1,774,100.00	20,417,750.00
2031	1,220,000.00	561,400.00	1,781,400.00	18,636,350.00
2032	1,260,000.00	511,800.00	1,771,800.00	16,864,550.00
2033	825,000.00	470,100.00	1,295,100.00	15,569,450.00
2034	865,000.00	436,300.00	1,301,300.00	14,268,150.00
2035	900,000.00	401,000.00	1,301,000.00	12,967,150.00
2036	935,000.00	364,300.00	1,299,300.00	11,667,850.00
2037	970,000.00	326,200.00	1,296,200.00	10,371,650.00
2038	1,010,000.00	286,600.00	1,296,600.00	9,075,050.00
2039	1,050,000.00	245,400.00	1,295,400.00	7,779,650.00
2040	1,095,000.00	202,500.00	1,297,500.00	6,482,150.00
2041	1,135,000.00	163,575.00	1,298,575.00	5,183,575.00
2042	1,165,000.00	129,075.00	1,294,075.00	3,889,500.00
2043	1,205,000.00	93,525.00	1,298,525.00	2,590,975.00
2044	1,240,000.00	56,850.00	1,296,850.00	1,294,125.00
2045	1,275,000.00	19,125.00	1,294,125.00	-
Totals	$ 20,565,000.00	$ 6,972,250.00	$ 27,537,250.00	

Exhibit 4 (Continued)

Debt Service Requirements

2020 Water Revenue Refunding Bond

Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				$ 1,557,521.00
2027	480,000.00	30,797.00	510,797.00	1,046,724.00
2028	490,000.00	20,909.00	510,909.00	535,815.00
2029	525,000.00	10,815.00	535,815.00	-
Totals	$ 1,495,000.00	$ 62,521.00	$ 1,557,521.00	

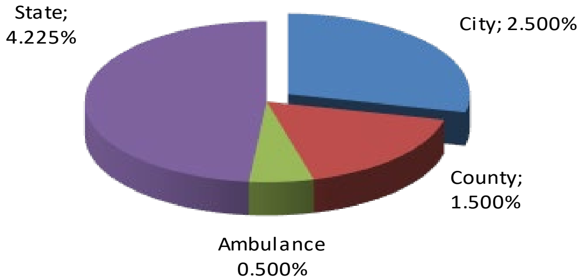
2025 Leasehold Certificates of Participation

Fiscal Year	Principal	Interest	Total	Bonds & Interest
				$ 22,516,543.25
2027	515,000.00	544,618.25	1,059,618.25	21,456,925.00
2028	1,760,000.00	671,981.25	2,431,981.25	19,024,943.75
2029	475,000.00	583,981.25	1,058,981.25	17,965,962.50
2030	495,000.00	560,231.25	1,055,231.25	16,910,731.25
2031	520,000.00	535,481.25	1,055,481.25	15,855,250.00
2032	550,000.00	509,481.25	1,059,481.25	14,795,768.75
2033	575,000.00	481,981.25	1,056,981.25	13,738,787.50
2034	605,000.00	453,231.25	1,058,231.25	12,680,556.25
2035	630,000.00	422,981.25	1,052,981.25	11,627,575.00
2036	665,000.00	391,481.25	1,056,481.25	10,571,093.75
2037	700,000.00	358,231.25	1,058,231.25	9,512,862.50
2038	735,000.00	323,231.25	1,058,231.25	8,454,631.25
2039	770,000.00	286,481.25	1,056,481.25	7,398,150.00
2040	805,000.00	255,681.25	1,060,681.25	6,337,468.75
2041	830,000.00	223,481.25	1,053,481.25	5,283,987.50
2042	865,000.00	190,281.25	1,055,281.25	4,228,706.25
2043	905,000.00	155,681.25	1,060,681.25	3,168,025.00
2044	940,000.00	119,481.25	1,059,481.25	2,108,543.75
2045	975,000.00	81,881.25	1,056,881.25	1,051,662.50
2046	1,010,000.00	41,662.50	1,051,662.50	-
Totals	$ 15,325,000.00	$ 7,191,543.25	$ 22,516,543.25	

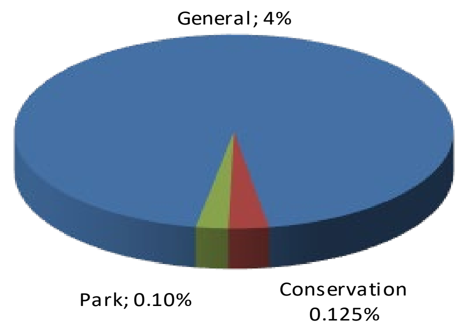
Exhibit 5

Sales Tax Rates Breakdown

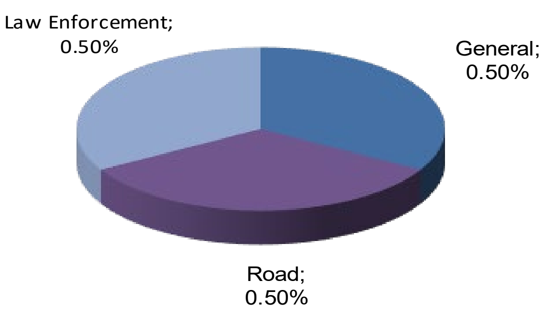
Total Sales Tax 8.725%



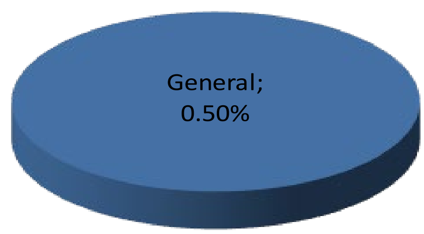
State 4.225%



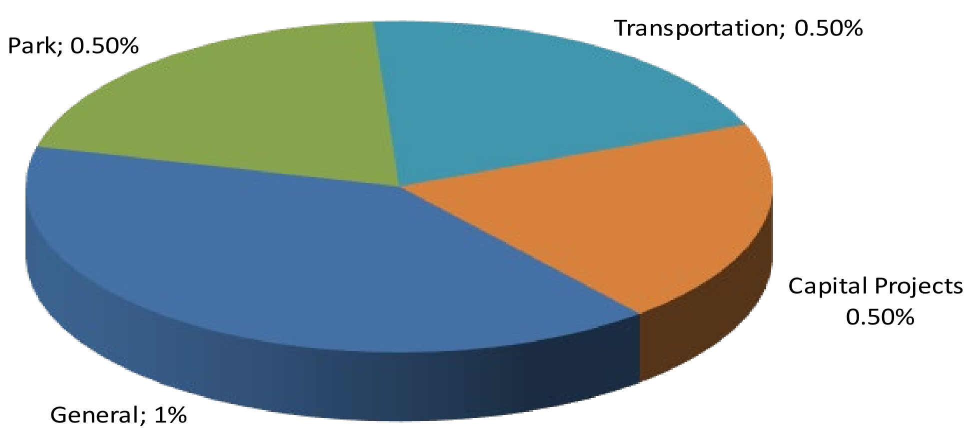
County 1.5%



Ambulance District .50%



City 2.50%



Three Year Planning Projections

Description	FY 2026 Actual	FY 2027 Final Budget	FY 2028 Projection	FY 2029 Projection
General Fund:				
Revenues / Sources Of Funds				
General Fund Revenues Net Of Transfers	$ 16,971,664	$ 17,996,044	$ 18,448,179	$ 18,914,383
Expenditures / Uses Of Funds:				
Administration & Supportive Services:				
Administration	$ 1,372,809	$ 1,122,286	$ 1,136,680	$ 1,151,418
Finance	1,120,782	1,055,230	1,169,702	1,189,237
City Clerk	263,309	284,868	291,167	297,621
Personnel	324,053	331,076	337,160	343,394
Information Solutions	674,437	715,389	725,516	735,886
Public Works Administration	663,869	450,197	458,742	467,493
Administration & Supportive Services Subtotal	4,419,258	3,959,046	4,118,967	4,185,049
Community Development	191,253	63,743	64,180	64,628
Code Compliance	810,916	568,937	581,298	593,958
Building & Fleet Maintenance:				
Building Maintenance	567,483	540,743	550,716	560,915
Community Center	-	-	-	-
Vehicle Maintenance	356,997	326,000	332,601	339,363
Building & Fleet Maintenance Subtotal	924,480	866,743	883,317	900,278
Public Safety Services:				
Fire Protection	4,938,321	4,867,743	4,977,067	5,089,056
Law Enforcement	7,555,616	7,238,981	7,389,540	7,543,791
Municipal Court	300	-	-	-
Animal Control & Shelter	-	-	-	-
Cemetery	527,881	413,376	422,659	432,166
Public Safety Services Subtotal	13,022,118	12,520,100	12,789,266	13,065,013
Transportation Services:				
Airport	-	-	-	-
Street Department	-	-	-	-
Transportation Services Subtotal	-	-	-	-
Capital Replacements & Special Projects	-	-	5,729	5,758
Total General Fund Expenditures / Uses Of Funds	$ 19,368,024	$ 17,978,570	$ 18,442,757	$ 18,814,684
General Fund Net Revenues Over (Under) Expenditures	**$ (2,396,360)**	**$ 17,474**	**$ 5,422**	**$ 99,699**
Projected Ending Fund Balance	**$ 8,852,358**	**$ 8,869,832**	**$ 8,875,254**	**$ 8,974,953**
Self-Funded Health Benefit Fund:				
Revenues / Sources Of Funds:				
Health Benefit Revenues And Transfers	$ 2,321,211	$ 2,679,383	$ 2,759,765	$ 2,842,558
Expenditures / Uses Of Funds:				
Reinsurance And Claims	2,554,527	2,878,402	2,911,314	2,944,756
Total Health Benefit Expenditures / Uses Of Funds	$ 2,554,527	$ 2,878,402	$ 2,911,314	$ 2,944,756
Health Benefit Net Revenues Over (Under) Expenditures	**$ (233,317)**	**$ (199,018)**	**$ (151,549)**	**$ (102,198)**
Projected Ending Fund Balance	**$ 397,837**	**$ 198,818**	**$ 47,269**	**$ (54,929)**
Transportation Fund:				
Revenues / Sources Of Funds				
Transportation Fund Revenues Net Of Transfers	$ 4,647,636	$ 4,362,341	$ 4,498,866	$ 4,639,913
Expenditures / Uses Of Funds:				
Airport	$ -	$ -	$ -	$ -
Street Department	4,045,657	3,814,336	3,880,936	3,949,148
Alley & Right Of Way Maintenance	494,240	525,899	537,880	550,159
Amtrak Depot	21,768	12,238	12,278	12,318
Total Transportation Expenditures / Uses Of Funds	$ 4,561,665	$ 4,352,473	$ 4,431,094	$ 4,511,625
Transportation Net Revenues Over (Under) Expenditures	**$ 85,971**	**$ 9,868**	**$ 67,772**	**$ 128,288**
Projected Ending Fund Balance	**$ 1,125,046**	**$ 1,134,914**	**$ 1,202,686**	**$ 1,330,974**
Capital Improvement Funds:				
Revenues / Sources Of Funds				
Capital Improvements Funds Revenues Net Of Transfers	$ 24,871,483	$ 18,151,210	$ 18,383,910	$ 18,779,356
Expenditures / Uses Of Funds:				
Capital Improvements Projects	$ 14,300,836	$ 28,501,395	$ 24,008,813	$ 24,617,813
Capital Improv. Net Revenues Over (Under) Expenditures	**$ 10,570,647**	**$ (10,350,185)**	**$ (5,624,903)**	**$ (5,838,457)**
Projected Ending Fund Balance	**$ 7,036,583**	**$ (3,313,602)**	**$ (8,938,505)**	**$ (14,776,962)**

Three Year Planning Projections

Description	FY 2026 Actual	FY 2027 Final Budget	FY 2028 Projection	FY 2029 Projection
Animal Control Fund:				
Revenues / Sources Of Funds				
Animal Control Fund Revenues Net Of Transfers	$ 697,796	$ 902,191	$ 929,253	$ 957,127
Expenditures / Uses Of Funds:				
Animal Control	$ 703,265	$ 903,316	$ 921,124	$ 939,355
Animal Control Net Revenues Over (Under) Expenditures	**$ (5,469)**	**$ (1,125)**	**$ 8,129**	**$ 17,772**
Projected Ending Fund Balance	**$ -**	**$ (1,125)**	**$ 7,004**	**$ 24,776**
Public Library Fund:				
Revenues / Sources Of Funds				
Public Library Fund Revenues Net Of Transfers	$ 1,041,377	$ 953,500	$ 972,595	$ 992,086
Expenditures / Uses Of Funds:				
Public Library	$ 963,971	$ 953,500	$ 945,610	$ 961,065
Public Library Net Revenues Over (Under) Expenditures	**$ 77,406**	**$ -**	**$ 26,985**	**$ 31,021**
Projected Ending Fund Balance	**$ 1,574,128**	**$ 1,574,128**	**$ 1,601,113**	**$ 1,632,134**
Parks & Recreation Fund:				
Revenues / Sources Of Funds				
Parks & Recreation Fund Revenues Net Of Transfers	$ 6,453,888	$ 6,240,979	$ 6,434,227	$ 6,633,845
Expenditures / Uses Of Funds:				
Parks & Recreation	$ 7,962,059	$ 6,708,002	$ 6,840,242	$ 6,962,855
Parks & Rec. Net Revenues Over (Under) Expenditures	**$ (1,508,172)**	**$ (467,023)**	**$ (406,015)**	**$ (329,010)**
Projected Ending Fund Balance	**$ 2,828,588**	**$ 2,361,565**	**$ 1,955,550**	**$ 1,626,540**
Central Business & Cultural Fund:				
Revenues / Sources Of Funds				
Central Business Fund Revenues Net Of Transfers	$ 54,141	$ 46,529	$ 47,496	$ 48,483
Expenditures / Uses Of Funds:				
Central Business & Cultural Fund	$ 44,312	$ 85,100	$ 85,161	$ 85,222
Central Bus. Net Revenues Over (Under) Expenditures	**$ 9,829**	**$ (38,571)**	**$ (37,665)**	**$ (36,739)**
Projected Ending Fund Balance	**$ 205,623**	**$ 167,052**	**$ 129,387**	**$ 92,648**
Fire Academy Fund:				
Revenues / Sources Of Funds				
Fire Academy Fund Revenues Net Of Transfers	$ 602	$ -	$ -	$ -
Expenditures / Uses Of Funds:				
Fire Academy	$ 2,316	$ -	$ -	$ -
Fire Academy Net Revenues Over (Under) Expenditures	**$ (1,713)**	**$ -**	**$ -**	**$ -**
Projected Ending Fund Balance	**$ 15,355**	**$ 15,355**	**$ 15,355**	**$ 15,355**
Opioid Settlement Funds				
Revenues / Sources Of Funds				
Opioid Settlement Funds	$ 104,977	$ 126,947	$ 130,755	$ 134,678
Expenditures / Uses Of Funds:				
Opioid Settlement Funds Used	$ 187,364	$ 200,000	$ 202,000	$ 204,020
Opioid Settlement Net Revenues Over (Under) Expenditures	**$ (82,387)**	**$ (73,053)**	**$ (71,245)**	**$ (69,342)**
Projected Ending Fund Balance	**$ 309,145**	**$ 236,092**	**$ 164,847**	**$ 95,505**
Midtown TIF Special Allocation Fund:				
Revenues / Sources Of Funds				
Midtown TIF Fund Revenues Net Of Transfers	$ 345,246	$ 337,224	$ 349,027	$ 361,243
Expenditures / Uses Of Funds:				
Midtown TIF	$ 79,423	$ 49,247	$ 50,724	$ 52,245
Midtown TIF Net Revenues Over (Under) Expenditures	**$ 265,823**	**$ 287,977**	**$ 298,303**	**$ 308,998**
Projected Ending Fund Balance	**$ 43,428**	**$ 331,405**	**$ 629,708**	**$ 938,706**

Are

Three Year Planning Projections

Description	FY 2026 Actual	FY 2027 Final Budget	FY 2028 Projection	FY 2029 Projection
The Crossings Community Improvement District:				
Revenues / Sources Of Funds				
Crossings CID Fund Revenues Net Of Transfers	$ 31,159	$ 35,731	$ 36,982	$ 38,276
Expenditures / Uses Of Funds:				
Crossings CID Expenditures	$ 31,159	$ 33,785	$ 36,982	$ 38,276
Crossings CID Net Revenues Over (Under) Expenditures	**$ -**	**$ 1,946**	**$ -**	**$ -**
Projected Ending Fund Balance	**$ 2,701**	**$ 4,647**	**$ 4,647**	**$ 4,647**
Galaxy West Special Allocation Fund:				
Revenues / Sources Of Funds				
Galaxy West Fund Revenues Net Of Transfers	$ 179,473	$ 185,717	$ 191,170	$ 196,798
Expenditures / Uses Of Funds:				
Galaxy West Expenditures	$ 177,912	$ 195,817	$ 195,827	$ 195,838
Galaxy West Net Revenues Over (Under) Expenditures	**$ 1,561**	**$ (10,100)**	**$ (4,657)**	**$ 960**
Projected Ending Fund Balance	**$ 46,477**	**$ 36,377**	**$ 31,720**	**$ 32,680**
MFA Special Allocation Fund:				
Revenues / Sources Of Funds				
MFA Fund Revenues Net Of Transfers	$ 18,620	$ 19,440	$ 20,023	$ 20,623
Expenditures / Uses Of Funds:				
MFA Expenditures	$ 18,620	$ 20,814	$ 20,814	$ 20,814
MFA Net Revenues Over (Under) Expenditures	**$ -**	**$ (1,374)**	**$ (791)**	**$ (191)**
Projected Ending Fund Balance	**$ -**	**$ (1,374)**	**$ (2,165)**	**$ (2,356)**
Lamy Special Allocation Fund:				
Revenues / Sources Of Funds				
Lamy Fund Revenues Net Of Transfers	$ 43,297	$ 44,000	$ 45,320	$ 46,680
Expenditures / Uses Of Funds:				
Lamy Expenditures	$ 43,297	$ 43,297	$ 43,297	$ 43,297
Lamy Net Revenues Over (Under) Expenditures	**$ -**	**$ 703**	**$ 2,023**	**$ 3,383**
Projected Ending Fund Balance	**$ -**	**$ 703**	**$ 2,726**	**$ 6,109**
Water Pollution Control (WPC) Fund:				
Revenues / Sources Of Funds				
Water Pollution Control Fund Revenues Net Of Transfers	$ 8,251,231	$ 18,111,763	$ 18,355,116	$ 18,605,769
Expenditures / Uses Of Funds:				
Water Pollution Control	$ 4,768,007	$ 8,121,853	$ 8,197,050	$ 8,274,082
WPC Net Revenues Over (Under) Expenditures	**$ 3,483,224**	**$ 9,989,910**	**$ 10,158,066**	**$ 10,331,687**
Projected Ending Fund Balance	**$ 3,343,965**	**$ 13,333,876**	**$ 23,491,942**	**$ 33,823,629**
Memo - Water Pollution Control Capital Expenditures		$ 12,729,350	$ 12,574,547	$ 12,571,451
Water Department Fund:				
Revenues / Sources Of Funds				
Water Department Fund Revenues Net Of Transfers	$ 5,763,076	$ 6,340,656	$ 6,455,797	$ 6,647,802
Expenditures / Uses Of Funds:				
Water Department	$ 3,570,464	$ 6,969,025	$ 7,046,673	$ 7,126,155
Water Department Net Revenues Over (Under) Expenditures	**$ 2,192,612**	**$ (628,369)**	**$ (590,876)**	**$ (478,353)**
Projected Ending Fund Balance	**$ 2,113,160**	**$ 1,484,791**	**$ 893,915**	**$ 415,562**
Memo-Water Department Capital Expenditures		$ 365,500	$ 365,500	$ 365,500

Three Year Planning Projections

Description	FY 2026 Actual	FY 2027 Final Budget	FY 2028 Projection	FY 2029 Projection
Sanitation Fund:				
Revenues / Sources Of Funds				
Sanitation Fund Revenues Net Of Transfers	$ 2,160,088	$ 2,358,482	$ 2,429,220	$ 2,502,079
Expenditures / Uses Of Funds:				
Sanitation - Solid Waste	$ 1,908,626	$ 2,111,671	$ 2,149,142	$ 2,190,696
Sanitation Net Revenues Over (Under) Expenditures	**$ 251,462**	**$ 246,810**	**$ 280,078**	**$ 311,383**
Projected Ending Fund Balance	**$ (1,894,198)**	**$ (1,647,388)**	**$ (1,367,310)**	**$ (1,055,927)**
Memo - Sanitation Loan Proceeds		$ -	$ -	$ -
Memo - Sanitation Capital Expenditures		$ 160,000	$ 160,000	$ 160,000
Airport Fund:				
Revenues / Sources Of Funds				
Airport Fund Revenues Net Of Transfers	$ 1,260,929	$ 1,212,046	$ 1,242,830	$ 1,274,427
Expenditures / Uses Of Funds:				
Airport Operations	$ 827,779	$ 1,209,096	$ 1,226,523	$ 1,248,344
Airport Net Revenues Over (Under) Expenditures	**$ 433,150**	**$ 2,950**	**$ 16,307**	**$ 26,083**
Projected Ending Fund Balance	**$ 182,455**	**$ 185,405**	**$ 201,712**	**$ 227,795**
Memo - Airport Capital Expenditures		$ -	$ -	$ -
Fire Pension Fund:				
Revenues / Sources Of Funds				
Fire Pension Fund Revenues Net Of Transfers	$ 1,344,914	$ -	$ -	$ -
Expenditures / Uses Of Funds:				
Fire Pension	$ 891,598	$ -	$ -	$ -
Fire Pension Net Revenues Over (Under) Expenditures	**$ 453,316**	**$ -**	**$ -**	**$ -**
Projected Ending Fund Balance	**$ 7,575,723**	**$ -**	**$ -**	**$ -**
Police Pension Fund:				
Revenues / Sources Of Funds				
Police Pension Fund Revenues Net Of Transfers	$ -	$ -	$ -	$ -
Expenditures / Uses Of Funds:				
Police Pension	$ -	$ -	$ -	$ -
Police Pension Net Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Projected Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Sedalia Redevelopment Corporation Fund:				
Revenues / Sources Of Funds				
Redevelopment Corp Revenues Net Of Transfers	$ -	$ -	$ -	$ -
Expenditures / Uses Of Funds:				
Redevelopment Expenditures	$ 17,316	$ -	$ -	$ -
Redevelopment Corp Net Revenues Over (Under) Expenditures	**$ (17,316)**	**$ -**	**$ -**	**$ -**
Projected Ending Fund Balance	**$ 372,518**	**$ 372,518**	**$ 372,518**	**$ 372,518**
Total All Funds:				
Revenues / Sources Of Funds	$ 75,865,011	$ 79,201,992	$ 80,801,278	$ 82,678,999
Expenditures / Uses Of Funds:	$ 35,795,059	$ 55,202,602	$ 51,048,858	$ 52,020,722
Net Revenues Over (Under) Expenditures All Funds	**$ 40,069,952**	**$ 23,999,390**	**$ 29,752,420**	**$ 30,658,277**
Projected Ending Fund Balance	**$ 34,130,891**	**$ 50,554,558**	**$ 80,306,978**	**$ 110,965,255**

