



*Let's Cross Paths*

# ***Fiscal Year 2026 Budget***



***April 1, 2025  
Through  
March 31, 2026***

***Andrew Dawson, Mayor***

## ***City Council Members***

### ***First Ward***

***Jack Robinson  
Thomas Oldham***

### ***Second Ward***

***Chris Marshall  
Tina Boggess***

### ***Third Ward***

***Bob Hiller  
Bob Cross***

### ***Fourth Ward***

***Rhiannon Foster  
Steve Bloess***

***City of Sedalia***

***200 S. Osage Avenue  
Sedalia, Missouri 65301***

***Phone: (660) 827-3000  
[www.sedalia.com](http://www.sedalia.com)***



# City of Sedalia, Missouri

## Fiscal Year Ending March 31, 2026 Budget

### Table of Contents

City Administrator's Budget Message .....	2
Exhibit 1 – Summary of the Budget .....	3
Vision & Mission Statements .....	11
Exhibit 2 – Revenue Estimate by Source – All Operating Funds .....	12
Exhibit 3 – Assessed Valuation & Tax Levy Summary .....	13
Exhibit 4 – Debt Service Requirements .....	15
Exhibit 5 – Sales Tax Rates Breakdown .....	18
Three Year Planning Projections .....	19
<b>Revenues, Expenditures, Personnel Detail Sheets, Performance Measures</b> .....	<b>23</b>
General Fund – Revenue .....	23
General Fund – Administration .....	25
General Fund – Finance .....	28
General Fund – City Clerk .....	31
General Fund – Personnel .....	33
General Fund – Information Technology .....	35
General Fund – Public Works .....	37
General Fund – Fire Protection .....	39
General Fund – Law Enforcement .....	42
General Fund – Community Development .....	45
General Fund – Building Maintenance .....	47
General Fund – Cemetery .....	49
General Fund – Vehicle Maintenance .....	51
General Fund – Animal Control & Shelter (FY24 Actual) .....	53
General Fund – Municipal Court .....	54
General Fund – Code Enforcement .....	55
Self-Insurance Pool Fund .....	57
Capital Improvement Projects (CIP) Fund II .....	58
Transportation Fund – Revenue .....	60
Transportation Fund – Airport (History) .....	61
Transportation Fund – Street Department .....	62
Transportation Fund – Alley & Right of Way Maintenance .....	65
Transportation Fund – Train Depot .....	67
Animal Control Fund .....	68
Library Fund .....	72
Parks & Recreation Fund .....	75
Central Business & Cultural District Fund .....	79
Fire Fighter Academy Fund .....	80
Opioid Settlement Fund .....	81
Special Allocation Funds (TIFs, CID, & Sales Tax Sharing) .....	82
The Crossings Community Improvement District Fund .....	83
Galaxy West Special Allocation Fund .....	84
Break Time Sales Tax Sharing Fund .....	85
Lamy Project Sales Tax Sharing & TIF Fund .....	86
Water Pollution Control Fund .....	87
Water Department .....	92
Sanitation Solid Waste Fund .....	96
Airport Enterprise Fund .....	99
Fiduciary Funds (Fire and Police Retirement Funds) .....	102



# **CITY OF SEDALIA**

## ***Office of the City Administrator***

To the Honorable Mayor Dawson and City Council Members:

This document is the Fiscal Year 2026 (FY26) budget approved by City Council on March 17, 2025. It is the result of budget meetings between the Mayor, City Council and staff beginning in the fourth quarter of 2024 and early 2025. Again this year, exercising fiscal discipline, the City of Sedalia is able to continue the long-held tradition of maintaining a strong General Fund Balance, which is at 59% of expected revenues. These reserves allow us to continue essential services during downturns of the economy or other events such as natural disasters or as most recently demonstrated, a global pandemic. On the very day of the adoption of the 2021 fiscal year budget was the beginning of a wide-ranging shutdown and all but essential workers were asked to stay at home for two weeks to slow the spread of the virus. Of course, since this was a novel virus, we were learning as we went as the science evolved so the shutdown continued in varying degrees for the entire fiscal year. Due to the uncertainty this created of both revenues and added expenditures necessary to respond to the pandemic, we took actions to in essence reserve or delay specific items in the adopted budget while we monitored the situation. While the effects of the pandemic continued to ripple through the next few fiscal years. The American Rescue Plan Act (ARPA) was signed at the beginning of fiscal year 2022. Funding was included in this act directed specifically to Cities, including Sedalia, to offset the effects of the pandemic. This funding is being allocated to the last two, and this fiscal year to fund specific projects and is being used to leverage additional grant funding, as match where allowable, to bring in additional funds for infrastructure needs.

Municipal budgets are policy documents and thereby, with the approval of this document, the City adopted many important policies and the resource allocation decisions made will impact citizens for years or even generations to come. In addition to the budget team, special thanks for the preparation of this document must go to the City Council and Department Heads. Their understanding and ability to find innovative ways to get the most service delivery possible given the ongoing budget constraints is to be commended. This year again we were faced with some tough choices as Department Heads put forth very worthwhile initiatives during their strategic plan presentations leading up to Council's strategic planning undertaking.

### **Summary of the Budget**

Exhibit 1 as shown on the following page provides an overview of the entire city budget in total and for each fund, by presenting beginning fund balances, total sources of funding, anticipated uses of funds, the resulting anticipated change to fund balances, and the anticipated ending fund balances or reserves. This overview provides a 30,000-foot view of the City's financial plan and includes such important items as the available reserves. While the following pages certainly provide the necessary detail to gain a complete understanding, this summary provides a good perspective to set the stage for the deeper dive.

**EXHIBIT 1**  
**Summary of the Budget**  
**Fiscal Year 2026**

Summary of the Budget								
Fund	Beginning Fund Balance 4/1/24	Projected Fund Balance 3/31/25	Anticipated Revenues / Sources	Anticipated Expenditures	Anticipated Change	Anticipated Fund Balance 3/31/26	Fund Balance Policy Min. 35%	Max. 75%
10 General Fund	\$ 10,081,159	\$ 10,300,987	\$ 17,685,930	\$ 18,101,852	\$ (415,922)	\$ 9,885,065		
11 General Fund - Self Insurance Pool	334,025	365,230	1,918,965	2,141,010	(222,045)	143,185	59%	
15 Capital Improvements 2 Fund	7,583,115	7,237,612	36,234,548	40,535,275	(4,300,726)	2,936,886		
20 Transportation	1,751,151	1,464,827	4,683,999	4,493,505	190,494	1,655,321		
21 Animal Control	-	5,096	918,982	915,451	3,531	8,627		
22 Library Fund	1,483,000	1,534,574	914,371	914,371	-	1,534,574		
23 Park Fund	2,601,867	2,625,990	5,952,219	5,763,505	188,714	2,814,704		
24 Central Business & Cultural Fund	187,972	196,403	68,309	158,102	(89,793)	106,610		
25 Fire Academy	24,108	15,208	17,800	13,710	4,090	19,298		
26 Opioid Settlement Funds	70,705	232,988	150,000	150,000	-	232,988		
50 Midtown Special Allocation Fund	7,099	43,038	305,407	318,265	(12,858)	30,180		
51 The Crossings Community Improvement District	2,701	2,701	29,537	29,537	-	2,701		
52 Galaxy West Special Allocation Fund	43,009	-	188,072	188,072	-	-		
53 MFA Special Allocation Fund	-	-	15,226	15,226	-	-		
54 Lamy Special Allocation Fund	-	-	43,297	43,297	-	-		
61 Water Pollution Control Fund - Note 1	7,698,585	7,847,386	8,358,611	8,159,250	199,361	8,046,747		
62 Water Department - Note 1	3,384,081	3,953,150	5,862,253	5,184,622	677,631	4,630,781		
65 Sanitation Fund - Note 1	(2,875,827)	(2,728,116)	2,044,661	1,728,115	316,546	(2,411,570)		
67 Airport	-	184,536	912,777	805,230	107,546	292,082		
82 Fire Pension Fund	7,790,410	7,854,051	1,211,169	912,027	299,142	8,153,193		
84 Redevelopment Corporation	388,448	372,518	-	250,000	(250,000)	122,518		
Totals	\$ 40,555,608	\$ 41,508,179	\$ 87,516,133	\$ 90,820,422	\$ (3,304,289)	\$ 38,203,890		
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		\$ 16,297,739	\$ 2,489,069	\$ 3,748,083		\$ 17,556,753		
62 Water Department-Capital & Debt Principal		23,543,139	599,721	2,789,294		25,732,712		
65 Sanitation Fund Capital Expenditures		2,445,564		(44,978)		2,400,586		
67 Airport		-	966,946	1,094,750		127,804		

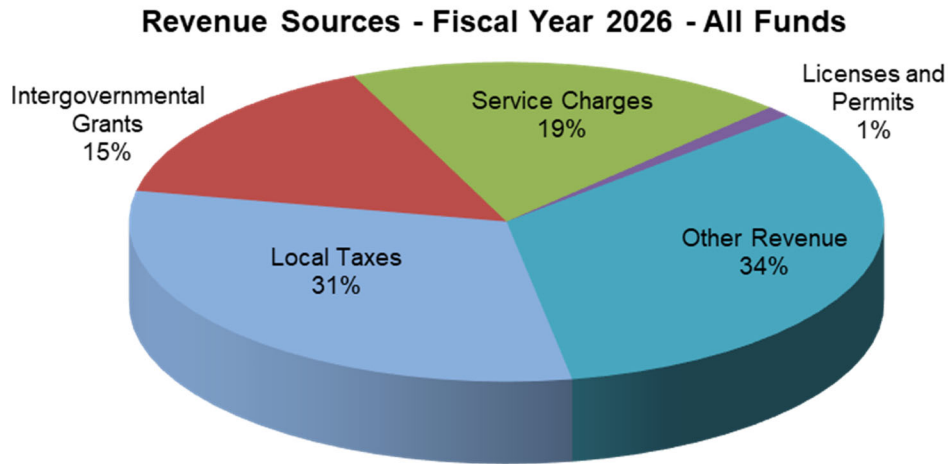
### How Large Is The FY25 Budget?

What is the size of our budget? Is it \$82,292,237 (all-funds revenues)? Or is it \$90,820,422 (all-funds expenditures)? It is my belief that our budget can accurately be classified as \$87,516,133. This is based on the total all funds "Anticipated Revenues". Because it depicts the resources available from year to year, it provides a good budget size gauge. These resources may not be all used during the current year or, such unspent resources from previous years are carried forward to be used in subsequent years. This is why we believe the better measurement of the budget is the resources generated during the year which is the amount available to commit to added spending whether it is spent this year or in the future.

### Revenues

Total revenues across all funds are anticipated to be \$87,516,133. As displayed in the graph on the following page, the largest source of revenue for the City of Sedalia this year is local taxes. Sales Tax revenues making up the majority of such taxes and again for FY26 we are estimating the trend to be relatively flat at a 4% year over year increase. Service charges are the next largest source of funding. Usage fees from the enterprise funds for utilities make up the largest share of this category. Enterprise funds are designed to be self-sustaining to ensure the users of the services are offsetting the costs to deliver such service, yet no more. Taxes are designed to provide public good in that the goods and services provided are to benefit the public in general, rather than a specific household or business. Thereby, separating the enterprise type activities ensures the taxpayers are not burdened to provide services not benefiting the public as a whole, yet also

ensuring no hidden taxes are being imposed by overcharging for the services and diverting them to tax supported activities.



### Expenditures

The FY26 budget anticipates “All Funds” expenditures totaling \$90,820,422.

### Fund Balances

Fund balances for the various funds, including the General Fund, are very important. Essentially, this is the amount that we anticipate being ahead at the end of the fiscal year after all expenditures are accounted for. It is an amount we will carry forward from one fiscal year to the next. It is notable that during FY14 the City approved its first-ever General Fund Balance policy. During the development of the FY19 budget, this policy was reviewed and adjusted upward to facilitate building in resiliency and sufficient cash flow requirements. The GF fund balance should not go below 35% and should not go above 75% of anticipated revenues. For FY26, Sedalia’s anticipated ending fund balance is 59%. Having a fund balance that is too high is just as unacceptable as one that is too low. Simply stated, if taxes are not needed to provide services to the tax payers, they should not be collected in the first place. With that said though, spending to zero would not be responsible either. For example, this past five years the healthy fund balances gave us the latitude to not panic in curtailing core services in responding to the pandemic despite all the uncertainty it brought. Further, once the ramifications become more clear, the reserves allowed the City to allocate funding as match to bring in additional grants for infrastructure. As mentioned earlier, funding was made available to the City from the American Rescue Plan Act. The allocation to the City of these funds amount to \$4,385,448. Through this budget \$3,665,459 of these funds have been allocated to specific expenditures. These funds are targeted to be used as matching funds for additional grants recently awarded, leveraging these funds for added benefit. In summary, the City’s FY26 General Fund Balance remains exceptionally strong and prudent. This is a long-held tradition in Sedalia, for which past and present Councils should be commended for their fiscal discipline.

### The FY26 Budget will continue to carry debt service expenses

For larger projects the City utilizes debt type arrangements to finance them so it is important to look at the debt service requirements of these obligations first in the budgeting process:

- In 2001 the City entered a cooperative agreement with Pettis County for jail facilities and services. As part of this arrangement the City incurred the debt to build the facility. This was refinanced in 2007 and again in 2017 to take advantage of reductions in financing costs available. The remaining principal balance is \$458,296 and is scheduled to be paid off in 2026 via payments of approximately \$450,000 per year.

- In the case of the Westside Fire Station Head Quarters (\$3.7 mil) and the Washington Street Viaduct (\$2 mil), the anticipated 20-year debt service began in FY14 and will come from Fund 15. The annual debt service varies slightly, but, for both projects, is generally about \$400,000 per year. This debt was included in the financing for the Heckart Community Center issued in 2020. Since interest rates have gone down since the original issue, the interest cost savings more than outweighs the costs to issue new certificates spread over the remaining twelve years of the amortization.
- During FY14, the historic Sedalia Public Library, a Carnegie building, was near collapse. The City Council, working closely with the Library Board, agreed to add the cost of the library repairs (\$1.5 mil) to the City's Certificate of Participation (COP) issue which also included the fire station and viaduct. In April 2013, voters approved a property tax increase to cover the debt service for the library repairs. This property tax will support the entire library improvement debt service of approximately \$100,000 per year. Therefore, these debt service obligations along with the offsetting revenues are appropriately accounted for in the special revenue fund for the Library. As with the fire station and viaduct discussed above, this debt was also included in the financing for the Heckart Community Center issued in 2020.
- During FY18 the City undertook a project to construct a police station headquarters. This project along with repurposing some of the areas vacated by the police for other needs totals just under \$5.7 Million. The 15-year debt service starting in FY19 is just over \$464 Thousand per year.
- An analysis of the above projects indicates there is enough coverage in Fund 15 to pay for the above projects.
- It is important to monitor the special Capital Improvement Sales Tax revenue source for Fund 15.
- Other projects with debt service, such as the \$30 million sewer project, and the water department \$13 million upgrade project, continue. The debt service for the sewer project and water projects come from the respective enterprise funds. The sewer certificates were refinanced during 2019 and the drop in interest rates allowed for adding \$5 million in new money with essentially the same annual debt service payments. This \$5 million in new money was used to accomplish projects including upgrades to one of the treatment plants and lift stations.
- In 2020 certificates of participation were issued to fund the construction of the Heckart Community Center. This project will be funded primarily from a generous donation and an increase of 1/8 cents in the Parks and Recreation and Storm Water Sales Taxes that was approved by the voters in August of 2019. The debt service for these certificates is amortized over 25 years.
- This budget anticipates issuing \$19 million in new certificates to fund projects to build an aquatics center, bowling alley / recreation center, fire station, and training center / burn tower.

### **Enterprise Funds**

Enterprise funds receive revenue from primarily user fees. For example, utilities such as Sanitation, Water, and Wastewater are Enterprise Funds. It is important during FY26, as is the case each year, to monitor the Enterprise Funds. Enterprise Funds should be self-supporting. If they are not, they will be propped up by the General Fund. When this happens, an unnecessary burden is placed on the General Fund. During FY26 steps will continue to be taken to correct Enterprise Funds that are not self-supporting. The Sanitation Fund falls into this category.



## General Fund (10)

### Revenues

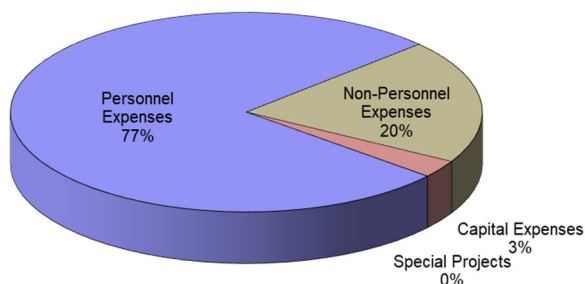
Revenue for the General Fund's fiscal year 2026 is projected to be \$17,685,930. Even with Sedalia's strong retail and industrial base, as well as the resiliency of the economy shown during the pandemic, staff, again this year, believes a cautious approach toward revenue is a necessary position to adopt.

Sales tax is the largest source of revenue in the general fund and historic trends are relatively flat, with a significant uptick last fiscal year. For FY26 we are projecting a 4% sales tax revenue growth. This is consistent with pre-pandemic trending. For the last four years, as we recovered from a stall from the economic shutdown in 2020 due to the pandemic, sales and use taxes were up 12.9%, 6.8%, 3.6%, and 5.4% respectively compared to the previous year and the four fiscal year's trends together averaged increases of 7.2%. However, the 11 years prior average growth rate was just under 1.5%. The tenuousness of revenue continues to be a major issue for the City's budgetary process. The historic relatively flat trend line requires a strategy to hold down growth in expenditures.

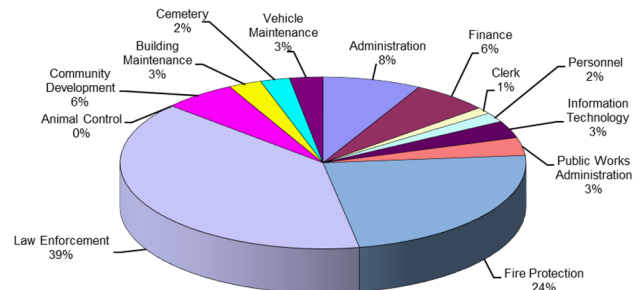
### Expenditures

The FY26 budget anticipates General Fund expenditures totaling \$18,101,852. For FY26, as with the previous couple of years, it was particularly challenging in dealing with the effects of upward wage pressures in response to the "great resignation" during the pandemic. The increase in sales taxes mentioned in the last section facilitated a larger than normal wage increases. For FY26, the council approved a 1% across the board increase to the wage scales, along with a set aside equal to 2% for merit increases for general employees. For firefighters, a step increase for employees who passed their evaluations coupled with a 1% increase in the scale. The largest challenge for keeping up with the labor market has been with sworn police officers. Therefore the pay scale for the police has been increased by 13.6% to go along with a step increase for all current sworn officers. In order to minimize the impact of continually rising health care costs, the City moved to a partially self-funded health insurance plan as a longer-term strategy of incentivizing employees to participate in controlling these costs last fiscal year. As shown in the graphic below, personnel expenses continue to make up the major portion of the General Fund expenses. This will generally be the case in most, if not all, cities and service businesses in the U.S. In dissecting the expenditures by department, the majority of the general fund expenditures are for public safety at 63%.

General Fund Expenditures - Fiscal Year 2026



General Fund Expenditures - Fiscal Year 2026  
by Department



### Sales Tax

Looking back at the last 10 years, FY14 sales tax revenues were slightly down. FY15 saw an 8.6% increase and was followed by a more moderate but still healthy increase again in FY16 of 5.1%. In FY17 we again 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%. Last fiscal year we saw an increase of 3.5%. This budget anticipates a 4% level of

growth. As is the case each year, the projection for FY26 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 FY26 budget anticipates a very strong General Fund balance. The City's Fund Balance policy requires it not be below 35% and not above 75% of budgeted revenues. In FY26, the projected General Fund ending Fund Balance is 59% of budgeted revenues. City Councils and Managers must walk a fine line between fund balances that are too small and too large. If too small, downturns in the economy may be a factor, or there may not be enough budgetary discipline to avoid a systemic issue, or both. On the other hand, if the fund balance is too large, too few resources are being directed toward public services and infrastructure. In FY13, FY14 and especially in FY15 the City took some steps in the direction of addressing a number of long-delayed infrastructure projects. Below is a recent history of Sedalia General Fund Balances:

Ending General Fund Balance	
Fiscal Year	Fund Balance
2015	7,963,759
2016	7,911,567
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	10,390,954
2024 (Projected)	10,300,987
2025 (Budgeted)	9,885,065

#### **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 FY26. Some of the significant expenses include the Certificates of Participation (COP's) debt service for the Jail, Fire Station, the Washington Street Bridge, and Police Station.

#### **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 \$4,683,999 and expenditures are budgeted at \$4,493,505.

#### **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 FY26 are \$528,982 and are coupled with a transfer of tax revenues from the general fund of \$390,000 to cover the anticipated expenditures of \$915,451.

#### **Library (22)**

The Library Fund is anticipating \$914,371 in revenues and expenditures. These figures are slightly higher than last year. The anticipated fund balance is \$1,534,574. 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 \$5,952,219 with expenditures totaling \$5,763,505. 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 \$2,814,704. 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 1/8<sup>th</sup> cent to this tax bringing it to the current level of 1/2 cent. Although not specifically pledged, the intent of this added 1/8<sup>th</sup> 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 FY26, anticipated revenues are \$68,309 with expenditures expected to be \$158,102 resulting in an anticipated ending fund balance of \$106,610. The spend down of previously accumulated reserves is intentional and is on capital expenditures that are one time in nature.

### **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 FY26 is \$17,800 and anticipated expenditures are \$13,710, resulting in an anticipated fund balance for this fiscal year of \$19,298.

### **Midtown Special Allocation Fund (TIF) (50)**

The Midtown Tax Increment Financing (TIF) District was enacted by ordinance on November 17, 2008. In FY26 it is anticipated that this TIF district will see captured tax revenue of \$305,407 and expenditures of \$318,265 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 \$8,358,611 in revenues and anticipates \$8,159,250 in expenditures. The anticipated fund balance when reduced by net investments in fixed assets is \$8,046,747. 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 \$5,862,253 in

revenues and anticipates \$5,184,622 in expenditures. The anticipated fund balance when reduced by net investments in fixed assets is \$4,630,781. 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 \$2,044,661 in revenues and anticipates \$1,728,115 in expenditures. As shown in this document for presentation only, the anticipated fund balance when reduced by net investments in fixed assets is a deficit of \$2,411,570. This “deficit” in essence represents a loan from the general fund it is shown this way as presentation only to provide more transparency to highlight the ongoing need to bring this fund to a break even. 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 FY26 support from the transportation fund is estimated to be \$200,000.

#### **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 FY26 budget continues to remain strong. It is a budget that presents conservative revenue projections. On the other hand, it is a budget that continues to fund high levels of service while also maintaining an exceptionally healthy General Fund Balance.

The large unknown factors impacting this budget and every municipal budget in Missouri are the State, Federal, and regional economies. Another related unknown factor is legislation coming out of the Missouri legislature that may negatively impact municipal budgets. It is important that we monitor these developments. It also is important that we systematically monitor city revenues and expenditures. We will need to continue to monitor sales tax revenues, a major source of city income, and track the effects of recent Missouri legislation to offset the worrisome trend of more internet sales and fewer sales at brick-and-mortar stores.

Due to a historic relatively flat trend line and uncertainty of the largest revenue source, the City must pay particular attention to corresponding trends in expenditures. The City uses a three-year forecasting model to do just that. This management tool facilitates a longer term look for decisions on prudent spending. Additionally, starting in FY18 we formalized and adopted a longer term look at our capital improvements and related debt service requirements. These tools again provide a more concise plan looking out further, in order for management and Council to make informed current decisions that ripple out into the future. Additionally, the City took a more detailed approach to its strategic planning process and a more direct conversion of these initiatives into realistic resource allocation decisions. It was in part due to the cited strong financial management resulting in historically strong reserves that the City's already strong credit rating was increased.

The Budgeted General Fund Balance once again remains exceptionally strong at approximately 59% of annual revenues while, although it is wise to be financially conservative and cautious, the City must move forward with our strategies to strengthen community services and infrastructure. This budget again this year attempts to reach a balance of both of those sometimes competing goals.