General Fund (10)

Revenues & Expenditures

Revenue Estimate

10	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Local Taxes					
10-00-401-00	Real Estate Property Taxes	$ 1,175,582	$ 1,243,135	$ 1,243,135	$ 1,243,135
10-00-401-01	Real Estate Property Tax - PPF	100,715	220,744	220,744	220,744
10-00-402-00	Personal Property Taxes	532,586	510,289	510,289	510,289
10-00-402-01	Personal Property Tax - PPF	150,185	90,612	90,612	90,612
10-00-403-00	County Surcharges	125,086	138,161	138,161	138,161
10-00-403-01	County Surcharge - PPF	24,456	24,573	24,573	24,573
10-00-403-02	County Surcharge - FPF	-	-	-	-
10-00-404-00	Int & Pen on Prop Tax	32,160	28,816	28,816	28,816
10-00-405-00	Payment In-Lieu-Of Taxes	32,649	55,673	55,673	55,673
10-00-405-01	PILOT - PPF	6,383	6,511	6,511	6,511
10-00-405-02	Special Assessment - Cambridge	-	-	-	-
10-00-406-00	Railroad & Utilities Taxes	64,259	78,493	78,493	78,493
10-00-406-01	Railroad & Utilities - PPF	-	-	-	-
10-00-407-00	Financial Institution Taxes	2,144	1,189	1,189	1,189
10-00-408-00	Sales Tax	7,072,235	7,207,477	7,207,477	7,207,477
10-00-408-01	Sales Tax - Transportation	-	-	-	-
10-00-408-05	Use Taxes - General	915,558	924,968	924,968	924,968
10-00-408-06	Use Taxes - Transportation	-	-	-	-
10-00-409-00	Electric Franchise Taxes	1,518,858	1,597,387	1,597,387	1,597,387
10-00-409-01	Gas Franchise Tax	410,650	376,223	376,223	376,223
10-00-410-00	Tele Utility Franchise Tax	169,806	176,468	176,468	176,468
10-00-411-00	Cable TV Util Franchise Tax	57,718	56,000	56,000	56,000
10-00-412-00	Cigarette Tax	76,343	72,000	72,000	72,000
10-00-413-00	Marijuana Tax	326,215	279,576	279,576	279,576
Total Local Taxes		**$ 12,793,589**	**$ 13,088,296**	**$ 13,088,296**	**$ 13,088,296**
State Taxes, Miscellaneous Grants					
10-00-425-00	State Gasoline Taxes	$ -	$ -	$ -	$ -
10-00-426-00	State Vehicle Sales Taxes	-	-	-	-
10-00-427-00	State Vehicle Fee Increases	-	-	-	-
10-00-428-00	Police Grants	$ 174,797	$ 233,537	$ 233,537	$ 233,537
10-00-429-00	Tree Grant	-	-	-	-
10-00-430-00	State Recycle Grant	-	-	-	-
10-00-431-00	Police OT Reimbursement	52,567	67,000	67,000	67,000
10-00-431-01	Police Dispatch Reimb - PCAD	5,680	5,680	5,680	5,680
10-00-432-00	Other Grants	20,000	-	-	-
10-00-433-00	ARPA Grant	949,755	1,902,258	1,902,258	1,902,258
10-00-443-00	Pioneer Grant	-	-	-	-
10-00-446-00	Fire Prevention Local Grants	1,000	1,000	1,000	1,000
10-00-447-00	Police Grant:Shields	11,231	12,600	12,600	12,600
10-00-448-00	Police Grants Local	-	-	-	-
Total Intergovernmental TRF		**$ 1,215,030**	**$ 2,222,076**	**$ 2,222,076**	**$ 2,222,076**
Service Fees					
10-00-451-00	Sanitation Fees	$ -	$ -	$ -	$ -
10-00-452-00	Community Center Fees	-	-	-	-
10-00-453-00	Cemetery Operating Fees	$ 105,205	$ 95,163	$ 95,163	$ 95,163
10-00-454-00	Cemetery Lot Sales	58,388	35,408	35,408	35,408
10-00-454-01	Lot Sales Columbarium	7,988	7,825	7,825	7,825
10-00-454-02	Columbarium Engraving	2,325	1,650	1,650	1,650
10-00-455-00	Airport Fees	-	-	-	-
10-00-456-00	Airport Fuel Sales	-	-	-	-
10-00-456-02	Airport Oil Sales	-	-	-	-
10-00-474-00	Animal Adoption & Boarding Fee	-	-	-	-
Total Service Fees		**$ 173,905**	**$ 140,046**	**$ 140,046**	**$ 140,046**
Licenses, Permits					
10-00-457-00	Merchants Licenses	$ 70,430	$ 72,129	$ 72,129	$ 72,129
10-00-458-00	Liquor Licenses	36,270	38,650	38,650	38,650
10-00-459-00	Merchants Permits	372,919	380,000	380,000	380,000
10-00-460-00	Fire Insurance License Tax	37,717	43,137	43,137	43,137
10-00-461-00	Flat Rate Ins Lic Tax	-	-	-	-
10-00-462-00	Building Permits	444,400	363,000	363,000	363,000
10-00-463-00	Eletrical Permits	39,352	37,000	37,000	37,000
10-00-464-00	Plumbing Permits	23,136	22,000	22,000	22,000
10-00-465-00	Mechanical Permits	24,787	25,405	25,405	25,405
10-00-466-00	Street Cuts	-	-	-	-
10-00-467-00	Liquid Waste Hauler Permit	-	-	-	-
10-00-505-01	Pet Licenses	3,265	3,300	3,300	3,300
Total Licenses, Permits		**$ 1,052,276**	**$ 984,621**	**$ 984,621**	**$ 984,621**

Revenue Estimate

10	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Fines, Rental, Miscellaneous					
10-00-490-00	Municipal Court Fines	$ 121,192	$ 108,470	$ 108,470	$ 108,470
10-00-491-00	Police Training Fees	6,025	5,904	5,904	5,904
10-00-494-00	Rental Income & Land Leases	1,085	2,196	2,196	2,196
10-00-496-00	Interest Income	388,375	356,315	356,315	356,315
10-00-497-00	Unrealized Gain/Loss on Invest	990	-	-	-
10-00-507-00	Miscellaneous Revenue	90,388	88,281	88,281	88,281
10-00-507-02	Misc Revenue - Weed Mowing	21,269	17,150	17,150	17,150
10-00-507-04	Misc Revenue - Blg Demo	13,052	-	-	-
10-00-507-07	Releif Donations Account	848	950	950	950
10-00-507-08	Misc Rev-Galaxy Admin Fees	9,161	10,255	10,255	10,255
10-00-508-00	False Alarm Fees	1,675	1,700	1,700	1,700
10-00-510-00	Misc Income - Insurance	10,998	151,400	151,400	151,400
10-00-511-00	Misc Surplus Property Sales	371,595	409,608	409,608	409,608
10-00-513-00	Dispatch Center Lease Revenue	30,068	23,094	23,094	23,094
Total Fines, Rental, Miscellaneous		**$ 1,066,773**	**$ 1,175,323**	**$ 1,175,323**	**$ 1,175,323**
Contributions (To) From					
10-00-540-20	Intra-Govt Svc Transportation	$ 606,451	$ 582,636	$ 582,636	$ 582,636
10-00-540-61	Intra-Govt Svc WPC	722,472	843,767	843,767	843,767
10-00-540-62	Intra-Govt Svc Water	572,895	639,858	639,858	639,858
10-00-540-65	Intra-Govt Svc Sanitation	292,735	724,729	724,729	724,729
10-00-540-67	Intra-Govt Svc Airport	73,673	71,301	71,301	71,301
10-01-552-00	Contr (To) / From Park	(15,000)	(10,000)	(10,000)	(10,000)
10-01-554-00	Contr (To) / From Cap Proj 1	(369,563)	(1,902,258)	(1,902,258)	(1,902,258)
10-01-556-00	Contr (To) / From WPC	(459,480)	-	-	-
10-01-558-00	Contr (To) From Midtown TIF	(2,358)	(2,400)	(2,400)	(2,400)
10-01-558-01	Contr (To)/ From Galaxy TIF	(20,108)	(21,000)	(21,000)	(21,000)
10-01-558-02	Contr To/From The Crossings	312	350	350	350
10-01-559-00	Contr (To) / From MFA Fund	(12,414)	(12,500)	(12,500)	(12,500)
10-01-563-00	Contr (To)/From Water Fund	(120,711)	-	-	-
10-01-564-00	Contr (To) From Animal Shelter	(598,811)	(528,801)	(528,801)	(528,801)
Total Transfers		**$ 670,092**	**$ 385,682**	**$ 385,682**	**$ 385,682**
TOTAL REVENUE		**$ 16,971,664**	**$ 17,996,044**	**$ 17,996,044**	**$ 17,996,044**

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Administration
Activity:	Administration
Fund / Dept. No.:	10-05

10-05	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-05-101-00	Salaries	$ 543,287	$ 363,021	$ 363,021	$ 363,021
10-05-102-00	Overtime - Non Scheduled	433	-	-	-
10-05-105-00	Lagers Retirement	88,138	70,112	70,112	70,112
10-05-106-00	Social Security Medicare Taxes	37,778	29,798	29,798	29,798
10-05-107-00	Employee Insurance	36,254	47,300	47,300	47,300
10-05-108-00	Worker's Compensation Insur	1,786	556	556	556
Total Personnel Services		**$ 643,902**	**$ 510,787**	**$ 510,787**	**$ 510,787**
Non-Personnel Services					
10-05-211-00	Car Allowance	$ 14,501	$ 8,400	$ 8,400	$ 8,400
10-05-213-00	Advertising	15,238	20,000	20,000	20,000
10-05-214-00	Printing	282	300	300	300
10-05-215-00	Postage	103	275	275	275
10-05-216-00	Telecommunications Services	14,653	14,022	14,022	14,022
10-05-217-00	Electric	4,442	3,777	3,777	3,777
10-05-221-00	Small Tools & Equipment	2,184	1,500	1,500	1,500
10-05-222-02	Veh & Equip Repairs & Parts	5	200	200	200
10-05-224-00	General Insurance	91,504	86,750	86,750	86,750
10-05-225-00	Maintenance Agreements	2,639	1,600	1,600	1,600
10-05-227-00	Dues & Subscriptions	7,679	13,975	13,975	13,975
10-05-229-00	Training Travel & Meals	16,285	15,500	15,500	15,500
10-05-230-01	Legal & Accounting	382,650	270,000	270,000	270,000
10-05-230-05	Misc Professional Fees	9	-	-	-
10-05-237-00	Economic Development	145,000	145,000	145,000	145,000
10-05-241-02	Miscellaneous Mayor	7,393	5,000	5,000	5,000
10-05-241-03	Relief From Donations Account	-	5,200	5,200	5,200
10-05-242-00	Gasoline & Oil	1,695	1,500	1,500	1,500
10-05-244-04	Supplies Office/Janitor/Other	8,044	3,500	3,500	3,500
Total Non-Personnel Services		**$ 714,406**	**$ 596,500**	**$ 596,500**	**$ 596,500**
TOTAL EXPENDITURES		**$ 1,358,309**	**$ 1,107,286**	**$ 1,107,286**	**$ 1,107,286**

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Administration
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-55

10-55	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
0	0	$ -	$ -	$ -	$ -
10-55-353-50	Funiture & Fixtures	$ -	$ 500	$ 500	$ 500
10-55-258-00	Chamber Public Svc Contracts	2,500	2,500	2,500	2,500
10-55-258-03	Scott Joplin Festival	12,000	12,000	12,000	12,000
TotaH Non-PersonneH Services		**$ 14,500**	**$ 15,000**	**$ 15,000**	**$ 15,000**
TOTAL EXPENDITURES		**$ 14,500**	**$ 15,000**	**$ 15,000**	**$ 15,000**

Personnel Detail

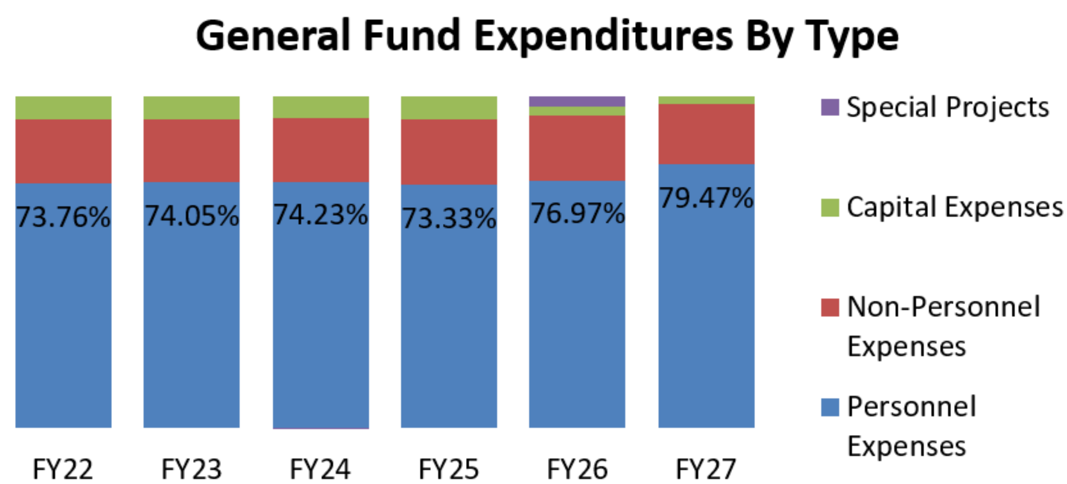
Function:	General Government
Fund:	General
Department:	Administration
Activity:	Administration
Fund / Dept. No.:	10-05

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Elected				
Mayor	9,600 / year	1	1	1
Council Member	4,800 / year	8	8	8
Total Elected		9	9	9
Full-time				
City Administrator	26	1	1	1
Community Engagement Director	26	1	1	1
Program Specialist - Downtown	16	1	1	1
Executive Administrative Assistant	15	1	1	1
Total Full Time		4	4	4
Part-time				
Total Part Time		0	0	0

Administration Department Performance Measurements

Personnel costs represent a significant portion of the General Fund budget and are an important measure of the City's overall financial flexibility. This is common among municipal governments and other service-oriented organizations, where the delivery of services depends heavily on employees.

Monitoring personnel costs as a percentage of the General Fund is important because these expenditures cannot be easily reduced without affecting service levels. At the same time, wages are influenced by local labor market conditions that may not correspond with growth in City revenues. Maintaining an appropriate balance between personnel costs and available revenues helps preserve the City's ability to respond to changing economic conditions without significantly disrupting essential services.



Expenditure Summary

Function:	General Government
Fund:	General
Department:	Finance
Activity:	Accounting, Finance, Business Licenses
Fund / Dept. No.:	10-06

10-06	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-06-101-00	Salaries	$ 449,253	$ 445,667	$ 445,667	$ 445,667
10-06-105-00	Lagers Retirement	70,033	81,014	81,014	81,014
10-06-106-00	Social Security Medicare Taxes	33,204	34,431	34,431	34,431
10-06-107-00	Employee Insurance	81,026	87,144	87,144	87,144
10-06-108-00	Worker's Compensation Insur	1,338	643	643	643
10-06-110-00	Vacation Pay Unpaid	(14,696)	-	-	-
Total Personnel Services		**$ 612,499**	**$ 648,899**	**$ 648,899**	**$ 648,899**
Non-Personnel Services					
10-06-213-00	Advertising	$ 774	$ 1,827	$ 1,827	$ 1,827
10-06-214-00	Printing	7,005	6,500	6,500	6,500
10-06-215-00	Postage	80,887	82,322	82,322	82,322
10-06-216-00	Telecommunications Services	2,409	2,614	2,614	2,614
10-06-217-00	Electric	5,939	6,044	6,044	6,044
10-06-222-04	Office Equip Repairs & Parts	-	-	-	-
10-06-224-00	General Insurance	7,610	5,686	5,686	5,686
10-06-225-00	Maintenance Agreements	86,262	172,171	172,171	172,171
10-06-227-00	Dues & Subscriptions	-	550	550	550
10-06-229-00	Training Travel & Meals	593	1,725	1,725	1,725
10-06-230-01	Legal & Accounting	33,750	38,075	38,075	38,075
10-06-230-04	Property Taxes Fees & Chgs	67,761	66,902	66,902	66,902
10-06-230-05	Misc Professional Fees	5,310	4,000	4,000	4,000
10-06-241-00	Miscellaneous	610	19	19	19
10-06-241-05	Credit Card Fees	191,465	-	-	-
10-06-244-04	Supplies Office/Janitor/Other	8,744	10,600	10,600	10,600
10-06-351-01	Equipment Lease Payments	9,164	7,296	7,296	7,296
Total Non-Personnel Services		**$ 508,283**	**$ 406,331**	**$ 406,331**	**$ 406,331**
TOTAL EXPENDITURES		**$ 1,120,782**	**$ 1,055,230**	**$ 1,055,230**	**$ 1,055,230**

Personnel Detail

Function:	General Government
Fund:	General
Department:	Finance
Activity:	Accounting, Finance, Business Licenses
Fund / Dept. No.:	10-06

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
Finance Director	26	1	1	1
Accounting Manager	21	1	1	1
Senior Account Technician	14	2	2	2
Utility Support Lead	14	1	1	1
Accounting Technician	13	1	1	1
Utility Support Specialist	12	2	2	2
License Technician	12	1	1	1
Total Full Time		9	9	9

Finance Department Performance Measurements

A useful independent measure of the City's overall financial health and financial management practices is its credit rating. Credit ratings consider numerous factors related to financial condition, management practices, long-term planning, debt, and economic conditions. While many of these factors are outside the direct control of the Finance Department, sound accounting and budgeting practices, effective internal controls, timely financial reporting, and long-term financial planning all contribute to maintaining the City's financial strength.

In October 2025, Standard & Poor's (S&P) affirmed the City's AA- issuer credit rating and A+ rating on its Certificates of Participation, both with a Stable outlook. S&P cited the City's strong management practices, financial policies and forecasting, budget monitoring, multi-year financial planning, capital improvement planning, and fund balance policy as strengths in its assessment. These ratings provide an independent measure of the City's financial position and its ability to maintain sound financial management over time.

Standard & Poor's Bond Ratings For The City Of Sedalia

	D	C	CC	CCC-	CCC	CCC+	B-	B	B+	BB-	BB	BB+	BBB-	BBB	BBB+	A-	A	A+	AA-	AA	AA+	AAA
Certificates Of Particpation (COPs)																		A+ (Stable)				
Issuer Credit Rating (ICR)																			AA- (Stable)			

Expenditure Summary

Function:	General Government
Fund:	General
Department:	City Clerk
Activity:	Central Records, Risk Management
Fund / Dept. No.:	10-07

10-07	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-07-101-00	Salaries	$ 162,794	$ 176,404	$ 176,404	$ 176,404
10-07-101-40	Salaries - Part Time	630	-	-	-
10-07-105-00	Lagers Retirement	28,203	32,067	32,067	32,067
10-07-106-00	Social Security Medicare Taxes	11,304	13,629	13,629	13,629
10-07-107-00	Employee Insurance	27,701	33,280	33,280	33,280
10-07-108-00	Worker's Compensation Insur	440	254	254	254
10-07-110-00	Vacation Pay Unpaid	-	-	-	-
Total Personnel Services		**$ 231,073**	**$ 255,634**	**$ 255,634**	**$ 255,634**
Non-Personnel Services					
10-07-212-00	Elections	$ 6,985	$ 10,000	$ 10,000	$ 10,000
10-07-213-00	Advertising	59	70	70	70
10-07-214-00	Printing	5,910	6,087	6,087	6,087
10-07-215-00	Postage	17	62	62	62
10-07-216-00	Telecommunications Services	1,223	1,327	1,327	1,327
10-07-217-00	Electric	2,970	3,022	3,022	3,022
10-07-220-00	Leased Equipment	1,980	-	-	-
10-07-222-04	Office Equip Repairs & Parts	150	850	850	850
10-07-224-00	General Insurance	2,356	1,529	1,529	1,529
10-07-225-00	Maintenance Agreements	1,078	1,132	1,132	1,132
10-07-227-00	Dues & Subscriptions	271	509	509	509
10-07-229-00	Training Travel & Meals	2,495	2,245	2,245	2,245
10-07-230-05	Misc Professional Fees	813	800	800	800
10-07-244-04	Supplies Office/Janitor/Other	2,915	1,600	1,600	1,600
Total Non-Personnel Services		**$ 29,222**	**$ 29,234**	**$ 29,234**	**$ 29,234**
TOTAL EXPENDITURES		**$ 260,295**	**$ 284,868**	**$ 284,868**	**$ 284,868**

Personnel Detail

Function:	General Government
Fund:	General
Department:	City Clerk
Activity:	Central Records, Risk Management
Fund / Dept. No.:	10-07

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
City Clerk	22	1	1	1
Deputy City Clerk	19	1	1	1
Receptionist / Clerical Assistant	12	1	1	1
Total Full Time		3	3	3
Part-time				
Switchboard Operators				
Transition Assistant		0		
Total Part Time		0	0	0

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Personnel
Activity:	Personnel, Employee Records
Fund / Dept. No.:	10-08