Respectfully submitted,  
Matthew Wirt  
Interim 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.**

#### **Strong 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.*

#### **Economic 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.*

#### **Residential 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.*

#### **Vibrant 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.*

#### **Ideas 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.*

#### **Citizen 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.*

#### **Employee 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	\$ 4,000,871	4.4%
Payment In-Lieu-Of Taxes (PILOT)	51,532	0.1%
Sales Taxes	18,004,979	19.7%
County Sales Tax Share	850,000	0.9%
Use Taxes	2,098,152	2.3%
Financial Institution Tax	5,154	0.0%
Franchise Taxes	2,893,902	3.2%
Cigarette Taxes	77,327	0.1%
Marijuana Tax	296,510	0.3%
<b>Total Local Taxes</b>	<b>\$ 28,278,427</b>	<b>30.9%</b>
Intergovernmental Transfers		
State Gasoline Taxes	\$ 850,580	0.9%
State Vehicle Sales Taxes	246,737	0.3%
Motor Vehicle Fees	98,566	0.1%
State Library Aid	30,600	0.0%
County Sales Tax Share		0.0%
Grants	12,734,800	13.9%
<b>Total Intergovernmental Grants</b>	<b>\$ 13,961,283</b>	<b>15.2%</b>
Service Charges		
Sanitary Sewer Fees	\$ 7,990,648	8.7%
Sewer Connection Fees	-	0.0%
Water Usage Charge	5,380,702	5.9%
Water Connection Fees	115,869	0.1%
Sanitation Fees	2,008,799	2.2%
Cemetery Operating Fees	109,199	0.1%
Airport Fees	4,000	0.0%
Park Program Fees	1,631,500	1.8%
Library Fees	5,700	0.0%
Fire Fighter Academy Tuition	17,000	0.0%
Animal Adoptions & Boarding Fees	92,269	0.1%
<b>Total Service Charges</b>	<b>\$ 17,355,687</b>	<b>19.0%</b>
Licenses and Permits		
Merchants Licenses	\$ 459,600	0.5%
Liquor License	34,750	0.0%
Insurance Licenses	38,700	0.0%
Pet Licenses	3,756	0.0%
Building Permits	421,370	0.5%
Liquid Waste Hauler Permits	40,041	0.0%
<b>Total Licenses and Permits</b>	<b>\$ 998,217</b>	<b>1.1%</b>
Other Revenues		
Court Fines	\$ 120,612	0.1%
Court Training Fees	6,101	0.0%
Donations	1,344,413	1.5%
Rental Income	320,342	0.3%
Interest Income	1,778,489	1.9%
Cemetery Lot Sales	45,605	0.0%
Compost Sales	15,177	0.0%
Asphalt Millings	5,652	0.0%
Airport Fuel & Oil Sales	310,500	0.3%
Aircraft Maintenance & Part Sales	243,937	0.3%
Flight Lessons / Instruction	9,900	0.0%
Utility Parts Sales	32,775	0.0%
Loan Proceeds	20,750,000	22.7%
Property Sales	73,072	0.1%
Miscellaneous Income	907,802	1.0%
Pension Employer Contributions	-	0.0%
Pension Investment Income	850,000	0.9%
Self Funded Health Premiums	1,895,655	2.1%
Intra-Government Services	2,268,226	2.5%
<b>Total Other Revenues</b>	<b>\$ 30,978,256</b>	<b>33.8%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 91,571,869</b>	<b>100.0%</b>

**Exhibit 3****Assessed Valuation & Tax Levy Summary**

<b>Total Property Assessed Valuation</b>	
Calendar Year	Valuation
2015	\$ 244,973,653
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

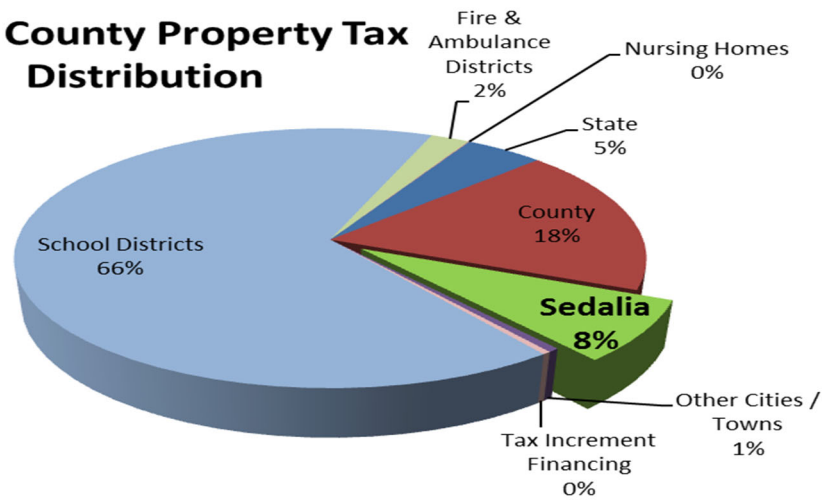
<b>Property Tax Levy History</b>		
Calendar Year	Tax Rate / \$100	Taxes Levied
2015	\$ 1.0770	\$ 2,557,475
2016	1.0613	2,530,160
2017	1.1078	2,601,859
2018	1.1042	2,576,404
2019	1.0861	2,715,754
2020	1.0903	2,749,923
2021	1.0835	2,929,685
2022	1.0954	3,166,141
2023	1.0954	3,225,124
2024	1.1272	3,315,045

<b>Property Tax Levy Rate History (Rates Per \$100 Assessed Valuation)</b>										
Purpose	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund	0.4677	0.4582	0.4827	0.4805	0.4761	0.4789	0.4740	0.4813	0.4813	0.4943
Fire Pension	0.0500	0.0490	0.0510	0.0500	0.0495	0.0498	0.0493	0.0500	0.0500	0.0500
Police Pension	0.0916	0.0897	0.0946	0.0941	0.0932	0.0937	0.0928	0.0942	0.0942	0.0967
Park Fund	0.1627	0.1594	0.1678	0.1671	0.1656	0.1666	0.1649	0.1674	0.1674	0.1719
Library Fund	0.2350	0.2350	0.2404	0.2409	0.2326	0.2344	0.2344	0.2344	0.2344	0.2443
Library Temporary	0.0700	0.0700	0.0713	0.0716	0.0691	0.0696	0.0681	0.0681	0.0681	0.0700
<b>Subtotal Tax Levy</b>	<b>1.0770</b>	<b>1.0613</b>	<b>1.1078</b>	<b>1.1042</b>	<b>1.0861</b>	<b>1.0930</b>	<b>1.0835</b>	<b>1.0954</b>	<b>1.0954</b>	<b>1.1272</b>
Special Business	0.8322	0.8406	0.8500	0.8489	0.8500	0.8500	0.8258	0.8500	0.8606	0.8500
<b>Total Tax Levy</b>	<b>1.9092</b>	<b>1.9019</b>	<b>1.9578</b>	<b>1.9531</b>	<b>1.9361</b>	<b>1.9430</b>	<b>1.9093</b>	<b>1.9454</b>	<b>1.9560</b>	<b>1.9772</b>

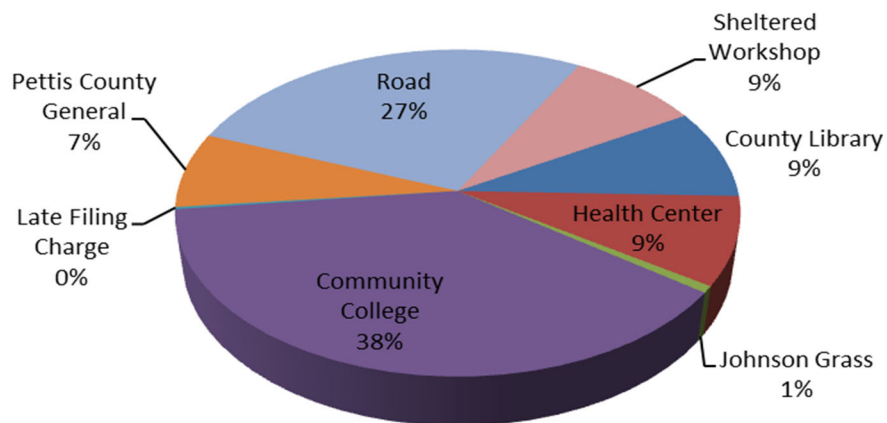
## Exhibit 3 (Continued)

### Assessed Valuation & Tax Levy Summary

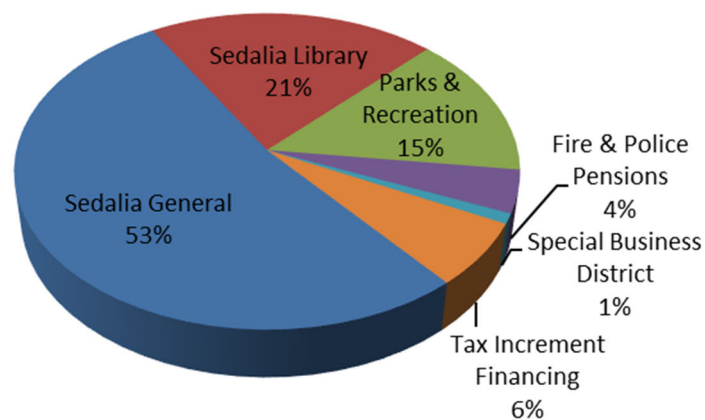
#### Pettis County Property Tax Distribution



#### County Property Tax Breakdown



#### Sedalia Property Tax Breakdown





**Exhibit 4****Debt Service Requirements**

<b>2011 Meter Project</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 617,285.56
2026	297,860.24	10,782.54	308,642.78	308,642.78
2027	297,860.24	10,782.54	308,642.78	-
Totals	\$ 595,720.48	\$ 21,565.08	\$ 617,285.56	

<b>2017A Leasehold Certificates of Participation</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 458,295.96
2026	446,900.00	11,395.96	458,295.96	-
Totals	\$ 446,900.00	\$ 11,395.96	\$ 458,295.96	

<b>2017B Leasehold Certificates of Participation</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 3,715,264.64
2026	377,315.93	87,092.15	464,408.08	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	\$ 3,311,488.76	\$ 403,775.88	\$ 3,715,264.64	

**Exhibit 4 (Continued)**

## Debt Service Requirements

<b>2018 Leasehold Certificates of Participation</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 14,394,767.50
2026	445,000.00	356,570.00	801,570.00	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	\$ 10,660,000.00	\$ 3,734,767.50	\$ 14,394,767.50	

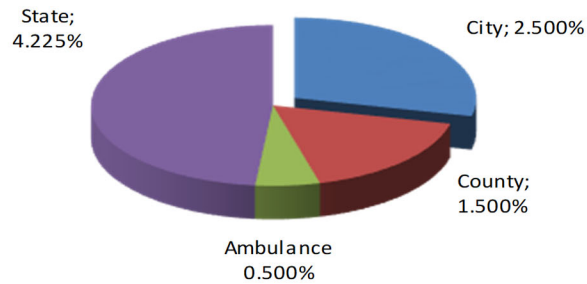
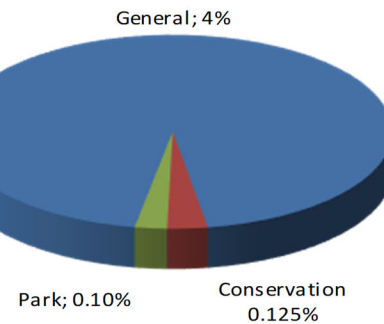
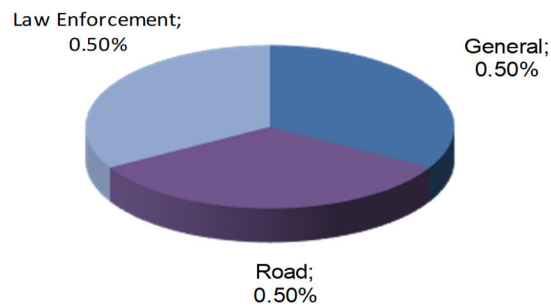
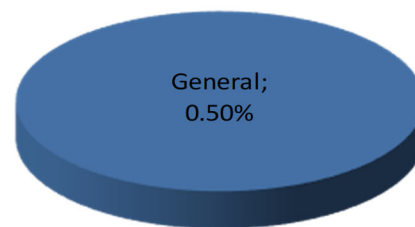
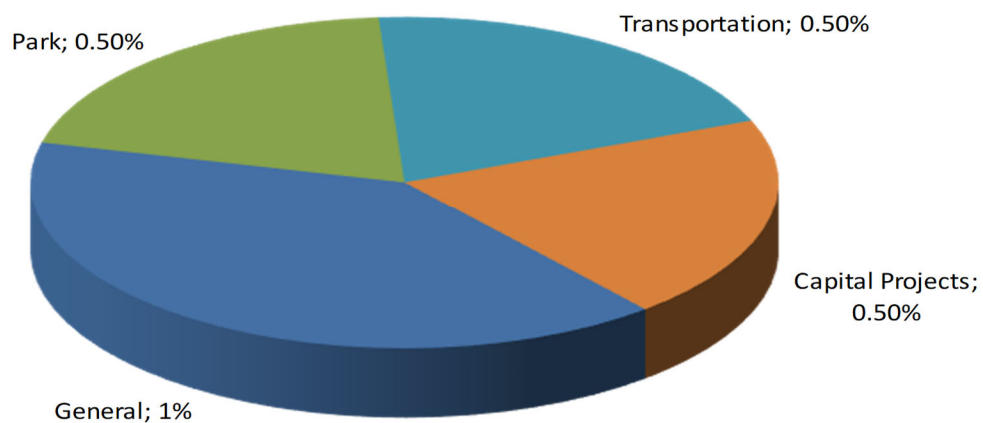
<b>2019 Leasehold Certificates of Participation</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 26,925,100.00
2026	1,610,000.00	839,200.00	2,449,200.00	24,475,900.00
2027	1,675,000.00	773,500.00	2,448,500.00	22,027,400.00
2028	1,740,000.00	705,200.00	2,445,200.00	19,582,200.00
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	\$ 21,785,000.00	\$ 5,140,100.00	\$ 26,925,100.00	

**Exhibit 4 (Continued)**

## Debt Service Requirements

<b>2020 Leasehold Certificates of Participation</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 29,977,550.00
2026	1,645,000.00	795,300.00	2,440,300.00	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	\$ 22,210,000.00	\$ 7,767,550.00	\$ 29,977,550.00	

<b>2020 Water Revenue Refunding Bond</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 2,068,000.00
2026	470,000.00	40,479.00	510,479.00	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	\$ 1,965,000.00	\$ 103,000.00	\$ 2,068,000.00	

**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 2024 Actual	FY 2025 Final Budget	FY 2026 Adopted Budget	FY 2027 Projection	FY 2028 Projection
<b>General Fund:</b>					
Revenues / Sources Of Funds					
General Fund Revenues Net Of Transfers	\$ 16,848,253	\$ 18,116,845	\$ 17,685,930	\$ 18,072,511	\$ 18,471,130
Expenditures / Uses Of Funds:					
Administration & Supportive Services:					
Administration	\$ 1,074,025	\$ 1,229,294	\$ 1,419,600	\$ 1,440,550	\$ 1,462,009
Finance	1,026,178	1,017,785	1,111,422	1,187,560	1,206,192
City Clerk	249,777	243,016	226,834	231,694	236,674
Personnel	394,672	325,739	321,461	326,658	331,983
Information Solutions	446,020	456,035	587,073	596,318	605,787
Public Works Administration	531,248	710,910	613,973	626,525	639,387
Administration & Supportive Services Subtotal	3,721,919	3,982,778	4,280,363	4,409,305	4,482,032
Community Development	1,129,026	437,402	211,610	214,385	217,225
Code Compliance	-	1,065,126	843,173	859,956	877,150
Building & Fleet Maintenance:					
Building Maintenance	582,717	489,433	475,405	484,204	493,207
Community Center	-	-	-	-	-
Vehicle Maintenance	373,707	471,805	475,608	485,796	496,232
Building & Fleet Maintenance Subtotal	956,423	961,238	951,012	970,000	989,439
Public Safety Services:					
Fire Protection	4,068,243	4,706,761	4,249,057	4,345,708	4,444,718
Law Enforcement	6,339,012	6,657,501	7,138,135	7,280,996	7,427,356
Municipal Court	2,120	3,000	3,000	3,000	3,000
Animal Control & Shelter	431,990	-	-	-	-
Cemetery	409,167	414,803	425,501	434,774	444,271
Public Safety Services Subtotal	11,250,532	11,782,065	11,815,693	12,064,478	12,319,345
Total General Fund Expenditures / Uses Of Funds	\$ 17,057,901	\$ 18,228,609	\$ 18,101,852	\$ 18,518,124	\$ 18,885,191
<b>General Fund Net Revenues Over (Under) Expenditures</b>	<b>\$ (209,648)</b>	<b>\$ (111,764)</b>	<b>\$ (415,922)</b>	<b>\$ (445,613)</b>	<b>\$ (414,061)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 10,081,159</b>	<b>\$ 9,969,395</b>	<b>\$ 9,553,473</b>	<b>\$ 9,107,860</b>	<b>\$ 8,693,799</b>
<b>Self-Funded Health Benefit Fund:</b>					
Revenues / Sources Of Funds					
Health Benefit Revenues And Transfers	\$ 965,351	\$ 1,837,734	\$ 1,918,965	\$ 2,204,013	\$ 2,422,733
Expenditures / Uses Of Funds:					
Reinsurance And Claims	631,326	1,967,302	2,141,010	2,134,790	2,128,895
Total Health Benefit Expenditures / Uses Of Funds	\$ 631,326	\$ 1,967,302	\$ 2,141,010	\$ 2,134,790	\$ 2,128,895
<b>Health Benefit Net Revenues Over (Under) Expenditures</b>	<b>\$ 334,025</b>	<b>\$ (129,568)</b>	<b>\$ (222,045)</b>	<b>\$ 69,223</b>	<b>\$ 293,838</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 334,025</b>	<b>\$ 204,457</b>	<b>\$ (17,588)</b>	<b>\$ 51,635</b>	<b>\$ 345,473</b>
<b>Transportation Fund:</b>					
Revenues / Sources Of Funds					
Transportation Fund Revenues Net Of Transfers	\$ 5,057,285	\$ 4,422,116	\$ 4,683,999	\$ 4,832,048	\$ 4,984,982
Expenditures / Uses Of Funds:					
Airport	\$ 759,051	\$ -	\$ -	\$ -	\$ -
Street Department	3,706,563	4,509,460	3,978,595	4,038,515	4,099,889
Alley & Right Of Way Maintenance	221,992	452,409	504,009	515,605	527,496
Amtrak Depot	11,843	9,217	10,901	10,927	10,953
Total Transportation Expenditures / Uses Of Funds	\$ 4,699,448	\$ 4,971,086	\$ 4,493,505	\$ 4,565,047	\$ 4,638,338
<b>Transportation Net Revenues Over (Under) Expenditures</b>	<b>\$ 357,836</b>	<b>\$ (548,970)</b>	<b>\$ 190,494</b>	<b>\$ 267,001</b>	<b>\$ 346,644</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 1,751,151</b>	<b>\$ 1,202,181</b>	<b>\$ 1,392,676</b>	<b>\$ 1,659,677</b>	<b>\$ 2,006,321</b>
<b>Capital Improvement Funds:</b>					
Revenues / Sources Of Funds					
Capital Improvements Funds Revenues Net Of Transfers	\$ 6,380,369	\$ 29,406,075	\$ 36,234,548	\$ 9,326,902	\$ 9,745,529
Expenditures / Uses Of Funds:					
Capital Improvements Projects	\$ 4,823,765	\$ 35,033,275	\$ 40,535,275	\$ 7,160,500	\$ 7,769,500
<b>Capital Improv. Net Revenues Over (Under) Expenditures</b>	<b>\$ 1,556,604</b>	<b>\$ (5,627,200)</b>	<b>\$ (4,300,726)</b>	<b>\$ 2,166,402</b>	<b>\$ 1,976,029</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 7,583,115</b>	<b>\$ 1,955,915</b>	<b>\$ (2,344,811)</b>	<b>\$ (178,409)</b>	<b>\$ 1,797,620</b>

Three Year Planning Projections					
Description	FY 2024 Actual	FY 2025 Final Budget	FY 2026 Adopted Budget	FY 2027 Projection	FY 2028 Projection
<b>Animal Control Fund:</b>					
Revenues / Sources Of Funds					
Animal Control Fund Revenues Net Of Transfers	\$ -	\$ 532,715	\$ 918,982	\$ 946,551	\$ 974,949
Expenditures / Uses Of Funds:					
Animal Control	\$ -	\$ 527,619	\$ 915,451	\$ 930,362	\$ 945,626
<b>Animal Control Net Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 5,096</b>	<b>\$ 3,531</b>	<b>\$ 16,189</b>	<b>\$ 29,323</b>
<b>Projected Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 5,096</b>	<b>\$ 8,626</b>	<b>\$ 24,815</b>	<b>\$ 54,138</b>
<b>Public Library Fund:</b>					
Revenues / Sources Of Funds					
Public Library Fund Revenues Net Of Transfers	\$ 940,255	\$ 911,740	\$ 914,371	\$ 932,504	\$ 951,012
Expenditures / Uses Of Funds:					
Public Library	\$ 798,089	\$ 911,740	\$ 914,371	\$ 910,551	\$ 925,724
<b>Public Library Net Revenues Over (Under) Expenditures</b>	<b>\$ 142,166</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,953</b>	<b>\$ 25,288</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 1,483,000</b>	<b>\$ 1,483,000</b>	<b>\$ 1,483,000</b>	<b>\$ 1,504,953</b>	<b>\$ 1,530,241</b>
<b>Parks &amp; Recreation Fund:</b>					
Revenues / Sources Of Funds					
Parks & Recreation Fund Revenues Net Of Transfers	\$ 5,438,693	\$ 8,390,879	\$ 5,952,219	\$ 6,144,904	\$ 6,343,955
Expenditures / Uses Of Funds:					
Parks & Recreation	\$ 5,313,367	\$ 7,670,229	\$ 5,763,505	\$ 5,868,194	\$ 5,975,305
<b>Parks &amp; Rec. Net Revenues Over (Under) Expenditures</b>	<b>\$ 125,326</b>	<b>\$ 720,650</b>	<b>\$ 188,714</b>	<b>\$ 276,710</b>	<b>\$ 368,650</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 2,601,867</b>	<b>\$ 3,322,517</b>	<b>\$ 3,511,231</b>	<b>\$ 3,787,941</b>	<b>\$ 4,156,591</b>
<b>Central Business &amp; Cultural Fund:</b>					
Revenues / Sources Of Funds					
Central Business Fund Revenues Net Of Transfers	\$ 51,983	\$ 50,281	\$ 68,309	\$ 69,601	\$ 70,923
Expenditures / Uses Of Funds:					
Central Business & Cultural Fund	\$ 24,125	\$ 120,880	\$ 158,102	\$ 65,233	\$ 65,264
<b>Central Bus. Net Revenues Over (Under) Expenditures</b>	<b>\$ 27,858</b>	<b>\$ (70,599)</b>	<b>\$ (89,793)</b>	<b>\$ 4,368</b>	<b>\$ 5,659</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 187,972</b>	<b>\$ 117,373</b>	<b>\$ 27,580</b>	<b>\$ 31,948</b>	<b>\$ 37,607</b>
<b>Fire Academy Fund:</b>					
Revenues / Sources Of Funds					
Fire Academy Fund Revenues Net Of Transfers	\$ 16,389	\$ 10,205	\$ 17,800	\$ 18,334	\$ 18,884
Expenditures / Uses Of Funds:					
Fire Academy	\$ 8,447	\$ 7,841	\$ 13,710	\$ 13,900	\$ 14,093
<b>Fire Academy Net Revenues Over (Under) Expenditures</b>	<b>\$ 7,941</b>	<b>\$ 2,364</b>	<b>\$ 4,090</b>	<b>\$ 4,434</b>	<b>\$ 4,791</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 24,108</b>	<b>\$ 26,472</b>	<b>\$ 30,562</b>	<b>\$ 34,996</b>	<b>\$ 39,787</b>
<b>Opioid Settlement Funds</b>					
Revenues / Sources Of Funds					
Opioid Settlement Funds	\$ 29,307	\$ 250,000	\$ 150,000	\$ 154,500	\$ 159,135
Expenditures / Uses Of Funds:					
Opioid Settlement Funds Used	\$ 29,752	\$ 100,000	\$ 150,000	\$ 151,500	\$ 153,015
<b>Opioid Settlement Net Revenues Over (Under) Expenditures</b>	<b>\$ (445)</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 6,120</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 70,705</b>	<b>\$ 220,705</b>	<b>\$ 220,705</b>	<b>\$ 223,705</b>	<b>\$ 229,825</b>
<b>Midtown TIF Special Allocation Fund:</b>					
Revenues / Sources Of Funds					
Midtown TIF Fund Revenues Net Of Transfers	\$ 284,147	\$ 301,197	\$ 305,407	\$ 311,601	\$ 317,922
Expenditures / Uses Of Funds:					
Midtown TIF	\$ 282,034	\$ 290,990	\$ 318,265	\$ 265,865	\$ 229,216
<b>Midtown TIF Net Revenues Over (Under) Expenditures</b>	<b>\$ 2,113</b>	<b>\$ 10,207</b>	<b>\$ (12,858)</b>	<b>\$ 45,736</b>	<b>\$ 88,706</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 7,099</b>	<b>\$ 17,306</b>	<b>\$ 4,448</b>	<b>\$ 50,184</b>	<b>\$ 138,890</b>

Three Year Planning Projections					
Description	FY 2024 Actual	FY 2025 Final Budget	FY 2026 Adopted Budget	FY 2027 Projection	FY 2028 Projection
<b>The Crossings Community Improvement District:</b>					
Revenues / Sources Of Funds					
Crossings CID Fund Revenues Net Of Transfers	\$ 27,672	\$ 30,240	\$ 29,537	\$ 30,571	\$ 31,641
Expenditures / Uses Of Funds:					
Crossings CID Expenditures	\$ 27,672	\$ 30,240	\$ 29,537	\$ 30,571	\$ 31,641
<b>Crossings CID Net Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 2,701</b>	<b>\$ 2,701</b>	<b>\$ 2,701</b>	<b>\$ 2,701</b>	<b>\$ 2,701</b>
<b>Galaxy West Special Allocation Fund:</b>					
Revenues / Sources Of Funds					
Galaxy West Fund Revenues Net Of Transfers	\$ 189,524	\$ 148,080	\$ 188,072	\$ 193,714	\$ 199,527
Expenditures / Uses Of Funds:					
Galaxy West Expenditures	\$ 190,971	\$ 191,089	\$ 188,072	\$ 193,714	\$ 199,526
<b>Galaxy West Net Revenues Over (Under) Expenditures</b>	<b>\$ (1,447)</b>	<b>\$ (43,009)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 43,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>
<b>MFA Special Allocation Fund:</b>					
Revenues / Sources Of Funds					
MFA Fund Revenues Net Of Transfers	\$ 22,242	\$ 20,000	\$ 15,226	\$ 15,683	\$ 16,153
Expenditures / Uses Of Funds:					
MFA Expenditures	\$ 22,242	\$ 20,000	\$ 15,226	\$ 15,683	\$ 16,153
<b>MFA Net Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Lamy Special Allocation Fund:</b>					
Revenues / Sources Of Funds					
Lamy Fund Revenues Net Of Transfers	\$ 43,297	\$ 43,297	\$ 43,297	\$ 44,596	\$ 45,934
Expenditures / Uses Of Funds:					
Lamy Expenditures	\$ 43,297	\$ 43,297	\$ 43,297	\$ 44,596	\$ 45,934
<b>Lamy Net Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Water Pollution Control (WPC) Fund:</b>					
Revenues / Sources Of Funds					
Water Pollution Control Fund Revenues Net Of Transfers	\$ 8,183,702	\$ 9,390,427	\$ 10,847,680	\$ 11,173,111	\$ 11,508,304
Expenditures / Uses Of Funds:					
Water Pollution Control	\$ 6,978,181	\$ 7,556,279	\$ 8,159,250	\$ 8,234,166	\$ 8,310,889
<b>WPC Net Revenues Over (Under) Expenditures</b>	<b>\$ 1,205,521</b>	<b>\$ 1,834,148</b>	<b>\$ 2,688,430</b>	<b>\$ 2,938,945</b>	<b>\$ 3,197,415</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 7,698,585</b>	<b>\$ 9,532,733</b>	<b>\$ 12,221,163</b>	<b>\$ 15,160,108</b>	<b>\$ 18,357,523</b>
Memo - Water Pollution Control Capital Expenditures		\$ 11,900,281	\$ 6,487,594	\$ 7,952,594	\$ 7,952,594
<b>Water Department Fund:</b>					
Revenues / Sources Of Funds					
Water Department Fund Revenues Net Of Transfers	\$ 5,919,434	\$ 5,949,315	\$ 6,461,974	\$ 6,654,059	\$ 6,851,872
Expenditures / Uses Of Funds:					
Water Department	\$ 4,674,429	\$ 4,815,042	\$ 5,184,622	\$ 4,808,237	\$ 4,873,473
<b>Water Department Net Revenues Over (Under) Expenditures</b>	<b>\$ 1,245,005</b>	<b>\$ 1,134,273</b>	<b>\$ 1,277,352</b>	<b>\$ 1,845,822</b>	<b>\$ 1,978,399</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 3,384,081</b>	<b>\$ 4,518,354</b>	<b>\$ 5,795,706</b>	<b>\$ 7,641,528</b>	<b>\$ 9,619,927</b>
Memo-Water Department Capital Expenditures		\$ 3,667,143	\$ 3,715,981	\$ 3,715,981	\$ 3,715,981



Three Year Planning Projections					
Description	FY 2024 Actual	FY 2025 Final Budget	FY 2026 Adopted Budget	FY 2027 Projection	FY 2028 Projection
<b>Sanitation Fund:</b>					
Revenues / Sources Of Funds					
Sanitation Fund Revenues Net Of Transfers	\$ 2,148,182	\$ 1,932,243	\$ 2,044,661	\$ 2,106,001	\$ 2,169,182
Expenditures / Uses Of Funds:					
Sanitation - Solid Waste	\$ 1,838,037	\$ 1,888,207	\$ 1,728,115	\$ 1,759,012	\$ 1,790,666
<b>Sanitation Net Revenues Over (Under) Expenditures</b>	<b>\$ 310,145</b>	<b>\$ 44,036</b>	<b>\$ 316,546</b>	<b>\$ 346,989</b>	<b>\$ 378,516</b>
<b>Projected Ending Fund Balance</b>	<b>\$ (2,875,827)</b>	<b>\$ (2,831,791)</b>	<b>\$ (2,515,245)</b>	<b>\$ (2,168,256)</b>	<b>\$ (1,789,740)</b>
Memo - Sanitation Loan Proceeds		\$ -	\$ -	\$ -	\$ -
Memo - Sanitation Capital Expenditures		\$ 653,185	\$ 181,500	\$ 181,500	\$ 181,500
<b>Airport Fund:</b>					
Revenues / Sources Of Funds					
Airport Fund Revenues Net Of Transfers	\$ -	\$ 1,047,326	\$ 1,879,723	\$ 927,051	\$ 941,612
Expenditures / Uses Of Funds:					
Airport Operations	\$ -	\$ 795,750	\$ 805,230	\$ 817,967	\$ 830,992
<b>Airport Net Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 251,576</b>	<b>\$ 1,074,492</b>	<b>\$ 109,084</b>	<b>\$ 110,620</b>
<b>Projected Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 251,576</b>	<b>\$ 1,326,069</b>	<b>\$ 1,435,153</b>	<b>\$ 1,545,773</b>
Memo - Airport Capital Expenditures		\$ 203,750	\$ 1,094,750	\$ 44,625	\$ 66,938
<b>Fire Pension Fund:</b>					
Revenues / Sources Of Funds					
Fire Pension Fund Revenues Net Of Transfers	\$ 1,198,666	\$ 1,093,469	\$ 1,211,169	\$ 1,220,282	\$ 1,229,636
Expenditures / Uses Of Funds:					
Fire Pension	\$ 854,412	\$ 942,477	\$ 912,027	\$ 916,225	\$ 920,444
<b>Fire Pension Net Revenues Over (Under) Expenditures</b>	<b>\$ 344,253</b>	<b>\$ 150,992</b>	<b>\$ 299,142</b>	<b>\$ 304,057</b>	<b>\$ 309,192</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 7,790,410</b>	<b>\$ 7,941,402</b>	<b>\$ 8,240,544</b>	<b>\$ 8,544,601</b>	<b>\$ 8,853,793</b>
<b>Police Pension Fund:</b>					
Revenues / Sources Of Funds					
Police Pension Fund Revenues Net Of Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures / Uses Of Funds:					
Police Pension	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Police Pension Net Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Sedalia Redevelopment Corporation Fund:</b>					
Revenues / Sources Of Funds					
Redevelopment Corp Revenues Net Of Transfers	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Expenditures / Uses Of Funds:					
Redevelopment Expenditures	\$ 85,058	\$ 15,929	\$ 250,000	\$ 250,000	\$ 250,000
<b>Redevelopment Corp Net Revenues Over (Under) Expenditures</b>	<b>\$ (85,058)</b>	<b>\$ (15,929)</b>	<b>\$ (250,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 388,448</b>	<b>\$ 372,519</b>	<b>\$ 122,519</b>	<b>\$ 122,519</b>	<b>\$ 122,519</b>
<b>Total All Funds:</b>					
Revenues / Sources Of Funds	\$ 53,744,750	\$ 83,351,469	\$ 90,652,887	\$ 64,681,986	\$ 66,730,066
Expenditures / Uses Of Funds:	\$ 25,993,879	\$ 60,433,265	\$ 65,168,604	\$ 31,505,914	\$ 32,401,835
<b>Net Revenues Over (Under) Expenditures All Funds</b>	<b>\$ 27,750,871</b>	<b>\$ 22,918,204</b>	<b>\$ 25,484,284</b>	<b>\$ 33,176,072</b>	<b>\$ 34,328,231</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 40,555,608</b>	<b>\$ 63,473,812</b>	<b>\$ 88,958,096</b>	<b>\$ 122,134,168</b>	<b>\$ 156,462,399</b>

## General Fund (10)

### Revenues & Expenditures

Revenue Estimate						
10	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget	
Local Taxes						
10-00-401-00	Real Estate Property Taxes	\$ 1,024,047	\$ 1,044,527	\$ 1,044,527	\$ 1,084,675	
10-00-401-01	Real Estate Property Tax - PPF	188,719	204,434	204,434	212,194	
10-00-402-00	Personal Property Taxes	467,828	477,184	477,184	432,071	
10-00-402-01	Personal Property Tax - PPF	91,563	93,395	93,395	84,527	
10-00-403-00	County Surcharges	119,457	111,897	111,897	123,098	
10-00-403-01	County Surcharge - PPF	23,380	21,901	21,901	24,091	
10-00-404-00	Int & Pen on Prop Tax	-	14,913	14,913	65	
10-00-405-00	Payment In-Lieu-Of Taxes	54,145	92,785	92,785	51,282	
10-00-405-01	PILOT - PPF	-	460	460	-	
10-00-405-02	Special Assessment - Cambridge	-	2,467	2,467	-	
10-00-406-00	Railroad & Utilities Taxes	67,340	68,686	68,686	69,958	
10-00-406-01	Railroad & Utilities - PPF	-	12,960	12,960	-	
10-00-407-00	Financial Institution Taxes	816	26,526	26,526	1,189	
10-00-408-00	Sales Tax	6,759,420	6,926,362	6,926,362	7,217,928	
10-00-408-05	Use Taxes - General	799,510	780,054	780,054	839,488	
10-00-409-00	Electric Franchise Taxes	2,023,084	2,083,339	2,083,339	2,093,184	
10-00-409-01	Gas Franchise Tax	512,995	589,199	589,199	474,359	
10-00-410-00	Tele Utility Franchise Tax	221,179	211,470	211,470	213,437	
10-00-411-00	Cable TV Util Franchise Tax	251,187	134,456	134,456	112,922	
10-00-412-00	Cigarette Tax	86,358	88,855	88,855	77,327	
10-00-413-00	Marijuana Tax	122,475	362,976	362,976	296,510	
<b>Total Local Taxes</b>		<b>\$ 12,813,504</b>	<b>\$ 13,348,846</b>	<b>\$ 13,348,846</b>	<b>\$ 13,408,305</b>	
State Taxes, Miscellaneous Grants						
10-00-428-00	Police Grants	\$ 109,917	\$ 81,691	\$ 86,451	\$ 122,526	
10-00-431-00	Police OT Reimbursement	2,143	20,000	20,000	35,000	
10-00-431-01	Police Dispatch Reimb - PCAD	-	8,944	8,944	8,944	
10-00-432-00	Other Grants	25,674	90,425	202,249	10,000	
10-00-433-00	ARPA Grant	204,960	4,215,635	4,215,635	3,665,459	
10-00-446-00	Fire Prevention Local Grants	1,000	367,109	367,109	-	
10-00-447-00	Police Grant:Shields	91,028	5,500	12,927	12,092	
<b>Total Intergovernmental TRF</b>		<b>\$ 434,722</b>	<b>\$ 4,789,304</b>	<b>\$ 4,913,315</b>	<b>\$ 3,854,021</b>	
Service Fees						
10-00-453-00	Cemetery Operating Fees	\$ 87,511	\$ 103,094	\$ 103,094	\$ 109,199	
10-00-454-00	Cemetery Lot Sales	23,975	35,850	35,850	33,855	
10-00-454-01	Lot Sales Columbarium	11,213	8,775	8,775	9,750	
10-00-454-02	Columbarium Engraving	2,300	1,800	1,800	2,000	
10-00-474-00	Animal Adoption & Boarding Fee	49,929	-	-	-	
<b>Total Service Fees</b>		<b>\$ 174,928</b>	<b>\$ 149,519</b>	<b>\$ 149,519</b>	<b>\$ 154,803</b>	
Licenses, Permits						
10-00-457-00	Merchants Licenses	\$ 71,217	\$ 72,000	\$ 72,000	\$ 71,000	
10-00-458-00	Liquor Licenses	37,803	36,273	36,273	34,750	
10-00-459-00	Merchants Permits	406,459	397,755	397,755	388,600	
10-00-460-00	Fire Insurance License Tax	49,192	48,700	48,700	38,700	
10-00-462-00	Building Permits	337,975	307,000	307,000	337,733	
10-00-463-00	Electrical Permits	31,414	36,000	36,000	31,436	
10-00-464-00	Plumbing Permits	19,278	24,000	24,000	19,085	
10-00-465-00	Mechanical Permits	23,235	20,000	20,000	23,117	
10-00-466-00	Street Cuts	-	10,000	10,000	10,000	
10-00-505-01	Pet Licenses	3,396	4,000	4,000	3,756	
<b>Total Licenses, Permits</b>		<b>\$ 979,969</b>	<b>\$ 955,728</b>	<b>\$ 955,728</b>	<b>\$ 958,176</b>	

Revenue Estimate					
10	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Fines, Rental, Miscellaneous					
10-00-490-00	Municipal Court Fines	\$ 94,189	\$ 131,378	\$ 131,378	\$ 120,612
10-00-491-00	Police Training Fees	5,013	6,953	6,953	6,101
10-00-494-00	Rental Income & Land Leases	3,217	3,217	3,217	2,435
10-00-496-00	Interest Income	633,734	579,000	579,000	535,200
10-00-497-00	Unrealized Gain/Loss on Invest	24,211	-	-	-
10-00-499-00	Lease Revenue	2,154	-	-	-
10-00-499-01	Lease Interest Revenue	84	-	-	-
10-00-506-01	Animal Shelter-Memorials	3,281	-	-	-
10-00-506-02	Animal Shelter Donations	20,121	-	-	-
10-00-506-03	Animal Shltr Trooper Donations	1,250	-	-	-
10-00-506-05	Community Policing Donations	2,600	50,000	50,000	50,000
10-00-507-00	Miscellaneous Revenue	173,202	74,092	74,092	190,535
10-00-507-02	Misc Revenue - Weed Mowing	17,608	14,000	14,000	21,480
10-00-507-04	Misc Revenue - Blg Demo	39,434	63,500	63,500	68,277
10-00-507-07	Relief Donations Account	-	5,000	5,000	5,200
10-00-507-08	Misc Rev-Galaxy Admin Fees	9,076	9,112	9,112	7,674
10-00-508-00	False Alarm Fees	2,275	2,275	2,275	3,450
10-00-510-00	Misc Income - Insurance	26,136	29,990	92,644	38,201
10-00-511-00	Misc Surplus Property Sales	113,781	72,702	72,702	73,072
10-00-513-00	Dispatch Center Lease Revenue	29,184	23,034	23,034	23,034
10-00-515-00	PD Seizure	-	2,400	2,400	-
<b>Total Fines, Rental, Miscellaneous</b>		<b>\$ 1,200,549</b>	<b>\$ 1,066,653</b>	<b>\$ 1,129,308</b>	<b>\$ 1,145,271</b>
Contributions (To) From					
10-00-540-20	Intra-Govt Svc Transportation	\$ 521,370	\$ 606,451	\$ 606,451	\$ 606,451
10-00-540-61	Intra-Govt Svc WPC	685,172	722,472	722,472	722,472
10-00-540-62	Intra-Govt Svc Water	528,292	572,895	572,895	572,895
10-00-540-65	Intra-Govt Svc Sanitation	240,474	292,735	292,735	292,735
10-00-540-67	Intra-Govt Svc Airport	-	73,673	73,673	73,673
10-01-552-00	Contr (To) / From Park	(15,000)	(15,000)	(15,000)	(15,000)
10-01-554-00	Contr (To) / From Cap Proj 1	(302)	(2,867,681)	(2,867,681)	(2,076,669)
10-01-555-00	Contr (To) / From Opioid	29,752	-	-	-
10-01-556-00	Contr (To) / From WPC	(146,586)	(1,347,954)	(1,347,954)	(989,069)
10-01-558-00	Contr (To) From Midtown TIF	(3,267)	(3,827)	(3,827)	(2,194)
10-01-558-01	Contr (To)/ From Galaxy TIF	(22,701)	(24,000)	(24,000)	(20,877)
10-01-558-02	Contr To/From The Crossings	277	240	240	-
10-01-559-00	Contr (To) / From MFA Fund	(14,828)	(15,912)	(15,912)	(9,343)
10-01-562-00	Cont (To)/From SF Health Ins	(500,000)	-	-	-
10-01-563-00	Contr (To)/From Water Fund	(58,072)	-	-	(599,721)
10-01-564-00	Contr (To) From Animal Shelter	-	-	(373,962)	(390,000)
<b>Total Transfers</b>		<b>\$ 1,244,581</b>	<b>\$ (2,005,908)</b>	<b>\$ (2,379,870)</b>	<b>\$ (1,834,647)</b>
<b>TOTAL REVENUE</b>		<b>\$ 16,848,253</b>	<b>\$ 18,304,142</b>	<b>\$ 18,116,845</b>	<b>\$ 17,685,930</b>

### Expenditure Summary

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

10-05	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-05-101-00	Salaries	\$ 301,792	\$ 397,690	\$ 397,690	\$ 589,386
10-05-102-00	Overtime - Non Scheduled	-	454	454	500
10-05-105-00	Lagers Retirement	48,897	53,712	53,712	93,852
10-05-106-00	Social Security Medicare Taxes	22,580	30,542	30,542	45,126
10-05-107-00	Employee Insurance	21,043	19,667	19,667	36,000
10-05-108-00	Worker's Compensation Insur	791	474	474	775
<b>Total Personnel Services</b>		<b>\$ 395,103</b>	<b>\$ 502,539</b>	<b>\$ 502,539</b>	<b>\$ 765,638</b>
Non-Personnel Services					
10-05-211-00	Car Allowance	\$ 13,304	\$ 13,000	\$ 13,000	\$ 16,500
10-05-213-00	Advertising	54,743	50,650	50,650	30,650
10-05-214-00	Printing	121	347	347	280
10-05-215-00	Postage	275	276	276	275
10-05-216-00	Telecommunications Services	12,204	11,658	11,658	12,686
10-05-217-00	Electric	4,657	6,253	6,253	4,930
10-05-221-00	Small Tools & Equipment	-	-	-	1,500
10-05-222-02	Veh & Equip Repairs & Parts	921	500	500	500
10-05-222-04	Office Equip Repairs & Parts	1,524	-	-	-
10-05-224-00	General Insurance	7,943	7,781	7,781	93,401
10-05-225-00	Maintenance Agreements	1,405	1,405	1,405	1,405
10-05-227-00	Dues & Subscriptions	13,197	13,426	13,426	5,849
10-05-229-00	Training Travel & Meals	18,385	18,065	18,065	16,795
10-05-230-01	Legal & Accounting	353,220	418,340	418,340	283,460
10-05-230-05	Misc Professional Fees	75	5,000	5,000	5,000
10-05-237-00	Economic Development	145,000	145,000	145,000	145,000
10-05-241-02	Miscellaneous Mayor	6,044	7,000	7,000	7,555
10-05-241-03	Relief From Donations Account	(300)	5,000	5,000	5,200
10-05-242-00	Gasoline & Oil	1,682	3,776	3,776	2,120
10-05-244-04	Supplies Office/Janitor/Other	1,173	2,278	2,278	1,855
<b>Total Non-Personnel Services</b>		<b>\$ 635,572</b>	<b>\$ 709,755</b>	<b>\$ 709,755</b>	<b>\$ 634,962</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,030,675</b>	<b>\$ 1,212,294</b>	<b>\$ 1,212,294</b>	<b>\$ 1,400,600</b>

### Expenditure Summary

Function:	General Government				
Fund:	General				
Department:	Administration				
Activity:	Special Projects & Capital Replacements				
Fund / Dept. No.:	10-55				
10-55	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
10-55-258-00	Chamber Public Svc Contracts	\$ 2,500	\$ 7,000	\$ 7,000	\$ 7,000
10-55-258-03	Scott Joplin Festival	10,000	10,000	10,000	12,000
10-55-351-10	Vehicles	30,850	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 43,350</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 19,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 43,350</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 19,000</b>

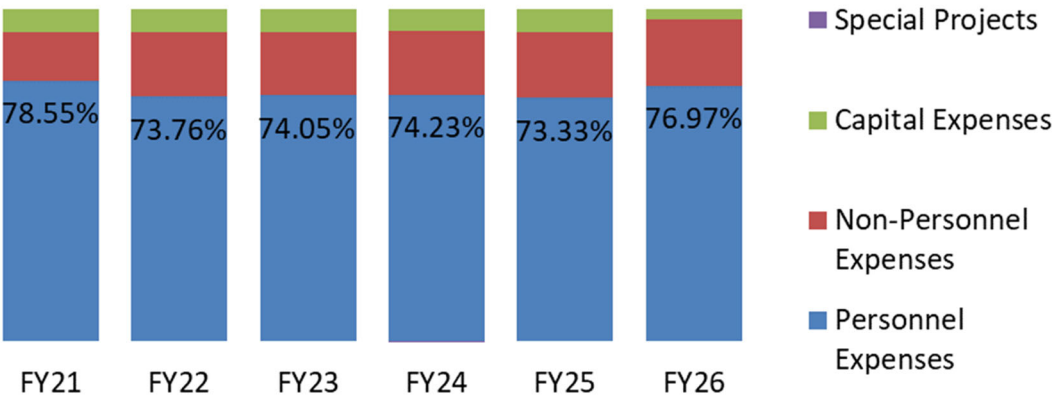
### Personnel Detail

Function:	General Government			
Fund:	General			
Department:	Administration			
Activity:	Administration			
Fund / Dept. No.:	10-05			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Elected</u>				
Mayor	9,600 / year	1	1	1
Council Member	4,800 / year	8	8	8
<b>Total Elected</b>		9	9	9
<u>Full-time</u>				
City Administrator		1	1	1
Assistant City Administrator		1	1	1
Project Director		1	1	1
Community Engagement Director			1	1
Executive Administrative Assistant	15	1	1	1
<b>Total Full Time</b>		4	5	5
<u>Part-time</u>				
<b>Total Part Time</b>		0	0	0

## Administration Department Performance Measurements

A good indicator of the overall relative efficiency of administration is the percentage personnel costs are to the total general fund budget. This measurement is indicative of the flexibility maintained and thereby resilience of the City’s operations. As is common in City Governments and any service type organization personnel costs represent a large share of the budget. Making these costs an important focus of the budgeting and financial management of the organization. Likewise, when reacting to downturns in revenues corresponding reductions in these costs are often disproportionately disruptive to service levels. Further since local labor markets dictate wage rates and these market forces are not always in step with the City’s revenue base, it is imperative that this percentage not increase to where the budget becomes inflexible to the point of not being able to adjust for gaps between revenue growth and market forces on wage rates without major disruptions to critical services.

### General Fund Expenditures By Type



## Expenditure Summary

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

10-06	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
<b>Personnel Services</b>					
10-06-101-00	Salaries	\$ 418,418	\$ 444,589	\$ 444,589	\$ 460,942
10-06-102-00	Overtime - Non Scheduled	-	972	972	-
10-06-105-00	Lagers Retirement	59,348	67,833	67,833	80,113
10-06-106-00	Social Security Medicare Taxes	30,128	34,177	34,177	35,426
10-06-107-00	Employee Insurance	58,815	54,699	54,699	67,019
10-06-108-00	Worker's Compensation Insur	1,138	530	530	607
10-06-110-00	Vacation Pay Unpaid	(1,495)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 566,353</b>	<b>\$ 602,800</b>	<b>\$ 602,800</b>	<b>\$ 644,106</b>
<b>Non-Personnel Services</b>					
10-06-213-00	Advertising	\$ 1,442	\$ 1,410	\$ 1,410	\$ 1,410
10-06-214-00	Printing	9,838	6,000	6,000	6,500
10-06-215-00	Postage	69,103	68,000	68,000	73,800
10-06-216-00	Telecommunications Services	2,691	2,658	2,658	2,655
10-06-217-00	Electric	5,937	6,046	6,046	6,196
10-06-222-04	Office Equip Repairs & Parts	105	-	-	-
10-06-224-00	General Insurance	10,048	10,232	10,232	10,705
10-06-225-00	Maintenance Agreements	85,811	66,515	66,515	73,762
10-06-227-00	Dues & Subscriptions	-	200	200	200
10-06-229-00	Training Travel & Meals	1,529	1,650	1,650	1,725
10-06-230-01	Legal & Accounting	26,063	28,200	28,200	38,750
10-06-230-04	Property Taxes Fees & Chgs	63,941	60,364	60,364	64,466
10-06-230-05	Misc Professional Fees	15,225	3,000	3,000	2,250
10-06-241-00	Miscellaneous	(3,747)	13	13	13
10-06-241-05	Credit Card Fees	155,096	144,000	144,000	168,000
10-06-244-04	Supplies Office/Janitor/Other	8,462	9,250	9,250	9,250
10-06-351-01	Equipment Lease Payments	8,281	7,448	7,448	7,635
<b>Total Non-Personnel Services</b>		<b>\$ 459,825</b>	<b>\$ 414,985</b>	<b>\$ 414,985</b>	<b>\$ 467,316</b>
<b>TOTAL EXPENDITURES</b>		<b>\$1,026,178</b>	<b>\$1,017,785</b>	<b>\$1,017,785</b>	<b>\$1,111,422</b>



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
<u>Full-time</u>				
Finance Director	26	1	1	1
Accounting Manager	21	1	1	1
Senior Account Technician	14	2	2	2
Accounting Technician - Utility Billing	14	1	1	1
Accounting Technician	13	1	1	1
Cashiers	12	3	3	3
<b>Total Full Time</b>		9	9	9

## Finance Department Performance Measurements

A good indicator of the overall relative success of the finance department is the credit rating of the city. This measurement is taken by an outside independent agency and takes several things into account related to the financial health, management, and stability of the City. Although the items that make up this summary measurement are not within the direct control of the finance department, effective accounting and budgeting systems; internal controls; timely and pertinent reporting; along with leadership and effective counsel from finance provide a strong base to steer the City in the right directions that this measurement indicates.

The credit rating issued by Standard & Poor’s (S&P) was updated in February of 2018 and due to the cited strong financial management practices increased the already strong credit rating. In this upgrade they stated in their view “that management has demonstrated its competency through a history of balanced budgets, and has formalized a significant number of financial policies and practices that ensure the longevity of the practices.” The City’s most common debt structure is Certificates of Participation (COPs). S&P upgraded the City for purposes of issuance of COPs as “A+” with a “Stable” outlook. S&P also upgraded the rating of the City as an issuer of general obligation bonds (ICR) as “AA-” with a “Stable” outlook. This ICR is often the rate referred to as the City’s credit rating. In March of 2020 S&P updated the outlook for the credit ratings to “Negative” due to the unknown effects the global pandemic would have on the economy. This change in the outlook was common with all municipal credit ratings issued by S&P. In August of 2022, the ratings were affirmed and the outlook was revised back to “Stable”. According to the rating agency, “the revised outlook reflects the city’s management of expenditures during the height of the revenue decline, and the recovery and growth of revenue over the past two years”.