10-08	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-08-101-00	Salaries	$ 162,614	$ 165,427	$ 165,427	$ 165,427
10-08-105-00	Lagers Retirement	28,741	41,568	41,568	41,568
10-08-106-00	Social Security Medicare Taxes	12,170	17,667	17,667	17,667
10-08-107-00	Employee Insurance	9,762	19,568	19,568	19,568
10-08-107-01	Employee Insurance E A P	612	1,500	1,500	1,500
10-08-107-02	Employee Insurance Broker	10,855	11,800	11,800	11,800
10-08-108-00	Worker's Compensation Insur	497	323	323	323
Total Personnel Services		**$ 225,251**	**$ 257,853**	**$ 257,853**	**$ 257,853**
Non-Personnel Services					
10-08-211-00	Car Allowance	$ 3,409	$ 3,400	$ 3,400	$ 3,400
10-08-213-00	Advertising	562	500	500	500
10-08-215-00	Postage	143	100	100	100
10-08-216-00	Telecommunications Services	2,494	2,367	2,367	2,367
10-08-217-00	Electric	1,856	1,889	1,889	1,889
10-08-221-00	Small Tools & Equipment	-	575	575	575
10-08-224-00	General Insurance	2,485	1,736	1,736	1,736
10-08-225-00	Maintenance Agreements	5,334	10,651	10,651	10,651
10-08-227-00	Dues & Subscriptions	1,966	2,100	2,100	2,100
10-08-229-00	Training Travel & Meals	9,500	2,880	2,880	2,880
10-08-230-05	Misc Professional Fees	34,196	21,000	21,000	21,000
10-08-236-05	Employee Promotions	19,218	14,575	14,575	14,575
10-08-237-00	Health and Wellness	10,000	10,000	10,000	10,000
10-08-244-04	Supplies Office/Janitor/Other	780	700	700	700
10-08-258-00	Safety Expenses	588	750	750	750
10-08-258-02	Educational Stipends	6,270	-	-	-
Total Non-Personnel Services		**$ 98,802**	**$ 73,223**	**$ 73,223**	**$ 73,223**
TOTAL EXPENDITURES		**$ 324,053**	**$ 331,076**	**$ 331,076**	**$ 331,076**

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Personnel
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-58

10-58	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
10-57-353-00	Buildings	$ -	$ -	$ -	$ -
Total Capital Replacements		**$ 3,014**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 3,014**	**$ -**	**$ -**	**$ -**

Personnel Detail

Function:	General Government
Fund:	General
Department:	Personnel
Activity:	Personnel, Employee Records
Fund / Dept. No.:	10-08

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Personnel Director	26	1	1	1
Personnel Specialist	16	1	1	1
Total Full Time		2	2	2
Part-time				
Total Part Time		0	0	0

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Information Technology
Activity:	Computers, Network Engineering and Support
Fund / Dept. No.:	10-09

10-09	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-09-101-00	Salaries	$ 247,208	$ 258,046	$ 258,046	$ 258,046
10-09-102-00	Overtime - Non Scheduled	872	-	-	-
10-09-105-00	Lagers Retirement	36,911	53,022	53,022	53,022
10-09-106-00	Social Security Medicare Taxes	18,187	22,534	22,534	22,534
10-09-107-00	Employee Insurance	38,509	50,873	50,873	50,873
10-09-108-00	Worker's Compensation Insur	764	421	421	421
Total Personnel Services		**$ 342,451**	**$ 384,895**	**$ 384,895**	**$ 384,895**
Non-Personnel Services					
10-09-211-00	Auto	$ 6,819	$ 3,400	$ 3,400	$ 3,400
10-09-215-00	Postage	-	100	100	100
10-09-216-00	Telecommunications Services	4,540	3,133	3,133	3,133
10-09-217-00	Electric	2,598	2,644	2,644	2,644
10-09-221-00	Small Tools & Equipment	-	100	100	100
10-09-222-04	Office Equip Repairs & Parts	1,365	2,920	2,920	2,920
10-09-224-00	General Insurance	44,623	35,758	35,758	35,758
10-09-225-00	Maintenance Agreements	96,384	19,220	19,220	19,220
10-09-227-00	Dues & Subscriptions	79,198	202,666	202,666	202,666
10-09-229-00	Training Travel & Meals	1,788	2,300	2,300	2,300
10-09-230-05	Misc Professional Fees	26,740	5,000	5,000	5,000
10-09-244-04	Supplies Office/Janitor/Other	6,684	200	200	200
Total Non-Personnel Services		**$ 270,738**	**$ 277,441**	**$ 277,441**	**$ 277,441**
TOTAL EXPENDITURES		**$ 613,190**	**$ 662,337**	**$ 662,337**	**$ 662,337**

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Information Technology
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-59

10-59	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
10-58-353-00	Buildings	$ -	$ -	$ -	$ -
10-58-354-00	Asset Disposal Costs	-	-	-	-
Total Capital Replacements		**$ 61,247**	**$ 53,052**	**$ 53,052**	**$ 53,052**
TOTAL EXPENDITURES		**$ 61,247**	**$ 53,052**	**$ 53,052**	**$ 53,052**

Personnel Detail

Function:	General Government
Fund:	General
Department:	Information Technology
Activity:	Computers
Fund / Dept. No.:	10-09

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
IT Manager	23	1	1	1
Network Technician	18	1	2	2
PC/Network Support Specialist	14	1	1	1
Total Full Time		3	4	4
Part-time				
Network Technician		1		
Total Part Time		1	0	0

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Public Works
Activity:	Managment of Public Works Departments
Fund / Dept. No.:	10-10

10-10	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
10-10-101-00	Salaries	$ 382,141	$ 234,656	$ 234,656	$ 234,656
10-10-105-00	Lagers Retirement	66,188	42,912	42,912	42,912
10-10-106-00	Social Security Medicare Taxes	29,172	18,922	18,922	18,922
10-10-107-00	Employee Insurance	40,195	46,109	46,109	46,109
10-10-108-00	Worker's Compensation Insur	5,294	545	545	545
10-10-110-00	Vacation Pay Unpaid	-	-	-	-
Total Personnel Services		**$ 522,989**	**$ 343,143**	**$ 343,143**	**$ 343,143**
Non-Personnel Services					
10-10-214-00	Printing	-	100	100	100
10-10-215-00	Postage	24	150	150	150
10-10-216-00	Telecommunications Services	6,353	4,425	4,425	4,425
10-10-217-00	Electric	3,763	5,666	5,666	5,666
10-10-221-00	Small Tools & Equipment	9,096	4,000	4,000	4,000
10-10-222-02	Veh & Equip Repairs & Parts	351	1,200	1,200	1,200
10-10-224-00	General Insurance	7,529	5,078	5,078	5,078
10-10-225-00	Maintenance Agreements	77,767	73,567	73,567	73,567
10-10-227-00	Dues & Subscriptions	712	2,018	2,018	2,018
10-10-229-00	Training Travel & Meals	20,264	1,300	1,300	1,300
10-10-230-01	Legal & Accounting	2,279	2,300	2,300	2,300
10-10-230-05	Misc Professional Fees	6,906	2,000	2,000	2,000
10-10-242-00	Gasoline & Oil	2,065	1,800	1,800	1,800
10-10-244-04	Supplies Office/Janitor/Other	3,290	2,350	2,350	2,350
10-10-248-02	Uniforms - Other	481	600	600	600
Total Non-Personnel Services		**$ 140,880**	**$ 107,054**	**$ 107,054**	**$ 107,054**
TOTAL EXPENDITURES		**$ 663,869**	**$ 450,197**	**$ 450,197**	**$ 450,197**

Personnel Detail

Function:	General Government
Fund:	General
Department:	Public Works
Activity:	Managment of Public Works Departments
Fund / Dept. No.:	10-10

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
PE Supervisor				
Executive Administrative Assistant	14	1	1	1
GIS Coordinator	16	1	1	1
GIS Field Locator	14			
Projcect Manager	19	1	1	1
Senior Engineering Technician	17	1	1	1
Total Full Time		4	4	4
Part-time				
Total Part Time		0	0	0

Expenditure Summary

Function:	Public Safety
Fund:	General
Department:	Fire Protection
Activity:	Fire Suppression, Fire Prevention, Administration
Fund / Dept. No.:	10-12

10-12	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-12-101-00	Salaries	$ 2,997,887	$ 2,761,798	$ 2,761,798	$ 2,761,798
10-12-102-00	Overtime - Non Scheduled	92,205	50,000	50,000	50,000
10-12-102-02	Overtime Scheduled	45,749	22,000	22,000	22,000
10-12-104-02	Retirement - Legacy Plan	-	286,801	286,801	286,801
10-12-105-00	Lagers Retirement	657,848	625,455	625,455	625,455
10-12-106-00	Social Security Medicare Taxes	43,844	41,050	41,050	41,050
10-12-107-00	Employee Insurance	434,213	484,911	484,911	484,911
10-12-108-00	Worker's Compensation Insur	147,780	113,628	113,628	113,628
10-12-110-00	Vacation Pay Unpaid	-	18,200	18,200	18,200
10-12-112-00	Sick Leave Pay Unpaid	-	8,400	8,400	8,400
Total Personnel Services		**$ 4,419,526**	**$ 4,412,242**	**$ 4,412,242**	**$ 4,412,242**
Non-Personnel Services					
10-12-213-00	Advertising	95	100	100	100
10-12-214-00	Printing	93	100	100	100
10-12-215-00	Postage	24	60	60	60
10-12-216-00	Telecommunications Services	42,269	35,352	35,352	35,352
10-12-217-00	Electric	16,042	16,000	16,000	16,000
10-12-218-00	Gas	6,643	6,000	6,000	6,000
10-12-221-00	Small Tools & Equipment	10,201	7,900	7,900	7,900
10-12-222-02	Veh & Equip Repairs & Parts	70,854	35,000	35,000	35,000
10-12-222-03	Portable Equip/Repairs/Parts	4,551	3,800	3,800	3,800
10-12-222-05	Building & Grounds Maintenance	17,671	8,500	8,500	8,500
10-12-222-08	Equip - Annual Certifications	10,984	14,850	14,850	14,850
10-12-223-00	Radio Repairs & Service	2,834	1,925	1,925	1,925
10-12-224-00	General Insurance	89,009	69,558	69,558	69,558
10-12-225-00	Maintenance Agreements	686	3,340	3,340	3,340
10-12-227-00	Dues & Subscriptions	21,553	24,020	24,020	24,020
10-12-229-00	Training Travel & Meals	25,754	26,125	26,125	26,125
10-12-230-01	Legal & Accounting	2,218	7,000	7,000	7,000
10-12-230-05	Misc Professional Fees	8,100	15,850	15,850	15,850
10-12-242-00	Gasoline & Oil	29,486	27,000	27,000	27,000
10-12-243-00	Tires & Tubes	14,164	5,700	5,700	5,700
10-12-244-04	Supplies Office/Janitor/Other	7,639	8,996	8,996	8,996
10-12-244-05	Supplies - Fire Prevention	1,470	2,500	2,500	2,500
10-12-244-06	Medical Supplies	2,679	3,000	3,000	3,000
10-12-244-11	Supplies - Hazardous Materials	350	1,500	1,500	1,500
10-12-248-00	Uniforms	13,644	15,275	15,275	15,275
10-12-248-01	Uniforms Equip Charge/Reimb	4,369	5,200	5,200	5,200
Total Non-Personnel Services		**$ 403,382**	**$ 344,651**	**$ 344,651**	**$ 344,651**
TOTAL EXPENDITURES		**$ 4,822,908**	**$ 4,756,893**	**$ 4,756,893**	**$ 4,756,893**

Expenditure Summary

Function:	Public Safety
Fund:	General
Department:	Fire Protection
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-62

10-62	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
10-62-234-00	Equipment	48,654	107,650	107,650	107,650
10-62-352-05	Buildings	65,900	-	-	-
10-62-353-00	Funiture & Fixtures	859	3,200	3,200	3,200
Total Capital Replacements		**$ 115,413**	**$ 110,850**	**$ 110,850**	**$ 110,850**
TOTAL EXPENDITURES		**$ 115,413**	**$ 110,850**	**$ 110,850**	**$ 110,850**

Personnel Detail

Function:	Public Safety
Fund:	General
Department:	Fire Protection
Activity:	Fire Suppression, Fire Prevention, Administration
Fund / Dept. No.:	10-12

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Fire Chief	26	1	1	1
Fire Assistant Chief	25	0	1	1
Deputy Fire Chief	25	1	1	1
Battalion Chief	F25	3	3	3
Fire Captain	F20	6	6	6
Fire Inspector	17	2	2	2
Fire Lieutenants	F15	6	6	6
Fire Driver / Engineer	F15	8	8	8
Firefighter	F10	22	22	22
Total Full Time		49	50	50
Part-time				
Total Part Time		0	0	0

Fire Protection Department Performance Measurements

A useful independent measure of the effectiveness of the City's fire protection services is its Insurance Services Office (ISO) rating. The ISO evaluates a community's ability to provide fire protection based on several factors, including emergency communications, fire department operations, water supply, equipment, training, and other fire prevention and mitigation efforts. The resulting rating ranges from Class 1 to Class 10, with Class 1 representing the highest level of fire protection.

The City's ISO rating was last reviewed in 2024, when Sedalia achieved a score of 80.97 and a Class 2 rating, an improvement from its previous Class 3 rating. The improved rating recognized investments and improvements in the City's overall fire protection capabilities. A Class 2 rating places the Sedalia Fire Department among the top 7% of fire protection agencies evaluated nationwide and provides an independent measure of the effectiveness of the City's fire protection services.

ISO Ratings For The City Of Sedalia									
10	9	8	7	6	5	4	3	2	1
0-9	10-19	20-29	30-39	40-49	50-59	60-69	70-79	80-89	90 or More
City of Sedalia ISO Rating 2									

Expenditure Summary

Function:	Public Safety
Fund:	General
Department:	Law Enforcement
Activity:	Administration, Police Operations
Fund / Dept. No.:	10-13

10-13	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-13-101-00	Salaries	3,724,161	3,628,107	3,628,107	3,628,107
10-13-101-40	Salaries - Part Time	18,741	32,266	32,266	32,266
10-13-102-00	Overtime - Non Scheduled	126,151	109,684	109,684	109,684
10-13-104-02	Police Retirement - Legacy Pla	545,908	545,908	545,908	545,908
10-13-105-00	Lagers Retirement	660,687	675,572	675,572	675,572
10-13-106-00	Social Security Medicare Taxes	288,117	284,736	284,736	284,736
10-13-107-00	Employee Insurance	485,178	491,438	491,438	491,438
10-13-108-00	Worker's Compensation Insur	120,111	230,018	230,018	230,018
Total Personnel Services		**$ 6,055,603**	**$ 5,997,729**	**$ 5,997,729**	**$ 5,997,729**
Non-Personnel Services					
10-13-112-00	Sick Leave Pay Unpaid	$ 26,100	$ -	$ -	$ -
10-13-213-00	Advertising	93	360	360	360
10-13-214-00	Printing	687	1,660	1,660	1,660
10-13-215-00	Postage	1,957	1,575	1,575	1,575
10-13-216-00	Telecommunications Services	37,901	38,520	38,520	38,520
10-13-217-00	Electric	42,445	43,580	43,580	43,580
10-13-218-00	Gas	3,529	3,200	3,200	3,200
10-13-220-00	Leased Equipment	250	250	250	250
10-13-221-00	Small Tools & Equipment	3,181	5,260	5,260	5,260
10-13-222-02	Veh & Equip Repairs & Parts	23,318	42,000	42,000	42,000
10-13-222-05	Building & Grounds Maintenance	2,775	2,347	2,347	2,347
10-13-223-00	Radio Repairs & Service	3,866	3,340	3,340	3,340
10-13-224-00	General Insurance	104,995	80,598	80,598	80,598
10-13-225-00	Maintenance Agreements	206,692	113,916	113,916	113,916
10-13-227-00	Dues & Subscriptions	26,761	23,854	23,854	23,854
10-13-229-00	Training Travel & Meals	54,050	59,589	59,589	59,589
10-13-230-01	Legal & Accounting	8,208	10,000	10,000	10,000
10-13-230-05	Misc Professional Fees	13,653	24,862	24,862	24,862
10-13-236-02	Training & Ed Ammo & Supplies	18,333	20,529	20,529	20,529
10-13-238-00	Dispatch & Emergency Mgmnt	408,522	410,961	410,961	410,961
10-13-242-00	Gasoline & Oil	81,411	71,680	71,680	71,680
10-13-243-00	Tires & Tubes	2,285	7,300	7,300	7,300
10-13-244-04	Supplies Office/Janitor/Other	13,890	13,674	13,674	13,674
10-13-244-05	Misc Evidence Supplies	4,218	6,200	6,200	6,200
10-13-248-00	Uniforms	12,899	14,450	14,450	14,450
10-13-251-01	Canine Expense	5,325	6,565	6,565	6,565
10-13-255-00	Special Investigations	5,806	7,935	7,935	7,935
10-13-255-02	Community Policing	7,400	6,500	6,500	6,500
Total Non-Personnel Services		**$ 1,120,547**	**$ 1,020,706**	**$ 1,020,706**	**$ 1,020,706**
Other Expenditures					
10-13-802-00	D.A.R.E.- Receipts	(16,535)	(16,000)	(16,000)	(16,000)
10-13-803-00	D.A.R.E.- Disbursements	17,690	18,944	18,944	18,944
10-13-812-01	Grant Jag Sed/Pettis	-	10,600	10,600	10,600
Total Other Expenditures		**$ 1,155**	**$ 13,544**	**$ 13,544**	**$ 13,544**
TOTAL EXPENDITURES		**$ 7,177,305**	**$ 7,031,979**	**$ 7,031,979**	**$ 7,031,979**

Expenditure Summary

Function:	Public Safety
Fund:	General
Department:	Law Enforcement
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-63

10-63	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
10-63-351-00	Equipment	163,683	84,652	84,652	84,652
10-63-351-10	Vehicles	214,628	122,351	122,351	122,351
Total Capital Replacements		**$ 378,311**	**$ 207,002**	**$ 207,002**	**$ 207,002**
TOTAL EXPENDITURES		**$ 378,311**	**$ 207,002**	**$ 207,002**	**$ 207,002**

Personnel Detail

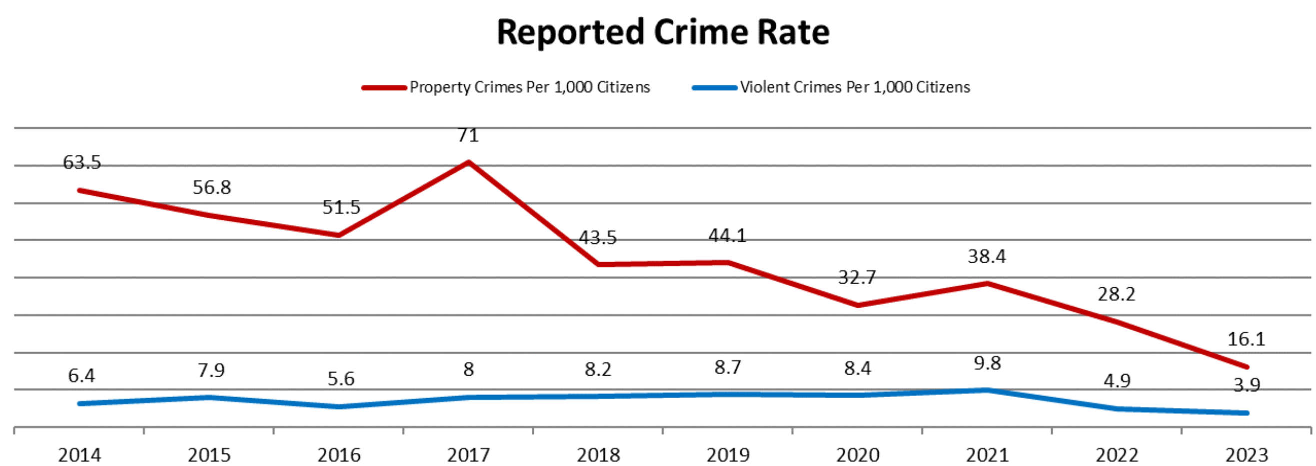
Function:	Public Safety
Fund:	General
Department:	Law Enforcement
Activity:	Administration, Police Operations
Fund / Dept. No.:	10-13

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Police Chief	26	1	1	1
Police Commander	P20	4	4	4
Sergeant	P15	7	6	6
Detective	P12	2	3	3
Corporal	P12	5	5	5
Police Officer	P10	31	32	32
Chief Administrative Officer	19	1	1	1
Records Manager	19	1	1	1
Community Services Officer	11	1	1	1
Records Technician	11	3	5	5
Senior Building Services Worker		1	1	1
Total Full Time		57	60	60
Part-time				
Records Technician		1	0	0
Reserve Police Officer		2	1	1
Total Part Time		3	1	1

Law Enforcement Department Performance Measurements

Reported crime rates provide one measure of public safety and allow the City to monitor long-term trends. Crime data reported through the Missouri Uniform Crime Reporting (UCR) Program provides information regarding reported property and violent crimes and is also supplied by the Missouri State Highway Patrol to the Federal Bureau of Investigation (FBI) for national crime reporting. The chart below presents Sedalia's reported crime rates over time to provide historical context.

Crime rates, however, should not be viewed as a complete measure of the effectiveness of the Police Department. Crime is influenced by numerous social, economic, and community factors outside the direct control of law enforcement. Police activities can deter crime, improve public safety, and increase the likelihood that offenders are identified and apprehended, but they cannot eliminate criminal activity. In addition, delays in the availability of published crime data limit its usefulness for day-to-day operational decisions. Police command staff therefore utilize more timely and detailed information to evaluate crime trends, enforcement activity, response to calls for service, and other measures of departmental performance.