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 Participation (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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-07-101-00	Salaries	\$ 118,658	\$ 149,925	\$ 149,925	\$ 138,054
10-07-101-40	Salaries - Part Time	48,778	4,550	4,550	2,275
10-07-102-00	Overtime - Non Scheduled	-	543	543	34
10-07-105-00	Lagers Retirement	16,348	23,008	23,008	23,639
10-07-106-00	Social Security Medicare Taxes	12,093	11,859	11,859	10,738
10-07-107-00	Employee Insurance	15,160	19,389	19,389	18,317
10-07-108-00	Worker's Compensation Insur	478	184	184	191
10-07-110-00	Vacation Pay Unpaid	283	-	-	-
<b>Total Personnel Services</b>		<b>\$ 211,798</b>	<b>\$ 209,456</b>	<b>\$ 209,456</b>	<b>\$ 193,249</b>
Non-Personnel Services					
10-07-212-00	Elections	\$ 15,782	\$ 8,900	\$ 8,900	\$ 9,986
10-07-213-00	Advertising	126	70	70	70
10-07-214-00	Printing	5,625	7,123	7,123	5,910
10-07-215-00	Postage	59	100	100	62
10-07-216-00	Telecommunications Services	1,471	1,417	1,417	1,346
10-07-217-00	Electric	2,969	3,000	3,000	3,098
10-07-220-00	Leased Equipment	1,980	1,980	1,980	1,980
10-07-222-04	Office Equip Repairs & Parts	-	150	150	150
10-07-224-00	General Insurance	2,532	2,802	2,802	3,515
10-07-225-00	Maintenance Agreements	661	1,800	1,800	1,132
10-07-227-00	Dues & Subscriptions	285	285	285	271
10-07-229-00	Training Travel & Meals	1,099	2,350	2,350	2,420
10-07-230-05	Misc Professional Fees	709	900	900	1,000
10-07-244-04	Supplies Office/Janitor/Other	4,682	2,683	2,683	2,646
<b>Total Non-Personnel Services</b>		<b>\$ 37,979</b>	<b>\$ 33,559</b>	<b>\$ 33,559</b>	<b>\$ 33,586</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 249,777</b>	<b>\$ 243,016</b>	<b>\$ 243,016</b>	<b>\$ 226,834</b>

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
<u>Full-time</u>				
City Clerk	22	1	1	1
Deputy City Clerk	19	1	1	1
Receptionist / Clerical Assistant	12	0.5	0.5	0.5
<b>Total Full Time</b>		2.5	2.5	2.5
<u>Part-time</u>				
Switchboard Operators				
Transition Assistant		1		
<b>Total Part Time</b>		1	0	0

Expenditure Summary					
Function:	General Government				
Fund:	General				
Department:	Personnel				
Activity:	Personnel, Employee Records				
Fund / Dept. No.:	10-08				
10-08	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-08-101-00	Salaries	\$ 142,476	\$ 151,601	\$ 151,601	\$ 157,490
10-08-102-00	Overtimes - Non Scheduled	115	-	-	-
10-08-105-00	Lagers Retirement	22,369	23,195	23,195	27,246
10-08-106-00	Social Security Medicare Taxes	10,650	11,597	11,597	12,048
10-08-107-00	Employee Insurance	7,738	6,622	6,622	8,178
10-08-107-01	Employee Insurance E A P	7,780	5,000	5,000	2,500
10-08-107-02	Employee Insurance Broker	58,908	12,372	12,372	11,778
10-08-108-00	Worker's Compensation Insur	427	180	180	206
10-08-110-00	Vacation Pay Unpaid	-	-	-	-
10-08-112-00	Sick Leave Pay Unpaid	-	-	-	-
<b>Total Personnel Services</b>		<b>\$ 250,463</b>	<b>\$ 210,568</b>	<b>\$ 210,568</b>	<b>\$ 219,446</b>
Non-Personnel Services					
10-08-211-00	Car Allowance	\$ 3,419	\$ 3,400	\$ 3,400	\$ 3,400
10-08-213-00	Advertising	421	1,500	4,000	1,000
10-08-214-00	Printing	40	50	50	-
10-08-215-00	Postage	28	80	80	30
10-08-216-00	Telecommunications Services	1,883	2,429	2,429	2,365
10-08-217-00	Electric	1,855	2,605	2,605	1,936
10-08-221-00	Small Tools & Equipment	794	444	444	444
10-08-222-04	Office Equip Repairs & Parts	-	-	-	-
10-08-224-00	General Insurance	2,731	2,651	2,651	3,533
10-08-225-00	Maintenance Agreements	4,838	4,607	4,607	4,607
10-08-227-00	Dues & Subscriptions	9,492	7,276	7,276	1,389
10-08-229-00	Training Travel & Meals	9,534	8,324	8,324	7,810
10-08-230-05	Misc Professional Fees	28,491	12,425	38,075	32,075
10-08-236-05	Employee Promotions	16,021	16,530	16,530	20,725
10-08-237-00	Health and Wellness	13,846	17,500	17,500	15,000
10-08-241-00	Miscellaneous	-	-	-	-
10-08-244-04	Supplies Office/Janitor/Other	22,616	1,050	1,050	1,200
10-08-258-00	Safety Expenses	1,613	1,650	1,650	2,000
10-08-258-02	Educational Stipends	4,269	4,500	4,500	4,500
10-08-400-00	COVID-19 Expenses	-	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 121,893</b>	<b>\$ 87,021</b>	<b>\$ 115,171</b>	<b>\$ 102,015</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 372,356</b>	<b>\$ 297,589</b>	<b>\$ 325,739</b>	<b>\$ 321,461</b>

### Expenditure Summary

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

10-58	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
10-58-351-00	Equipment	\$ 22,316	\$ -	\$ -	\$ -
<b>Total Capital Replacements</b>		<b>\$ 22,316</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 22,316</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### 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
<u>Full-time</u>				
Personnel Director	26	1	1	1
Personnel Specialist	16	1	1	1
<b>Total Full Time</b>		2	2	2
<u>Part-time</u>				
<b>Total Part Time</b>		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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-09-101-00	Salaries	\$ 160,683	\$ 177,372	\$ 189,612	\$ 245,703
10-09-102-00	Overtime - Non Scheduled	827	2,036	2,036	1,000
10-09-105-00	Lagers Retirement	23,260	27,449	27,449	42,296
10-09-106-00	Social Security Medicare Taxes	12,913	13,725	14,661	18,950
10-09-107-00	Employee Insurance	21,214	19,449	19,449	28,868
10-09-108-00	Worker's Compensation Insur	493	213	239	325
<b>Total Personnel Services</b>		<b>\$ 219,389</b>	<b>\$ 240,244</b>	<b>\$ 253,446</b>	<b>\$ 337,142</b>
Non-Personnel Services					
10-09-211-00	Auto	\$ 6,837	\$ 3,400	\$ 3,400	\$ 6,800
10-09-215-00	Postage	17	75	75	-
10-09-216-00	Telecommunications Services	2,807	2,825	2,825	2,590
10-09-217-00	Electric	2,598	2,763	2,763	2,711
10-09-221-00	Small Tools & Equipment	-	75	75	-
10-09-222-04	Office Equip Repairs & Parts	4,828	5,100	5,100	1,500
10-09-224-00	General Insurance	3,652	3,395	3,395	46,027
10-09-225-00	Maintenance Agreements	56,835	51,854	51,854	83,002
10-09-227-00	Dues & Subscriptions	2,968	14,232	14,232	50,700
10-09-229-00	Training Travel & Meals	-	7,225	7,225	2,000
10-09-230-05	Misc Professional Fees	7,000	16,000	16,000	5,000
10-09-244-04	Supplies Office/Janitor/Other	(1,831)	700	700	200
<b>Total Non-Personnel Services</b>		<b>\$ 85,711</b>	<b>\$ 107,644</b>	<b>\$ 107,644</b>	<b>\$ 200,530</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 305,100</b>	<b>\$ 347,888</b>	<b>\$ 361,090</b>	<b>\$ 537,672</b>



### Expenditure Summary

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

10-59	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
10-59-351-00	Equipment	\$ 67,873	\$ 93,825	\$ 93,825	\$ 49,401
10-59-351-05	Software	73,047	1,120	1,120	-
<b>Total Capital Replacements</b>		<b>\$ 140,920</b>	<b>\$ 94,945</b>	<b>\$ 94,945</b>	<b>\$ 49,401</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 140,920</b>	<b>\$ 94,945</b>	<b>\$ 94,945</b>	<b>\$ 49,401</b>

### 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
<u>Full-time</u>				
IT Manager	23	1	1	1
Network Technician	18	1	2	2
PC/Network Support Specialist	14	1	1	1
<b>Total Full Time</b>		3	4	4
<u>Part-time</u>				
Network Technician		1		
<b>Total Part Time</b>		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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
10-10-101-00	Salaries	\$ 175,820	\$ 434,160	\$ 434,160	\$ 372,831
10-10-101-40	Salaries Part Time	43,989	-	-	-
10-10-101-45	Salaries & Bene - Empl Agency	138,330	-	-	-
10-10-102-00	Overtime - Non Scheduled	116	461	461	454
10-10-105-00	Lagers Retirement	26,704	66,497	66,497	64,578
10-10-106-00	Social Security Medicare Taxes	19,262	33,249	33,249	28,556
10-10-107-00	Employee Insurance	23,219	40,528	40,528	23,630
10-10-108-00	Worker's Compensation Insur	2,079	11,612	11,612	4,415
10-10-110-00	Vacation Pay Unpaid	(30,873)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 398,645</b>	<b>\$ 586,506</b>	<b>\$ 586,506</b>	<b>\$ 494,465</b>
Non-Personnel Services					
10-10-211-00	Car Allowance	\$ 572	\$ 3,400	\$ 3,400	\$ -
10-10-214-00	Printing	202	180	180	-
10-10-215-00	Postage	95	32	32	-
10-10-216-00	Telecommunications Services	3,187	3,530	3,530	3,597
10-10-217-00	Electric	1,886	1,973	1,973	5,809
10-10-221-00	Small Tools & Equipment	-	7,600	7,600	6,300
10-10-222-02	Veh & Equip Repairs & Parts	120	900	900	-
10-10-224-00	General Insurance	6,854	5,754	5,754	10,958
10-10-225-00	Maintenance Agreements	51,428	59,989	71,289	59,089
10-10-227-00	Dues & Subscriptions	6,242	5,695	5,695	150
10-10-229-00	Training Travel & Meals	29,266	18,900	18,900	27,050
10-10-230-01	Legal & Accounting	293	-	-	-
10-10-230-05	Misc Professional Fees	23,008	-	-	4,000
10-10-242-00	Gasoline & Oil	2,497	3,300	3,300	-
10-10-244-04	Supplies Office/Janitor/Other	6,791	900	900	2,056
10-10-248-02	Uniforms - Other	165	950	950	500
<b>Total Non-Personnel Services</b>		<b>\$ 132,603</b>	<b>\$ 113,103</b>	<b>\$ 124,403</b>	<b>\$ 119,509</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 531,248</b>	<b>\$ 699,610</b>	<b>\$ 710,910</b>	<b>\$ 613,973</b>

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
<u>Full-time</u>				
PE Supervisor		1	1	1
Executive Administrative Assistant	14	1	1	1
GIS Coordinator	16	1	1	1
GIS Field Locator	14		1	
Project Manager	19	1	1	1
Senior Engineering Technician	17	1	1	1
<b>Total Full Time</b>		5	6	5
<u>Part-time</u>				
<b>Total Part Time</b>		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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-12-101-00	Salaries	\$ 2,480,820	\$ 2,756,866	\$ 2,756,866	\$ 2,644,419
10-12-102-00	Overtime - Non Scheduled	74,701	62,003	62,003	35,000
10-12-102-02	Overtime Scheduled	22,691	36,700	36,700	38,100
10-12-105-00	Lagers Retirement	552,199	636,836	636,836	587,741
10-12-106-00	Social Security Medicare Taxes	36,159	41,076	41,076	39,473
10-12-107-00	Employee Insurance	306,523	331,585	331,585	323,960
10-12-108-00	Worker's Compensation Insur	122,398	127,648	127,648	142,082
10-12-110-00	Vacation Pay Unpaid	(26,931)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 3,568,560</b>	<b>\$ 3,992,715</b>	<b>\$ 3,992,715</b>	<b>\$ 3,810,775</b>
Non-Personnel Services					
10-12-213-00	Advertising	\$ 49	\$ 200	\$ 200	\$ 100
10-12-214-00	Printing	-	200	200	317
10-12-215-00	Postage	20	88	88	60
10-12-216-00	Telecommunications Services	36,310	34,564	34,564	42,071
10-12-217-00	Electric	16,248	17,200	17,200	16,437
10-12-218-00	Gas	9,722	9,800	9,800	9,455
10-12-221-00	Small Tools & Equipment	25,630	26,530	41,506	12,400
10-12-222-02	Veh & Equip Repairs & Parts	40,475	32,000	32,000	38,940
10-12-222-03	Portable Equip/Repairs/Parts	3,342	4,300	4,300	3,722
10-12-222-05	Building & Grounds Maintenance	6,165	7,200	9,761	15,352
10-12-222-08	Equip - Annual Certifications	11,020	11,110	11,110	11,450
10-12-223-00	Radio Repairs & Service	1,073	5,675	5,675	5,070
10-12-224-00	General Insurance	74,760	77,920	77,920	109,262
10-12-225-00	Maintenance Agreements	3,602	560	560	-
10-12-227-00	Dues & Subscriptions	3,758	26,385	26,385	22,595
10-12-229-00	Training Travel & Meals	20,739	38,140	29,140	25,427
10-12-230-01	Legal & Accounting	8,449	5,896	5,896	8,712
10-12-230-05	Misc Professional Fees	6,000	11,800	11,800	6,800
10-12-242-00	Gasoline & Oil	27,578	26,000	26,000	26,700
10-12-243-00	Tires & Tubes	5,369	5,000	5,000	11,200
10-12-244-04	Supplies Office/Janitor/Other	8,087	7,800	7,800	7,596
10-12-244-05	Supplies - Fire Prevention	4,616	5,000	5,000	4,930
10-12-244-06	Medical Supplies	3,286	3,000	3,000	3,180
10-12-244-11	Supplies - Hazardous Materials	959	1,300	1,300	960
10-12-245-00	Audio Visual Aids	-	600	600	-
10-12-248-00	Uniforms	9,313	26,300	26,300	10,550
10-12-248-01	Uniforms Equip Charge/Reimb	5,230	4,900	4,900	5,095
<b>Total Non-Personnel Services</b>		<b>\$ 331,800</b>	<b>\$ 389,469</b>	<b>\$ 398,006</b>	<b>\$ 398,381</b>
<b>TOTAL EXPENDITURES</b>		<b>\$3,900,360</b>	<b>\$4,382,183</b>	<b>\$4,390,720</b>	<b>\$4,209,157</b>

### Expenditure Summary

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

10-62	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
10-62-351-00	Equipment	\$ 120,715	\$ 156,990	\$ 316,041	\$ 39,000
10-62-351-10	Vehicles	47,169	-	-	-
10-62-353-50	Furniture & Fixtures	-	-	-	900
<b>Total Capital Replacements</b>		<b>\$ 167,884</b>	<b>\$ 156,990</b>	<b>\$ 316,041</b>	<b>\$ 39,900</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 167,884</b>	<b>\$ 156,990</b>	<b>\$ 316,041</b>	<b>\$ 39,900</b>

### 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
<u>Full-time</u>				
Fire Chief	26	1	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	9	12	9
Firefighter	F10	18	18	18
<b>Total Full Time</b>		46	49	46
<u>Part-time</u>				
<b>Total Part Time</b>		0	0	0

ISO Ratings For The City Of Sedalia									
10 0-9	9 10-19	8 20-29	7 30-39	6 40-49	5 50-59	4 60-69	3 70-79	2 80-89	1 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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-13-101-00	Salaries	\$ 3,106,715	\$ 3,103,345	\$ 3,103,345	\$ 3,672,550
10-13-101-40	Salaries - Part Time	14,796	31,677	31,677	32,427
10-13-101-60	Salaries - Seasonal	2,961	-	-	-
10-13-102-00	Overtime - Non Scheduled	68,924	66,648	66,648	78,501
10-13-104-02	Police Retirement - Legacy Pla	409,431	545,908	545,908	545,908
10-13-105-00	Lagers Retirement	491,868	544,738	544,738	555,245
10-13-106-00	Social Security Medicare Taxes	238,073	242,628	242,628	244,963
10-13-107-00	Employee Insurance	353,030	326,721	326,721	397,914
10-13-108-00	Worker's Compensation Insur	101,911	85,237	85,237	109,406
10-13-110-00	Vacation Pay Unpaid	(29,940)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 4,757,769</b>	<b>\$ 4,946,903</b>	<b>\$ 4,946,903</b>	<b>\$ 5,636,915</b>
Non-Personnel Services					
10-13-213-00	Advertising	\$ 102	\$ 500	\$ 500	\$ 360
10-13-214-00	Printing	657	2,185	2,185	1,470
10-13-215-00	Postage	1,682	1,575	1,575	1,575
10-13-216-00	Telecommunications Services	33,057	33,179	33,179	37,716
10-13-217-00	Electric	43,746	31,010	31,010	43,580
10-13-218-00	Gas	3,141	3,200	3,200	3,200
10-13-220-00	Leased Equipment	125	380	380	380
10-13-221-00	Small Tools & Equipment	2,548	5,830	5,830	3,450
10-13-222-02	Veh & Equip Repairs & Parts	49,997	42,000	69,877	42,000
10-13-222-04	Office Equip Repairs & Parts	4,175	-	-	-
10-13-222-05	Building & Grounds Maintenance	-	500	8,068	500
10-13-223-00	Radio Repairs & Service	15,784	1,000	1,000	5,470
10-13-224-00	General Insurance	99,023	113,213	113,213	134,361
10-13-225-00	Maintenance Agreements	160,265	215,796	215,796	231,129
10-13-227-00	Dues & Subscriptions	12,736	25,929	25,929	26,521
10-13-229-00	Training Travel & Meals	73,594	91,205	91,205	69,540
10-13-230-01	Legal & Accounting	5,326	12,000	12,000	12,000
10-13-230-05	Misc Professional Fees	13,664	17,930	17,930	13,548
10-13-236-02	Training & Ed Ammo & Supplies	15,618	16,234	16,234	19,479
10-13-238-00	Dispatch & Emergency Mgmnt	334,677	328,163	344,163	380,070
10-13-242-00	Gasoline & Oil	82,892	76,680	76,680	76,680
10-13-243-00	Tires & Tubes	9,596	7,300	7,300	7,300
10-13-244-04	Supplies Office/Janitor/Other	14,025	13,174	13,174	13,174
10-13-244-05	Misc Evidence Supplies	4,505	9,050	9,050	6,200
10-13-248-00	Uniforms	14,214	12,050	12,050	14,250
10-13-251-01	Canine Expense	4,979	10,840	10,840	9,240
10-13-255-00	Special Investigations	(1,034)	2,500	2,500	4,900
10-13-255-02	Community Policing	7,945	12,400	12,400	10,500
<b>Total Non-Personnel Services</b>		<b>\$ 1,007,037</b>	<b>\$ 1,085,822</b>	<b>\$ 1,137,267</b>	<b>\$ 1,168,593</b>
Other Expenditures					
10-13-802-00	D.A.R.E.- Receipts	\$ (22,176)	\$ (20,000)	\$ (20,000)	\$ (20,000)
10-13-803-00	D.A.R.E.- Disbursements	10,356	8,500	19,967	14,600
10-13-812-01	Grant Jag Sed/Pettis	5,710	18,000	18,000	10,631
<b>Total Other Expenditures</b>		<b>\$ (6,110)</b>	<b>\$ 6,500</b>	<b>\$ 17,967</b>	<b>\$ 5,231</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,758,696</b>	<b>\$ 6,039,225</b>	<b>\$ 6,102,136</b>	<b>\$ 6,810,739</b>

Expenditure Summary					
Function:	Public Safety				
Fund:	General				
Department:	Law Enforcement				
Activity:	Special Projects & Capital Replacements				
Fund / Dept. No.:	10-63				
10-63	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
10-63-351-00	Equipment	\$ 279,406	\$ 374,770	\$ 431,614	\$ 113,566
10-63-351-10	Vehicles	300,910	123,750	123,750	213,830
<b>Total Capital Replacements</b>		<b>\$ 580,316</b>	<b>\$ 498,520</b>	<b>\$ 555,364</b>	<b>\$ 327,396</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 580,316</b>	<b>\$ 498,520</b>	<b>\$ 555,364</b>	<b>\$ 327,396</b>

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
<u>Full-time</u>				
Police Chief	26	1	1	1
Police Commander	P20	4	4	4
Sergeant	P15	7	7	7
Detective	P12	2	2	2
Corporal	P12	5	5	5
Police Officer	P10	31	31	31
Chief Administrative Officer	19	1	1	1
Records Manager	19	1	1	1
Community Services Officer	11	1	1	1
Records Technician	11	3	3	3
Senior Building Services Worker		1	1	1
<b>Total Full Time</b>		<b>57</b>	<b>57</b>	<b>57</b>
<u>Part-time</u>				
Records Technician		1	1	1
Reserve Police Officer		2	2	2
<b>Total Part Time</b>		<b>3</b>	<b>3</b>	<b>3</b>

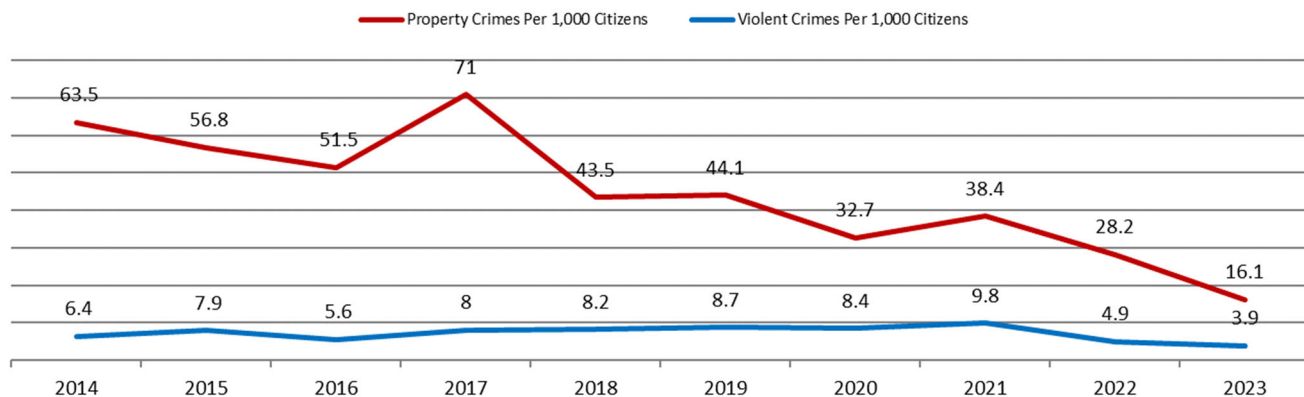


## Law Enforcement Department Performance Measurements

Since the primary focus of the law enforcement or police department is to protect the citizens from criminal actions, a good indicator of the overall relative success of the department is the crime rate of the City. The Federal Bureau of Investigations (FBI) maintains a database of many statistics of reported crimes for numerous service areas throughout the United States. This database is often used to compare the relative safety or chances of becoming a victim of a crime for different locations throughout the United States. This is another reason that it is important for the City to monitor these same statistics.

Although the activities of any police department will not stop people from committing crimes, many of their activities are aimed at detouring crimes over the long run. Likewise, the raw crime rate as published by the FBI does not come close to measuring all the efforts and the success of those sworn to protect and to serve the citizens of the City. Further, the time lag of the availability of this data does not facilitate creating actionable goals based on it. The internal police command staff utilize much more detailed and better measurements of the proactive steps law enforcement uses to deter crimes from happening, and to protect its citizens by coming to their aide in their time of need. Therefore, this data is presented here for a historical context with like data other communities use.

### Reported Crime Rate



### Expenditure Summary

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

10-16	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
<b>Personnel Services</b>					
10-16-101-00	Salaries	\$ 552,433	\$ 158,576	\$ 158,576	\$ 78,920
10-16-102-00	Overtime - Non Scheduled	276	-	-	838
10-16-105-00	Lagers Retirement	75,022	24,262	24,262	13,498
10-16-106-00	Social Security Medicare Taxes	41,718	12,131	12,131	5,969
10-16-107-00	Employee Insurance	70,038	13,031	13,031	7,601
10-16-108-00	Worker's Compensation Insur	13,434	190	190	102
10-16-110-00	Vacation Pay Unpaid	13,670	-	-	-
10-16-112-00	Sick Leave Pay Unpaid	13,733	-	-	-
<b>Total Personnel Services</b>		<b>\$ 780,323</b>	<b>\$ 208,190</b>	<b>\$ 208,190</b>	<b>\$ 106,928</b>
<b>Non-Personnel Services</b>					
10-16-211-00	Car Allowance	\$ 10,256	\$ 6,800	\$ 6,800	\$ 3,400
10-16-213-00	Advertising	4,697	3,665	3,665	4,200
10-16-213-05	Promotional - State Fair Booth	4,332	4,200	4,200	11,489
10-16-214-00	Printing	1,366	-	-	884
10-16-215-00	Postage	2,484	1,600	1,600	2,485
10-16-215-01	Postage - Code Enforcement	4,711	-	-	-
10-16-216-00	Telecommunications Services	11,893	1,968	1,968	1,836
10-16-217-00	Electric	8,906	3,023	3,023	3,098
10-16-221-00	Small Tools & Equipment	66	-	-	-
10-16-222-02	Veh & Equip Repairs & Parts	1,544	-	-	-
10-16-224-00	General Insurance	15,300	2,500	2,500	3,493
10-16-225-00	Maintenance Agreements	19,274	-	-	605
10-16-227-00	Dues & Subscriptions	1,721	1,636	1,636	2,296
10-16-229-00	Training Travel & Meals	17,737	4,500	4,500	2,923
10-16-229-02	Training Travel & Meals - CLG	1,129	1,420	1,420	1,420
10-16-230-01	L&P Community Development	26,301	6,850	6,850	7,000
10-16-230-03	L&P Code Enforcement	17,584	-	-	-
10-16-230-05	Professional Fees	53,969	76,450	76,450	53,854
10-16-241-00	Miscellaneous	5,377	-	-	-
10-16-242-00	Gasoline & Oil	7,750	-	-	-
10-16-243-00	Tires & Tubes	1,530	-	-	-
10-16-244-04	Supplies Office/Janitor/Other	14,443	2,000	2,000	5,700
<b>Total Non-Personnel Services</b>		<b>\$ 232,370</b>	<b>\$ 116,612</b>	<b>\$ 116,612</b>	<b>\$ 104,683</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,012,693</b>	<b>\$ 324,802</b>	<b>\$ 324,802</b>	<b>\$ 211,610</b>

Note: Building and Property Maintenance functions were transferred to separate department 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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
10-66-230-02	Professional Fees-Other	\$ 32,859	\$ 90,600	\$ 90,600	\$ -
10-66-230-10	Demolitions	58,703	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 91,562</b>	<b>\$ 90,600</b>	<b>\$ 90,600</b>	<b>\$ -</b>
Capital Replacements					
10-66-351-10	Vehicles	\$ 5	\$ -	\$ -	\$ -
10-66-352-00	Land	24,766	22,000	22,000	-
<b>Total Capital Replacements</b>		<b>\$ 24,771</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 116,333</b>	<b>\$ 112,600</b>	<b>\$ 112,600</b>	<b>\$ -</b>

### 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
<u>Full-time</u>				
Planner	17	1	1	1
<b>Total Full Time</b>		1	1	1
<u>Part-time</u>				
Grant Facilitator / Historic Preservationist		1	1	1
<b>Total Part Time</b>		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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-17-101-00	Salaries	\$ 197,616	\$ 237,967	\$ 237,967	\$ 209,357
10-17-101-40	Salaries - Part Time	336	-	-	-
10-17-102-00	Overtime - Non Scheduled	1,123	1,086	1,086	1,212
10-17-105-00	Lagers Retirement	23,878	36,575	36,575	36,404
10-17-106-00	Social Security Medicare Taxes	13,852	18,288	18,288	16,098
10-17-107-00	Employee Insurance	33,455	37,278	37,278	32,980
10-17-108-00	Worker's Compensation Insur	7,897	6,913	6,913	6,504
<b>Total Personnel Services</b>		<b>\$ 278,158</b>	<b>\$ 338,106</b>	<b>\$ 338,106</b>	<b>\$ 302,554</b>
Non-Personnel Services					
10-17-215-00	Postage	\$ 5	\$ -	\$ -	\$ -
10-17-216-00	Telecommunications Services	8,216	7,853	7,853	8,886
10-17-217-00	Electric	6,085	6,000	6,000	6,500
10-17-218-00	Gas	4,358	3,200	3,200	4,200
10-17-221-00	Small Tools & Equipment	4,768	4,485	4,485	3,500
10-17-222-02	Veh & Equip Repairs & Parts	9,287	5,000	5,000	4,420
10-17-222-05	Building & Grounds Maintenance	106,976	50,000	60,330	60,500
10-17-224-00	General Insurance	25,184	27,927	27,927	44,275
10-17-225-00	Maintenance Agreements	30,583	8,159	8,159	12,040
10-17-229-00	Training Travel & Meals	222	3,500	3,500	-
10-17-241-00	Miscellaneous	(89)	-	-	-
10-17-242-00	Gasoline & Oil	5,887	3,800	3,800	5,230
10-17-243-00	Tires & Tubes	-	750	750	750
10-17-244-04	Supplies Office/Janitor/Other	14,361	10,500	10,500	10,500
10-17-248-00	Uniforms	1,149	5,600	5,600	1,550
<b>Total Non-Personnel Services</b>		<b>\$ 216,991</b>	<b>\$ 136,774</b>	<b>\$ 147,104</b>	<b>\$ 162,351</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 495,149</b>	<b>\$ 474,879</b>	<b>\$ 485,209</b>	<b>\$ 464,905</b>