Expenditure Summary

Function:	Community Development
Fund:	General
Department:	Community Development
Activity:	Planning/Zoning
Fund / Dept. No.:	10-16

10-16	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-16-101-00	Salaries	52,748	-	-	-
10-16-102-00	Overtime - Non Scheduled	1,794	-	-	-
10-16-103-00	Unemployment Taxes	204	-	-	-
10-16-105-00	Lagers Retirement	8,901	7,955	7,955	7,955
10-16-106-00	Social Security Medicare Taxes	4,170	3,381	3,381	3,381
10-16-107-00	Employee Insurance	1,525	4,693	4,693	4,693
10-16-108-00	Worker's Compensation Insur	102	124	124	124
10-16-110-00	Vacation Pay Unpaid	(18,385)	-	-	-
Total Personnel Services		**$ 51,061**	**$ 16,152**	**$ 16,152**	**$ 16,152**
Non-Personnel Services					
10-16-112-00	Sick Leave Pay Unpaid	$ (7,100)	$ -	$ -	$ -
10-16-211-00	Car Allowance	202	-	-	-
10-16-213-00	Advertising	7,288	1,500	1,500	1,500
10-16-213-05	Promotional - State Fair Booth	11,558	-	-	-
10-16-214-00	Printing	-	500	500	500
10-16-215-00	Postage	336	100	100	100
10-16-216-00	Telecommunications Services	1,111	1,323	1,323	1,323
10-16-217-00	Electric	2,598	3,022	3,022	3,022
10-16-224-00	General Insurance	1,949	846	846	846
10-16-225-00	Maintenance Agreements	1,206	605	605	605
10-16-227-00	Dues & Subscriptions	62	1,700	1,700	1,700
10-16-229-00	Training Travel & Meals	145	-	-	-
10-16-229-02	Training Travel & Meals - CLG	968	1,995	1,995	1,995
10-16-230-02	L&P Community Development	-	33,500	33,500	33,500
10-16-230-05	Professional Fees	78,249	-	-	-
Total Non-Personnel Services		**$ 112,442**	**$ 47,590**	**$ 47,590**	**$ 47,590**
TOTAL EXPENDITURES		**$ 163,502**	**$ 63,743**	**$ 63,743**	**$ 63,743**

Expenditure Summary

Function:	Community Development
Fund:	General
Department:	Community Development
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-66

10-66	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
10-63-352-01	Land Improvements	$ -	$ -	$ -	$ -
10-63-352-05	Tree Management	-	-	-	-
10-63-353-00	Buildings	-	-	-	-
10-63-353-50	Funiture & Fixtures	-	-	-	-
Total Non-Personnel Services		**$ -**	**$ -**	**$ -**	**$ -**
Capital Replacements					
10-66-230-02	Professional Fees-Other	$ 22,725	$ -	$ -	$ -
10-66-352-00	Land	5,025	-	-	-
Total Capital Replacements		**$ 27,750**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 27,750**	**$ -**	**$ -**	**$ -**

Personnel Detail

Function:	Community Development
Fund:	General
Department:	Community Development
Activity:	Planning/Zoning
Fund / Dept. No.:	10-16

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Community Development Director	24	0	0	0
Total Full Time		0	0	0
Part-time				
Grant Facilitator / Historic Preservationis	24	1	1	1
Total Part Time		1	1	1

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Building Maintenance
Activity:	City Facility Maintenance
Fund / Dept. No.:	10-17

10-17	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-17-101-00	Salaries	231,687	228,450	228,450	228,450
10-17-102-00	Overtime - Non Scheduled	5,957	5,000	5,000	5,000
10-17-103-00	Unemployment Taxes	170	-	-	-
10-17-105-00	Lagers Retirement	37,866	41,918	41,918	41,918
10-17-106-00	Social Security Medicare Taxes	17,170	18,154	18,154	18,154
10-17-107-00	Employee Insurance	38,942	47,512	47,512	47,512
10-17-108-00	Worker's Compensation Insur	6,437	8,532	8,532	8,532
Total Personnel Services		**$ 338,229**	**$ 349,567**	**$ 349,567**	**$ 349,567**
Non-Personnel Services					
10-17-215-00	Postage	1	-	-	-
10-17-216-00	Telecommunications Services	8,514	10,156	10,156	10,156
10-17-217-00	Electric	8,184	1,889	1,889	1,889
10-17-218-00	Gas	11,831	3,000	3,000	3,000
10-17-221-00	Small Tools & Equipment	5,618	4,250	4,250	4,250
10-17-222-02	Veh & Equip Repairs & Parts	2,130	3,000	3,000	3,000
10-17-222-05	Building & Grounds Maintenance	105,177	100,000	100,000	100,000
10-17-224-00	General Insurance	42,853	41,131	41,131	41,131
10-17-225-00	Maintenance Agreements	20,480	11,900	11,900	11,900
10-17-229-00	Training Travel & Meals	195	-	-	-
10-17-242-00	Gasoline & Oil	4,422	4,500	4,500	4,500
10-17-243-00	Tires & Tubes	894	900	900	900
10-17-244-04	Supplies Office/Janitor/Other	7,873	8,000	8,000	8,000
10-17-248-00	Uniforms	1,507	1,550	1,550	1,550
Total Non-Personnel Services		**$ 219,680**	**$ 190,276**	**$ 190,276**	**$ 190,276**
TOTAL EXPENDITURES		**$ 557,910**	**$ 539,843**	**$ 539,843**	**$ 539,843**

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Building Maintenance
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-67

10-67	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
10-67-353-00	Buildings	9,573	900	900	900
10-67-353-50	Funiture & Fixtures	-	-	-	-
Total Capital Replacements		**$ 9,573**	**$ 900**	**$ 900**	**$ 900**
TOTAL EXPENDITURES		**$ 9,573**	**$ 900**	**$ 900**	**$ 900**

Personnel Detail

Function:	General Government
Fund:	General
Department:	Building Maintenance
Activity:	City Facility Maintenance
Fund / Dept. No.:	10-17

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Equipment Operator II		0	1	1
Building Maintenance Supervisor	16	1	1	1
Building Maintenance Worker	11	3	3	3
Total Full Time		4.00	5.00	5.00
Part-time				
Total Part Time		0	0	0

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Cemetery
Activity:	Property Maintenance, Burial Service
Fund / Dept. No.:	10-19

10-19	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-19-101-00	Salaries	210,256	214,289	214,289	214,289
10-19-101-40	Salaries - Part Time	1,512	-	-	-
10-19-102-00	Overtime - Non Scheduled	495	-	-	-
10-19-105-00	Lagers Retirement	35,002	38,954	38,954	38,954
10-19-106-00	Social Security Medicare Taxes	16,028	16,555	16,555	16,555
10-19-107-00	Employee Insurance	35,487	38,175	38,175	38,175
10-19-108-00	Worker's Compensation Insur	10,458	10,994	10,994	10,994
Total Personnel Services		**$ 365,637**	**$ 365,967**	**$ 365,967**	**$ 365,967**
Non-Personnel Services					
10-19-110-00	Vacation Pay Unpaid	$ 3,294	$ -	$ -	$ -
10-19-213-00	Advertising	41	-	-	-
10-19-214-00	Printing	950	800	800	800
10-19-215-00	Postage	81	80	80	80
10-19-216-00	Telecommunications Services	8,297	12,590	12,590	12,590
10-19-217-00	Electric	2,281	2,881	2,881	2,881
10-19-218-00	Gas	4,817	4,648	4,648	4,648
10-19-221-00	Small Tools & Equipment	935	2,025	2,025	2,025
10-19-222-02	Veh & Equip Repairs & Parts	1,381	2,500	2,500	2,500
10-19-229-00	Training Travel And Meals	35	-	-	-
10-19-241-05	Credit Card Fees	1,338	-	-	-
10-19-242-00	Gasoline & Oil	7,432	7,415	7,415	7,415
10-19-243-00	Tires & Tubes	1,507	800	800	800
10-19-244-04	Supplies Office/Janitor/Other	567	592	592	592
10-19-246-02	Lots Bought Back	1,400	1,100	1,100	1,100
10-19-248-00	Uniforms	280	420	420	420
Total Non-Personnel Services		**$ 47,826**	**$ 47,409**	**$ 47,409**	**$ 47,409**
TOTAL EXPENDITURES		**$ 413,463**	**$ 413,376**	**$ 413,376**	**$ 413,376**

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Cemetery
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-69

10-69	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
10-68-352-05	Tree Management	$ -	$ -	$ -	$ -
10-69-234-00	Debt Service	-	-	-	-
10-69-351-10	Vehicles	-	-	-	-
Total Capital Replacements		**$ 114,418**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 114,418**	**$ -**	**$ -**	**$ -**

Personnel Detail

Function:	General Government
Fund:	General
Department:	Cemetery
Activity:	Property Maintenance, Burial Service
Fund / Dept. No.:	10-19

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Cemetery Director	17	1	1	1
Crew Leader	16	1	1	1
Equipment Operator	11	3	3	3
Total Full Time		5	5	5
Part-time				
Transistion Assistant		0	0	0
Total Part Time		0	0	0

Expenditure Summary

Function:	Public Works
Fund:	General
Department:	Vehicle Maintenance
Activity:	Vehicle Repair, Maintenance
Fund / Dept. No.:	10-20

10-20	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-20-101-00	Salaries	$ 206,886	$ 181,036	$ 181,036	$ 181,036
10-20-102-00	Overtime - Non Scheduled	1	1,400	1,400	1,400
10-20-105-00	Lagers Retirement	34,713	32,826	32,826	32,826
10-20-106-00	Social Security Medicare Taxes	15,611	14,391	14,391	14,391
10-20-107-00	Employee Insurance	23,065	18,669	18,669	18,669
10-20-108-00	Worker's Compensation Insur	7,428	5,059	5,059	5,059
Total Personnel Services		**$ 287,703**	**$ 253,381**	**$ 253,381**	**$ 253,381**
Non-Personnel Services					
10-20-216-00	Telecommunications Services	2,473	1,564	1,564	1,564
10-20-217-00	Electric	5,381	6,000	6,000	6,000
10-20-218-00	Gas	3,992	1,800	1,800	1,800
10-20-220-00	Leased Equipment	528	1,056	1,056	1,056
10-20-221-00	Small Tools & Equipment	6,266	3,650	3,650	3,650
10-20-222-02	Veh & Equip Repairs & Parts	4,498	2,500	2,500	2,500
10-20-222-04	Office Equip Repairs & Parts	-	-	-	-
10-20-222-05	Building & Grounds Maintenance	1,495	1,435	1,435	1,435
10-20-224-00	General Insurance	12,608	10,638	10,638	10,638
10-20-225-00	Maintenance Agreements	6,808	7,757	7,757	7,757
10-20-229-00	Training Travel & Meals	-	1,250	1,250	1,250
10-20-242-00	Gasoline & Oil	16,979	20,000	20,000	20,000
10-20-243-00	Tires & Tubes	156	1,950	1,950	1,950
10-20-244-04	Supplies Office/Janitor/Other	1,999	1,075	1,075	1,075
10-20-244-05	Supplies Dept Specific	-	1,500	1,500	1,500
10-20-248-00	Uniforms	5,699	5,445	5,445	5,445
10-20-803-00	Hazardous Tires, Oil, Etc	412	500	500	500
Total Non-Personnel Services		**$ 69,294**	**$ 68,119**	**$ 68,119**	**$ 68,119**
TOTAL EXPENDITURES		**$ 356,997**	**$ 321,500**	**$ 321,500**	**$ 321,500**

Expenditure Summary

Function:	Public Works
Fund:	General
Department:	Vehicle Maintenance
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-90

10-90	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
10-90-351-00	Equipment	-	4,500	4,500	4,500
Total Capital Replacements		**$ -**	**$ 4,500**	**$ 4,500**	**$ 4,500**
TOTAL EXPENDITURES		**$ -**	**$ 4,500**	**$ 4,500**	**$ 4,500**

Personnel Detail

Function:	Public Works
Fund:	General
Department:	Vehicle Maintenance
Activity:	Vehicle Repair, Maintenance
Fund / Dept. No.:	10-20

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Asset Management Director	23	0	0	0
Lead Mechanic	15	1	1	1
Mechanic	13	3	3	3
Program Specialist	14	0	0	0
Total Full Time		4	4	4
Part-time				
Mechanic		0	0	0
Total Part Time		0	0	0

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Municipal Court
Activity:	Municipal Law Adjudication
Fund / Dept. No.:	10-22

10-22	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
10-22-224-00	General Insurance	$ -	$ -	$ -	$ -
10-22-229-00	Training Travel & Meals	-	-	-	-
Total Non-Personnel Services		**$ 300**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 300**	**$ -**	**$ -**	**$ -**

Note: Municipal Court functions were transferred to the Circuit Court in January of 2021.

Expenditure Summary

Function:	Community Development
Fund:	General
Department:	Community Development
Activity:	Code Enforcement
Fund / Dept. No.:	10-26

10-26	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
10-26-101-00	Salaries	415,970	344,092	344,092	344,092
10-26-102-00	Overtime - Non Scheduled	6,992	-	-	-
10-26-105-00	Lagers Retirement	72,097	59,121	59,121	59,121
10-26-106-00	Social Security Medicare Taxes	31,509	25,127	25,127	25,127
10-26-107-00	Employee Insurance	52,056	52,234	52,234	52,234
10-26-108-00	Worker's Compensation Insur	11,874	11,079	11,079	11,079
Total Personnel Services		**$ 590,498**	**$ 491,653**	**$ 491,653**	**$ 491,653**
Non-Personnel Services					
10-26-110-00	Vacation Pay Unpaid	(30)	-	-	-
10-26-211-00	Car Allowance	2,204	-	-	-
10-26-213-00	Advertising	-	900	900	900
10-26-214-00	Printing	243	780	780	780
10-26-215-00	Postage - Building Code	613	-	-	-
10-26-215-01	Postage - General Code	2,185	3,900	3,900	3,900
10-26-216-00	Telecommunications Services	8,245	8,251	8,251	8,251
10-26-217-00	Electric	6,541	6,044	6,044	6,044
10-26-221-00	Small Tools & Equip	408	600	600	600
10-26-222-02	Veh & Equip Repairs & Parts	3,278	2,220	2,220	2,220
10-26-224-00	General Insurance	12,302	9,321	9,321	9,321
10-26-225-00	Maintenance Agreements	5,098	1,856	1,856	1,856
10-26-227-00	Dues & Subscriptions	19,361	17,796	17,796	17,796
10-26-229-00	Training Travel & Meals	23,719	9,100	9,100	9,100
10-26-230-03	Legal & Professional	34,614	1,000	1,000	1,000
10-26-242-00	Gasoline & Oil	6,380	6,000	6,000	6,000
10-26-243-00	Tires & Tubes	902	450	450	450
10-26-244-04	Supplies Office/Janitor/Other	10,261	5,700	5,700	5,700
10-26-248-00	Uniforms	130	2,500	2,500	2,500
Total Non-Personnel Services		**$ 136,455**	**$ 76,418**	**$ 76,418**	**$ 76,418**
TOTAL EXPENDITURES		**$ 726,952**	**$ 568,071**	**$ 568,071**	**$ 568,071**

Note: Building and Property Maintenance functions were transferred from Community Development 4/1/2024

Expenditure Summary

Function:	Community Development
Fund:	General
Department:	Community Development
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	10-66

10-66	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
Total Non-Personnel Services		**$ -**	**$ -**	**$ -**	**$ -**
Capital Replacements					
10-92-230-10	Demolitions	$ 57,213	$ -	$ -	$ -
10-92-230-14	Building Inspections	26,751	-	-	-
10-92-351-00	Equipment	-	866	866	866
Total Capital Replacements		**$ 83,964**	**$ 866**	**$ 866**	**$ 866**
TOTAL EXPENDITURES		**$ 83,964**	**$ 866**	**$ 866**	**$ 866**

Personnel Detail

Function:	Community Development
Fund:	General
Department:	Community Development
Activity:	Code Enforcement
Fund / Dept. No.:	10-26

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Chief Building Official	24	1	1	1
Building Inspector	16	3	2	2
Code Enforcement Supervisor	19	1	1	1
Code Enforcement Officer	15	2	1	1
Permit Technician	14	1	1	1
Receptionist / Clerical Assistant	12	0	0	0
Total Full Time		8	6	6
Part-time				
Total Part Time		0	0	0

Self-Insurance Pool Fund (11)

Revenues & Expenditures

Revenue Estimate

11	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Service Fees					
11-00-460-00	Health Premiums	2,299,815	2,664,543	2,664,543	2,664,543
11-00-496-00	Interest Income	21,396	14,840	14,840	14,840
Total Service Fees		**$ 2,321,211**	**$ 2,679,383**	**$ 2,679,383**	**$ 2,679,383**
Contributions To/From					
0	0	$ -	$ -	$ -	$ -
Total Transfers		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ 2,321,211**	**$ 2,679,383**	**$ 2,679,383**	**$ 2,679,383**

Expenditure Summary

Function:	General Government
Fund:	Self-Funded Health Insurance
Department:	Self-Funded Health Insurance
Activity:	Self-Funded Health Insurance
Fund / Dept. No.:	11-04

11-04	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
11-01-550-00	Contr (To)/From Gen Fund	$ -	$ -	$ -	$ -
11-04-224-00	Insurance	485,222	806,712	806,712	806,712
11-04-230-00	Professional Fees	339,241	196,987	196,987	196,987
11-04-256-00	Claims and Care Related Exp	1,730,064	1,874,703	1,874,703	1,874,703
Total Non-Personnel Services		**$ 2,554,527**	**$ 2,878,402**	**$ 2,878,402**	**$ 2,878,402**
TOTAL EXPENDITURES		**$ 2,554,527**	**$ 2,878,402**	**$ 2,878,402**	**$ 2,878,402**

Capital Improvement Projects Fund II (15)

Revenues & Expenditures

Revenue Estimate

15	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Local Taxes					
15-00-408-00	Sales Tax	1,716,773	1,745,692	1,745,692	1,745,692
15-00-408-02	Sales Tax - Cap Improv - II	1,767,145	1,801,993	1,801,993	1,801,993
15-00-408-04	Sales Tax - County Share	834,022	365,000	365,000	365,000
15-00-408-05	Use Taxes - CIP I	228,881	231,241	231,241	231,241
15-00-408-06	Use Taxes - CIP II	228,882	231,241	231,241	231,241
Total Local Taxes		**$ 4,775,702**	**$ 4,375,166**	**$ 4,375,166**	**$ 4,375,166**
State Taxes, Miscellaneous Grants					
15-00-435-01	MODOT Joint Proj Participation	289,899	4,575,000	4,575,000	4,575,000
15-00-439-00	CDBG - Pass Through	-	500,000	500,000	500,000
Total Intergovernmental		**$ 289,899**	**$ 5,075,000**	**$ 5,075,000**	**$ 5,075,000**
Other					
15-00-449-00	Other Grant Revenue	$ 191,244	$ 3,247,088	$ 3,247,088	$ 3,247,088
15-00-496-00	Interest Income	384,094	303,250	303,250	303,250
15-00-497-00	Unrealized Gain/Loss on Invest	2,406	-	-	-
15-00-507-00	Miscellaneous Revenue	35,432	-	-	-
15-00-514-02	COP Bond Proceeds	15,325,000	-	-	-
15-00-514-03	HCC Participation - Heckart	273,856	528,663	528,663	528,663
Total Other		**$ 16,858,033**	**$ 4,079,001**	**$ 4,079,001**	**$ 4,079,001**
Contributions To / From					
15-00-516-00	COP 2012 Interest Income	$ -	$ -	$ -	$ -
15-01-550-00	Contr (To) / From General Fund	369,563	1,902,258	1,902,258	1,902,258
15-01-550-05	Contr (To) / From Transp Fund	300,000	300,000	300,000	300,000
15-01-552-00	Contr (To) / From Park	2,129,667	2,273,038	2,273,038	2,273,038
15-01-556-00	Contr (To) / From WPCF	209,590	209,590	209,590	209,590
15-01-558-00	Contr (To) From Midtown TIF	(1,414)	(1,435)	(1,435)	(1,435)
15-01-558-01	Contr (To)/ From Galaxy TIF	(10,054)	(10,468)	(10,468)	(10,468)
15-01-559-00	Contr (To) / From MFA Fund	(6,207)	(6,940)	(6,940)	(6,940)
15-01-560-00	Contr (To)/ From Lamy Agr Fund	(43,297)	(44,000)	(44,000)	(44,000)
Total Contributions To / From		**$ 2,947,848**	**$ 4,622,043**	**$ 4,622,043**	**$ 4,622,043**
TOTAL REVENUE		**$24,871,483**	**$18,151,210**	**$18,151,210**	**$ 18,151,210**

Expenditure Summary

Function:	Public Works
Fund:	Capital Projects II
Department:	Capital Improvements
Activity:	Two 1/4% Capital Improvements, Sales Tax
Fund / Dept. No.:	15-32

15-32	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
15-32-230-01	Legal & Accounting	9,750	5,000	5,000	5,000
15-32-230-02	Prof Fees Engineering	39,665	40,000	40,000	40,000
Total Non-Personnel Services		**$ 49,415**	**$ 45,000**	**$ 45,000**	**$ 45,000**
Capital Improvements					
15-32-234-00	Debt Service on COP's	$ 3,458,657	$ 3,349,664	$ 3,349,664	$ 3,349,664
15-32-235-00	Fiscal Agent Fees	147,844	-	-	-
15-32-353-05	City Gateways	58,500	60,000	60,000	60,000
15-32-353-25	Fire Capital Equipment	4,083,023	4,910,205	4,910,205	4,910,205
15-32-353-32	Rail Spur - Maintenance	8,279	5,000	5,000	5,000
15-32-353-33	Parking Lot Improve- Downtown	-	15,000	15,000	15,000
15-32-353-36	Storm Drainage Project	55,302	3,130,963	3,130,963	3,130,963
15-32-353-37	Sidewalk Replacement Project	388,288	2,807,247	2,807,247	2,807,247
15-32-353-39	Construction Fund Bridge	630,935	150,000	150,000	150,000
15-32-353-41	Other Capital Projects	1,551,074	931,371	931,371	931,371
15-32-353-42	Acquatics & Bowling Project	2,517,907	5,449,720	5,449,720	5,449,720
15-32-353-60	MoDOT Cost Share Project	347,840	4,575,000	4,575,000	4,575,000
15-32-353-62	Various Street Imprv Projects	1,026,252	3,072,224	3,072,224	3,072,224
Total Capital Improvements		**$ 14,273,901**	**$ 28,456,395**	**$ 28,456,395**	**$ 28,456,395**
TOTAL EXPENDITURES		**$ 14,323,316**	**$ 28,501,395**	**$ 28,501,395**	**$ 28,501,395**

Transportation Fund (20)
Revenues & Expenditures

Revenue Estimate

20	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Local Taxes					
20-00-408-01	Sales Tax - Transportation	$ 3,435,294	$ 3,491,137	$ 3,491,137	$ 3,491,137
20-00-408-06	Use Taxes - Transportation	457,775	462,484	462,484	462,484
Total Local Taxes		**$ 3,893,069**	**$ 3,953,621**	**$ 3,953,621**	**$ 3,953,621**
Intergovernmental					
20-00-425-00	State Gasoline Taxes	$ 961,289	$ 958,315	$ 958,315	$ 958,315
20-00-426-00	State Vehicle Sales Taxes	251,786	265,151	265,151	265,151
20-00-427-00	State Vehicle Fee Increases	99,184	100,537	100,537	100,537
20-00-444-00	TRIM Grant	13,220	-	-	-
Total Intergovernmental		**$ 1,325,480**	**$ 1,324,003**	**$ 1,324,003**	**$ 1,324,003**
Service Fees					
20-00-463-00	Asphalt Millings	36,122	1,800	1,800	1,800
Total Service Charges		**$ 36,122**	**$ 1,800**	**$ 1,800**	**$ 1,800**
Rental and Miscellaneous					
20-00-494-00	Rental Income & Land Leases	13,696	12,248	12,248	12,248
20-00-496-00	Interest Income	25,636	21,000	21,000	21,000
20-00-499-00	Lease Revenue	-	25,000	25,000	25,000
20-00-507-00	Misc Revenue	4,501	-	-	-
Total Other		**$ 43,833**	**$ 58,248**	**$ 58,248**	**$ 58,248**
Contributions To / From					
20-01-554-00	Contr (To) / From Cap Proj 1	-	(300,000)	(300,000)	(300,000)
20-01-558-00	Contr (To)/ From Midtown TIF	(1,414)	-	-	-
20-01-558-01	Contr (To)/ From Galaxy TIF	(10,054)	(10,468)	(10,468)	(10,468)
20-01-560-00	Contr (To)/ From Lamy Agr Fund	-	(10,468)	(10,468)	(10,468)
20-01-565-00	Contribution (To)/From Airport	(363,267)	(654,396)	(654,396)	(654,396)
Total Contributions To / From		**$ (650,867)**	**$ (975,332)**	**$ (975,332)**	**$ (975,332)**
TOTAL REVENUE		**$ 4,647,636**	**$ 4,362,341**	**$ 4,362,341**	**$ 4,362,341**

Note: Effective 4/1/2024 the airport operations were transferred to a separate enterprise fund.