### Expenditure Summary

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

10-67	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
10-67-234-00	Debt Service	\$ 30,848	\$ -	\$ -	\$ -
10-67-351-10	Vehicles	31,365	-	-	-
10-67-353-00	Buildings	25,355	4,224	4,224	10,500
<b>Total Capital Replacements</b>		<b>\$ 87,567</b>	<b>\$ 4,224</b>	<b>\$ 4,224</b>	<b>\$ 10,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 87,567</b>	<b>\$ 4,224</b>	<b>\$ 4,224</b>	<b>\$ 10,500</b>

### 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
<u>Full-time</u>				
Asset Management Director	23	0.5	0.5	0.5
Building Maintenance Supervisor	16	1	1	1
Building Maintenance Worker	11	3	3	3
<b>Total Full Time</b>		4.50	4.50	4.50
<u>Part-time</u>				
<b>Total Part Time</b>		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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-19-101-00	Salaries	\$ 211,969	\$ 223,239	\$ 223,239	\$ 210,348
10-19-101-60	Salaries - Seasonal	10,933	31,500	31,500	54,000
10-19-102-00	Overtime - Non Scheduled	3,253	4,072	4,072	3,855
10-19-105-00	Lagers Retirement	29,514	34,595	34,595	36,909
10-19-106-00	Social Security Medicare Taxes	16,729	17,973	17,973	16,398
10-19-107-00	Employee Insurance	24,008	27,440	27,440	29,815
10-19-108-00	Worker's Compensation Insur	10,816	8,789	8,789	9,221
10-19-110-00	Vacation Pay Unpaid	7,468	7,512	7,512	-
10-19-112-00	Sick Leave Pay Unpaid	791	1,320	1,320	-
<b>Total Personnel Services</b>		<b>\$ 315,479</b>	<b>\$ 356,439</b>	<b>\$ 356,439</b>	<b>\$ 360,546</b>
Non-Personnel Services					
10-19-213-00	Advertising	\$ 48	\$ -	\$ -	\$ 50
10-19-214-00	Printing	1,267	700	700	880
10-19-215-00	Postage	80	80	80	80
10-19-216-00	Telecommunications Services	11,258	12,095	12,095	12,260
10-19-217-00	Electric	3,073	3,168	3,168	2,870
10-19-218-00	Gas	5,349	5,600	5,600	4,606
10-19-221-00	Small Tools & Equipment	1,966	1,350	1,350	900
10-19-222-02	Veh & Equip Repairs & Parts	3,300	3,000	3,000	3,000
10-19-222-05	Building & Grounds Maintenance	2,782	3,191	3,191	3,991
10-19-224-00	General Insurance	8,855	9,661	9,661	11,955
10-19-241-05	Credit Card Fees	816	900	900	772
10-19-242-00	Gasoline & Oil	9,764	9,800	9,800	10,800
10-19-243-00	Tires & Tubes	1,504	1,600	1,600	1,500
10-19-244-04	Supplies Office/Janitor/Other	827	675	675	592
10-19-246-02	Lots Bought Back	1,600	1,100	1,100	1,100
10-19-248-00	Uniforms	684	700	700	500
<b>Total Non-Personnel Services</b>		<b>\$ 53,174</b>	<b>\$ 53,619</b>	<b>\$ 53,619</b>	<b>\$ 55,855</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 368,653</b>	<b>\$ 410,059</b>	<b>\$ 410,059</b>	<b>\$ 416,401</b>

### Expenditure Summary

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

10-69	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
10-69-351-00	Equipment	\$ 10,499	\$ -	\$ -	\$ 9,100
10-69-351-10	Vehicles	30,015	-	-	-
10-69-353-00	Buildings	-	4,744	4,744	-
<b>Total Capital Replacements</b>		<b>\$ 40,513</b>	<b>\$ 4,744</b>	<b>\$ 4,744</b>	<b>\$ 9,100</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 40,513</b>	<b>\$ 4,744</b>	<b>\$ 4,744</b>	<b>\$ 9,100</b>

### 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
<u>Full-time</u>				
Cemetery Director	17	1	1	1
Crew Leader	16	1	1	1
Equipment Operator	11	3	3	3
<b>Total Full Time</b>		5	5	5
<u>Part-time</u>				
Transistion Assistant		1	1	
<b>Total Part Time</b>		1	1	0

Expenditure Summary					
Function:	Public Works				
Fund:	General				
Department:	Vehicle Maintenance				
Activity:	Vehicle Repair, Maintenance				
Fund / Dept. No.:	10-20				
10-20	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-20-101-00	Salaries	\$ 219,675	\$ 268,749	\$ 268,749	\$ 286,204
10-20-102-00	Overtime - Non Scheduled	1,260	2,714	2,714	1,402
10-20-105-00	Lagers Retirement	23,771	41,505	41,505	45,808
10-20-106-00	Social Security Medicare Taxes	19,280	20,753	20,753	22,099
10-20-107-00	Employee Insurance	21,840	36,412	36,412	33,497
10-20-108-00	Worker's Compensation Insur	6,815	5,944	5,944	7,239
<b>Total Personnel Services</b>		<b>\$ 292,641</b>	<b>\$ 376,078</b>	<b>\$ 376,078</b>	<b>\$ 396,250</b>
Non-Personnel Services					
10-20-213-00	Advertising	\$ -	\$ 125	\$ 125	\$ -
10-20-214-00	Printing	20	100	100	44
10-20-215-00	Postage	-	5	5	5
10-20-216-00	Telecommunications Services	1,558	1,586	1,586	1,577
10-20-217-00	Electric	5,571	5,800	5,800	5,920
10-20-218-00	Gas	5,294	3,100	3,100	2,600
10-20-220-00	Leased Equipment	839	656	656	876
10-20-221-00	Small Tools & Equipment	7,360	5,776	5,776	5,210
10-20-222-02	Veh & Equip Repairs & Parts	5,079	6,000	6,000	6,500
10-20-222-05	Building & Grounds Maintenance	1,792	1,920	1,920	1,210
10-20-224-00	General Insurance	11,209	9,756	9,756	14,872
10-20-225-00	Maintenance Agreements	10,547	9,483	9,483	7,757
10-20-229-00	Training Travel & Meals	180	-	-	-
10-20-242-00	Gasoline & Oil	23,432	22,500	22,500	22,500
10-20-243-00	Tires & Tubes	368	1,950	1,950	1,650
10-20-244-04	Supplies Office/Janitor/Other	1,026	1,125	1,125	1,086
10-20-248-00	Uniforms	5,998	6,640	6,640	7,140
10-20-248-02	Uniforms - Other	100	500	500	-
10-20-803-00	Hazardous Tires, Oil, Etc	693	575	575	411
<b>Total Non-Personnel Services</b>		<b>\$ 81,066</b>	<b>\$ 77,597</b>	<b>\$ 77,597</b>	<b>\$ 79,358</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 373,707</b>	<b>\$ 453,675</b>	<b>\$ 453,675</b>	<b>\$ 475,608</b>



### Expenditure Summary

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

10-90	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
10-90-353-00	Buildings	\$ -	\$ 18,130	\$ 18,130	\$ -
<b>Total Capital Replacements</b>		<b>\$ -</b>	<b>\$ 18,130</b>	<b>\$ 18,130</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 18,130</b>	<b>\$ 18,130</b>	<b>\$ -</b>

### 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
<u>Full-time</u>				
Asset Management Director	23	0.5	0.5	0.5
Lead Mechanic	15	1	1	1
Mechanic	13	3	3	3
Program Specialist	14	1	1	1
<b>Total Full Time</b>		5.5	5.5	5.5
<u>Part-time</u>				
Mechanic		1	1	1
<b>Total Part Time</b>		1	1	1

Expenditure Summary					
Function:	Public Safety				
Fund:	General				
Department:	Animal Control & Shelter				
Activity:	Animal Shelter and Animal Control Services				
Fund / Dept. No.:	10-21				
10-21	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-21-101-00	Salaries	\$ 194,729	\$ -	\$ -	\$ -
10-21-101-40	Salaries - Part Time	13,558	-	-	-
10-21-102-00	Overtime - Non Scheduled	6,633	-	-	-
10-21-103-00	Unemployment Taxes	19	-	-	-
10-21-105-00	Lagers Retirement	30,854	-	-	-
10-21-106-00	Social Security Medicare Taxes	15,494	-	-	-
10-21-107-00	Employee Insurance	39,537	-	-	-
10-21-108-00	Worker's Compensation Insur	3,096	-	-	-
<b>Total Personnel Services</b>		<b>\$ 303,920</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Non-Personnel Services					
10-21-213-00	Advertising	\$ 112	\$ -	\$ -	\$ -
10-21-214-00	Printing	2,332	-	-	-
10-21-215-00	Postage	115	-	-	-
10-21-216-00	Telecommunications Services	13,108	-	-	-
10-21-217-00	Electric	3,563	-	-	-
10-21-218-00	Gas	12,169	-	-	-
10-21-221-00	Small Tools & Equipmen	1,455	-	-	-
10-21-222-02	Veh & Equip Repairs & Parts	1,939	-	-	-
10-21-222-05	Building & Grounds Maintenance	2,056	-	-	-
10-21-224-00	General Insurance	9,656	-	-	-
10-21-225-00	Maintenance Agreements	5,804	-	-	-
10-21-227-00	Dues & Subscriptions	720	-	-	-
10-21-229-00	Training Travel & Meals	1,930	-	-	-
10-21-230-01	Legal and Accounting	6,832	-	-	-
10-21-230-16	Prof Srvs - Spay & Neutering	21,489	-	-	-
10-21-230-17	Prof Services - Euthanasia	1,421	-	-	-
10-21-230-18	Prof Srvcs - Veterinary Visits	9,137	-	-	-
10-21-241-05	Credit Card Fees	1,444	-	-	-
10-21-242-00	Gasoline & Oil	4,463	-	-	-
10-21-243-00	Tires & Tubes	332	-	-	-
10-21-244-38	Supplies - Animal Food	483	-	-	-
10-21-244-39	Supplies - Animal Medications	18,292	-	-	-
10-21-244-40	Sply - Cat Litter & Other Anim	2,999	-	-	-
10-21-244-41	Supplies - Janitorial	1,602	-	-	-
10-21-244-42	Supplies - Office	2,752	-	-	-
10-21-248-02	Uniforms - Other	673	-	-	-
10-21-351-00	Equipment	1,192	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 128,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 431,990</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Note: A separate fund (Fund 21) has been established and the revenues and expenditures associated with animal control and shelter functions were transferred to that fund effective 4/1/2024.					

Expenditure Summary					
Function:		General Government			
Fund:		General			
Department:		Municipal Court			
Activity:		Municipal Law Adjudication			
Fund / Dept. No.:		10-22			
10-22	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
10-22-230-02	Prof Fees - Court Interpretor	\$ (280)	\$ -	\$ -	\$ -
10-22-230-12	Prof Fees - Public Defender	2,400	3,000	3,000	3,000
<b>Total Non-Personnel Services</b>		<b>\$ 2,120</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,120</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
10-26-101-00	Salaries	\$ -	\$ 438,888	\$ 438,888	\$ 477,667
10-26-102-00	Overtime - Non Scheduled	-	-	-	1,000
10-26-105-00	Lagers Retirement	-	66,116	66,116	80,345
10-26-106-00	Social Security Medicare Taxes	-	33,058	33,058	35,492
10-26-107-00	Employee Insurance	-	51,700	51,700	55,237
10-26-108-00	Worker's Compensation Insur	-	12,869	12,869	14,924
<b>Total Personnel Services</b>		<b>\$ -</b>	<b>\$ 602,631</b>	<b>\$ 602,631</b>	<b>\$ 664,665</b>
Non-Personnel Services					
10-26-211-00	Car Allowance	\$ -	\$ 3,400	\$ 3,400	\$ 3,400
10-26-213-00	Advertising	-	500	500	500
10-26-214-00	Printing	-	900	900	463
10-26-215-00	Postage - Building Code	-	300	300	-
10-26-215-01	Postage - General Code	-	4,800	4,800	3,210
10-26-216-00	Telecommunications Services	-	9,827	9,827	8,185
10-26-217-00	Electric	-	6,600	6,600	6,196
10-26-221-00	Small Tools & Equip	-	1,300	1,300	500
10-26-222-02	Veh & Equip Repairs & Parts	-	2,160	2,160	3,770
10-26-224-00	General Insurance	-	12,403	12,403	15,323
10-26-225-00	Maintenance Agreements	-	13,265	13,265	2,412
10-26-227-00	Dues & Subscriptions	-	440	440	19,610
10-26-229-00	Training Travel & Meals	-	15,320	15,320	21,680
10-26-230-03	Legal & Professional	-	18,220	18,220	21,200
10-26-242-00	Gasoline & Oil	-	10,200	10,200	5,800
10-26-243-00	Tires & Tubes	-	800	800	800
10-26-244-04	Supplies Office/Janitor/Other	-	13,560	13,560	6,760
<b>Total Non-Personnel Services</b>		<b>\$ -</b>	<b>\$ 113,995</b>	<b>\$ 113,995</b>	<b>\$ 119,808</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 716,626</b>	<b>\$ 716,626</b>	<b>\$ 784,473</b>
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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
10-92-230-10	Demolitions	\$ -	\$ 100,000	\$ 100,000	\$ 58,700
10-92-230-14	Building Inspections	-	248,500	248,500	-
<b>Total Non-Personnel Services</b>		<b>\$ -</b>	<b>\$ 348,500</b>	<b>\$ 348,500</b>	<b>\$ 58,700</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 348,500</b>	<b>\$ 348,500</b>	<b>\$ 58,700</b>

### 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
<u>Full-time</u>				
Chief Building Official	24	1	1	1
Building Inspector	16	3	3	3
Code Enforcement Supervisor	19	1	1	1
Code Enforcement Officer	15	2	2	2
Permit Technician	14	1	1	1
Receptionist / Clerical Assistant	12	0.5	0.5	0.5
<b>Total Full Time</b>		<b>8.5</b>	<b>8.5</b>	<b>8.5</b>
<u>Part-time</u>				
<b>Total Part Time</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Self-Insurance Pool Fund (11)

### Revenues & Expenditures

Revenue Estimate					
11	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Service Fees					
11-00-460-00	Health Premiums	\$ 457,707	\$ 1,812,734	\$ 1,812,734	\$ 1,895,655
11-00-496-00	Interest Income	7,643	25,000	25,000	23,310
<b>Total Service Fees</b>		<b>\$ 465,351</b>	<b>\$ 1,837,734</b>	<b>\$ 1,837,734</b>	<b>\$ 1,918,965</b>
Contributions To/From					
11-01-550-00	Contr (To)/From Gen Fund	\$ 500,000	\$ -	\$ -	\$ -
<b>Total Transfers</b>		<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>		<b>\$ 965,351</b>	<b>\$ 1,837,734</b>	<b>\$ 1,837,734</b>	<b>\$ 1,918,965</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
11-04-224-00	Insurance	\$ 123,453	\$ 358,811	\$ 358,811	\$ 437,198
11-04-230-00	Professional Fees	44,271	103,312	144,173	207,405
11-04-256-00	Claims and Care Related Exp	463,601	1,121,900	1,464,318	1,496,407
<b>Total Non-Personnel Services</b>		<b>\$ 631,326</b>	<b>\$ 1,584,023</b>	<b>\$ 1,967,302</b>	<b>\$ 2,141,010</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 631,326</b>	<b>\$ 1,584,023</b>	<b>\$ 1,967,302</b>	<b>\$ 2,141,010</b>

## Capital Improvement Projects Fund II (15)

### Revenues & Expenditures

Revenue Estimate					
15	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
<b>Local Taxes</b>					
15-00-408-00	Sales Tax	\$ 1,640,371	\$ 1,677,862	\$ 1,677,862	\$ 1,749,803
15-00-408-02	Sales Tax - Cap Improv - II	1,685,740	1,727,439	1,727,439	1,804,595
15-00-408-04	Sales Tax - County Share	-	365,400	365,400	850,000
15-00-408-05	Use Taxes - CIP I	199,876	195,011	195,011	209,871
15-00-408-06	Use Taxes - CIP II	199,876	195,011	195,011	209,871
<b>Total Local Taxes</b>		<b>\$ 3,725,863</b>	<b>\$ 4,160,723</b>	<b>\$ 4,160,723</b>	<b>\$ 4,824,140</b>
<b>State Taxes, Miscellaneous Grants</b>					
15-00-435-00	Airport Grants	\$ 13,309	\$ 540,000	\$ 540,000	\$ -
15-00-435-01	MODOT Joint Proj Participation	-	-	-	4,700,000
15-00-439-00	CDBG - Pass Through	-	500,000	500,000	500,000
15-00-449-00	Other Grant Revenue	9,308	3,367,681	3,397,681	2,712,777
<b>Total Intergovernmental</b>		<b>\$ 22,617</b>	<b>\$ 4,407,681</b>	<b>\$ 4,437,681</b>	<b>\$ 7,912,777</b>
<b>Other</b>					
15-00-496-00	Interest Income	\$ 321,748	\$ 272,016	\$ 272,016	\$ 350,852
15-00-497-00	Unrealized Gain/Loss on Invest	(2,830)	-	-	-
15-00-507-00	Miscellaneous Revenue	209,517	52,064	52,064	-
15-00-514-02	COP Bond Proceeds	-	17,000,000	17,000,000	19,250,000
15-00-514-03	HCC Participation - Heckart	566,213	553,913	553,913	541,413
15-00-514-04	HCC Participation Sedalia 200	646,000	646,000	646,000	646,000
<b>Total Other</b>		<b>\$ 1,740,647</b>	<b>\$ 18,523,993</b>	<b>\$ 18,523,993</b>	<b>\$ 20,788,265</b>
<b>Contributions To / From</b>					
15-01-550-00	Contr (To) / From General Fund	\$ 302	\$ 2,867,681	\$ 2,867,681	\$ 2,076,669
15-01-550-05	Contr (To) / From Transp Fund	500,000	500,000	500,000	300,000
15-01-552-00	Contr (To) / From Park	304,563	(1,199,913)	(1,199,913)	184,059
15-01-556-00	Contr (To) / From WPCF	150,478	194,971	194,971	209,590
15-01-558-00	Contr (To) From Midtown TIF	(2,043)	(2,165)	(2,165)	(1,332)
15-01-558-01	Contr (To)/ From Galaxy TIF	(11,348)	(12,000)	(12,000)	(10,439)
15-01-559-00	Contr (To) / From MFA Fund	(7,414)	(21,600)	(21,600)	(5,883)
15-01-560-00	Contr (To)/ From Lamy Agr Fund	(43,297)	(43,297)	(43,297)	(43,297)
<b>Total Contributions To / From</b>		<b>\$ 891,241</b>	<b>\$ 2,283,678</b>	<b>\$ 2,283,678</b>	<b>\$ 2,709,367</b>
<b>TOTAL REVENUE</b>		<b>\$ 6,380,369</b>	<b>\$29,376,075</b>	<b>\$29,406,075</b>	<b>\$ 36,234,548</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
15-32-230-01	Legal & Accounting	\$ 1,813	\$ 6,240	\$ 6,240	\$ 9,750
15-32-230-02	Prof Fees Engineering	29,696	135,000	135,000	30,000
15-32-234-00	Debt Service on COP's	3,270,349	3,257,422	3,257,422	3,262,904
15-32-235-00	Fiscal Agent Fees	8,500	2,500	2,500	3,750
<b>Total Non-Personnel Services</b>		<b>\$ 3,310,358</b>	<b>\$ 3,401,162</b>	<b>\$ 3,401,162</b>	<b>\$ 3,306,404</b>
Capital Improvements					
15-32-353-05	City Gateways	\$ -	\$ -	\$ -	\$ 60,000
15-32-353-25	Fire Capital Equipment	148,569	9,411,050	9,411,050	8,161,000
15-32-353-32	Rail Spur - Maintenance	168,817	-	-	-
15-32-353-33	Parking Lot Improve- Downtown	-	71,000	71,000	-
15-32-353-36	Storm Drainage Project	605	4,199,843	4,199,843	2,997,184
15-32-353-37	Sidewalk Replacement Project	-	2,635,520	2,635,520	2,845,837
15-32-353-39	Construction Fund Bridge	-	-	450,000	1,200,000
15-32-353-41	Other Capital Projects	40,048	80,700	315,700	2,040,000
15-32-353-42	Community Center	96,417	11,000,000	11,000,000	13,000,000
15-32-353-60	MoDOT Cost Share Project	-	-	-	4,700,000
15-32-353-62	Various Street Imprv Projects	1,042,097	2,949,000	2,949,000	2,224,850
15-32-435-00	Airport Grant Funded Expend	16,854	600,000	600,000	-
<b>Total Capital Improvements</b>		<b>\$ 1,513,407</b>	<b>\$ 30,947,113</b>	<b>\$ 31,632,113</b>	<b>\$ 37,228,871</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,823,765</b>	<b>\$ 34,348,275</b>	<b>\$ 35,033,275</b>	<b>\$ 40,535,275</b>



## Transportation Fund (20)

### Revenues & Expenditures

Revenue Estimate					
20	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Local Taxes					
20-00-408-01	Sales Tax - Transportation	\$ 3,280,457	\$ 3,355,170	\$ 3,355,170	\$ 3,499,383
20-00-408-06	Use Taxes - Transportation	399,755	390,026	390,026	419,743
<b>Total Local Taxes</b>		<b>\$ 3,680,212</b>	<b>\$ 3,745,196</b>	<b>\$ 3,745,196</b>	<b>\$ 3,919,126</b>
Intergovernmental					
20-00-425-00	State Gasoline Taxes	\$ 792,238	\$ 807,931	\$ 807,931	\$ 850,580
20-00-426-00	State Vehicle Sales Taxes	231,389	241,631	241,631	246,737
20-00-427-00	State Vehicle Fee Increases	97,042	97,020	97,020	98,566
20-00-444-00	TRIM Grant	9,810	10,000	10,000	-
20-00-449-00	Other Grant Revenue	75,489	150,000	150,000	-
<b>Total Intergovernmental</b>		<b>\$ 1,205,968</b>	<b>\$ 1,306,582</b>	<b>\$ 1,306,582</b>	<b>\$ 1,195,883</b>
Service Fees					
20-00-455-00	Airport Fees	\$ 4,261	\$ -	\$ -	\$ -
20-00-455-01	Aircraft Maintenance Revenue	112,368	-	-	-
20-00-455-02	Aircraft Maint Part Sales	99,802	-	-	-
20-00-456-00	Airport Fuel Sales	270,754	-	-	-
20-00-456-02	Airport Oil Sales	1,601	-	-	-
20-00-463-00	Asphalt Millings	5,172	9,936	9,936	5,652
<b>Total Service Charges</b>		<b>\$ 493,957</b>	<b>\$ 9,936</b>	<b>\$ 9,936</b>	<b>\$ 5,652</b>
Rental and Miscellaneous					
20-00-494-00	Rental Income & Land Leases	\$ 47,501	\$ 10,800	\$ 10,800	\$ 10,800
20-00-495-00	Rental Income Hangar	66,250	-	-	-
20-00-496-00	Interest Income	56,071	51,356	51,356	64,309
20-00-499-00	Lease Revenue	8,754	-	-	-
20-00-499-01	Lease Interest Revenue	1,524	-	-	-
20-00-507-00	Misc Revenue	860	928	928	-
20-00-510-00	Misc Income	-	5,007	5,007	-
20-00-511-00	Misc Surplus Property Sales	5,602	6,000	6,000	-
20-00-512-00	Misc Donations	3,500	-	-	-
<b>Total Other</b>		<b>\$ 190,062</b>	<b>\$ 74,091</b>	<b>\$ 74,091</b>	<b>\$ 75,109</b>
Contributions To / From					
20-01-554-00	Contr (To) / From Cap Proj 1	\$ -	\$ (200,000)	\$ (200,000)	\$ -
20-01-555-00	Contr (To) / From Cap Proj 2	(500,000)	(500,000)	(500,000)	(300,000)
20-01-558-00	Contr (To)/ From Midtown TIF	(1,567)	(1,689)	(1,689)	(1,332)
20-01-558-01	Contr (To)/ From Galaxy TIF	(11,348)	(12,000)	(12,000)	(10,439)
20-01-565-00	Contribution (To)/From Airport	-	-	-	(200,000)
<b>Total Contributions To / From</b>		<b>\$ (512,915)</b>	<b>\$ (713,689)</b>	<b>\$ (713,689)</b>	<b>\$ (511,771)</b>
<b>TOTAL REVENUE</b>		<b>\$ 5,057,285</b>	<b>\$ 4,422,116</b>	<b>\$ 4,422,116</b>	<b>\$ 4,683,999</b>
Note: Effective 4/1/2024 the airport operations were transferred to a separate enterprise fund.					