Expenditure Summary

Function:	Public Works
Fund:	Transportation
Department:	Street
Activity:	Street Maintenance, Storm Sewers
Fund / Dept. No.:	20-14

20-14	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
20-14-101-00	Salaries	903,146	1,087,543	1,087,543	1,087,543
20-14-101-40	Salaries - Part Time	57,303	-	-	-
20-14-102-00	Overtime - Non Scheduled	55,027	42,000	42,000	42,000
20-14-105-00	Lagers Retirement	152,103	234,708	234,708	234,708
20-14-106-00	Social Security Medicare Taxes	75,504	99,751	99,751	99,751
20-14-107-00	Employee Insurance	175,612	242,414	242,414	242,414
20-14-108-00	Worker's Compensation Insur	46,950	58,176	58,176	58,176
Total Personnel Services		**$ 1,465,645**	**$ 1,764,591**	**$ 1,764,591**	**$ 1,764,591**
Non-Personnel Services					
20-14-213-00	Advertising	264	600	600	600
20-14-214-00	Printing	210	1,000	1,000	1,000
20-14-215-00	Postage	93	5	5	5
20-14-216-00	Telecommunications Services	24,732	18,897	18,897	18,897
20-14-217-00	Electric	11,729	13,000	13,000	13,000
20-14-217-01	Electric Street Lights	490,812	463,280	463,280	463,280
20-14-218-00	Gas	9,915	9,500	9,500	9,500
20-14-220-00	Leased Equipment	508	3,000	3,000	3,000
20-14-221-00	Small Tools & Equipment	3,816	7,500	7,500	7,500
20-14-222-02	Veh & Equip Repairs & Parts	176,156	125,570	125,570	125,570
20-14-222-04	Office Equip Repairs & Parts	60	500	500	500
20-14-222-05	Building & Grounds Maintenance	9,780	9,350	9,350	9,350
20-14-222-06	Tree Trim Grind & Removal	155,580	95,000	95,000	95,000
20-14-222-09	Signal & Street Light R&M Svcs	3,300	5,500	5,500	5,500
20-14-223-00	Radio Repairs & Service	56	2,500	2,500	2,500
20-14-224-00	General Insurance	68,103	53,700	53,700	53,700
20-14-225-00	Maintenance Agreements	17,747	20,960	20,960	20,960
20-14-227-00	Dues & Subscriptions	1,278	-	-	-
20-14-229-00	Training Travel & Meals	4,602	6,500	6,500	6,500
20-14-231-00	Storm Sewers	8,241	10,000	10,000	10,000
20-14-236-05	Employee Promotions	1,903	1,000	1,000	1,000
20-14-239-00	Transit Services	25,000	25,000	25,000	25,000
20-14-242-00	Gasoline & Oil	94,243	100,000	100,000	100,000
20-14-243-00	Tires & Tubes	14,864	20,000	20,000	20,000
20-14-244-04	Supplies Office/Janitor/Other	8,575	6,900	6,900	6,900
20-14-244-07	Supplies-Street & Constr Mat	232,775	215,000	215,000	215,000
20-14-248-00	Uniforms	14,429	18,483	18,483	18,483
20-14-248-02	Safety	3,978	6,450	6,450	6,450
Total Non-Personnel Services		**$ 1,382,747**	**$ 1,239,195**	**$ 1,239,195**	**$ 1,239,195**
Intra-Government					
20-14-540-10	Intra-Govt Svc From Gen Fund	$ 535,486	$ 544,518	$ 544,518	$ 544,518
Total Intra-Government		**$ 535,486**	**$ 544,518**	**$ 544,518**	**$ 544,518**
TOTAL EXPENDITURES		**$ 3,383,878**	**$ 3,548,304**	**$ 3,548,304**	**$ 3,548,304**

Expenditure Summary

Function:	Public Works
Fund:	Transportation
Department:	Street
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	20-64

20-64	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
20-64-351-00	Equipment	$ 630,981	$ -	$ -	$ -
20-64-351-01	Equipment Lease Payments	22,798	21,532	21,532	21,532
20-64-351-05	Software	3,000	-	-	-
20-64-352-01	Land Improvements	-	170,000	170,000	170,000
20-64-353-00	Buildings	5,000	72,000	72,000	72,000
20-64-353-50	Furniture & Fixtures	-	2,500	2,500	2,500
Total Capital Replacements		**$ 661,779**	**$ 266,032**	**$ 266,032**	**$ 266,032**
TOTAL EXPENDITURES		**$ 661,779**	**$ 266,032**	**$ 266,032**	**$ 266,032**

Personnel Detail

Function:	Public Works
Fund:	Transportation
Department:	Street
Activity:	Street Maintenance, Storm Sewers
Fund / Dept. No.:	20-14

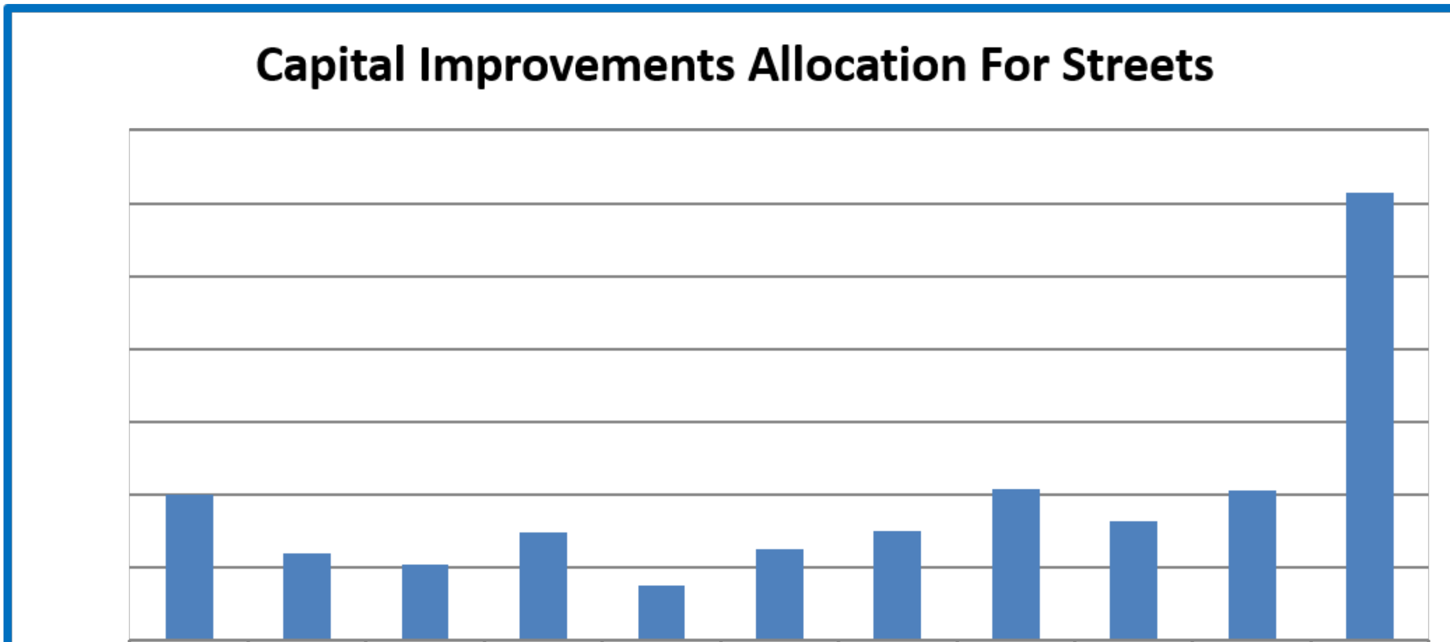
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
Operations Manager	24	1	1	1
Crew Supervisor	16	3	3	3
Chief Office Administrator	19	1	1	1
Administrative Assistant	12	1	1	1
Equipment Operator II	14	10	10	10
Equipment Operator I	11	3	5	5
Maintenance Technician	11	1	1	1
Public Works Maintenance Operator	11	2	1	1
Laboror		1	1	1
Total Full Time		23	24	24
Part-time				
Equipment Operator III		1	1	1
Total Part Time		1	1	1

Street Department Performance Measurements

The primary function of the Street Department is to provide and maintain safe and efficient roadways, sidewalks, and related infrastructure. The department also manages capital improvement funding dedicated to streets, sidewalks, and stormwater improvements.

An important measure of the department's effectiveness is its ability to maximize the amount of infrastructure work completed with available resources. Over time, the City has expanded its in-house capabilities and invested in equipment that allows Street Department personnel to perform work that previously relied more heavily on outside contractors. The department utilizes a combination of pavement preservation and rehabilitation methods, including chip seal, reclamation, mill and overlay, and other treatments, selecting the appropriate method based on roadway conditions and available funding.

The City's investment in equipment for larger in-house mill and overlay projects has increased scheduling flexibility and helped extend available capital improvement dollars. In FY26, the City further expanded these capabilities with the purchase of micro-paving equipment. These investments allow the department to perform additional pavement maintenance in-house, respond more efficiently to roadway needs, and maximize the useful life of the City's street infrastructure.



	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25 Actual	FY26 Actual	FY27 Projected
Series1	$1,000,000	$600,000	$526,364	$745,845	$378,424	$625,983	$750,190	$1,042,097	$819,549	$1,026,252	$3,072,224

Expenditure Summary

Function:	Public Works
Fund:	Transportation
Department:	Alley & ROW Maintenance
Activity:	Alley and Right of Way Maintenance, Mowing
Fund / Dept. No.:	20-23

20-23	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
20-23-101-00	Salaries	237,470	252,933	252,933	252,933
20-23-101-60	Salaries - Seasonal	-	-	-	-
20-23-102-00	Overtime - Non Scheduled	14,274	15,000	15,000	15,000
20-23-105-00	Lagers Retirement	43,736	62,534	62,534	62,534
20-23-106-00	Social Security Medicare Taxes	18,978	26,577	26,577	26,577
20-23-107-00	Employee Insurance	46,483	64,325	64,325	64,325
20-23-108-00	Worker's Compensation Insur	9,929	18,519	18,519	18,519
Total Personnel Services		**$ 370,870**	**$ 439,889**	**$ 439,889**	**$ 439,889**
Non-Personnel Services					
20-23-213-00	Advertising	-	200	200	200
20-23-216-00	Telecommunications Services	527	527	527	527
20-23-221-00	Small Tools & Equipment	1,040	2,400	2,400	2,400
20-23-222-02	Veh & Equip Repairs & Parts	6,928	11,500	11,500	11,500
20-23-222-06	Tree Trim Grind & Removal	-	-	-	-
20-23-224-00	General Insurance	4,510	4,590	4,590	4,590
20-23-242-00	Gasoline & Oil	7,352	9,000	9,000	9,000
20-23-243-00	Tires & Tubes	4,830	5,200	5,200	5,200
20-23-244-04	Supplies Office/Janitor/Other	101	125	125	125
20-23-244-07	Supplies-Operating Materials	4,431	5,100	5,100	5,100
20-23-248-00	Uniforms	4,280	6,150	6,150	6,150
20-23-248-02	Uniforms Other	1,313	2,100	2,100	2,100
Total Non-Personnel Services		**$ 35,406**	**$ 46,892**	**$ 46,892**	**$ 46,892**
Intra-Government					
20-23-540-10	Intra-Govt Svc From Gen Fund	$ 70,965	$ 38,118	$ 38,118	$ 38,118
Total Intra-Government		**$ 70,965**	**$ 38,118**	**$ 38,118**	**$ 38,118**
TOTAL EXPENDITURES		**$ 477,240**	**$ 524,899**	**$ 524,899**	**$ 524,899**

Expenditure Summary

Function:	Public Works
Fund:	Transportation
Department:	Alley & ROW Maintenance
Activity:	Special Projects & Capital Replacements
Fund / Dept. No.:	20-93

20-93	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Replacements					
20-93-351-00	Equipment	17,000	-	-	-
20-93-353-00	Buildings	-	1,000	1,000	1,000
Total Capital Replacements		**$ 17,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
TOTAL EXPENDITURES		**$ 17,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**

Personnel Detail

Function:	Public Works
Fund:	Transportation
Department:	Alley & ROW Maintenance
Activity:	Alley and Right of Way Maintenance, Mowing
Fund / Dept. No.:	20-23

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Crew Supervisor	16	1	1	1
Equipment Operator II	14	3	3	3
Laborer	8	2	2	2
Total Full Time		6	6	6
Part-time				
Laborer - seasonal				
Total Part Time		0	0	0

Expenditure Summary

Function:	Public Works
Fund:	Transportation
Department:	Train Depot
Activity:	Management of Train Depot
Fund / Dept. No.:	20-24

20-24	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
20-24-217-00	Electric	$ 2,606	$ 2,200	$ 2,200	$ 2,200
20-24-218-00	Gas	1,176	1,028	1,028	1,028
20-24-222-05	Buildings & Grounds Maintenanc	9,801	1,000	1,000	1,000
20-24-225-00	Maintenance Agreements	8,110	7,510	7,510	7,510
20-24-244-04	Supplies Office/Janitor/Other	74	500	500	500
Total Non-Personnel Services		**$ 21,768**	**$ 12,238**	**$ 12,238**	**$ 12,238**
TOTAL EXPENDITURES		**$ 21,768**	**$ 12,238**	**$ 12,238**	**$ 12,238**

Animal Control Fund (21)
Revenues & Expenditures

Revenue Estimate

21	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Service Fees					
21-00-474-00	Animal Adoption & Boarding Fee	$ 50,594	$ 92,000	$ 92,000	$ 92,000
21-00-474-01	Veterinarian Services	$ 30,791	$ 180,000	$ 180,000	$ 180,000
Total Service Fees		**$ 81,385**	**$ 272,000**	**$ 272,000**	**$ 272,000**
Other					
21-00-494-00	Rental Income	$ 390	$ 390	$ 390	$ 390
21-00-496-00	Interest Income	(13,053)	7,200	7,200	7,200
21-00-506-01	Animal Shelter Memorials	8,705	10,000	10,000	10,000
21-00-506-02	Animal Shelter Donations	16,632	60,000	60,000	60,000
21-00-506-03	Animal Shltr Trooper Donations	1,650	2,000	2,000	2,000
21-00-506-04	Sohpie's Fund Donations	1,800	18,800	18,800	18,800
21-00-507-00	Misc Revenue	1,475	3,000	3,000	3,000
Total Other		**$ 17,600**	**$ 101,390**	**$ 101,390**	**$ 101,390**
Contributions To / From					
21-01-550-00	Contr (To) From Gen Fund	$ 598,811	$ 528,801	$ 528,801	$ 528,801
Total Contributions To / From		**$ 598,811**	**$ 528,801**	**$ 528,801**	**$ 528,801**
TOTAL REVENUE		**$ 697,796**	**$ 902,191**	**$ 902,191**	**$ 902,191**

Note: A separate fund (Fund 21) has been established and the revenues and expenditures associated with animal control and shelter functions were transferred to this fund from the general fund effective 4/1/2024.

Expenditure Summary

Function:	Animal Control Services
Fund:	Animal Control Services
Department:	Animal Control Services
Activity:	Animal Control and Shelter Services
Fund / Dept. No.:	21-21

21-21	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
21-21-101-00	Salaries	$ 293,161	$ 416,331	$ 416,331	$ 416,331
21-21-101-10	Salaries - Standy By	1,789	7,800	7,800	7,800
21-21-101-40	Salaries - Part Time	67,579	36,381	36,381	36,381
21-21-102-00	Overtime - Non Scheduled	6,030	4,500	4,500	4,500
21-21-105-00	Lagers Retirement	37,043	106,808	106,808	106,808
21-21-106-00	Social Security Medicare Taxes	27,164	45,393	45,393	45,393
21-21-107-00	Employee Insurance	35,949	55,718	55,718	55,718
21-21-108-00	Worker's Compensation Insur	5,188	8,154	8,154	8,154
Total Personnel Services		**$ 474,156**	**$ 681,085**	**$ 681,085**	**$ 681,085**
Non-Personnel Services					
21-21-211-00	Auto Allowance	$ -	$ 3,400	$ 3,400	$ 3,400
21-21-213-00	Advertising	1,270	1,500	1,500	1,500
21-21-214-00	Printing	202	1,000	1,000	1,000
21-21-215-00	Postage	79	120	120	120
21-21-216-00	Telecommunication Services	11,003	10,847	10,847	10,847
21-21-217-00	Electric	6,766	7,408	7,408	7,408
21-21-218-00	Gas	9,541	9,300	9,300	9,300
21-21-221-00	Small Tools & Equip	1,743	6,500	6,500	6,500
21-21-222-02	Veh & Equip Repairs & Parts	231	1,000	1,000	1,000
21-21-222-05	Building & Grounds Maintenance	43,522	69,500	69,500	69,500
21-21-224-00	General Insurance	11,355	10,369	10,369	10,369
21-21-225-00	Maintenance Agreements	8,293	5,748	5,748	5,748
21-21-227-00	Dues & Subscriptions	425	1,698	1,698	1,698
21-21-229-00	Training Travel & Meals	6,605	5,300	5,300	5,300
21-21-230-01	Legal and Accounting	1,143	750	750	750
21-21-230-16	Prof Srvs - Spay & Neutering	12,968	-	-	-
21-21-230-17	Prof Services - Euthanasia	459	-	-	-
21-21-241-00	Miscellaneous	19	-	-	-
21-21-241-05	Credit Card Fees	2,333	2,000	2,000	2,000
21-21-242-00	Gasoline & Oil	3,226	5,200	5,200	5,200
21-21-243-00	Tires & Tubes	1,223	1,300	1,300	1,300
21-21-244-38	Supplies - Animal Food	682	1,500	1,500	1,500
21-21-244-39	Supplies - Animal Medications	47,527	45,000	45,000	45,000
21-21-244-40	Supplies Cat Litter/ Other Anm	2,151	2,950	2,950	2,950
21-21-244-41	Supplies - Janitorial	2,312	2,500	2,500	2,500
21-21-244-42	Supplies - Office	5,450	2,500	2,500	2,500
21-21-248-02	Uniforms - Other	1,682	1,840	1,840	1,840
21-21-252-03	Bad Debts	-	-	-	-
Total Non-Personnel Services		**$ 183,529**	**$ 199,231**	**$ 199,231**	**$ 199,231**
Capital Improvements					
21-91-351-00	Equipment	45,269	3,000	3,000	3,000
21-91-352-01	Land Improvements	-	20,000	20,000	20,000
Total Capital Improvements		**$ 45,269**	**$ 23,000**	**$ 23,000**	**$ 23,000**
TOTAL EXPENDITURES		**$ 702,955**	**$ 903,316**	**$ 903,316**	**$ 903,316**

Note: A separate fund (Fund 21) has been established and the revenues and expenditures associated with animal control and shelter functions were transferred to this fund from the general fund effective 4/1/2024.

Personnel Detail

Function:	Animal Control Services
Fund:	Animal Control Services
Department:	Animal Control Services
Activity:	Animal Control and Shelter Services
Fund / Dept. No.:	21-21

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
Animal Services Manager	17	1	1	1
Animal Control Officer	12	1	2	2
Animal Control Officer / Attendant	11	1	0	0
Animal Care Attendant	11	2	3	3
Veterinarian			1	1
Veterinarian Assistant Technician			1	1
Total Full Time		5	8	8
Part-time				
Animal Care Attendant		3	1	1
Total Part Time		3	1	1

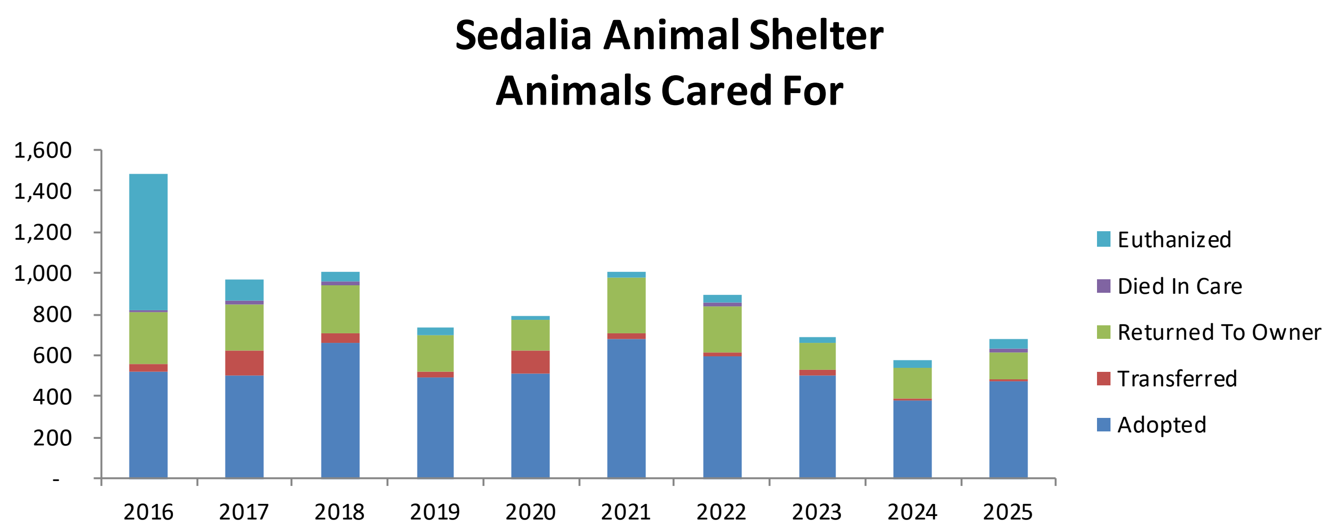
Note: A separate fund (Fund 21) has been established and the revenues and expenditures associated with animal control and shelter functions were transferred to this fund from the general fund effective 4/1/2024.

Animal Control and Shelter Department Performance Measurements

The Animal Control and Shelter Department serves an important public safety and animal welfare role by protecting residents from animal-related hazards while providing humane care for animals in the City's custody. The department also works to reduce the unwanted pet population, reunite lost animals with their owners, and place adoptable animals in appropriate homes.

The department must balance its responsibility to protect the public and other animals with its commitment to humane treatment and positive outcomes for animals entering the shelter. Whenever possible, the goal is to return animals to their owners or place them in suitable adoptive homes while minimizing the need for euthanasia.

Adoption and euthanasia rates are monitored as key measures of the department's performance and the outcomes achieved for animals in its care.



Total	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Adopted	226	519	502	656	493	514	682	595	499	381	470
Transferred	20	38	125	47	28	105	21	21	30	10	10
Returned To Owner	118	251	216	234	172	149	277	224	128	149	130
Died In Care	16	15	18	26	-	-	-	19	-	-	22
Euthanized	351	658	107	43	43	25	30	31	27	32	45

Library Fund (22)
Revenues & Expenditures

Revenue Estimate

22	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Local Taxes					
22-00-401-00	Real Estate Property Taxes	$ 433,351	$ 433,300	$ 433,300	$ 433,300
22-00-401-01	Real Estate Prop Tax Temp	124,121	124,000	124,000	124,000
22-00-402-00	Personal Property Taxes	164,397	164,300	164,300	164,300
22-00-402-01	Personal Property Tax Temp	47,087	47,000	47,000	47,000
22-00-403-00	County Surcharges	62,367	62,000	62,000	62,000
22-00-403-01	County Surtax - Temp	17,863	17,700	17,700	17,700
22-00-406-00	Railroad & Utilities Taxes	28,081	28,000	28,000	28,000
22-00-406-01	Railroad & Utilities Temp	8,043	8,000	8,000	8,000
22-00-407-00	Financial Institution Tax	820	700	700	700
Total Local Taxes		**$ 886,129**	**$ 885,000**	**$ 885,000**	**$ 885,000**
Intergovernmental					
22-00-431-00	LSTA Grant Receipts	$ 16,230	$ -	$ -	$ -
22-00-433-00	State Public Library Aid	14,258	14,000	14,000	14,000
22-00-434-00	State Performer Tax - Books	16,234	8,000	8,000	8,000
Total Intergovernmental		**$ 46,721**	**$ 22,000**	**$ 22,000**	**$ 22,000**
Service Fees					
22-00-468-00	Library Fees	$ 9,099	$ 6,500	$ 6,500	$ 6,500
Total Service Fees		**$ 9,099**	**$ 6,500**	**$ 6,500**	**$ 6,500**
Other					
22-00-496-00	Interest Income	$ 57,737	$ 40,000	$ 40,000	$ 40,000
22-00-497-00	Unrealized Gain/Loss on Invest	(2,609)	-	-	-
22-00-507-00	Miscellaneous Revenue	(0)	-	-	-
22-00-514-00	Contributions	44,300	-	-	-
Total Other		**$ 99,428**	**$ 40,000**	**$ 40,000**	**$ 40,000**
TOTAL REVENUE		**$ 1,041,377**	**$ 953,500**	**$ 953,500**	**$ 953,500**

Expenditure Summary

Function:	Library Services
Fund:	Library Services
Department:	Library
Activity:	Book Loans, Outreach Activities, Education
Fund / Dept. No.:	22-35

22-35	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
22-35-101-00	Salaries	$ 305,166	$ 330,000	$ 330,000	$ 330,000
22-35-101-40	Salaries - Part Time	54,614	60,000	60,000	60,000
22-35-103-00	Unemployment Taxes	1,216	5,000	5,000	5,000
22-35-105-00	Lagers Retirement	73,303	72,000	72,000	72,000
22-35-106-00	Social Security Medicare Taxes	26,825	30,000	30,000	30,000
22-35-107-00	Employee Insurance	53,124	65,000	65,000	65,000
22-35-108-00	Worker's Compensation Insur	2,447	3,000	3,000	3,000
Total Personnel Services		**$ 516,696**	**$ 565,000**	**$ 565,000**	**$ 565,000**
Non-Personnel Services					
22-35-213-00	Advertising	$ 1,289	$ 1,000	$ 1,000	$ 1,000
22-35-214-00	Printing	883	1,000	1,000	1,000
22-35-215-00	Postage	1,913	2,000	2,000	2,000
22-35-216-00	Telecommunications Services	2,673	2,800	2,800	2,800
22-35-217-00	Electric	14,241	16,500	16,500	16,500
22-35-218-00	Gas	682	1,000	1,000	1,000
22-35-219-00	Water	1,046	1,050	1,050	1,050
22-35-222-05	Building & Grounds Maintenance	10,185	15,000	15,000	15,000
22-35-224-00	General Insurance	40,038	42,000	42,000	42,000
22-35-225-00	Maintenance Agreements	20,317	30,000	30,000	30,000
22-35-227-00	Dues & Subscriptions	1,448	2,000	2,000	2,000
22-35-229-00	Training Travel & Meals	1,526	4,000	4,000	4,000
22-35-230-01	Legal & Accounting	3,750	4,000	4,000	4,000
22-35-230-04	Property Taxes Fees & Chgs	36,359	36,000	36,000	36,000
22-35-234-00	COP Debt Service	100,099	101,200	101,200	101,200
22-35-241-00	Miscellaneous	3,295	5,000	5,000	5,000
22-35-242-00	Gasoline & Oil	90	150	150	150
22-35-244-01	Supplies - Binding	-	300	300	300
22-35-244-02	Supplies- Periodicals	3,229	4,000	4,000	4,000
22-35-244-03	Supplies - Books	34,203	45,000	45,000	45,000
22-35-244-04	Supplies Office/Janitor/Other	7,836	7,000	7,000	7,000
22-35-244-05	Supplies - Library	4,202	3,000	3,000	3,000
22-35-244-06	Supplies - Janitor	1,989	1,800	1,800	1,800
22-35-244-07	Supplies - Computer Software	35,296	32,000	32,000	32,000
22-35-244-08	Supplies - Childrens Dept	3,012	3,200	3,200	3,200
22-35-244-09	Supplies - Adult Services	1,669	2,500	2,500	2,500
22-35-244-10	Supplies - E Books	-	2,000	2,000	2,000
22-35-245-00	Visual Aids DVD	1,953	2,000	2,000	2,000
22-35-245-01	Audiobooks	-	5,000	5,000	5,000
22-35-255-05	Donation Expense	22,219	-	-	-
22-35-260-01	Grant Expense	40,734	-	-	-
22-35-260-04	LSTA Grant Expenditures	303	-	-	-
22-35-260-06	Performer Tax - Books	16,234	8,000	8,000	8,000
Total Non-Personnel Services		**$ 412,712**	**$ 382,500**	**$ 382,500**	**$ 382,500**
Capital Improvements					
22-35-351-00	Equipment	$ 4,154	$ 2,000	$ 2,000	$ 2,000
22-35-351-01	Equipment - Computers	30,409	2,000	2,000	2,000
22-35-353-00	Building Imp & Repair	-	2,000	2,000	2,000
Total Capital Improvements		**$ 34,562**	**$ 6,000**	**$ 6,000**	**$ 6,000**
TOTAL EXPENDITURES		**$ 963,971**	**$ 953,500**	**$ 953,500**	**$ 953,500**

Personnel Detail

Function:	Library Services
Fund:	Library Services
Department:	Library
Activity:	Book Loans, Outreach Activities, Education Program
Fund / Dept. No.:	22-35

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Library Director	L5	1	1	1
Outreach & Adult Services Librarian	L3	1	1	1
Children's Librarian	L3	1	1	1
Technical Services Librarian	L3	1	1	1
Library Circulation Supervisor	L3	1	1	1
Custodian	L2	1	1	1
Total Full Time		6	6	6
Part-time				
Office Manager		1	1	1
Library Assistant / Clerk		7	7	7
Total Part Time		8	8	8

Parks & Recreation Fund (23)
Revenues & Expenditures

Revenue Estimate

23	Description		FY 2026 Actual		FY 2027 Original Budget		FY 2027 Final Budget		FY 2027 Adopted Budget
Local Taxes									
23-00-401-00	Real Estate Property Taxes	$	384,991	$	392,691	$	392,691	$	392,691
23-00-402-00	Personal Property Taxes		158,034		189,640		189,640		189,640
23-00-403-00	County Surcharges		43,506		43,388		43,388		43,388
23-00-405-00	Payment iIn-Lieu-Of Taxes		11,355		11,583		11,583		11,583
23-00-406-00	Railroad & Utilities Taxes		22,350		23,817		23,817		23,817
23-00-408-00	Sales Tax - Park Imprv		3,533,841		3,605,618		3,605,618		3,605,618
23-00-408-05	Use Taxes - Parks & Stormwater		457,721		420,059		420,059		420,059
Total Local Taxes		**$**	**4,611,798**	**$**	**4,686,796**	**$**	**4,686,796**	**$**	**4,686,796**
Service Charges									
23-00-469-00	Swimming Pool Receipts	$	133,973	$	136,125	$	136,125	$	136,125
23-00-469-02	Concession Sales		58,046		59,325		59,325		59,325
23-00-469-03	Bowling Food & Beverage		-		225,300		225,300		225,300
23-00-470-00	Recreation Class Fees		1,113,725		1,351,750		1,351,750		1,351,750
23-00-471-00	Athletic League Fees		223,864		195,000		195,000		195,000
23-00-471-02	Memory Lanes		-		323,800		323,800		323,800
23-00-472-00	Rental Fees		185,189		179,420		179,420		179,420
Total Service Charges		**$**	**1,714,797**	**$**	**2,470,720**	**$**	**2,470,720**	**$**	**2,470,720**
Other									
23-00-428-00	Grant Revenue	$	859,899	$	250,000	$	250,000	$	250,000
23-00-479-00	Lease Revenue		-		-		-		-
23-00-496-00	Interest Income		80,626		79,000		79,000		79,000
23-00-496-01	Interest Income Sales Tax		-		-		-		-
23-00-497-00	Unrealized Gain/Loss on Invest		(2,210)		-		-		-
23-00-507-00	Miscellaneous Revenue		235		-		-		-
23-00-511-00	Misc Surplus Property Sales		12,183		-		-		-
23-00-512-00	Sponsorships		11,128		12,000		12,000		12,000
23-00-514-00	Contributions		1,501,158		1,500,000		1,500,000		1,500,000
Total Other		**$**	**2,463,018**	**$**	**1,841,000**	**$**	**1,841,000**	**$**	**1,841,000**
Contributions To/From									
23-01-550-00	Contr (To) / From General Fund		15,000		10,000		10,000		10,000
23-01-552-00	Contribution (To)/From Cap Pro		(1,500,000)		-		-		-
23-01-554-00	Contr (To) / From Cap Proj		-		(1,500,000)		(1,500,000)		(1,500,000)
23-01-555-00	Heckart Community Center Pymts		(629,667)		(1,046,147)		(1,046,147)		(1,046,147)
23-01-556-00	Contr (To) / From WPC		(209,590)		(209,590)		(209,590)		(209,590)
23-01-558-00	Contr (To)/ From Midtown TIF		(1,414)		(1,332)		(1,332)		(1,332)
23-01-558-01	Contr (To)/ From Galaxy TIF		(10,054)		(10,468)		(10,468)		(10,468)
Total Contributions To/From		**$**	**(2,335,725)**	**$**	**(2,757,537)**	**$**	**(2,757,537)**	**$**	**(2,757,537)**
TOTAL REVENUE		**$**	**6,453,888**	**$**	**6,240,979**	**$**	**6,240,979**	**$**	**6,240,979**

Expenditure Summary

Function:	Parks & Recreation
Fund:	Park
Department:	Park
Activity:	Park Maintenance, Recreation, Supervision
Fund / Dept. No.:	23-40

23-40	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
23-40-101-00	Salaries	$ 1,675,082	$ 1,809,924	$ 1,809,924	$ 1,809,924
23-40-101-40	Salaries - Part Time	$ 1,078,273	$ 1,333,999	$ 1,333,999	$ 1,333,999
23-40-101-50	Salaries - Recreation	106,359	156,861	156,861	156,861
23-40-101-60	Salaries - Seasonal	74,302	81,274	81,274	81,274
23-40-102-00	Overtime - Non Scheduled	38,967	48,000	48,000	48,000
23-40-103-00	Unemployment Taxes	562	-	-	-
23-40-105-00	Lagers Retirement	279,763	275,757	275,757	275,757
23-40-106-00	Social Security Medicare Taxes	216,840	220,688	220,688	220,688
23-40-107-00	Employee Insurance	265,308	266,917	266,917	266,917
23-40-108-00	Worker's Compensation Insur	56,845	53,902	53,902	53,902
23-40-211-00	Car Allowance	11,454	11,700	11,700	11,700
Total Personnel Services		**$ 3,803,755**	**$ 4,259,022**	**$ 4,259,022**	**$ 4,259,022**
Non-Personnel Services					
23-40-213-00	Advertising	$ 39,635	$ 44,500	$ 44,500	$ 44,500
23-40-214-00	Printing	-	-	-	-
23-40-215-00	Postage	8,682	10,500	10,500	10,500
23-40-216-00	Telecommunications Services	30,216	35,738	35,738	35,738
23-40-217-00	Electric	310,498	402,833	402,833	402,833
23-40-218-00	Gas	37,182	24,558	24,558	24,558
23-40-219-00	Water	51,350	61,834	61,834	61,834
23-40-220-00	Leased Equipment	66,799	36,005	36,005	36,005
23-40-221-00	Small Tools & Equipment	8,369	4,000	4,000	4,000
23-40-222-02	Veh & Equip Repairs & Parts	39,584	12,000	12,000	12,000
23-40-222-04	Office Equip Repairs & Parts	261	2,000	2,000	2,000
23-40-222-05	Building & Grounds Maintenance	135,818	80,000	80,000	80,000
23-40-222-07	Pool Maintenance & Repairs	61,740	40,000	40,000	40,000
23-40-223-00	Radio Repairs & Service	-	300	300	300
23-40-224-00	General Insurance	240,112	229,519	229,519	229,519
23-40-225-00	Maintenance Agreements	24,504	25,425	25,425	25,425
23-40-227-00	Dues & Subscriptions	46,871	67,085	67,085	67,085
23-40-228-00	Concessions	24,076	26,571	26,571	26,571
23-40-229-00	Training Travel & Meals	17,449	5,000	5,000	5,000
23-40-230-00	Legal & Professional Fees	150	-	-	-
23-40-230-01	Legal & Accounting	4,231	7,000	7,000	7,000
23-40-230-04	Property Taxes Fees & Chgs	20,020	19,000	19,000	19,000
23-40-230-07	L&P Security Service	11,705	16,205	16,205	16,205
23-40-241-05	Credit Card Fees	47,500	55,082	55,082	55,082
23-40-242-00	Gasoline & Oil	30,376	34,750	34,750	34,750

Expenditure Summary

Function:	Parks & Recreation
Fund:	Park
Department:	Park
Activity:	Park Maintenance, Recreation, Supervision
Fund / Dept. No.:	23-40

23-40	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
23-40-243-00	Tires & Tubes	2,066	3,500	3,500	3,500
23-40-244-41	Supplies - Janitor	50,533	29,000	29,000	29,000
23-40-244-42	Supplies - Office	15,110	15,500	15,500	15,500
23-40-244-43	Supplies - Pool Chemicals	103,336	90,000	90,000	90,000
23-40-244-44	Supplies - Shop	4,205	3,000	3,000	3,000
23-40-244-45	Supplies - Recreation	20,872	32,000	32,000	32,000
23-40-244-46	Supplies - Landscape	12,116	14,000	14,000	14,000
23-40-244-47	Supplies - Turf Management	12,527	18,000	18,000	18,000
23-40-244-48	Supplies - Site Amenities	21,922	8,000	8,000	8,000
23-40-244-49	Supplies - Ballfield Material	15,765	18,000	18,000	18,000
23-40-244-50	Supplies - Trees	29,124	10,000	10,000	10,000
23-40-244-51	Supplies - Ballfield Lights	9,255	10,000	10,000	10,000
23-40-244-52	Supplies - Pool	17,060	15,000	15,000	15,000
23-40-244-53	Supplies - HCC Office	13,841	13,000	13,000	13,000
23-40-244-54	Supplies - Security	-	1,500	1,500	1,500
23-40-244-55	Playground Supplies	-	10,000	10,000	10,000
23-40-244-57	HCC Custodial Supplies	-	30,000	30,000	30,000
23-40-244-59	Memory Lanes Janirtor Supplies	-	10,000	10,000	10,000
23-40-244-60	Memory Lanes Maint Supplies	-	10,000	10,000	10,000
23-40-244-62	Memory Lanes Bowling Supplies	-	10,000	10,000	10,000
23-40-244-63	Memory Lanes Food & Beverage	-	65,000	65,000	65,000
23-40-248-00	Uniforms	9,887	13,075	13,075	13,075
23-40-252-03	Bad Debts	-	-	-	-
23-40-254-42	Special Events	83,713	53,000	53,000	53,000
23-40-254-45	Officials Adult Sports	-	28,000	28,000	28,000
23-40-254-47	Officials Adult Volleyball	6,950	-	-	-
23-40-254-48	Officials Adult Softball	12,868	-	-	-
23-40-254-50	Youth Sports/Camps	85,460	75,000	75,000	75,000
23-40-254-52	Sports Supplies	81,434	70,000	70,000	70,000
23-40-254-53	Fitness/Wellness	17,555	12,500	12,500	12,500
23-40-254-54	E Sports	11,727	17,000	17,000	17,000
Total Non-Personnel Services		**$ 1,894,452**	**$ 1,968,980**	**$ 1,968,980**	**$ 1,968,980**
Capital Improvements					
23-40-351-00	Equipment	$ 60,181	$ 55,000	$ 55,000	$ 55,000
23-40-353-00	Imprv Special Projects	2,203,672	425,000	425,000	425,000
Total Capital Improvements		**$ 2,263,853**	**$ 480,000**	**$ 480,000**	**$ 480,000**
TOTAL EXPENDITURES		**$ 7,962,059**	**$ 6,708,002**	**$ 6,708,002**	**$6,708,002**

Personnel Detail

Function:	Parks & Recreation
Fund:	Park
Department:	Park
Activity:	Park Maintenance, Recreation, Supervision
Fund / Dept. No.:	23-40

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Parks & Recreation Director	26	1	1	1
Assistant Director of Parks	25	1	1	1
Assistant Director of Recreation	25	1	1	1
Bowling Superintendent	23	0	1	1
Parks Superintendent	23	0	1	1
Recreation Superintendent	23	1	1	1
Assistant Parks Superintendent	21	1	1	1
Aquatics Manager	20	1	1	1
Parks Project Manager	20	1	1	1
Special Events & Marketing Manager	20	1	1	1
Chief Administrative Assistant	19	1	1	1
Ballfield Maintenance Supervisor	18	1	1	1
Kitchen Supervisor at Memory Lanes	18	0	1	1
Landscape Supervisor / Arborist	18	1	1	1
Maintenance & Field Supervisor at Clover D	18	1	1	1
Maintenance Supervisor at HCC	18	1	1	1
Maintenance Supervisor at Memory Lanes	18	0	1	1
Recreation Supervisor of Fitness and Welln	18	1	1	1
Recreation Supervisor of Sports	18	1	1	1
Acquatics Specialist	16	1	1	1
Parks IT & Esports Specialist	16	1	1	1
Program Specialist	16	1	1	1
Assistant Groundskeeper	15	1	1	1
Parks Maintenance Tech III	15	2	2	2
Parks Maintenance Tech II	13	2	3	3
HCC Head Custodian	13	1	1	1
Administrative Assistant	12	1	1	1
Operations Coordinator	12	2	2	2
Parks Maintenance Tech I	12	1	1	1
Custodian	11	1	1	1
Total Full Time		29	34	34
Part-time				
Aquatics		77	80	80
Custodians		6	6	6
Fitness		25	25	25
HCC Front Desk		15	15	15
Landscape		7	8	8
Maintenance - Seasonal		7	8	8
Memory Lanes		0	15	15
Recreaton		10	10	10
Security		2	3	3
Total Part Time		149	170	170

Central Business & Cultural Fund (24)
Revenues & Expenditures

Revenue Estimate

24	Description		FY 2026 Actual		FY 2027 Original Budget		FY 2027 Final Budget		FY 2027 Adopted Budget
Local Taxes									
24-00-401-00	Real Estate Property Taxes	$	43,191	$	42,929	$	42,929	$	42,929
24-00-437-00	Event Revenue		435		-		-		-
24-00-496-00	Interest Income		8,318		3,600		3,600		3,600
24-00-507-00	Miscellaneous Revenue		2,197		-		-		-
Total Local Taxes		**$**	**54,141**	**$**	**46,529**	**$**	**46,529**	**$**	**46,529**
Contributions To/From									
24-01-550-00	Contr (To) / From General Fund	$	-	$	-	$	-	$	-
Total Contributions To/From		**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL REVENUE		**$**	**54,141**	**$**	**46,529**	**$**	**46,529**	**$**	**46,529**

Expenditure Summary

Function:	
Fund:	Central Business & Cultural District
Department:	
Activity:	Downtown Improvements
Fund / Dept. No.:	24-45

24-45	Description		FY 2026 Actual		FY 2027 Original Budget		FY 2027 Final Budget		FY 2027 Adopted Budget
Non-Personnel Services									
24-45-222-05	Building & Grounds Maintenance		100		-		-		-
24-45-230-01	Legal & Accounting		1,500		1,500		1,500		1,500
24-45-230-04	Property Taxes Fees & Chgs		1,459		1,500		1,500		1,500
24-45-241-01	Downtown Facade Program		26,839		50,000		50,000		50,000
24-45-244-04	Supplies Office/Janitor/Other		156		6,600		6,600		6,600
24-45-244-05	Depot/Office Expenses		-		2,500		2,500		2,500
24-45-353-01	Murals		4,285		10,000		10,000		10,000
24-45-353-02	Other Program Exp		9,974		13,000		13,000		13,000
Total Non-Personnel Services		**$**	**44,312**	**$**	**85,100**	**$**	**85,100**	**$**	**85,100**
Capital Improvements									
-	-	$	-	$	-	$	-	$	-
-	-	$	-	$	-	$	-	$	-
Total Capital Improvements		**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL EXPENDITURES		**$**	**44,312**	**$**	**85,100**	**$**	**85,100**	**$**	**85,100**

Fire Fighter Academy Fund (25)
Revenues & Expenditures

Revenue Estimate

25	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Service Charges					
25-00-473-00	Fire Fighter I & II Tuition	$ -	$ -	$ -	$ -
Total Service Charges		**$ -**	**$ -**	**$ -**	**$ -**
Other					
25-00-496-00	Interest Income	$ 602	$ -	$ -	$ -
Total Other		**$ 602**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ 602**	**$ -**	**$ -**	**$ -**