Expenditure Summary					
Function:	Airport				
Fund:	Transportation				
Department:	Airport				
Activity:	Airport Maintenance, Fuel Sales				
Fund / Dept. No.:	20-11				
20-11	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
<b>Personnel Services</b>					
20-11-101-00	Salaries	\$ 155,892	\$ -	\$ -	\$ -
20-11-101-40	Salaries - Part Time	26,011	-	-	-
20-11-102-00	Overtime - Non Scheduled	404	-	-	-
20-11-105-00	Lagers Retirement	23,566	-	-	-
20-11-106-00	Social Security Medicare Taxes	13,735	-	-	-
20-11-107-00	Employee Insurance	17,943	-	-	-
20-11-108-00	Worker's Compensation Insur	7,035	-	-	-
<b>Total Personnel Services</b>		<b>\$ 244,586</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Personnel Services</b>					
20-11-213-00	Advertising	\$ 730	\$ -	\$ -	\$ -
20-11-215-00	Postage	12	-	-	-
20-11-216-00	Telecommunications Services	16,037	-	-	-
20-11-217-00	Electric	18,634	-	-	-
20-11-218-00	Gas	5,943	-	-	-
20-11-221-00	Small Tools & Equipment	3,354	-	-	-
20-11-222-02	Veh & Equip Repairs & Parts	2,508	-	-	-
20-11-222-05	Building & Grounds Maintenance	14,422	-	-	-
20-11-222-10	Fuel Equipment Repairs & Mtc	28,035	-	-	-
20-11-224-00	General Insurance	45,546	-	-	-
20-11-227-00	Dues & Subscriptions	7,327	-	-	-
20-11-229-00	Training Travel & Meals	80	-	-	-
20-11-230-01	Legal and Accounting	5,967	-	-	-
20-11-241-00	Miscellaneous	161	-	-	-
20-11-241-05	Credit Card Fees	10,497	-	-	-
20-11-242-00	Gasoline & Oil	4,915	-	-	-
20-11-244-04	Supplies Office/Janitor/Other	1,192	-	-	-
20-11-244-07	Program Supplies	2,344	-	-	-
20-11-246-00	Cost Of Aviation Fuel Sold	196,435	-	-	-
20-11-246-01	Cost Of Catering Sales	134	-	-	-
20-11-246-02	Cost of Aviation Parts Sales	87,570	-	-	-
20-11-248-00	Uniforms	1,795	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 453,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Intra-Government</b>					
20-11-540-10	Intra-Govt Svc From Gen Fund	\$ 60,827	\$ -	\$ -	\$ -
<b>Total Intra-Government</b>		<b>\$ 60,827</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 759,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
20-14-101-00	Salaries	\$ 881,944	\$ 870,416	\$ 959,011	\$ 1,010,555
20-14-102-00	Overtime - Non Scheduled	35,063	22,001	55,921	18,707
20-14-105-00	Lagers Retirement	118,599	136,081	148,526	168,635
20-14-106-00	Social Security Medicare Taxes	68,385	68,040	75,787	78,738
20-14-107-00	Employee Insurance	137,734	127,125	151,262	150,421
20-14-108-00	Worker's Compensation Insur	41,936	44,305	44,305	47,129
<b>Total Personnel Services</b>		<b>\$ 1,283,661</b>	<b>\$ 1,267,968</b>	<b>\$ 1,434,813</b>	<b>\$ 1,474,185</b>
Non-Personnel Services					
20-14-213-00	Advertising	\$ 404	\$ 800	\$ 800	\$ 464
20-14-214-00	Printing	912	500	500	915
20-14-215-00	Postage	144	130	130	55
20-14-216-00	Telecommunications Services	17,447	12,540	12,540	25,697
20-14-217-00	Electric	9,238	9,600	9,600	9,430
20-14-217-01	Electric Street Lights	460,933	458,000	458,000	463,284
20-14-218-00	Gas	9,918	10,285	10,285	9,385
20-14-220-00	Leased Equipment	1,314	1,800	1,800	2,002
20-14-221-00	Small Tools & Equipment	7,249	10,375	10,375	7,400
20-14-222-02	Veh & Equip Repairs & Parts	119,597	102,000	224,029	115,715
20-14-222-04	Office Equip Repairs & Parts	592	300	300	721
20-14-222-05	Building & Grounds Maintenance	5,923	8,350	8,350	8,650
20-14-222-06	Tree Trim Grind & Removal	100,310	115,260	115,260	85,000
20-14-222-09	Signal & Street Light R&M Svcs	411	520	520	456
20-14-223-00	Radio Repairs & Service	-	-	-	1,500
20-14-224-00	General Insurance	59,006	64,856	64,856	79,911
20-14-225-00	Maintenance Agreements	6,275	10,375	10,375	14,535
20-14-229-00	Training Travel & Meals	14,215	16,000	16,000	8,242
20-14-230-01	Legal and Accounting	3,112	6,403	6,403	4,570
20-14-230-02	Prof Fees - Other	54,361	189,900	189,900	2,550
20-14-230-04	Utility Locates	30,119	-	-	-
20-14-231-00	Storm Sewers	-	3,000	3,000	7,425
20-14-236-05	Employee Promotions	145	500	500	578
20-14-239-00	Transit Services	25,000	25,000	25,000	25,000
20-14-242-00	Gasoline & Oil	104,720	95,815	104,959	101,592
20-14-243-00	Tires & Tubes	10,701	15,000	29,756	15,000
20-14-244-04	Supplies Office/Janitor/Other	6,851	6,200	6,200	7,900
20-14-244-07	Supplies-Street & Constr Mat	203,782	190,000	265,189	203,000
20-14-248-00	Uniforms	14,112	15,100	15,100	15,570
20-14-248-02	Safety	2,010	5,000	5,000	2,123
<b>Total Non-Personnel Services</b>		<b>\$ 1,268,799</b>	<b>\$ 1,373,609</b>	<b>\$ 1,594,728</b>	<b>\$ 1,218,671</b>
Intra-Government					
20-14-540-10	Intra-Govt Svc From Gen Fund	\$ 439,798	\$ 535,486	\$ 535,486	\$ 535,486
<b>Total Intra-Government</b>		<b>\$ 439,798</b>	<b>\$ 535,486</b>	<b>\$ 535,486</b>	<b>\$ 535,486</b>
<b>TOTAL EXPENDITURES</b>		<b>\$2,992,258</b>	<b>\$3,177,063</b>	<b>\$3,565,026</b>	<b>\$3,228,342</b>

### Expenditure Summary

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

20-64	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
20-64-351-00	Equipment	\$ 646,829	\$ 551,400	\$ 608,181	\$ 529,000
20-64-351-01	Equipment Lease Payments	21,253	21,253	21,253	21,253
20-64-351-05	Software	-	185,000	185,000	-
20-64-351-10	Vehicles	35,482	-	-	-
20-64-352-01	Land Improvements	10,740	60,000	60,000	150,000
20-64-353-00	Buildings	-	70,000	70,000	47,500
20-64-353-50	Furniture & Fixtures	-	-	-	2,500
<b>Total Capital Replacements</b>		<b>\$ 714,305</b>	<b>\$ 887,653</b>	<b>\$ 944,434</b>	<b>\$ 750,253</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 714,305</b>	<b>\$ 887,653</b>	<b>\$ 944,434</b>	<b>\$ 750,253</b>

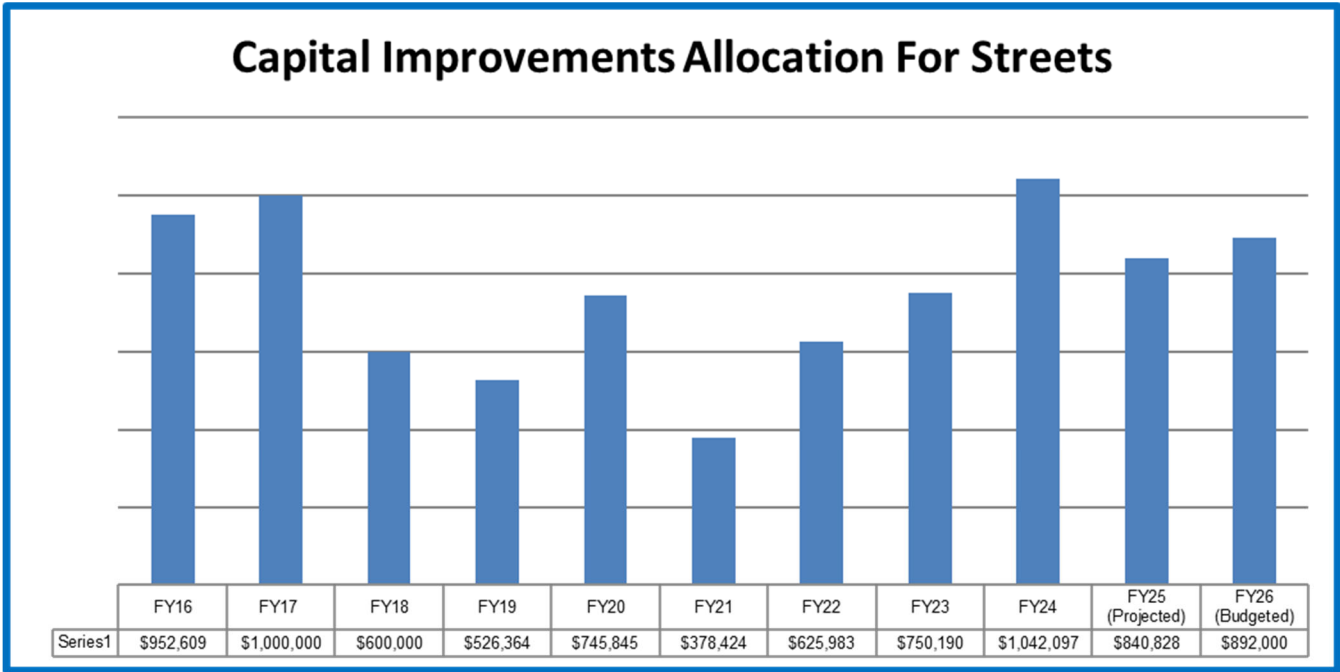
### Personnel Detail

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
<u>Full-time</u>				
Operations Manager	24	1	1	1
Crew Supervisor	16	3	3	3
Chief Office Administrator	19	1	1	1
Administrative Assistant			1	
Equipment Operator II	14	10	10	10
Equipment Operator I	11	3	5	3
Maintenance Technician	11	1	1	1
Public Works Maintenance Operator	11	2	2	2
Laboror			2	
<b>Total Full Time</b>		21	26	21
<u>Part-time</u>				
Equipment Operator III		1	1	1
<b>Total Part Time</b>		1	1	1

## Street Department Performance Measurements

The major function of the street department centers on the provision of safe and efficient roadways and sidewalks. The street department also oversees and manages the funding allocated in the capital improvement funds related to the provision of roads, sidewalks, and storm water runoff of the roads. The City Council during its strategic planning process directed more resources towards repairing and improving the streets in the city for FY15 through FY17 and then again for FY20. In FY21 funds were allocated more towards storm water improvements and sidewalks. For FY22 funding was again allocated to complete resurfacing projects. In this budget some larger projects were included with cost sharing anticipated in partnership with the Missouri Department of Transportation. Further, the street department has used technological advances along with increased in-house capabilities to increase its ability to stretch available dollars further to improve the roadways. Improved processes in the areas such as chip and seal, reclamation and mill and overlay, along with the department managing the blend of the different processes to match the right solution to the right problem have been keys to utilizing the increased funding to accomplishing the successes of the department. Further, a 3/4-Million-dollar allocation was made in the street department capital budget to purchase the equipment to bring larger mill and overlay projects in-house in FY23. This has greatly improved our ability to stretch capital improvement dollars further, as well as, making the scheduling of projects less dependent on outside contractors’ scheduling conflicts. In FY26 additional funding has been allocated to purchase micro-paver equipment. This equipment will enable spreading the dollars even further.



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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
20-23-101-00	Salaries	\$ 115,155	\$ 197,927	\$ 197,927	\$ 248,333
20-23-102-00	Overtime - Non Scheduled	178	4,072	4,072	9,500
20-23-105-00	Lagers Retirement	17,697	30,906	30,906	43,655
20-23-106-00	Social Security Medicare Taxes	8,668	15,453	15,453	19,304
20-23-107-00	Employee Insurance	20,307	32,264	32,264	42,932
20-23-108-00	Worker's Compensation Insur	5,525	13,096	13,096	17,677
<b>Total Personnel Services</b>		<b>\$ 167,530</b>	<b>\$ 293,718</b>	<b>\$ 293,718</b>	<b>\$ 381,401</b>
Non-Personnel Services					
20-23-213-00	Advertising	\$ -	\$ 100	\$ 100	\$ -
20-23-216-00	Telecommunications Services	1,336	1,291	1,291	1,317
20-23-221-00	Small Tools & Equipment	868	1,050	1,050	1,340
20-23-222-02	Veh & Equip Repairs & Parts	15,579	8,600	8,600	10,986
20-23-224-00	General Insurance	4,303	4,982	4,982	5,971
20-23-242-00	Gasoline & Oil	7,770	7,395	7,395	7,052
20-23-243-00	Tires & Tubes	1,368	3,000	3,000	1,348
20-23-244-04	Supplies Office/Janitor/Other	99	-	-	100
20-23-244-07	Supplies-Operating Materials	1,117	2,800	2,800	1,977
20-23-248-00	Uniforms	1,205	1,134	1,134	1,177
20-23-248-02	Uniforms Other	73	375	375	375
<b>Total Non-Personnel Services</b>		<b>\$ 33,717</b>	<b>\$ 30,726</b>	<b>\$ 30,726</b>	<b>\$ 31,643</b>
Intra-Government					
20-23-540-10	Intra-Govt Svc From Gen Fund	\$ 20,745	\$ 70,965	\$ 70,965	\$ 70,965
<b>Total Intra-Government</b>		<b>\$ 20,745</b>	<b>\$ 70,965</b>	<b>\$ 70,965</b>	<b>\$ 70,965</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 221,992</b>	<b>\$ 395,409</b>	<b>\$ 395,409</b>	<b>\$ 484,009</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Replacements					
20-93-351-00	Equipment	\$ -	\$ 57,000	\$ 57,000	\$ 17,000
20-93-353-00	Buildings	-	-	-	2,000
20-93-353-50	Furniture & Fixtures	-	-	-	1,000
<b>Total Capital Replacements</b>		<b>\$ -</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ 20,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ 20,000</b>

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
<u>Full-time</u>				
Crew Supervisor	16	1	1	1
Equipment Operator II	14	3	3	3
Laborer	8	2	2	2
<b>Total Full Time</b>		6	6	6
<u>Part-time</u>				
Laborer - seasonal				
<b>Total Part Time</b>		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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
20-24-217-00	Electric	\$ 1,637	\$ -	\$ -	\$ 994
20-24-218-00	Gas	1,797	-	-	970
20-24-222-05	Buildings & Grounds Maintenan	435	1,000	1,000	1,000
20-24-225-00	Maintenance Agreements	7,525	7,717	7,717	7,717
20-24-244-04	Supplies Office/Janitor/Other	449	500	500	220
<b>Total Non-Personnel Services</b>		<b>\$ 11,843</b>	<b>\$ 9,217</b>	<b>\$ 9,217</b>	<b>\$ 10,901</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 11,843</b>	<b>\$ 9,217</b>	<b>\$ 9,217</b>	<b>\$ 10,901</b>



## Animal Control Fund (21)

### Revenues & Expenditures

Revenue Estimate					
21	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Service Fees					
21-00-474-00	Animal Adoption & Boarding Fee	\$ -	\$ 89,400	\$ 89,400	\$ 92,269
<b>Total Service Fees</b>		<b>\$ -</b>	<b>\$ 89,400</b>	<b>\$ 89,400</b>	<b>\$ 92,269</b>
Other					
21-00-506-01	Animal Shelter Memorials	\$ -	\$ 10,000	\$ 10,000	\$ 15,000
21-00-506-02	Animal Shelter Donations	-	20,000	20,000	55,000
21-00-506-03	Animal Shltr Trooper Donations	-	6,000	6,000	4,000
21-00-506-04	Sohpie's Fund Donations	-	-	-	27,800
21-00-507-00	Misc Revenue	-	-	-	334,913
<b>Total Other</b>		<b>\$ -</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 436,713</b>
Contributions To / From					
21-01-550-00	Contr (To) From Gen Fund	\$ -	\$ -	\$ 373,962	\$ 390,000
<b>Total Contributions To / From</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373,962</b>	<b>\$ 390,000</b>
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 125,400</b>	<b>\$ 499,362</b>	<b>\$ 918,982</b>
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.					

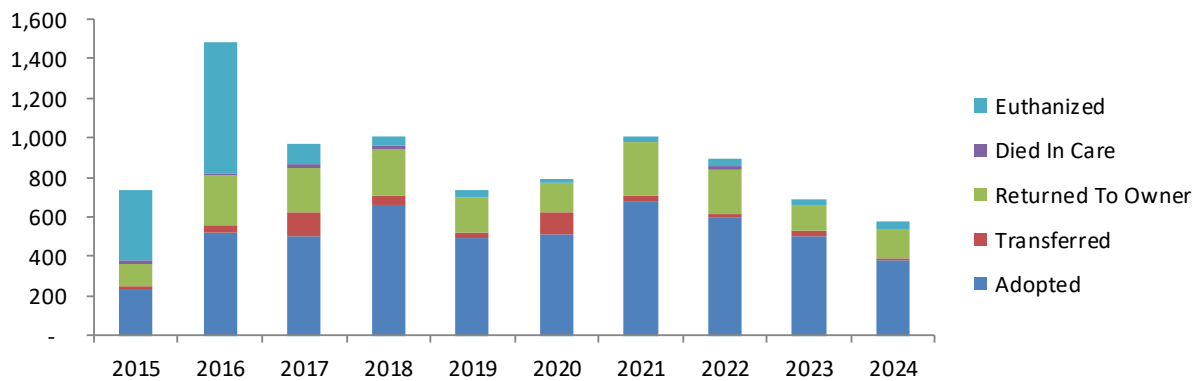
Expenditure Summary					
Function:	Animal Control Services				
Fund:	Animal Control Services				
Department:	Animal Control Services				
Activity:	Animal Control and Shelter Services				
Fund / Dept. No.:	21-21				
21-21	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
21-21-101-00	Salaries	\$ -	\$ 204,112	\$ 204,112	\$ 387,932
21-21-101-10	Salaries - Standy By	-	-	-	3,900
21-21-101-40	Salaries - Part Time	-	12,500	12,500	16,000
21-21-102-00	Overtime - Non Scheduled	-	5,429	5,429	5,345
21-21-105-00	Lagers Retirement	-	32,060	32,060	67,089
21-21-106-00	Social Security Medicare Taxes	-	16,986	16,986	30,927
21-21-107-00	Employee Insurance	-	35,253	35,253	51,812
21-21-108-00	Worker's Compensation Insur	-	2,789	2,789	4,785
<b>Total Personnel Services</b>		<b>\$ -</b>	<b>\$ 309,129</b>	<b>\$ 309,129</b>	<b>\$ 567,790</b>
Non-Personnel Services					
21-21-213-00	Advertising	\$ -	\$ 270	\$ 270	\$ 270
21-21-214-00	Printing	-	1,750	1,750	1,000
21-21-215-00	Postage	-	120	120	120
21-21-216-00	Telecommunication Services	-	13,932	13,932	14,304
21-21-217-00	Electric	-	3,650	3,650	3,650
21-21-218-00	Gas	-	12,750	12,750	9,300
21-21-221-00	Small Tolls & Equip	-	7,450	7,450	2,000
21-21-222-02	Veh & Equip Repairs & Parts	-	3,360	3,360	2,396
21-21-222-05	Building & Grounds Maintenance	-	3,900	3,900	8,050
21-21-224-00	General Insurance	-	9,674	9,674	12,448
21-21-225-00	Maintenance Agreements	-	4,388	4,388	4,388
21-21-227-00	Dues & Subscriptions	-	690	690	425
21-21-229-00	Training Travel & Meals	-	3,650	3,650	4,200
21-21-230-01	Legal and Accounting	-	2,000	2,000	750
21-21-230-16	Prof Srvs - Spay & Neutering	-	45,000	58,353	9,417
21-21-230-17	Prof Services - Euthanasia	-	1,860	1,860	250
21-21-230-18	Prof Srvcs - Veterinary Visits	-	11,300	11,300	1,927
21-21-241-05	Credit Card Fees	-	1,700	1,700	1,700
21-21-242-00	Gasoline & Oil	-	5,000	5,000	3,200
21-21-243-00	Tires & Tubes	-	1,200	1,200	1,000
21-21-244-38	Supplies - Animal Food	-	1,000	3,613	2,000
21-21-244-39	Supplies - Animal Medications	-	23,000	28,000	85,156
21-21-244-40	Supplies Cat Litter/ Other Anm	-	3,200	3,200	3,400
21-21-244-41	Supplies - Janitorial	-	2,500	2,500	2,500
21-21-244-42	Supplies - Office	-	2,200	2,200	2,200
21-21-248-02	Uniforms - Other	-	980	980	1,610
21-21-351-00	Equipment	-	1,000	1,000	-
<b>Total Non-Personnel Services</b>		<b>\$ -</b>	<b>\$ 167,525</b>	<b>\$ 188,490</b>	<b>\$ 177,661</b>
Capital Improvements					
21-91-351-00	Equipment	\$ -	\$ -	\$ -	\$ 100,000
21-91-352-01	Land Improvements	-	-	30,000	20,000
21-91-353-00	Buildings	-	-	-	50,000
<b>Total Capital Improvements</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 170,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 476,654</b>	<b>\$ 527,619</b>	<b>\$ 915,451</b>
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
<u>Full-time</u>				
Animal Services Manager	17	1	1	1
Animal Control Officer	12	1	1	1
Animal Control Officer / Attendant	11	1	1	1
Animal Care Attendant	11	2	2	2
Veterinarian			1	1
Veterinarian Assistant Technician			1	1
<b>Total Full Time</b>		<u>5</u>	<u>7</u>	<u>7</u>
<u>Part-time</u>				
Animal Care Attendant		<u>3</u>	<u>3</u>	<u>3</u>
<b>Total Part Time</b>		<u>3</u>	<u>3</u>	<u>3</u>
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 major functions of the animal control and shelter department center on public safety by safeguarding its citizens from animals along with the humane treatment of the animals. Due to the generous donation of a new facility in 2016 the City has been able to tremendously improve the handling of and care for animals in the community. Further through their efforts they have been successful in reducing the unwanted pet population. Also, the department has taken several major steps to improve the quality of life and adoption rates of pets. Regrettably though the department must balance the protection of the citizens as well as other animals when it comes to vicious or diseased animals, and it does not take this responsibility lightly. The laudable goal of the department is to strive to eliminate the need for any animal to be euthanized and to place all animals in a loving and healthy environment where animals and the citizens of the community come together in an enjoyable and healthy manner. Therefore, in order to measure the relative success of the department, the adoption and euthanasia rates will be tracked.

### Sedalia Animal Shelter Animals Cared For



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

## Library Fund (22)

### Revenues & Expenditures

Revenue Estimate					
22	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Local Taxes					
22-00-401-00	Real Estate Property Taxes	\$ 395,821	\$ 403,700	\$ 403,700	\$ 414,963
22-00-401-01	Real Estate Prop Tax Temp	114,997	117,300	117,300	118,900
22-00-402-00	Personal Property Taxes	167,196	170,540	170,540	149,128
22-00-402-01	Personal Property Tax Temp	48,575	49,500	49,500	42,730
22-00-403-00	County Surcharges	58,177	55,000	55,000	58,100
22-00-403-01	County Surtax - Temp	16,902	16,000	16,000	16,900
22-00-405-00	Payment in-Lieu-Of Taxes	-	1,400	1,400	-
22-00-406-00	Railroad & Utilities Taxes	28,423	27,000	27,000	28,500
22-00-406-01	Railroad & Utilities Temp	8,258	7,800	7,800	8,500
22-00-407-00	Financial Institution Tax	948	-	-	350
<b>Total Local Taxes</b>		<b>\$ 839,298</b>	<b>\$ 848,240</b>	<b>\$ 848,240</b>	<b>\$ 838,071</b>
Intergovernmental					
22-00-431-00	LSTA Grant Receipts	\$ 196	\$ -	\$ -	\$ -
22-00-433-00	State Public Library Aid	14,214	12,000	12,000	14,200
22-00-434-00	State Performer Tax - Books	16,472	12,000	12,000	16,400
<b>Total Intergovernmental</b>		<b>\$ 30,882</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 30,600</b>
Service Fees					
22-00-468-00	Library Fees	\$ 8,472	\$ 3,500	\$ 3,500	\$ 5,700
<b>Total Service Fees</b>		<b>\$ 8,472</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 5,700</b>
Other					
22-00-496-00	Interest Income	\$ 55,915	\$ 36,000	\$ 36,000	\$ 40,000
22-00-497-00	Unrealized Gain/Loss on Invest	4,239	-	-	-
22-00-507-00	Miscellaneous Revenue	275	-	-	-
22-00-514-00	Contributions	1,175	-	-	-
<b>Total Other</b>		<b>\$ 61,603</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 40,000</b>
<b>TOTAL REVENUE</b>		<b>\$ 940,255</b>	<b>\$ 911,740</b>	<b>\$ 911,740</b>	<b>\$ 914,371</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
22-35-101-00	Salaries	\$ 273,751	\$ 299,500	\$ 299,500	\$ 314,000
22-35-101-40	Salaries - Part Time	48,677	58,000	58,000	57,000
22-35-103-00	Unemployment Taxes	109	200	200	1,000
22-35-105-00	Lagers Retirement	60,302	75,000	75,000	76,000
22-35-106-00	Social Security Medicare Taxes	23,978	27,500	27,500	29,000
22-35-107-00	Employee Insurance	37,804	41,000	41,000	51,000
22-35-108-00	Worker's Compensation Insur	2,087	3,500	3,500	2,500
<b>Total Personnel Services</b>		<b>\$ 446,709</b>	<b>\$ 504,700</b>	<b>\$ 504,700</b>	<b>\$ 530,500</b>
Non-Personnel Services					
22-35-213-00	Advertising	\$ 1,047	\$ 1,000	\$ 1,000	\$ 1,000
22-35-214-00	Printing	1,325	1,325	1,325	1,325
22-35-215-00	Postage	2,145	2,100	2,100	2,150
22-35-216-00	Telecommunications Services	2,259	2,200	2,200	2,810
22-35-217-00	Electric	11,641	11,550	11,550	18,650
22-35-218-00	Gas	1,544	4,200	4,200	1,100
22-35-219-00	Water	1,252	1,400	1,400	1,100
22-35-221-00	Small Tools & Equipment	-	50	50	-
22-35-222-04	Office Equip Repairs & Parts	-	125	125	-
22-35-222-05	Building & Grounds Maintenance	13,845	22,600	22,600	17,000
22-35-224-00	General Insurance	27,809	30,500	30,500	41,000
22-35-225-00	Maintenance Agreements	14,580	16,500	16,500	21,850
22-35-227-00	Dues & Subscriptions	1,260	1,475	1,475	1,560
22-35-229-00	Training Travel & Meals	1,436	2,000	2,000	1,450
22-35-230-01	Legal & Accounting	2,813	3,200	3,200	2,825
22-35-230-04	Property Taxes Fees & Chgs	33,609	34,000	34,000	35,900
22-35-234-00	COP Debt Service	101,528	100,000	100,000	100,100
22-35-241-00	Miscellaneous	4,178	5,500	5,500	5,000
22-35-242-00	Gasoline & Oil	65	75	75	80
22-35-244-01	Supplies - Binding	-	200	200	200
22-35-244-02	Supplies- Periodicals	3,521	2,850	2,850	3,950
22-35-244-03	Supplies - Books	25,007	40,000	40,000	40,000
22-35-244-04	Supplies Office/Janitor/Other	5,752	5,500	5,500	7,300
22-35-244-05	Supplies - Library	2,578	3,050	3,050	7,500
22-35-244-06	Supplies - Janitor	1,976	1,500	1,500	1,500
22-35-244-07	Supplies - Computer Software	35,533	40,000	40,000	36,000
22-35-244-08	Supplies - Childrens Dept	4,237	3,600	3,600	3,200
22-35-244-09	Supplies - Adult Services	2,278	2,500	2,500	2,500
22-35-245-00	Audio Visual Aids	1,305	2,000	2,000	2,000

### 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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
22-35-255-05	Donation Expense	675	-	-	-
22-35-260-04	LSTA Grant Expenditures	196	-	-	-
22-35-260-06	Performer Tax - Books	16,472	12,000	12,000	16,400
<b>Total Non-Personnel Services</b>		<b>\$ 321,865</b>	<b>\$ 353,000</b>	<b>\$ 353,000</b>	<b>\$ 375,450</b>
Capital Improvements					
22-35-351-00	Equipment	\$ 653	\$ 8,000	\$ 8,000	\$ 6,000
22-35-351-01	Equipment - Computers	22,052	3,040	3,040	605
22-35-353-00	Imp - Bldg Repair Exterior	2,080	3,000	3,000	605
22-35-353-01	Imp- Bldg Repair Interior	3,192	15,000	15,000	605
22-35-353-02	Imp	1,539	25,000	25,000	605
<b>Total Capital Improvements</b>		<b>\$ 29,516</b>	<b>\$ 54,040</b>	<b>\$ 54,040</b>	<b>\$ 8,421</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 798,089</b>	<b>\$ 911,740</b>	<b>\$ 911,740</b>	<b>\$ 914,371</b>