Expenditure Summary

Function:	
Fund:	Fire Fighter Academy
Department:	
Activity:	Fire Fighter I & II Classes
Fund / Dept. No.:	25-12

25-12	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
25-12-101-00	Salaries	$ 1,736	$ -	$ -	$ -
25-12-105-00	Lagers Retirement	385	-	-	-
25-12-106-00	Social Security Medicare Taxes	25	-	-	-
25-12-107-00	Employee Insurance	155	-	-	-
25-12-108-00	Worker's Compensation Insur	15	-	-	-
Total Personnel Services		**$ 2,316**	**$ -**	**$ -**	**$ -**
Non-Personnel Services					
25-12-213-00	Advertising	$ -	$ -	$ -	$ -
25-12-221-00	Small Tools & Equipment	-	-	-	-
25-12-229-00	Training Travel & Meals	-	-	-	-
25-12-230-05	Misc Professional Fees	-	-	-	-
25-12-230-06	Professional Fees - Evaluators	-	-	-	-
25-12-244-04	Supplies Office/Janitor/Other	-	-	-	-
25-12-244-12	Textbooks & Manuals	-	-	-	-
25-12-245-00	Audio Visual Aids	-	-	-	-
Total Non-Personnel Services		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 2,316**	**$ -**	**$ -**	**$ -**

Opioid Settlement Fund (26)
Revenues & Expenditures

Revenue Estimate

26	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Other					
26-13-517-00	Settlement Funds	$ 104,977	$ 126,947	$ 126,947	$ 126,947
Total Service Charges		**$ 104,977**	**$ 126,947**	**$ 126,947**	**$ 126,947**
Contributions To/From					
26-01-550-00	Contr (To) / From General Fur	$ -	$ -	$ -	$ -
Total Contributions To/From		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ 104,977**	**$ 126,947**	**$ 126,947**	**$ 126,947**

Expenditure Summary

Function:
Fund: Opioid Settlement Funds
Department:
Activity: Prevention & Mitigation Of Opioid Addiction
Fund / Dept. No.: 26-26

26-26	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
26-26-255-00	Prevention	$ 187,364	$ 200,000	$ 200,000	$ 200,000
Total Non-Personnel Services		**$ 187,364**	**$ 200,000**	**$ 200,000**	**$ 200,000**
TOTAL EXPENDITURES		**$ 187,364**	**$ 200,000**	**$ 200,000**	**$ 200,000**

Midtown Special Allocation Fund (50)
Revenues & Expenditures

Revenue Estimate

50	Description		FY 2026 Actual		FY 2027 Original Budget		FY 2027 Final Budget		FY 2027 Adopted Budget
Local Taxes									
50-00-401-00	Incremental Real Property Tax	$	330,762	$	337,377	$	337,377	$	337,377
50-00-408-01	Incremental Sales Tax - County		4,200		2,247		2,247		2,247
Total Local Taxes		**$**	**334,963**	**$**	**339,624**	**$**	**339,624**	**$**	**339,624**
Other									
50-00-496-00	Interest Income	$	3,683	$	-	$	-	$	-
Total Other		**$**	**3,683**	**$**	**-**	**$**	**-**	**$**	**-**
Contributions To / From									
50-01-550-00	Contr (To)/ From General Fund	$	2,358	$	(2,400)	$	(2,400)	$	(2,400)
Total Contributions To / From		**$**	**2,358**	**$**	**(2,400)**	**$**	**(2,400)**	**$**	**(2,400)**
TOTAL REVENUE		**$**	**341,004**	**$**	**337,224**	**$**	**337,224**	**$**	**337,224**

Expenditure Summary

Function:	Community Dev. - Downtown Redevelopment
Fund:	Midtown Special Allocation Fund
Department:	
Activity:	Downtown Redevelopment / Improvement
Fund / Dept. No.:	50-80

50-80	Description		FY 2026 Actual		FY 2027 Original Budget		FY 2027 Final Budget		FY 2027 Adopted Budget
Non-Personnel Services									
50-80-230-04	Property Taxes Fees & Chgs	$	11,246	$	11,245	$	11,245	$	11,245
Total Non-Personnel Services		**$**	**11,246**	**$**	**11,245**	**$**	**11,245**	**$**	**11,245**
Capital Improvements									
50-80-350-01	Imprv Streetscape	$	2,113	$	1	$	1	$	1
50-80-351-01	Liberty Center Project		28,035		1		1		1
50-80-351-04	Lamy Building Project Distribu		38,028		38,000		38,000		38,000
Total Capital Improvements		**$**	**68,177**	**$**	**38,002**	**$**	**38,002**	**$**	**38,002**
TOTAL EXPENDITURES		**$**	**79,423**	**$**	**49,247**	**$**	**49,247**	**$**	**49,247**

The Crossings Community Improvement Fund (51)
Revenues & Expenditures

Revenue Estimate

51	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Local Taxes					
51-00-408-00	Sales Tax	$ 31,159	$ 35,731	$ 35,731	$ 35,731
Total Local Taxes		**$ 31,159**	**$ 35,731**	**$ 35,731**	**$ 35,731**
Contributions To / From					
51-01-550-00	Contribution To/From Gen Fund	$ -	$ (350)	$ (350)	$ (350)
51-01-550-99	Contr (To)/From	$ (312)	$ (1,435)	$ (1,435)	$ (1,435)
Total Contributions To / From		**$ (312)**	**$ (1,785)**	**$ (1,785)**	**$ (1,785)**
TOTAL REVENUE		**$ 30,847**	**$ 33,946**	**$ 33,946**	**$ 33,946**

Expenditure Summary

Function:	Community Dev. - Downtown Redevelopment
Fund:	The Crossings CID Special Allocation Fund
Department:	
Activity:	Crossings Shopping Center Development
Fund / Dept. No.:	51-81

51-81	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
51-82-258-00	CID Reimburse Expenses	$ 30,847	$ 32,000	$ 32,000	$ 32,000
Total Non-Personnel Services		**$ 30,847**	**$ 32,000**	**$ 32,000**	**$ 32,000**
TOTAL EXPENDITURES		**$ 30,847**	**$ 32,000**	**$ 32,000**	**$ 32,000**

Galaxy West Special Allocation Fund (52)
Revenues & Expenditures

Revenue Estimate

52	Description		FY 2026 Actual		FY 2027 Original Budget		FY 2027 Final Budget		FY 2027 Adopted Budget
Local Taxes									
52-00-401-00	Property Tax	$	30,782	$	31,397	$	31,397	$	31,397
52-00-408-00	CID Sales and Use Tax		98,421		101,916		101,916		101,916
Total Local Taxes		**$**	**129,202**	**$**	**133,313**	**$**	**133,313**	**$**	**133,313**
Contributions To / From									
52-01-550-00	Contr (To)/From Gen Fund	$	20,108	$	21,000	$	21,000	$	21,000
52-01-550-05	Contr (To)/From Transportation		10,054		10,468		10,468		10,468
52-01-552-00	Contr (To)/From Park Fund		10,054		10,468		10,468		10,468
52-01-554-00	Contr (To)/From Cap Proj 2		10,054		10,468		10,468		10,468
Total Contributions To / From		**$**	**50,271**	**$**	**52,404**	**$**	**52,404**	**$**	**52,404**
TOTAL REVENUE		**$**	**179,473**	**$**	**185,717**	**$**	**185,717**	**$**	**185,717**

Expenditure Summary

Function:	Community Dev. - Downtown Redevelopment
Fund:	Galaxy West Special Allocation Fund
Department:	
Activity:	Galaxy West Redevelopment
Fund / Dept. No.:	52-82

52-82	Description		FY 2026 Actual		FY 2027 Original Budget		FY 2027 Final Budget		FY 2027 Adopted Budget
Non-Personnel Services									
52-82-230-04	Property Taxes Fees & Chgs	$	1,047	$	1,047	$	1,047	$	1,047
52-82-257-00	Administration Fees		9,161		10,235		10,235		10,235
52-82-258-00	CID Reimburse Expenses		26,581		-		-		-
52-82-259-00	TIF Reimburse Cost		141,123		184,535		184,535		184,535
Total Non-Personnel Services		**$**	**177,912**	**$**	**195,817**	**$**	**195,817**	**$**	**195,817**
TOTAL EXPENDITURES		**$**	**177,912**	**$**	**195,817**	**$**	**195,817**	**$**	**195,817**

Break Time Sales Tax Sharing Fund (53)
Revenues & Expenditures

Revenue Estimate

53	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Contributions To / From					
53-01-550-00	Fund Transfer In (Out) - Gener	$ -	$ 12,500	$ 12,500	$ 12,500
53-01-551-00	Fund Transfer In (Out) - CapPr	18,620	6,940	6,940	6,940
53-01-552-00	Fund Transfer In (Out) - Water	-	-	-	-
Total Contributions To / From		**$ 18,620**	**$ 19,440**	**$ 19,440**	**$ 19,440**
TOTAL REVENUE		**$ 18,620**	**$ 19,440**	**$ 19,440**	**$ 19,440**

Expenditure Summary

Function:	Community Dev. - Downtown Redevelopment
Fund:	MFA Special Allocation Fund
Department:	
Activity:	MFA Development
Fund / Dept. No.:	53-83

53-83	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
53-83-258-00	Sales Tax Sharing Expense	$ 18,620	$ -	$ -	$ -
53-83-259-00	Loan Reimbrsement	-	20,814	20,814	20,814
Total Non-Personnel Services		**$ 18,620**	**$ 20,814**	**$ 20,814**	**$ 20,814**
TOTAL EXPENDITURES		**$ 18,620**	**$ 20,814**	**$ 20,814**	**$ 20,814**

Lamy Project Sales Tax Sharing & TIF Fund (54)
Revenues & Expenditures

Revenue Estimate

54	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Contributions To / From					
54-01-554-00	Contr (To)/ From Capital Impro	$ 43,297	$ 44,000	$ 44,000	$ 44,000
Total Contributions To / From		**$ 43,297**	**$ 44,000**	**$ 44,000**	**$ 44,000**
Contributions To / From					
-	-	$ -	$ -	$ -	$ -
Total Contributions To / From		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ 43,297**	**$ 44,000**	**$ 44,000**	**$ 44,000**

Expenditure Summary

Function:	Community Dev. - Downtown Redevelopment
Fund:	Lamy Special Allocation Fund
Department:	
Activity:	Lamy Redevelopment
Fund / Dept. No.:	54-54

54-54	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
54-54-259-00	Infrastructure Reimbursement	$ 43,297	$ 43,297	$ 43,297	$ 43,297
Total Non-Personnel Services		**$ 43,297**	**$ 43,297**	**$ 43,297**	**$ 43,297**
TOTAL EXPENDITURES		**$ 43,297**	**$ 43,297**	**$ 43,297**	**$ 43,297**

Water Pollution Control Fund (61)
Revenues & Expenditures

Revenue Estimate

61	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Service Charges					
61-00-460-00	Sanitary Sewer Charges	7,552,696	7,941,360	7,941,360	7,941,360
61-00-461-00	Sewer Connetion Fees	(1)	-	-	-
61-00-463-00	Compost	29,748	30,100	30,100	30,100
61-00-467-00	Liquid Waste Hauler Permit	74,888	56,000	56,000	56,000
-	-	-	-	-	-
Total Service Charges		**$ 7,657,331**	**$ 8,027,460**	**$ 8,027,460**	**$ 8,027,460**
Intergovernmental					
61-00-514-06	Loan Proceeds	-	10,000,000	10,000,000	10,000,000
Total Intergovernmental		**$ -**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**
Other					
61-00-494-00	Rental Income	$ -	$ -	$ -	$ -
61-00-496-00	Interest Income	97,072	72,000	72,000	72,000
61-00-497-00	Unrealized Gain/Loss on Invest	5,508	-	-	-
61-00-507-00	Miscellaneous Revenue	9,964	12,303	12,303	12,303
61-00-511-00	Misc Surplus Property Sales	21,876	-	-	-
Total Other		**$ 134,419**	**$ 84,303**	**$ 84,303**	**$ 84,303**
Contributions To / From					
61-01-550-00	Contr (To) / From General Fund	$ 459,480	$ -	$ -	$ -
Total Contributions To / From		**$ 459,480**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ 8,251,231**	**$ 18,111,763**	**$ 18,111,763**	**$ 18,111,763**

Expenditure Summary

Function:	Health
Fund:	Water Pollution Control
Department:	Operations
Activity:	Wastewater Collection and Treatment
Fund / Dept. No.:	61-50

61-50	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
61-50-101-00	Salaries	$ 988,004	$ 1,054,512	$ 1,054,512	$ 1,054,512
61-50-101-10	Salaries - Stand By	12,172	31,200	31,200	31,200
61-50-102-00	Overtime - Non Scheduled	71,809	-	-	-
61-50-103-00	Unemployment Taxes	4,160	-	-	-
61-50-105-00	Lagers Retirement	174,780	184,353	184,353	184,353
61-50-106-00	Social Security Medicare Taxes	76,243	78,350	78,350	78,350
61-50-107-00	Employee Insurance	198,729	234,527	234,527	234,527
61-50-108-00	Worker's Compensation Insur	22,264	36,201	36,201	36,201
61-50-110-00	Vacation Pay Unpaid	5,831	-	-	-
Total Personnel Services		**$ 1,553,992**	**$ 1,619,144**	**$ 1,619,144**	**$ 1,619,144**
Non-Personnel Services					
61-50-211-00	Car Allowance	$ -	$ -	$ -	$ -
61-50-213-00	Advertising	$ 336	$ 1,350	$ 1,350	$ 1,350
61-50-214-00	Printing	2,175	2,500	2,500	2,500
61-50-215-00	Postage	710	300	300	300
61-50-216-00	Telecommunications Services	23,208	26,288	26,288	26,288
61-50-217-00	Electric Muni Bldg	1,856	755	755	755
61-50-217-70	Electric North Plant	25,052	31,225	31,225	31,225
61-50-217-71	Electric Central Plant	152,903	150,000	150,000	150,000
61-50-217-72	Electric Southeast Plant	128,753	145,000	145,000	145,000
61-50-217-73	Electric Pump Stations	42,133	43,250	43,250	43,250
61-50-217-76	Electric WPC Compost	4,800	5,802	5,802	5,802
61-50-217-77	Electric-Plaza Pump Station	-	-	-	-
61-50-218-70	Gas North Plant	6,013	6,000	6,000	6,000
61-50-218-71	Gas Central Plant	5,029	5,000	5,000	5,000
61-50-218-73	Gas Pump Stations	-	300	300	300
61-50-218-75	Gas Laboratory	595	-	-	-
61-50-218-77	Gas-Plaza Pump Station	320	312	312	312
61-50-221-00	Small Tools & Equipment	31,245	19,150	19,150	19,150
61-50-222-02	Veh & Equip Repairs & Parts	86,111	80,000	80,000	80,000
61-50-222-04	Office Equip Repairs & Parts	-	-	-	-
61-50-222-05	Building & Grounds Maintenance	3,890	10,080	10,080	10,080
61-50-222-70	Repairs North Plant	29,618	80,000	80,000	80,000

Expenditure Summary

Function:	Health
Fund:	Water Pollution Control
Department:	Operations
Activity:	Wastewater Collection and Treatment
Fund / Dept. No.:	61-50

61-50	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
61-50-222-71	Repairs Central Plant	57,850	142,500	142,500	142,500
61-50-222-72	Repairs Southeast Plant	159,267	199,000	199,000	199,000
61-50-222-73	Repairs Pump Stations	111,392	75,000	75,000	75,000
61-50-222-74	Repairs Collection System	33,418	55,200	55,200	55,200
61-50-222-75	Repairs Laboratory	505	850	850	850
61-50-222-76	Repairs - Compost	21,957	24,600	24,600	24,600
61-50-224-00	General Insurance	151,193	141,968	141,968	141,968
61-50-225-00	Maintenance Agreements	40,375	36,585	36,585	36,585
61-50-227-00	Dues & Subscriptions	2,434	953	953	953
61-50-229-00	Training Travel & Meals	13,924	17,000	17,000	17,000
61-50-230-01	Legal & Accounting	14,382	15,000	15,000	15,000
61-50-230-02	Prof Fees Water Mgmnt Contract	257,496	257,496	257,496	257,496
61-50-230-03	Tree Grinding	49,875	55,000	55,000	55,000
61-50-230-04	Utility Locates	6,164	5,568	5,568	5,568
61-50-230-05	Misc Prof Fees - Lab Analysis	211,857	83,176	83,176	83,176
61-50-230-06	Root Control	36,809	60,000	60,000	60,000
61-50-234-00	COP 2019 Interest Expenses	839,200	773,500	773,500	773,500
61-50-236-00	Fiscal Agent Fees COP 2019	1,250	-	-	-
61-50-240-00	Depreciation Expense	2,827,573	2,885,529	2,885,529	2,885,529
61-50-242-00	Gasoline & Oil	57,792	60,000	60,000	60,000
61-50-243-00	Tires & Tubes	2,196	5,750	5,750	5,750
61-50-244-04	Supplies Office/Janitor/Other	4,400	9,685	9,685	9,685
61-50-244-07	Supplies - Street & Const Mat	-	-	-	-
61-50-244-70	Supplies - North Plant	2,867	9,000	9,000	9,000
61-50-244-71	Supplies - Central Plant	20,266	36,800	36,800	36,800
61-50-244-72	Supplies - Southeast Plant	4,241	18,095	18,095	18,095
61-50-244-74	Supplies-Collection System	8,081	4,000	4,000	4,000
61-50-244-75	Supplies - Laboratory	18,449	21,700	21,700	21,700
61-50-244-76	Supplies - Compost	572	1,500	1,500	1,500
61-50-248-00	Uniforms	12,973	14,000	14,000	14,000
61-50-252-01	Permit Fees	565	825	825	825
61-50-252-03	Bad Debts	48,000	26,000	26,000	26,000
61-50-258-00	Safety	14,712	9,350	9,350	9,350
61-50-450-00	Amortization Expense	(176,676)	-	-	-
61-50-540-10	Intra-Govt Svc From Gen Fund	722,472	843,767	843,767	843,767
Total Non-Personnel Services		**$ 3,214,015**	**$ 6,502,709**	**$ 6,502,709**	**$ 6,502,709**
TOTAL EXPENDITURES		**$ 4,768,007**	**$ 8,121,853**	**$ 8,121,853**	**$ 8,121,853**

Capital Budget Summary

Function:	Health
Fund:	Water Pollution Control
Department:	
Activity:	Capital Projects
Fund / Dept. No.:	61-51

61-51	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
61-51-234-00	Debt Service	(198,094)	1,675,000	1,675,000	1,675,000
Total Non-Personnel Services		**$ (198,094)**	**$ 1,676,250**	**$ 1,676,250**	**$ 1,676,250**
Capital Improvements					
61-51-351-00	Equipment	914,315	257,100	257,100	257,100
61-51-351-10	Vehicles	67,521	-	-	-
61-51-351-13	Comp Dog	-	6,000	6,000	6,000
61-51-352-00	Land	12,636	-	-	-
61-51-352-01	Land Improvements	1,210	-	-	-
61-51-352-10	Sewer Collection System	938,835	790,000	790,000	790,000
61-51-353-01	Composting Facility	24,810	-	-	-
61-51-353-50	Treatment Plant Upgrades	666,963	10,000,000	10,000,000	10,000,000
Total Capital Improvements		**$ 2,626,291**	**$ 11,053,100**	**$ 11,053,100**	**$ 11,053,100**
TOTAL EXPENDITURES		**$ 2,428,197**	**$ 12,729,350**	**$ 12,729,350**	**$12,729,350**

Personnel Detail

Function:	Health
Fund:	Water Pollution Control
Department:	Operations
Activity:	Wastewater Collection and Treatment
Fund / Dept. No.:	61-50

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
Utilities Director	24	0.5	0	0
Collection System Foreman	22	1	1	1
Crew Supervisor	16	3	2	2
Lab Technician	14	1	1	1
Pre-Treatment / Stormwater Coordinator	15	2	2	2
Wastewater Plant Operator IV	16	1	1	1
Wastewater Plant Operator II	14	2	1	1
Compost Operator	16	2	2	2
Equipment Operator II	14	1	1	1
Wastewater Plant Operator I	12	5	5	5
Utility Operator 1	13	2	5	5
Utility Operator	11	4	1	1
Total Full Time		24.5	22	22
Part-time				
Transitional Assistant - Engineering		1	0.25	0.25
Total Part Time		0	0	0

Water Department Fund (62)
Revenues & Expenditures

Revenue Estimate

62	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Service Charges					
62-00-460-00	Water Usage Charges	5,232,936	5,956,020	5,956,020	5,956,020
62-00-460-01	Penalties	4,757	-	-	-
62-00-460-02	Disconnect and Reconnect Fee	38,915	43,538	43,538	43,538
62-00-461-00	Water Connection Fees	73,195	73,580	73,580	73,580
62-00-462-00	Sprinkler Installation	10,170	13,700	13,700	13,700
62-00-463-00	Customer Reimbursement	2,437	2,600	2,600	2,600
62-00-464-00	Bulk Water Sales	10,568	-	-	-
62-00-494-00	Samples	4,831	4,500	4,500	4,500
Total Service Charges		**$ 5,377,809**	**$ 6,093,938**	**$ 6,093,938**	**$ 6,093,938**
Other					
62-00-495-00	Rental Income	$ 159,908	$ 151,768	$ 151,768	$ 151,768
62-00-496-00	Interest Income	68,024	72,000	72,000	72,000
62-00-505-00	Returned Check Fees	2,135	2,500	2,500	2,500
62-00-507-00	Miscellaneous Revenue	29,110	17,770	17,770	17,770
62-00-507-01	Merchandise, Job, And Contrac	2,617	2,680	2,680	2,680
62-00-511-00	Misc Surplus Property Sales	2,760	-	-	-
Total Other		**$ 264,555**	**$ 246,718**	**$ 246,718**	**$ 246,718**
Contributions To / From					
62-01-550-00	Cont (To) From General Fund	120,711	-	-	-
Total Contributions To / From		**$ 120,711**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ 5,763,076**	**$ 6,340,656**	**$ 6,340,656**	**$ 6,340,656**

Expenditure Summary

Function:	Health
Fund:	Water
Department:	Water
Activity:	Water Distribution
Fund / Dept. No.:	62-72