### 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
<u>Full-time</u>				
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
<b>Total Full Time</b>		6	6	6
<u>Part-time</u>				
Office Manager		1	1	1
Library Assistant / Clerk		7	7	7
<b>Total Part Time</b>		8	8	8

## Parks & Recreation Fund (23)

### Revenues & Expenditures

Revenue Estimate					
23	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Local Taxes					
23-00-401-00	Real Estate Property Taxes	\$ 356,172	\$ 363,296	\$ 369,816	\$ 377,211
23-00-402-00	Personal Property Taxes	162,714	165,968	165,968	150,259
23-00-403-00	County Surcharges	41,548	38,919	38,919	42,815
23-00-405-00	Payment in-Lieu-Of Taxes	-	828	828	-
23-00-406-00	Railroad & Utilities Taxes	23,421	23,889	23,889	23,889
23-00-408-00	Sales Tax - Park Imprv	3,372,384	3,455,308	3,455,308	3,593,156
23-00-408-05	Use Taxes - Parks & Stormwater	399,759	389,942	389,942	419,179
<b>Total Local Taxes</b>		<b>\$ 4,355,999</b>	<b>\$ 4,438,150</b>	<b>\$ 4,444,670</b>	<b>\$ 4,606,509</b>
Service Charges					
23-00-469-00	Swimming Pool Receipts	\$ 152,569	\$ 155,000	\$ 120,000	\$ 120,000
23-00-469-02	Concession Sales	46,302	40,250	40,000	40,500
23-00-470-00	Recreation Class Fees	923,401	1,022,049	1,022,049	1,135,000
23-00-471-00	Athletic League Fees	148,846	146,000	160,000	165,000
23-00-472-00	Rental Fees	133,619	154,000	164,000	171,000
23-00-478-00	MPRA Tickets	3,475	-	-	-
<b>Total Service Charges</b>		<b>\$ 1,408,212</b>	<b>\$ 1,517,299</b>	<b>\$ 1,506,049</b>	<b>\$ 1,631,500</b>
Other					
23-00-428-00	Grant Revenue	\$ -	\$ -	\$ 1,357,472	\$ -
23-00-479-00	Lease Revenue	22,656	-	-	-
23-00-479-01	Lease Interest Revenue	1,325	-	-	-
23-00-496-00	Interest Income	65,756	75,515	87,484	100,298
23-00-497-00	Unrealized Gain/Loss on Invest	24,613	-	-	-
23-00-507-00	Miscellaneous Revenue	3,341	500,000	-	4,332
23-00-511-00	Misc Surplus Property Sales	8,853	-	-	-
23-00-514-00	Contributions	962	11,000	57,135	-
<b>Total Other</b>		<b>\$ 127,505</b>	<b>\$ 586,515</b>	<b>\$ 1,502,091</b>	<b>\$ 104,630</b>
Contributions To/From					
23-01-550-00	Contr (To) / From General Fund	15,000	15,000	15,000	15,000
23-01-554-00	Contr (To) / From Cap Proj	345,856	-	(65,800)	-
23-01-555-00	Heckart Community Center Pymts	(650,419)	1,199,913	1,199,913	(184,059)
23-01-556-00	Contr (To) / From WPC	(150,478)	(194,971)	(200,000)	(209,590)
23-01-558-00	Contr (To)/ From Midtown TIF	(1,635)	(1,757)	(1,216)	(1,332)
23-01-558-01	Contr (To)/ From Galaxy TIF	(11,348)	(12,000)	(9,827)	(10,439)
<b>Total Contributions To/From</b>		<b>\$ (453,024)</b>	<b>\$ 1,006,185</b>	<b>\$ 938,069</b>	<b>\$ (390,420)</b>
<b>TOTAL REVENUE</b>		<b>\$ 5,438,693</b>	<b>\$ 7,548,149</b>	<b>\$ 8,390,879</b>	<b>\$ 5,952,219</b>



### Expenditure Summary

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

23-40	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
<b>Personnel Services</b>					
23-40-101-00	Salaries	\$ 1,404,076	\$ 1,603,535	\$ 1,590,460	\$ 1,590,460
23-40-101-40	Salaries - Part Time	991,921	860,614	1,244,841	1,244,841
23-40-101-50	Salaries - Recreation	58,407	55,400	58,325	58,325
23-40-101-60	Salaries - Seasonal	68,070	74,100	61,100	7,000
23-40-102-00	Overtime - Non Scheduled	59,664	25,000	52,000	52,000
23-40-103-00	Unemployment Taxes	1,770	2,500	2,500	-
23-40-105-00	Lagers Retirement	192,905	249,166	259,720	259,718
23-40-106-00	Social Security Medicare Taxes	190,196	196,088	201,325	201,326
23-40-107-00	Employee Insurance	200,008	205,673	267,630	267,629
23-40-108-00	Worker's Compensation Insur	63,349	61,725	55,000	30,380
<b>Total Personnel Services</b>		<b>\$ 3,230,367</b>	<b>\$ 3,333,801</b>	<b>\$ 3,792,901</b>	<b>\$ 3,711,679</b>
<b>Non-Personnel Services</b>					
23-40-211-00	Car Allowance	\$ 11,014	\$ 15,600	\$ 9,450	\$ 11,700
23-40-213-00	Advertising	39,569	41,000	52,500	52,500
23-40-215-00	Postage	7,668	8,000	9,000	7,000
23-40-216-00	Telecommunications Services	23,904	27,946	27,000	27,087
23-40-217-00	Electric	338,990	341,200	351,564	351,564
23-40-218-00	Gas	33,939	36,775	24,558	24,558
23-40-219-00	Water	74,498	70,250	59,784	59,784
23-40-220-00	Leased Equipment	41,915	39,000	35,460	35,460
23-40-221-00	Small Tools & Equipment	20,070	12,000	6,000	6,000
23-40-222-02	Veh & Equip Repairs & Parts	27,721	21,275	28,226	18,225
23-40-222-04	Office Equip Repairs & Parts	6,942	3,000	2,000	2,000
23-40-222-05	Building & Grounds Maintenance	137,156	101,000	119,064	90,575
23-40-222-07	Pool Maintenance & Repairs	27,926	15,000	44,934	35,000
23-40-223-00	Radio Repairs & Service	-	250	250	100
23-40-224-00	General Insurance	137,193	147,335	231,711	214,608
23-40-225-00	Maintenance Agreements	20,256	18,000	29,894	11,250
23-40-227-00	Dues & Subscriptions	32,245	25,240	51,900	51,900
23-40-228-00	Concessions	28,049	21,000	25,575	22,565
23-40-229-00	Training Travel & Meals	19,255	18,500	19,000	12,000
23-40-230-00	Legal & Professional Fees	-	-	150	-
23-40-230-01	Legal & Accounting	5,361	5,000	9,250	5,000
23-40-230-04	Property Taxes Fees & Chgs	18,599	19,000	19,000	19,000
23-40-230-07	L&P Security Service	4,671	11,360	9,000	9,000
23-40-241-00	Miscellaneous	65	12,500	-	-
23-40-241-05	Credit Card Fees	28,111	28,250	33,600	33,600
23-40-242-00	Gasoline & Oil	39,786	42,750	33,500	33,500

Expenditure Summary					
Function:	Parks & Recreation				
Fund:	Park				
Department:	Park				
Activity:	Park Maintenance, Recreation, Supervision				
Fund / Dept. No.:	23-40				
23-40	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
23-40-243-00	Tires & Tubes	7,043	5,000	3,500	3,500
23-40-244-41	Supplies - Janitor	50,044	44,000	42,000	42,000
23-40-244-42	Supplies - Office	32,562	29,225	24,000	24,000
23-40-244-43	Supplies - Pool Chemicals	110,715	102,000	108,652	95,000
23-40-244-44	Supplies - Shop	4,768	4,000	4,352	3,000
23-40-244-45	Supplies - Recreation	30,815	31,500	36,700	36,700
23-40-244-46	Supplies - Landscape	10,515	10,000	11,000	11,000
23-40-244-47	Supplies - Turf Management	23,570	24,000	23,555	23,555
23-40-244-48	Supplies - Site Amenities	30,039	30,000	25,225	11,000
23-40-244-49	Supplies - Ballfield Material	10,766	14,250	31,000	21,000
23-40-244-50	Supplies - Trees	19,951	10,000	23,000	15,000
23-40-244-51	Supplies - Ballfield Lights	8,992	14,000	10,000	10,000
23-40-244-52	Supplies - Pool	23,719	23,555	22,000	18,000
23-40-244-53	Supplies - HCC Office	-	-	13,000	13,000
23-40-248-00	Uniforms	9,260	12,000	11,075	11,075
23-40-254-42	Special Events	97,300	60,000	87,000	87,000
23-40-254-47	Officials Adult Volleyball	9,349	8,000	22,525	22,525
23-40-254-48	Officials Adult Softball	19,460	22,000	22,000	15,750
23-40-254-50	Youth Sports/Camps	58,139	45,000	90,000	20,000
23-40-254-51	MPRA Ticket Sales	3,454	-	-	-
23-40-254-52	Sports Supplies	74,624	71,000	106,255	69,125
23-40-254-53	Fitness/Wellness	24,586	25,750	28,120	28,120
<b>Total Non-Personnel Services</b>		<b>\$ 1,784,574</b>	<b>\$ 1,666,511</b>	<b>\$ 1,977,329</b>	<b>\$ 1,714,326</b>
Capital Improvements					
23-40-351-00	Equipment	\$ 96,812	\$ 100,000	\$ 100,000	\$ 50,000
23-40-353-00	Imprv Special Projects	201,614	1,250,000	1,800,000	287,500
<b>Total Capital Improvements</b>		<b>\$ 298,426</b>	<b>\$ 1,350,000</b>	<b>\$ 1,900,000</b>	<b>\$ 337,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,313,367</b>	<b>\$ 6,350,311</b>	<b>\$ 7,670,229</b>	<b>\$ 5,763,505</b>

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 Parks Director	24	1	1	1
Parks Superintendent	23	1	1	1
Assistant Parks Superintendent	21	1	1	1
Grant Facilitator & Data Analyst	25	1	1	1
Project Manager	20	1	1	1
Recreation Superintendent	23	1	1	1
Recreation Supervisor		1	1	1
Recreation Supervisor - Sports	18	1	1	1
Customer Service / Operations Coord	11	2	2	2
Special Events & Marketing Manager	18	1	1	1
IT & Esports Coordinator	15	1	1	1
Executive Administrative Assistant	15	1	1	1
Administrative Assistant	12	1	1	1
Ballfield-Mtc Tech III	15	2	2	2
Park Maintenance Tech II	13	4	4	4
Park Maintenance Tech I	11	1	1	1
Custodian	11	2	2	2
Grounds Keeper	15	1	1	1
Landscape Supervisor / Arborist	18	1	1	1
Field Supervisor	18	1	1	1
Maint. Supervisor of Community Ctr.	18	1	1	1
Aquatics Manager	20	1	1	1
Acquatics Specialist	18	1	1	1
Maint. Supervisor of Sports Facilities	18	1	1	1
<b>Total Full Time</b>		31	31	31
Part-time				
Pool & Concession Employees		79	79	79
Community Center Attendants		34	34	34
Recreation & Fitness Instructors		16	16	16
Custodian		7	7	7
Landscaper		1	1	1
Maintenance - seasonal		3	3	3
Security		2	2	2
<b>Total Part Time</b>		142	142	142

## Central Business & Cultural Fund (24)

### Revenues & Expenditures

Revenue Estimate					
24	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
<b>Local Taxes</b>					
24-00-401-00	Real Estate Property Taxes	\$ 40,801	\$ 41,616	\$ 41,616	\$ 42,049
24-00-407-00	Financial Institution Taxes	7	-	-	3,615
24-00-436-00	Grant Revenue	-	-	-	10,000
24-00-496-00	Interest Income	8,186	8,665	8,665	8,915
24-00-507-00	Miscellaneous Revenue	2,990	-	-	3,730
<b>Total Local Taxes</b>		<b>\$ 51,983</b>	<b>\$ 50,281</b>	<b>\$ 50,281</b>	<b>\$ 68,309</b>
<b>TOTAL REVENUE</b>		<b>\$ 51,983</b>	<b>\$ 50,281</b>	<b>\$ 50,281</b>	<b>\$ 68,309</b>

Expenditure Summary					
Function:					
Fund: Central Business & Cultural District					
Department:					
Activity: Downtown Improvements					
Fund / Dept. No.: 24-45					
24-45	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
24-45-222-05	Building & Grounds Maintenance	\$ 1,255	\$ 1,500	\$ 1,500	\$ 1,500
24-45-230-01	Legal & Accounting	1,125	400	400	1,200
24-45-230-04	Property Taxes Fees & Chgs	1,367	1,200	1,200	1,402
24-45-241-01	Downtown Facade Program	4,125	75,000	75,000	95,400
24-45-244-04	Supplies Office/Janitor/Other	-	1,500	1,500	1,500
24-45-247-00	MODOT Lease	-	-	-	100
24-45-353-01	Murals	-	10,000	10,000	22,500
24-45-353-02	Other Program Exp	16,254	31,280	31,280	34,500
<b>Total Non-Personnel Services</b>		<b>\$ 24,125</b>	<b>\$ 120,880</b>	<b>\$ 120,880</b>	<b>\$ 158,102</b>
Capital Improvements					
-	-	\$ -	\$ -	\$ -	\$ -
-	-	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Improvements</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 24,125</b>	<b>\$ 120,880</b>	<b>\$ 120,880</b>	<b>\$ 158,102</b>

## Fire Fighter Academy Fund (25)

### Revenues & Expenditures

Revenue Estimate					
25	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Service Charges					
25-00-473-00	Fire Fighter I & II Tuition	\$ 15,300	\$ 20,400	\$ 9,350	\$ 17,000
<b>Total Service Charges</b>		<b>\$ 15,300</b>	<b>\$ 20,400</b>	<b>\$ 9,350</b>	<b>\$ 17,000</b>
Other					
25-00-496-00	Interest Income	\$ 1,089	\$ 855	\$ 855	\$ 800
<b>Total Other</b>		<b>\$ 1,089</b>	<b>\$ 855</b>	<b>\$ 855</b>	<b>\$ 800</b>
<b>TOTAL REVENUE</b>		<b>\$ 16,389</b>	<b>\$ 21,255</b>	<b>\$ 10,205</b>	<b>\$ 17,800</b>

Expenditure Summary					
Function:					
Fund: Fire Fighter Academy					
Department:					
Activity: Fire Fighter I & II Classes					
Fund / Dept. No.: 25-12					
25-12	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
25-12-101-00	Salaries	\$ 4,792	\$ 6,200	\$ 6,200	\$ 5,500
25-12-105-00	Lagers Retirement	1,107	-	-	700
25-12-106-00	Social Security Medicare Taxes	68	90	90	60
25-12-107-00	Employee Insurance	19	383	383	400
25-12-108-00	Worker's Compensation Insur	278	421	421	300
<b>Total Personnel Services</b>		<b>\$ 6,264</b>	<b>\$ 7,094</b>	<b>\$ 7,094</b>	<b>\$ 6,960</b>
Non-Personnel Services					
25-12-221-00	Small Tools & Equipment	\$ -	\$ 19,050	\$ 13,122	\$ 650
25-12-229-00	Training Travel & Meals	-	125	125	100
25-12-230-05	Misc Professional Fees	450	500	500	1,000
25-12-230-06	Professional Fees - Evaluators	450	1,800	1,800	2,000
25-12-244-04	Supplies Office/Janitor/Other	-	50	50	-
25-12-244-12	Textbooks & Manuals	1,214	2,550	2,550	2,700
25-12-245-00	Audio Visual Aids	-	50	50	-
25-12-248-00	Uniforms	69	550	550	300
<b>Total Non-Personnel Services</b>		<b>\$ 2,183</b>	<b>\$ 24,675</b>	<b>\$ 18,747</b>	<b>\$ 6,750</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,447</b>	<b>\$ 31,769</b>	<b>\$ 25,841</b>	<b>\$ 13,710</b>

## Opioid Settlement Fund (26)

### Revenues & Expenditures

Revenue Estimate					
26	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Other					
26-13-517-00	Settlement Funds	\$ 29,307	\$ -	\$ -	\$ 150,000
<b>Total Service Charges</b>		<b>\$ 29,307</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>
<b>Contributions To/From</b>					
26-01-550-00	Contr (To) / From General Fur	\$ (29,752)	\$ -	\$ -	\$ -
<b>Total Contributions To/From</b>		<b>\$ (29,752)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>		<b>\$ (445)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

Expenditure Summary					
Function:					
Fund: Opioid Settlement Funds					
Department:					
Activity: Prevention & Mitigation Of Opioid Addiction					
Fund / Dept. No.: 26-26					
26-26	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
26-26-255-00	Prevention	\$ -	\$ -	\$ 100,000	\$ 150,000
<b>Total Non-Personnel Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>

## Midtown Special Allocation Fund (50)

### Revenues & Expenditures

Revenue Estimate					
50	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Local Taxes					
50-00-401-00	Incremental Real Property Tax	\$ 264,754	\$ 264,754	\$ 264,754	\$ 294,977
50-00-408-01	Incremental Sales Tax - County	10,302	8,868	8,868	4,051
<b>Total Local Taxes</b>		<b>\$ 275,056</b>	<b>\$ 273,622</b>	<b>\$ 273,622</b>	<b>\$ 299,028</b>
Other					
50-00-496-00	Interest Income	\$ 579	\$ 3,137	\$ 3,137	\$ 189
<b>Total Other</b>		<b>\$ 579</b>	<b>\$ 3,137</b>	<b>\$ 3,137</b>	<b>\$ 189</b>
Contributions To / From					
50-01-550-00	Contr (To)/ From General Fund	\$ 3,267	\$ 3,827	\$ 3,827	\$ 2,194
50-01-550-05	Contr (To)/ From Transportatio	1,567	1,689	1,689	1,332
50-01-552-00	Contr (To)/ From Park Fund	1,635	1,757	1,757	1,332
50-01-554-00	Contr (To) / From Capital Proj	2,043	2,165	2,165	1,332
<b>Total Contributions To / From</b>		<b>\$ 8,512</b>	<b>\$ 9,438</b>	<b>\$ 9,438</b>	<b>\$ 6,190</b>
<b>TOTAL REVENUE</b>		<b>\$ 284,147</b>	<b>\$ 286,197</b>	<b>\$ 286,197</b>	<b>\$ 305,407</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
50-80-230-04	Property Taxes Fees & Chgs	\$ 8,869	\$ 8,869	\$ 8,869	\$ 10,029
50-80-230-05	Misc Professional Fees	-	-	-	-
50-80-257-00	Administrative Fees	-	314	314	-
50-80-258-00	TIF Expense	-	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 8,869</b>	<b>\$ 9,183</b>	<b>\$ 9,183</b>	<b>\$ 10,029</b>
Capital Improvements					
50-80-350-01	Imprv Streetscape	\$ -	\$ 25,000	\$ 25,000	\$ 80,000
50-80-351-01	Liberty Center Project	220,000	220,000	220,000	175,000
50-80-351-02	Broadway Arms Demolition	-	-	-	-
50-80-351-03	Trust Building Stabilization	-	-	-	-
50-80-351-04	Lamy Building Project Distribu	53,165	36,807	36,807	53,236
50-80-353-01	Imprv-Streetscape Engineering	-	-	-	-
<b>Total Capital Improvements</b>		<b>\$ 273,165</b>	<b>\$ 281,807</b>	<b>\$ 281,807</b>	<b>\$ 308,236</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 282,034</b>	<b>\$ 290,990</b>	<b>\$ 290,990</b>	<b>\$ 318,265</b>

## The Crossings Community Improvement Fund (51)

### Revenues & Expenditures

Revenue Estimate					
51	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Local Taxes					
51-00-408-00	Sales Tax	\$ 27,672	\$ -	\$ -	\$ 29,537
<b>Total Local Taxes</b>		<b>\$ 27,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,537</b>
Contributions To / From					
51-01-550-99	Contr (To)/From	\$ (277)	\$ (240)	\$ (240)	\$ -
<b>Total Contributions To / From</b>		<b>\$ (277)</b>	<b>\$ (240)</b>	<b>\$ (240)</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>		<b>\$ 27,395</b>	<b>\$ (240)</b>	<b>\$ (240)</b>	<b>\$ 29,537</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
51-82-258-00	CID Reimburse Expenses	\$ 27,395	\$ -	\$ 30,000	\$ 29,537
<b>Total Non-Personnel Services</b>		<b>\$ 27,395</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 29,537</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 27,395</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 29,537</b>



## Galaxy West Special Allocation Fund (52)

### Revenues & Expenditures

Revenue Estimate					
52	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Local Taxes					
52-00-401-00	Property Tax	\$ 25,749	\$ 25,000	\$ 25,000	\$ 29,352
52-00-408-00	CID Sales and Use Tax	107,030	-	-	106,526
<b>Total Local Taxes</b>		<b>\$ 132,779</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 135,878</b>
Contributions To / From					
52-01-550-00	Contr (To)/From Gen Fund	\$ 22,701	\$ 24,000	\$ 24,000	\$ 20,877
52-01-550-05	Contr (To)/From Transportation	11,348	12,000	12,000	10,439
52-01-552-00	Contr (To)/From Park Fund	11,348	12,000	12,000	10,439
52-01-554-00	Contr (To)/From Cap Proj 2	11,348	12,000	12,000	10,439
<b>Total Contributions To / From</b>		<b>\$ 56,745</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 52,194</b>
<b>TOTAL REVENUE</b>		<b>\$ 189,524</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 188,072</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
52-82-230-04	Property Taxes Fees & Chgs	\$ 863	\$ -	\$ 1,089	\$ 998
52-82-257-00	Administration Fees	9,076	-	10,000	9,609
52-82-258-00	CID Reimburse Expenses	30,436	-	30,000	106,526
52-82-259-00	TIF Reimburse Cost	150,596	-	150,000	70,939
<b>Total Non-Personnel Services</b>		<b>\$ 190,971</b>	<b>\$ -</b>	<b>\$ 191,089</b>	<b>\$ 188,072</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 190,971</b>	<b>\$ -</b>	<b>\$ 191,089</b>	<b>\$ 188,072</b>

## Break Time Sales Tax Sharing Fund (53)

### Revenues & Expenditures

Revenue Estimate					
53	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Contributions To / From					
53-01-550-00	Fund Transfer In (Out) - Gener	\$ -	\$ 15,912	\$ -	\$ -
53-01-551-00	Fund Transfer In (Out) - CapPr	22,242	21,600	17,152	15,226
53-01-552-00	Fund Transfer In (Out) - Water	-	-	-	-
<b>Total Contributions To / From</b>		<b>\$ 22,242</b>	<b>\$ 37,512</b>	<b>\$ 17,152</b>	<b>\$ 15,226</b>
<b>TOTAL REVENUE</b>		<b>\$ 22,242</b>	<b>\$ 37,512</b>	<b>\$ 17,152</b>	<b>\$ 15,226</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
53-83-258-00	Sales Tax Sharing Expense	\$ 22,242	\$ -	\$ 20,000	\$ 15,226
<b>Total Non-Personnel Services</b>		<b>\$ 22,242</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 15,226</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 22,242</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 15,226</b>

## Lamy Project Sales Tax Sharing & TIF Fund (54)

### Revenues & Expenditures

Revenue Estimate					
54	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Contributions To / From					
54-01-554-00	Contr (To)/ From Capital Impro	\$ 43,297	\$ 43,297	\$ 43,297	\$ 43,297
<b>Total Contributions To / From</b>		<b>\$ 43,297</b>	<b>\$ 43,297</b>	<b>\$ 43,297</b>	<b>\$ 43,297</b>
<b>TOTAL REVENUE</b>		<b>\$ 43,297</b>	<b>\$ 43,297</b>	<b>\$ 43,297</b>	<b>\$ 43,297</b>

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
54-54-259-00	Infrastructure Reimbursement	\$ 43,297	\$ 43,297	\$ 43,297	\$ 43,297
<b>Total Non-Personnel Services</b>		<b>\$ 43,297</b>	<b>\$ 43,297</b>	<b>\$ 43,297</b>	<b>\$ 43,297</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 43,297</b>	<b>\$ 43,297</b>	<b>\$ 43,297</b>	<b>\$ 43,297</b>

## Water Pollution Control Fund (61)

### Revenues & Expenditures

Revenue Estimate					
61	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Service Charges					
61-00-460-00	Sanitary Sewer Charges	\$ 7,645,265	\$ 7,531,401	\$ 7,531,401	\$ 7,990,648
61-00-463-00	Compost	12,474	21,568	21,568	15,177
61-00-467-00	Liquid Waste Hauler Permit	37,484	48,127	48,127	40,041
<b>Total Service Charges</b>		<b>\$ 7,695,223</b>	<b>\$ 7,601,096</b>	<b>\$ 7,601,096</b>	<b>\$ 8,045,865</b>
Other					
61-00-496-00	Interest Income	\$ 313,940	\$ 354,107	\$ 354,107	\$ 300,656
61-00-496-06	Interest Income COP '10 DS	33	175	175	-
61-00-497-00	Unrealized Gain/Loss on Invest	10,684	-	-	-
61-00-507-00	Miscellaneous Revenue	13,525	87,095	87,095	12,090
61-00-510-00	Insurance Proceeds	2,211	-	-	-
61-00-511-00	Misc Surplus Property Sales	1,500	-	-	-
61-00-512-00	COP Bond Proceeds	-	-	-	1,500,000
<b>Total Other</b>		<b>\$ 341,893</b>	<b>\$ 441,377</b>	<b>\$ 441,377</b>	<b>\$ 1,812,746</b>
Contributions To / From					
61-01-550-00	Contr (To) / From General Fund	\$ 146,586	\$ 1,347,954	\$ 1,347,954	\$ 989,069
<b>Total Contributions To / From</b>		<b>\$ 146,586</b>	<b>\$ 1,347,954</b>	<b>\$ 1,347,954</b>	<b>\$ 989,069</b>
<b>TOTAL REVENUE</b>		<b>\$ 8,183,702</b>	<b>\$ 9,390,427</b>	<b>\$ 9,390,427</b>	<b>\$ 10,847,680</b>