62-72	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
62-72-101-00	Salaries	$ 1,025,829	$ 1,179,432	$ 1,179,432	$ 1,179,432
62-72-101-10	Salaries-Stand By	20,865	23,400	23,400	23,400
62-72-102-00	Overtime	68,938	72,000	72,000	72,000
62-72-105-00	Lagers Retirement	231,133	276,028	276,028	276,028
62-72-106-00	Social Security Medicare Taxes	81,565	91,120	91,120	91,120
62-72-107-00	Employee Insurance	194,797	234,407	234,407	234,407
62-72-108-00	Workers Compensation Insurance	30,496	37,663	37,663	37,663
62-72-110-00	Vacation Pay Unpaid	7,635	-	-	-
Total Personnel Services		**$ 1,661,258**	**$ 1,914,050**	**$ 1,914,050**	**$ 1,914,050**
Non-Personnel Services					
62-72-213-00	Advertising	$ 507	$ 1,500	$ 1,500	$ 1,500
62-72-214-00	Printing	747	1,500	1,500	1,500
62-72-215-00	Postage	6,385	5,950	5,950	5,950
62-72-216-00	Telecommunications Services	7,413	7,784	7,784	7,784
62-72-217-00	Electric-Muny Bldg	1,485	-	-	-
62-72-217-70	Electric-Filtration Plants	274,526	330,000	330,000	330,000
62-72-217-71	Electric-Spring Fork Lake	359	320	320	320
62-72-217-72	Electric-Water Tower Main St.	816	900	900	900
62-72-217-73	Electric-Water Tower Road	202	252	252	252
62-72-217-75	Electric-Wells	165,276	150,000	150,000	150,000
62-72-218-70	Gas-Filtration Plants	15,957	15,000	15,000	15,000
62-72-218-75	Gas-Wells	1,780	4,152	4,152	4,152
62-72-221-00	Small Tools & Equipment	13,233	14,500	14,500	14,500
62-72-222-02	Veh & Equip Repairs & Parts	63,483	42,000	42,000	42,000
62-72-222-04	Office Equip Repairs & Parts	70	400	400	400
62-72-222-05	Building & Ground Maintenance	8,589	9,000	9,000	9,000
62-72-222-70	Repairs-Filtration Plants	98,036	143,400	143,400	143,400
62-72-222-71	Repairs-Spring Fork Lake	730	1,200	1,200	1,200
62-72-222-72	Repairs-Water Tower Main St	-	500	500	500
62-72-222-73	Repairs-Water Tower Road	-	500	500	500
62-72-222-74	Repairs-Waterloo Tank	-	500	500	500
62-72-222-75	Repairs-Wells	45,781	14,500	14,500	14,500
62-72-222-76	Repairs-Distribution System	292,371	300,000	300,000	300,000
62-72-224-00	General Insurance	109,918	99,623	99,623	99,623
62-72-225-00	Maintenance Agreement	8,561	13,519	13,519	13,519
62-72-227-00	Dues & Subscriptions	3,751	3,710	3,710	3,710
62-72-229-00	Training Travel & Meals	11,144	8,000	8,000	8,000
62-72-230-01	Legal & Accounting	13,762	12,000	12,000	12,000
62-72-230-02	Professional Fees	14,581	23,100	23,100	23,100
62-72-230-04	Utility Locates	6,673	7,500	7,500	7,500
62-72-230-05	Misc Prof Fees-Lab Analysis	-	500	500	500
62-72-230-06	Miscellaneous Expense	6,734	-	-	-
62-72-234-00	Interest Expense - Upsize Loan	(2,541)	934,000	934,000	934,000
62-72-234-01	Interest Expense COP	205,184	365,822	365,822	365,822
62-72-234-04	Interest Expense Capital Lease	10,783	-	-	-
62-72-235-00	Fiscal Agent Fees	1,250	-	-	-
62-72-240-00	Depreciation Expense	1,420,423	1,386,939	1,386,939	1,386,939
62-72-240-01	Asset Disposal Expense	284,464	-	-	-
62-72-241-00	Amortization Expense	6,430	-	-	-
62-72-242-00	Gasoline & Oil	47,553	40,000	40,000	40,000
62-72-243-00	Tires & Tubes	7,623	6,000	6,000	6,000

Expenditure Summary

Function:	Health
Fund:	Water
Department:	Water
Activity:	Water Distribution
Fund / Dept. No.:	62-72

62-72	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
62-72-244-04	Supplies Office, Janitor Other	3,107	2,500	2,500	2,500
62-72-244-07	Supplies-Construction Material	111,461	100,000	100,000	100,000
62-72-244-70	Supplies-Filtration Plants	100,522	107,000	107,000	107,000
62-72-244-72	Supplies-Water Tower Main St.	76	500	500	500
62-72-244-73	Supplies-Water Tower Road	899	500	500	500
62-72-244-74	Supplies-Waterloo Tank	-	500	500	500
62-72-244-75	Supplies-Wells	171	1,500	1,500	1,500
62-72-244-77	Supplies-Laboratory	24,726	32,000	32,000	32,000
62-72-244-78	Supplies-Meters	161,721	183,500	183,500	183,500
62-72-248-70	Uniforms-Filtration Plant	3,176	6,420	6,420	6,420
62-72-248-76	Uniforms-Distribution System	8,598	8,400	8,400	8,400
62-72-252-01	Permit Fees	380	676	676	676
62-72-252-03	Bad Debts	28,800	18,000	18,000	18,000
62-72-258-00	Safety	8,931	9,050	9,050	9,050
62-72-500-00	Investment in FA	(2,270,296)	-	-	-
62-72-540-10	Intra-Govt Svc From Gen Fund	572,895	639,858	639,858	639,858
Total Non-Personnel Services		**$ 1,909,205**	**$ 5,054,975**	**$ 5,054,975**	**$ 5,054,975**
TOTAL EXPENDITURES		**$ 3,570,464**	**$ 6,969,025**	**$ 6,969,025**	**$ 6,969,025**

Expenditure Summary

Function:	Water
Fund:	Water Department
Department:	
Activity:	Capital Projects
Fund / Dept. No.:	62-73

62-73	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
62-73-234-00	Debt Service	$ (963)	$ -	$ -	$ -
62-73-234-01	Debt Svc Pymt Cleared To B/S	181,623	-	-	-
Total Non-Personnel Services		**$ 180,659**	**$ -**	**$ -**	**$ -**
Capital Improvements					
62-73-351-00	Equipment	$ 462,454	$ 8,000	$ 8,000	$ 8,000
62-73-353-01	Filtration Plants	19,990	85,000	85,000	85,000
62-73-353-02	Distribution System	1,507,453	272,500	272,500	272,500
Total Capital Expenditures		**$ 2,002,533**	**$ 365,500**	**$ 365,500**	**$ 365,500**
TOTAL EXPENDITURES		**$ 2,183,192**	**$ 365,500**	**$ 365,500**	**$ 365,500**

Personnel Detail

Function:	Public Works
Fund:	Water Department
Department:	Operations
Activity:	Water Distribution
Fund / Dept. No.:	62-72

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
Utilities Director	24	0.5	1	1
Senior Operations Technician	22	1	1	1
Filtration Plant Chief Operator	22	1	1	1
Service Technician	16	2	2	2
Utilities Operator I	16	6	8	8
Filtration Plant Operator III	15	1	0	0
Equipment Operator I	11	1	1	1
Equipment Operator III	16	1	1	1
Filtration Plant Operator II	14	1	2	2
Filtration Plant Operator I	13	3	4	4
Administrative Assistant	12	1	1	1
Maintenance Technician	11	2	1	1
Utilities Locate Technician	16	1	1	1
Total Full Time		21.5	24	24
Part-time				
Total Part Time		0	0	0

Sanitation Solid Waste Fund (65)
Revenues & Expenditures

Revenue Estimate

65	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Intergovernmental					
65-00-430-00	Recycling Grants	$ 18,698	$ -	$ -	$ -
Total Intergovernmental TRF		**$ 18,698**	**$ -**	**$ -**	**$ -**
Service Charges					
65-00-451-00	Sanitation Fees	$ 2,064,464	$ 2,286,360	$ 2,286,360	$ 2,286,360
65-00-451-10	Sanitation Fees - Commercial	42,079	42,799	42,799	42,799
65-00-451-50	Non-Resident Recycling Fee	7,828	5,142	5,142	5,142
Total Service Charges		**$ 2,114,371**	**$ 2,334,301**	**$ 2,334,301**	**$ 2,334,301**
Other					
65-00-494-00	Rental Income	$ 1,681	$ 1,681	$ 1,681	$ 1,681
65-00-496-00	Interest Income	20,680	18,000	18,000	18,000
65-00-507-00	Miscellaneous Revenue	4,658	4,500	4,500	4,500
Total Other		**$ 27,019**	**$ 24,181**	**$ 24,181**	**$ 24,181**
TOTAL REVENUE		**$ 2,160,088**	**$ 2,358,482**	**$ 2,358,482**	**$ 2,358,482**

Expenditure Summary

Function:	Public Works
Fund:	Sanitation Solid Waste
Department:	Sanitation
Activity:	Trash Removal
Fund / Dept. No.:	65-15

65-15	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
65-15-101-00	Salaries	$ 336,862	$ 368,180	$ 368,180	$ 368,180
65-15-102-00	Overtime - Non Scheduled	39,536	10,000	10,000	10,000
65-15-105-00	Lagers Retirement	62,262	66,929	66,929	66,929
65-15-106-00	Social Security Medicare Taxes	28,303	28,445	28,445	28,445
65-15-107-00	Employee Insurance	67,240	82,404	82,404	82,404
65-15-108-00	Worker's Compensation Insur	55,137	18,825	18,825	18,825
65-15-110-00	Vacations Unpaid	3,080	-	-	-
Total Personnel Services		**$ 592,420**	**$ 574,782**	**$ 574,782**	**$ 574,782**
Non-Personnel Services					
65-15-213-00	Advertising	$ 240	$ 600	$ 600	$ 600
65-15-214-00	Printing	6,369	5,900	5,900	5,900
65-15-215-00	Postage	(14)	5	5	5
65-15-216-00	Telecommunications Services	5,452	5,283	5,283	5,283
65-15-217-00	Electric	1,800	2,000	2,000	2,000
65-15-218-00	Gas	5,358	7,400	7,400	7,400
65-15-221-00	Small Tools & Equipment	447	1,000	1,000	1,000
65-15-222-02	Veh & Equip Repairs & Parts	55,674	55,000	55,000	55,000
65-15-222-04	Office Equip Repairs and Parts	-	500	500	500
65-15-222-05	Building & Grounds Maintenance	9,476	21,000	21,000	21,000
65-15-223-00	Radio Repairs & Service	-	1,000	1,000	1,000
65-15-224-00	General Insurance	39,310	-	-	-
65-15-229-00	Training Travel & Meals	203	1,000	1,000	1,000
65-15-230-01	Legal & Accounting	7,500	5,000	5,000	5,000
65-15-230-02	Prof Fees - Other	23,850	22,800	22,800	22,800
65-15-234-00	Interest Expense	124,359	116,315	116,315	116,315
65-15-240-00	Depreciation Expense	238,019	232,138	232,138	232,138
65-15-242-00	Gasoline & Oil	67,402	70,000	70,000	70,000
65-15-243-00	Tires & Tubes	7,919	22,000	22,000	22,000
65-15-244-04	Supplies Office/Janitor/Other	3,437	3,000	3,000	3,000
65-15-244-07	Supplies - Operating Materials	22	1,500	1,500	1,500
65-15-248-00	Uniforms	3,814	5,250	5,250	5,250
65-15-248-02	Uniforms Other	1,835	3,000	3,000	3,000
65-15-252-03	Bad Debts	19,200	8,200	8,200	8,200
65-15-253-00	Landfill Charges	382,243	200,000	200,000	200,000
65-15-253-01	State Landfill Fees	17,157	20,000	20,000	20,000
65-15-253-20	Landfill Charges - Recycling	2,901	3,000	3,000	3,000
65-15-253-22	Landfill Recycling Credits	(658)	(731)	(731)	(731)
65-15-540-10	Intra-Govt Svc From Gen Fund	292,735	724,729	724,729	724,729
Total Non-Personnel Services		**$ 1,316,053**	**$ 1,536,889**	**$ 1,536,889**	**$ 1,536,889**
TOTAL EXPENDITURES		**$ 1,908,473**	**$ 2,111,671**	**$ 2,111,671**	**$ 2,111,671**

Capital Budget Summary

Function:	Public Works
Fund:	Sanitation Solid Waste
Department:	Sanitation
Activity:	Capital Expenditures
Fund / Dept. No.:	65-51

65-51	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Improvements					
65-51-351-01	Equipment Lease Payments	8,019	-	-	-
65-51-351-87	Containers	84,526	25,000	25,000	25,000
65-51-351-90	Leachate Repair - Old Landfill	-	100,000	100,000	100,000
65-51-352-01	Land Improvements	39,734	-	-	-
65-51-353-00	Buildings	-	35,000	35,000	35,000
65-51-500-00	Investment in FA	(28,800)	-	-	-
Total Capital Improvements		**$ 103,479**	**$ 160,000**	**$ 160,000**	**$ 160,000**
TOTAL EXPENDITURES		**$ 103,479**	**$ 160,000**	**$ 160,000**	**$ 160,000**

Personnel Detail

Function:	Public Works
Fund:	Sanitation Solid Waste
Department:	Sanitation
Activity:	Trash Removal
Fund / Dept. No.:	65-15

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
Crew Supervisor	16	1	1	1
Administrative Assistant	12	1	1	1
Equipment Operator II	14	4	4	4
Equipment Operator I	11	0	1	1
Laborer	8	2	2	2
Total Full Time		8	9	9
Part-time				
Total Part Time		0	0	0

Airport Fund (67)
Revenues & Expenditures

Revenue Estimate

67	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Intergovernmental					
67-00-435-00	Grant Revenue	$ 286,015	$ -	$ -	$ -
Total Intergovernmental TRF		**$ 286,015**	**$ -**	**$ -**	**$ -**
Service Charges					
67-00-455-00	Airport Fees	$ 7,030	$ 7,500	$ 7,500	$ 7,500
67-00-455-01	Aircraft Maintenance Revenue	36,998	15,000	15,000	15,000
67-00-455-02	Aircraft Maint Part Sales	27,323	40,000	40,000	40,000
67-00-455-03	Flight Lessons/Instruction	13,531	20,000	20,000	20,000
67-00-456-00	Airport Fuel Sales	372,466	365,000	365,000	365,000
67-00-456-02	Airport Oil Sales	1,207	1,250	1,250	1,250
67-00-494-00	Rental Income & Land Leases	52,700	2,900	2,900	2,900
67-00-495-00	Rental Income Hangar	58,403	56,000	56,000	56,000
67-00-495-01	Rental Income Plane	42,253	50,000	50,000	50,000
Total Service Charges		**$ 611,912**	**$ 557,650**	**$ 557,650**	**$ 557,650**
Other					
67-00-496-00	Interest Income	$ (572)	$ -	$ -	$ -
67-00-507-00	Misc Revenue	308	-	-	-
Total Other		**$ (264)**	**$ -**	**$ -**	**$ -**
Contributions To / From					
67-01-550-05	Contr (To) / From Transp Fund	$ -	$ 654,396	$ 654,396	$ 654,396
67-01-566-00	Contr (To)/From Airport	$ 363,267	$ -	$ -	$ -
Total Contributions To / From		**$ 363,267**	**$ 654,396**	**$ 654,396**	**$ 654,396**
TOTAL REVENUE		**$ 1,260,929**	**$ 1,212,046**	**$ 1,212,046**	**$ 1,212,046**

Note: Effective 4/1/2024 the airport operations were transferred from the transporation fund to an enterprise fund.

Expenditure Summary

Function:	Transportation
Fund:	Airport
Department:	Airport
Activity:	Airport
Fund / Dept. No.:	67-11

67-11	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Personnel Services					
67-11-101-00	Salaries	$ 167,315	$ 147,498	$ 147,498	$ 147,498
67-11-101-40	Salaries - Part Time	27,112	29,058	29,058	29,058
67-11-102-00	Overtime - Non Scheduled	162	-	-	-
67-11-105-00	Lagers Retirement	15,115	32,311	32,311	32,311
67-11-106-00	Social Security Medicare Taxes	14,115	13,732	13,732	13,732
67-11-107-00	Employee Insurance	25,522	27,001	27,001	27,001
67-11-108-00	Worker's Compensation Insur	8,998	9,565	9,565	9,565
67-11-110-00	Vacation Pay Unpaid	(6,234)	-	-	-
Total Personnel Services		**$ 252,105**	**$ 259,165**	**$ 259,165**	**$ 259,165**
Non-Personnel Services					
67-11-213-00	Advertising	$ 218	$ 700	$ 700	$ 700
67-11-214-00	Printing	40	50	50	50
67-11-215-00	Postage	46	50	50	50
67-11-216-00	Telecommunications Services	14,014	13,611	13,611	13,611
67-11-217-00	Electric	16,757	16,887	16,887	16,887
67-11-218-00	Gas	6,986	5,785	5,785	5,785
67-11-220-00	Leased Equipment	26,657	25,250	25,250	25,250
67-11-221-00	Small Tools & Equipment	5,004	3,850	3,850	3,850
67-11-222-02	Veh & Equip Repairs & Parts	4,472	3,000	3,000	3,000
67-11-222-05	Building & Grounds Maintenance	12,688	7,700	7,700	7,700
67-11-222-10	Fuel Equipment Repairs & Mtc	5,922	5,000	5,000	5,000
67-11-224-00	General Insurance	58,734	62,885	62,885	62,885
67-11-225-00	Maintenance Agreements	-	844	844	844
67-11-227-00	Dues & Subscriptions	6,792	6,790	6,790	6,790
67-11-229-00	Training Travel & Meals	2,939	500	500	500
67-11-230-01	Legal and Accounting	3,520	3,500	3,500	3,500
67-11-240-00	Depreciation Expense	368,468	412,784	412,784	412,784
67-11-240-01	Asset Disposal Expense	58,421	-	-	-
67-11-241-00	Miscellaneous	(1,612)	-	-	-
67-11-241-05	Credit Card Fees	9,470	9,000	9,000	9,000
67-11-242-00	Gasoline & Oil	2,589	4,500	4,500	4,500
67-11-244-04	Supplies Office/Janitor/Other	1,473	2,200	2,200	2,200
67-11-244-07	Program Supplies	2,742	4,290	4,290	4,290
67-11-246-00	Cost of Aviation Fuel Sold	256,001	274,000	274,000	274,000
67-11-246-01	Cost of Catering Sales	75	160	160	160
67-11-246-02	Cost of Aviation Part Sales	(6,034)	12,000	12,000	12,000
67-11-246-03	Cost of Aviation Oil Sold	(1,535)	995	995	995
67-11-248-00	Uniforms	2,097	2,300	2,300	2,300
67-11-500-00	Investment in FA	(354,943)	-	-	-
67-11-540-10	Intra-Govt Svc From Gen Fund	73,673	71,301	71,301	71,301
Total Non-Personnel Services		**$ 575,674**	**$ 949,930**	**$ 949,930**	**$ 949,930**
TOTAL EXPENDITURES		**$ 827,779**	**$ 1,209,096**	**$ 1,209,096**	**$ 1,209,096**

Note: Effective 4/1/2024 the airport operations were transferred from the transporation fund to an enterprise fund.

Capital Budget Summary

Function:	Transportation
Fund:	Airport
Department:	Airport
Activity:	Airport
Fund / Dept. No.:	67-61

67-61	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Capital Improvements					
67-61-352-00	Land	-	-	-	-
67-61-352-01	Land Improvements	300,868	-	-	-
67-61-352-05	Tree Management	-	-	-	-
Total Capital Improvements		**$ 300,868**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 300,868**	**$ -**	**$ -**	**$ -**

Note: Effective 4/1/2024 the airport operations were transferred from the transporation fund to an enterprise fund.

Personnel Detail

Function:	Transportation
Fund:	Airport
Department:	Airport
Activity:	Airport
Fund / Dept. No.:	67-11

Personnel Position	Salary / Grade	Number of Employees Current	Proposed	Approved
Full-time				
Airport Director	21	1	1	1
Aircraft Mechanic	17	1	1	1
Airport Attendants	14	1	1	1
Total Full Time		3	3	3
Part-time				
Flight Instructor		1	1	1
Aircraft Mechanic		1	1	1
Airport Attendant		1	1	1
Total Part Time		3	3	3

Note: Effective 4/1/2024 the airport operations were transferred from the transporation fund to an enterprise fund.

Fiduciary Funds (82 & 84)
Revenues & Expenditures

Revenue Estimate

Fund	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
82	**FIRE PENSION FUND**				
Local Taxes					
82-00-401-00	Real Estate Property Taxes	$ 111,853	$ -	$ -	$ -
82-00-402-00	Personal Property Taxes	45,914	-	-	-
82-00-403-00	County Surcharges	12,640	-	-	-
82-00-405-00	Payment iIn-Lieu-Of Taxes	3,299	-	-	-
82-00-406-00	Railroad & Utilities Taxes	6,493	-	-	-
Total Local Taxes		**$ 180,199**	**$ -**	**$ -**	**$ -**
Other					
82-00-496-00	Interest Income Investment	$ 200,386	$ -	$ -	$ -
82-00-497-00	Unrealized Gain/Loss	956,983	-	-	-
82-00-507-00	Miscellaneous Revenue	7,346	-	-	-
Total Other		**$ 1,164,715**	**$ -**	**$ -**	**$ -**
	Total Fire Pension Fund	**$ 1,344,914**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE - PERPETUAL FUND		**$ 1,344,914**	**$ -**	**$ -**	**$ -**

Expenditure Summary

Function:	Trust Funds
Fund:	Fire Retirement / Police Retirement / Redevelopment
Department:	
Activity:	Trust Fund Management
Fund / Dept. No.:	82-60 / 83-65 / 84-84

82-60	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
82-60-230-04	Property Taxes Fees & Chgs	10,595	-	-	-
82-60-235-00	Fiscal Agent Fees	53,801	-	-	-
82-60-241-00	Miscellaneous	24,040	-	-	-
82-60-249-00	Pension Expenses	803,162	-	-	-
Total Non-Personnel Services		**$ 891,598**	**$ -**	**$ -**	**$ -**
TOTAL FIRE PENSION FUND		**$ 891,598**	**$ -**	**$ -**	**$ -**

84-84	Description	FY 2026 Actual	FY 2027 Original Budget	FY 2027 Final Budget	FY 2027 Adopted Budget
Non-Personnel Services					
84-84-230-01	Legal & Accounting	$ 500	$ -	$ -	$ -
84-84-230-05	Other Professional Fees	16,816	-	-	-
Total Non-Personnel Services		**$ 17,316**	**$ -**	**$ -**	**$ -**
TOTAL REDEVELOPMENT FUND		**$ 17,316**	**$ -**	**$ -**	**$ -**