### Expenditure Summary

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

61-50	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
<b>Personnel Services</b>					
61-50-101-00	Salaries	\$ 782,874	\$ 937,047	\$ 937,047	\$ 1,162,513
61-50-101-10	Salaries - Stand By	12,830	-	-	13,725
61-50-102-00	Overtime - Non Scheduled	38,536	38,002	38,002	37,414
61-50-105-00	Lagers Retirement	(17,503)	142,515	142,515	207,587
61-50-106-00	Social Security Medicare Taxes	61,086	74,591	74,591	91,794
61-50-107-00	Employee Insurance	115,240	139,846	139,846	160,493
61-50-108-00	Worker's Compensation Insur	21,594	28,971	28,971	39,455
61-50-110-00	Vacation Pay Unpaid	(11,114)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 1,003,543</b>	<b>\$ 1,360,972</b>	<b>\$ 1,360,972</b>	<b>\$ 1,712,982</b>
<b>Non-Personnel Services</b>					
61-50-213-00	Advertising	\$ 15,478	\$ 1,350	\$ 1,350	\$ 1,350
61-50-214-00	Printing	2,764	2,500	2,500	2,500
61-50-215-00	Postage	2,443	1,000	1,000	1,000
61-50-216-00	Telecommunications Services	24,094	22,125	22,125	23,376
61-50-217-00	Electric Muny Bldg	4,453	4,100	4,100	775
61-50-217-70	Electric North Plant	34,293	29,846	29,846	31,225
61-50-217-71	Electric Central Plant	120,131	130,223	130,223	133,000
61-50-217-72	Electric Southeast Plant	144,448	131,564	131,564	131,564
61-50-217-73	Electric Pump Stations	34,711	41,998	41,998	42,000
61-50-217-74	Electric Shop	3,457	3,660	3,660	-
61-50-217-76	Electric WPC Compost	7,334	6,254	6,254	7,300
61-50-218-70	Gas North Plant	6,413	6,116	6,116	6,000
61-50-218-71	Gas Central Plant	6,660	4,890	4,890	5,000
61-50-218-73	Gas Pump Stations	327	341	341	312
61-50-218-74	Gas Shop	3,062	3,399	3,399	-
61-50-218-75	Gas Laboratory	745	947	947	600
61-50-218-77	Gas-Plaza Pump Station	341	312	312	312
61-50-221-00	Small Tools & Equipment	15,549	20,200	20,200	38,500
61-50-222-02	Veh & Equip Repairs & Parts	98,195	35,400	78,490	30,500
61-50-222-04	Office Equip Repairs & Parts	285	-	-	125
61-50-222-05	Building & Grounds Maintenance	2,340	3,980	3,980	6,680
61-50-222-70	Repairs North Plant	52,182	45,600	45,600	35,000

### Expenditure Summary

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

61-50	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
61-50-222-71	Repairs Central Plant	247,238	145,972	145,972	157,830
61-50-222-72	Repairs Southeast Plant	111,686	134,749	134,749	261,466
61-50-222-73	Repairs Pump Stations	43,693	229,900	229,900	185,850
61-50-222-74	Repairs Collection System	50,959	28,000	28,000	47,200
61-50-222-75	Repairs Laboratory	-	407	407	800
61-50-222-76	Repairs - Compost	12,478	4,884	4,884	25,000
61-50-224-00	General Insurance	79,449	85,331	85,331	157,392
61-50-225-00	Maintenance Agreements	25,310	29,540	29,540	18,440
61-50-227-00	Dues & Subscriptions	-	750	750	990
61-50-229-00	Training Travel & Meals	16,488	11,000	11,000	17,000
61-50-230-01	Legal & Accounting	14,012	20,168	20,168	10,788
61-50-230-02	Prof Fees Water Mgmnt Contract	249,996	250,000	250,000	250,000
61-50-230-03	Tree Grinding	46,775	54,000	54,000	54,000
61-50-230-04	Utility Locates	37,917	12,085	12,085	4,252
61-50-230-05	Misc Prof Fees - Lab Analysis	65,006	64,742	64,742	177,000
61-50-230-06	Root Control	24,924	25,000	25,000	40,000
61-50-230-07	Sludge Hauling	38,934	38,934	38,934	-
61-50-234-00	COP 2019 Interest Expenses	962,900	902,300	902,300	839,200
61-50-236-00	Fiscal Agent Fees COP 2019	1,250	1,250	1,250	1,250
61-50-240-00	Depreciation Expense	2,686,829	2,739,511	2,739,511	2,739,511
61-50-242-00	Gasoline & Oil	33,363	35,000	35,000	70,000
61-50-243-00	Tires & Tubes	2,430	4,400	4,400	5,750
61-50-244-04	Supplies Office/Janitor/Other	5,637	3,600	3,600	4,000
61-50-244-07	Supplies - Street & Const Mat	1,236	-	-	-
61-50-244-70	Supplies - North Plant	14,871	7,137	7,137	9,000
61-50-244-71	Supplies - Central Plant	31,261	28,120	28,120	28,000
61-50-244-72	Supplies - Southeast Plant	29,209	26,000	26,000	20,000
61-50-244-74	Supplies-Collection System	9,757	10,000	10,000	10,000
61-50-244-75	Supplies - Laboratory	12,328	6,000	6,000	9,000
61-50-244-76	Supplies - Compost	9,669	286	286	1,500
61-50-248-00	Uniforms	13,847	12,436	12,436	16,128
61-50-252-01	Permit Fees	929	2,789	2,789	930
61-50-252-03	Bad Debts	-	-	-	48,000
61-50-258-00	Safety	6,056	19,650	19,650	16,400
61-50-450-00	Amortization Expense	(176,676)	-	-	-
61-50-540-10	Intra-Govt Svc From Gen Fund	685,172	722,472	722,472	722,472
<b>Total Non-Personnel Services</b>		<b>\$ 5,974,638</b>	<b>\$ 6,152,217</b>	<b>\$ 6,195,307</b>	<b>\$ 6,446,268</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,978,181</b>	<b>\$ 7,513,190</b>	<b>\$ 7,556,279</b>	<b>\$ 8,159,250</b>

Capital Budget Summary					
Function:		Health			
Fund:		Water Pollution Control			
Department:					
Activity:		Capital Projects			
Fund / Dept. No.:		61-51			
61-51	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
61-51-230-02	L&P Fees - Other	\$ 1,285	\$ 2,400,000	\$ 2,400,000	\$ -
61-51-234-00	Debt Service	7,363	1,545,000	1,545,000	1,610,000
61-51-236-00	Investment in FA	(1,420,543)	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ (1,411,895)</b>	<b>\$ 3,945,000</b>	<b>\$ 3,945,000</b>	<b>\$ 1,610,000</b>
Capital Improvements					
61-51-351-00	Equipment	\$ 330,739	\$ 209,193	\$ 808,549	\$ 964,500
61-51-351-01	Equipment Lease Payments	(79)	-	-	27,525
61-51-351-02	Lease Interest Expense	2,077	-	-	-
61-51-351-10	Vehicles	-	1,085,000	1,085,000	70,000
61-51-351-13	Comp Dog	-	-	-	6,000
61-51-352-10	Sewer Collection System	190,927	2,169,232	2,169,232	2,279,069
61-51-353-01	Composting Facility	-	-	-	30,500
61-51-353-03	Collection Systems Repair	14,408	-	-	-
61-51-353-50	Treatment Plant Upgrades	688,240	2,000,000	3,892,500	1,500,000
<b>Total Capital Improvements</b>		<b>\$ 1,226,312</b>	<b>\$ 5,463,425</b>	<b>\$ 7,955,281</b>	<b>\$ 4,877,594</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ (185,583)</b>	<b>\$ 9,408,425</b>	<b>\$ 11,900,281</b>	<b>\$ 6,487,594</b>

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
<u>Full-time</u>				
Utilities Director	24	0.5	0.5	0.5
Collection System Foreman	22	1	1	1
Crew Supervisor	16	3	3	3
Pre-Treatment / Stormwater Coordinator	15	2	2	2
Wastewater Plant Operator IV	16	1	1	1
Wastewater Plant Operator II	14	2	2	2
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	2	2
Utility Operator	11	4	4	4
<b>Total Full Time</b>		23.5	23.5	23.5
<u>Part-time</u>				
<b>Total Part Time</b>		0	0	0



## Water Department Fund (62)

### Revenues & Expenditures

Revenue Estimate					
62	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Service Charges					
62-00-460-00	Water Usage Charges	\$ 5,391,364	\$ 5,543,807	\$ 5,543,807	\$ 5,380,377
62-00-460-01	Penalties	(13,551)	-	-	325
62-00-460-02	Disconnect and Reconnect Fee	57,163	37,100	37,100	47,457
62-00-461-00	Water Connection Fees	93,162	96,150	96,150	68,412
62-00-462-00	Sprinkler Installation	9,509	9,055	9,055	28,875
62-00-463-00	Customer Reimbursement	3,451	4,497	4,497	1,627
62-00-494-00	Samples	1,852	2,481	2,481	2,273
<b>Total Service Charges</b>		<b>\$ 5,542,950</b>	<b>\$ 5,693,090</b>	<b>\$ 5,693,090</b>	<b>\$ 5,529,346</b>
Other					
62-00-495-00	Rental Income	\$ 150,756	\$ 136,899	\$ 136,899	\$ 164,527
62-00-496-00	Interest Income	107,194	54,625	54,625	150,312
62-00-505-00	Returned Check Fees	5,578	5,443	5,443	3,535
62-00-507-00	Miscellaneous Revenue	11,853	12,611	12,611	11,853
62-00-507-01	Merchandise, Job, And Contrac	(903)	46,647	46,647	2,680
62-00-510-00	Insurance Proceeds	43,933	-	-	-
<b>Total Other</b>		<b>\$ 318,412</b>	<b>\$ 256,225</b>	<b>\$ 256,225</b>	<b>\$ 332,907</b>
Contributions To / From					
62-01-550-00	Cont (To) From General Fund	\$ 58,072	\$ -	\$ -	\$ 599,721
<b>Total Contributions To / From</b>		<b>\$ 58,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 599,721</b>
<b>TOTAL REVENUE</b>		<b>\$ 5,919,434</b>	<b>\$ 5,949,315</b>	<b>\$ 5,949,315</b>	<b>\$ 6,461,974</b>

Expenditure Summary					
Function:	Health				
Fund:	Water				
Department:	Water				
Activity:	Water Distribution				
Fund / Dept. No.:	62-72				
62-72	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
62-72-101-00	Salaries	\$ 741,066	\$ 951,042	\$ 951,042	\$ 1,042,202
62-72-101-10	Salaries-Stand By	11,011	11,000	11,000	11,000
62-72-101-45	Salaries & Benefits-Emp Agency	1,519	-	-	-
62-72-102-00	Overtime	83,460	46,145	46,145	45,431
62-72-103-00	Unemployment Taxes	16	-	-	-
62-72-105-00	Lagers Retirement	201,361	178,368	178,368	235,974
62-72-106-00	Social Security Medicare Taxes	62,233	69,975	69,975	83,204
62-72-107-00	Employee Insurance	121,467	126,875	126,875	153,295
62-72-108-00	Workers Compensation Insurance	22,330	28,373	28,373	28,228
62-72-110-00	Vacation Pay Unpaid	13,354	-	-	-
<b>Total Personnel Services</b>		<b>\$ 1,257,817</b>	<b>\$ 1,411,778</b>	<b>\$ 1,411,778</b>	<b>\$ 1,599,334</b>
Non-Personnel Services					
62-72-213-00	Advertising	\$ 225	\$ 1,800	\$ 1,800	\$ 1,800
62-72-214-00	Printing	1,626	2,800	2,800	1,000
62-72-215-00	Postage	465	450	450	500
62-72-216-00	Telecommunications Services	7,101	9,027	9,027	10,238
62-72-217-70	Electric-Filtration Plants	293,856	280,000	280,000	272,450
62-72-217-71	Electric-Spring Fork Lake	366	400	400	320
62-72-217-72	Electric-Water Tower Main St.	999	1,000	1,000	1,000
62-72-217-73	Electric-Water Tower Road	293	46	46	200
62-72-217-75	Electric-Wells	157,623	150,000	150,000	150,000
62-72-218-70	Gas-Filtration Plants	15,816	14,000	14,000	16,100
62-72-218-75	Gas-Wells	4,994	3,800	3,800	4,150
62-72-221-00	Small Tools & Equipment	5,589	13,830	13,830	16,930
62-72-222-02	Veh & Equip Repairs & Parts	31,098	20,000	20,000	30,000
62-72-222-04	Office Equip Repairs & Parts	1,186	-	-	425
62-72-222-05	Building & Ground Maintenance	4,793	4,000	30,805	5,800
62-72-222-70	Repairs-Filtration Plants	117,518	55,000	131,067	55,000
62-72-222-71	Repairs-Spring Fork Lake	6,500	3,300	3,300	500
62-72-222-72	Repairs-Water Tower Main St	27,861	750	750	750
62-72-222-73	Repairs-Water Tower Road	9,500	-	-	-
62-72-222-74	Repairs-Waterloo Tank	-	3,400	3,400	3,400
62-72-222-75	Repairs-Wells	25,430	23,450	23,450	12,650
62-72-222-76	Repairs-Distribution System	273,019	331,400	398,808	350,500
62-72-224-00	General Insurance	65,233	73,445	73,445	121,901
62-72-225-00	Maintenance Agreement	11,608	9,674	9,674	9,674
62-72-227-00	Dues & Subscriptions	988	1,170	1,170	3,890
62-72-229-00	Training Travel & Meals	8,139	6,000	6,000	14,000
62-72-230-01	Legal & Accounting	10,575	12,000	12,000	12,000
62-72-230-02	Professional Fees	1,150	10,000	10,000	21,100
62-72-230-04	Utility Locates	52,396	4,733	4,733	7,900
62-72-230-05	Misc Prof Fees-Lab Analysis	207	636	636	-
62-72-230-06	Miscellaneous Expense	3,646	-	-	-
62-72-234-00	Interest Expense - Upsize Loan	2,586	2,586	2,586	-
62-72-234-01	Interest Expense COP	427,428	-	206,881	386,827
62-72-234-04	Interest Expense Capital Lease	31,231	-	-	10,783
62-72-235-00	Fiscal Agent Fees	7,250	1,250	1,250	1,250
62-72-240-00	Depreciation Expense	926,687	796,863	796,863	926,687
62-72-241-00	Amortization Expense	6,430	-	-	-
62-72-242-00	Gasoline & Oil	39,418	35,000	35,000	39,000
62-72-243-00	Tires & Tubes	9,824	6,600	6,600	6,600

Expenditure Summary					
Function:	Health				
Fund:	Water				
Department:	Water				
Activity:	Water Distribution				
Fund / Dept. No.:	62-72				
62-72	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
62-72-244-04	Supplies Office, Janitor Other	8,736	1,750	1,750	2,500
62-72-244-07	Supplies-Construction Material	95,862	72,000	72,000	78,000
62-72-244-70	Supplies-Filtration Plants	99,173	117,000	117,000	107,000
62-72-244-72	Supplies-Water Tower Main St.	-	500	500	500
62-72-244-73	Supplies-Water Tower Road	-	500	500	500
62-72-244-74	Supplies-Waterloo Tank	-	500	500	500
62-72-244-75	Supplies-Wells	2,772	4,375	4,375	1,500
62-72-244-76	Supplies-Distribution System	(2,217)	-	-	-
62-72-244-77	Supplies-Laboratory	35,436	37,000	37,000	37,000
62-72-244-78	Supplies-Meters	45,482	100,000	322,971	233,500
62-72-248-70	Uniforms-Filtration Plant	4,181	4,920	4,920	6,420
62-72-248-76	Uniforms-Distribution System	4,473	4,920	4,920	7,900
62-72-249-00	Pension Expenses	-	-	-	-
62-72-252-01	Permit Fees	225	676	676	676
62-72-252-03	Bad Debts	(49)	1,415	1,415	28,800
62-72-258-00	Safety	3,593	6,272	6,272	12,272
62-72-540-10	Intra-Govt Svc From Gen Fund	528,292	572,895	572,895	572,895
<b>Total Non-Personnel Services</b>		<b>\$ 3,416,612</b>	<b>\$ 2,803,133</b>	<b>\$ 3,403,264</b>	<b>\$ 3,585,288</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,674,429</b>	<b>\$ 4,214,911</b>	<b>\$ 4,815,042</b>	<b>\$ 5,184,622</b>

Expenditure Summary					
Function:	Water				
Fund:	Water Department				
Department:					
Activity:	Capital Projects				
Fund / Dept. No.:	62-73				
62-73	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
62-73-234-00	Debt Service	\$ 56,389	\$ 1,188,454	\$ 1,188,454	\$ 1,217,860
62-73-234-01	Debt Svc Pymt Cleared To B/S	(47,030)	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 9,358</b>	<b>\$ 1,188,454</b>	<b>\$ 1,188,454</b>	<b>\$ 1,217,860</b>
Capital Improvements					
62-73-351-00	Equipment	\$ 382,387	\$ 401,700	\$ 704,944	\$ 624,900
62-73-351-01	Investment in FA	(496,176)	-	-	-
62-73-352-01	Land Improvements	5,288	1,500	1,500	1,500
62-73-353-00	COP 2018 Water Project	93,605	-	-	-
62-73-353-01	Filtration Plants	-	122,780	139,462	100,000
62-73-353-02	Distribution System	157,842	1,632,783	1,632,783	1,771,721
<b>Total Capital Expenditures</b>		<b>\$ 142,946</b>	<b>\$ 2,158,763</b>	<b>\$ 2,478,689</b>	<b>\$ 2,498,121</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 152,304</b>	<b>\$ 3,347,217</b>	<b>\$ 3,667,143</b>	<b>\$ 3,715,981</b>

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	0.5	0.5
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	6	6
Filtration Plant Operator III	15	1	1	1
Equipment Operator I	11	1	1	1
Equipment Operator III	16	1	1	1
Filtration Plant Operator II	14	1	1	1
Filtration Plant Operator I	13	3	3	3
Administrative Assistant	12	1	1	1
Maintenance Technician	11	2	2	2
Utilities Locate Technician	16	1	1	1
<b>Total Full Time</b>		21.5	21.5	21.5
<u>Part-time</u>				
<b>Total Part Time</b>		0	0	0

## Sanitation Solid Waste Fund (65)

### Revenues & Expenditures

Revenue Estimate					
65	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Service Charges					
65-00-451-00	Sanitation Fees	\$ 1,863,448	\$ 1,866,347	\$ 1,866,347	\$ 1,968,957
65-00-451-10	Sanitation Fees - Commercial	39,833	47,585	47,585	36,814
65-00-451-50	Non-Resident Recycling Fee	11,711	13,674	13,674	3,028
65-00-454-00	Sludge Hauling	-	18,024	18,024	-
<b>Total Service Charges</b>		<b>\$ 1,914,992</b>	<b>\$ 1,945,630</b>	<b>\$ 1,945,630</b>	<b>\$ 2,008,799</b>
Other					
65-00-496-00	Interest Income	\$ (28,055)	\$ (28,100)	\$ (28,100)	\$ 26,788
65-00-507-00	Miscellaneous Revenue	53,881	14,713	14,713	9,074
65-00-510-00	Insurance Proceeds	207,365	-	-	-
<b>Total Other</b>		<b>\$ 233,190</b>	<b>\$ (13,387)</b>	<b>\$ (13,387)</b>	<b>\$ 35,862</b>
<b>TOTAL REVENUE</b>		<b>\$ 2,148,182</b>	<b>\$ 1,932,243</b>	<b>\$ 1,932,243</b>	<b>\$ 2,044,661</b>

Expenditure Summary					
Function:	Public Works				
Fund:	Sanitation Solid Waste				
Department:	Sanitation				
Activity:	Trash Removal				
Fund / Dept. No.:	65-15				
65-15	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
65-15-101-00	Salaries	\$ 479,754	\$ 405,688	\$ 405,688	\$ 331,454
65-15-102-00	Overtime - Non Scheduled	17,695	10,498	10,498	7,165
65-15-105-00	Lagers Retirement	(12,368)	63,420	63,420	58,844
65-15-106-00	Social Security Medicare Taxes	38,427	31,710	31,710	26,021
65-15-107-00	Employee Insurance	73,324	58,106	58,106	56,019
65-15-108-00	Worker's Compensation Insur	44,625	24,798	24,798	23,186
65-15-110-00	Vacations Unpaid	(39,622)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 601,834</b>	<b>\$ 594,219</b>	<b>\$ 594,219</b>	<b>\$ 502,689</b>
Non-Personnel Services					
65-15-213-00	Advertising	\$ -	\$ 579	\$ 579	\$ 200
65-15-214-00	Printing	645	830	830	1,600
65-15-215-00	Postage	1	2	2	500
65-15-216-00	Telecommunications Services	4,720	4,614	4,614	5,651
65-15-217-00	Electric	1,712	1,544	1,544	1,700
65-15-218-00	Gas	7,873	9,000	9,000	6,200
65-15-221-00	Small Tools & Equipment	541	640	640	750
65-15-222-02	Veh & Equip Repairs & Parts	9,351	54,800	54,800	40,000
65-15-222-05	Building & Grounds Maintenance	1,553	1,250	1,250	1,800
65-15-223-00	Radio Repairs & Service	-	-	-	1,000
65-15-224-00	General Insurance	36,403	37,691	37,691	55,752
65-15-229-00	Training Travel & Meals	85	250	250	500
65-15-230-01	Legal & Accounting	5,664	5,664	5,664	5,300
65-15-230-02	Prof Fees - Other	-	-	-	22,500
65-15-234-00	Interest Expense	102,823	-	132,093	-
65-15-240-00	Depreciation Expense	147,228	226,478	226,478	226,478
65-15-240-01	Asset Disposal Expense	196,688	-	-	-
65-15-242-00	Gasoline & Oil	86,887	88,753	88,753	88,753
65-15-243-00	Tires & Tubes	17,560	15,414	15,414	21,000
65-15-244-04	Supplies Office/Janitor/Other	2,338	2,506	2,506	2,900
65-15-244-07	Supplies - Operating Materials	2	2	2	-
65-15-248-00	Uniforms	6,541	7,775	7,775	6,800
65-15-248-02	Uniforms Other	2,601	4,195	4,195	3,090
65-15-252-03	Bad Debts	-	-	-	19,200
65-15-253-00	Landfill Charges	341,521	346,527	383,316	397,025
65-15-253-01	State Landfill Fees	19,459	20,000	20,000	20,000
65-15-253-20	Landfill Charges - Recycling	4,055	4,813	4,813	5,000
65-15-253-22	Landfill Recycling Credits	(944)	(1,956)	(1,956)	(1,507)
65-15-540-10	Intra-Govt Svc From Gen Fund	240,474	292,735	292,735	292,735
65-15-803-00	Hazardous Tires, Oil, Etc	420	1,000	1,000	500
<b>Total Non-Personnel Services</b>		<b>\$ 1,236,203</b>	<b>\$ 1,125,106</b>	<b>\$ 1,293,988</b>	<b>\$ 1,225,426</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,838,037</b>	<b>\$ 1,719,325</b>	<b>\$ 1,888,207</b>	<b>\$ 1,728,115</b>

### Capital Budget Summary

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

65-51	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Improvements					
65-51-351-00	Equipment	\$ 15	\$ 66,000	\$ 66,000	\$ -
65-51-351-01	Equipment Lease Payments	15,500	-	-	-
65-51-351-02	Lease Interest Expense	2,158	-	-	-
65-51-351-05	Software	-	19,000	19,000	-
65-51-351-86	Refuse Truck	29	-	299,000	-
65-51-351-87	Containers	3,675	259,185	259,185	81,500
65-51-351-90	Leachate Repair - Old Landfill	-	-	-	100,000
65-51-351-99	Overhead Doors & Walk In Door	-	-	10,000	-
<b>Total Capital Improvements</b>		<b>\$ 21,376</b>	<b>\$ 344,185</b>	<b>\$ 653,185</b>	<b>\$ 181,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 21,376</b>	<b>\$ 344,185</b>	<b>\$ 653,185</b>	<b>\$ 181,500</b>

### 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
<u>Full-time</u>				
Crew Supervisor	16	1	1	1
Administrative Assistant	12	1	1	1
Equipment Operator II	14	4	4	4
Laborer	8	2	2	2
<b>Total Full Time</b>		8	8	8
<u>Part-time</u>				
<b>Total Part Time</b>		0	0	0

## Airport Fund (67)

### Revenues & Expenditures

Revenue Estimate					
67	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Intergovernmental					
67-00-435-00	Grant Revenue	\$ -	\$ -	\$ 169,200	\$ 966,946
<b>Total Intergovernmental TRF</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 169,200</b>	<b>\$ 966,946</b>
Service Charges					
67-00-455-00	Airport Fees	\$ -	\$ 4,900	\$ 4,900	\$ 4,000
67-00-455-01	Aircraft Maintenance Revenue	-	106,600	106,600	167,687
67-00-455-02	Aircraft Maint Part Sales	-	97,000	97,000	76,250
67-00-455-03	Flight Lessons/Instruction	-	12,000	12,000	9,900
67-00-456-00	Airport Fuel Sales	-	335,000	335,000	309,000
67-00-456-02	Airport Oil Sales	-	1,385	1,385	1,500
67-00-494-00	Rental Income & Land Leases	-	46,309	46,309	53,200
67-00-495-00	Rental Income Hangar	-	68,500	68,500	71,380
67-00-495-01	Rental Income Plane	-	5,232	5,232	18,000
<b>Total Service Charges</b>		<b>\$ -</b>	<b>\$ 676,926</b>	<b>\$ 676,926</b>	<b>\$ 710,917</b>
Other					
67-00-496-00	Interest Income	\$ -	\$ -	\$ -	\$ 1,860
67-00-507-00	Misc Revenue	-	1,200	1,200	-
67-00-512-00	Misc Donations	-	200,000	-	-
<b>Total Other</b>		<b>\$ -</b>	<b>\$ 201,200</b>	<b>\$ 1,200</b>	<b>\$ 1,860</b>
Contributions To / From					
67-01-550-05	Contr (To) / From Transp Fund	\$ -	\$ -	\$ 200,000	\$ 200,000
<b>Total Contributions To / From</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 878,126</b>	<b>\$ 1,047,326</b>	<b>\$ 1,879,723</b>
Note: Effective 4/1/2024 the airport operations were transferred from the transportation fund to an enterprise fund.					



Expenditure Summary					
Function:	Transportation				
Fund:	Airport				
Department:	Airport				
Activity:	Airport				
Fund / Dept. No.:	67-11				
67-11	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Personnel Services					
67-11-101-00	Salaries	\$ -	\$ 160,427	\$ 160,427	\$ 192,542
67-11-101-40	Salaries - Part Time	-	40,666	40,666	43,501
67-11-102-00	Overtime - Non Scheduled	-	597	597	588
67-11-105-00	Lagers Retirement	-	24,601	24,601	28,688
67-11-106-00	Social Security Medicare Taxes	-	15,429	15,429	16,113
67-11-107-00	Employee Insurance	-	19,421	19,421	21,529
67-11-108-00	Worker's Compensation Insur	-	9,066	9,066	8,476
<b>Total Personnel Services</b>		<b>\$ -</b>	<b>\$ 270,208</b>	<b>\$ 270,208</b>	<b>\$ 311,438</b>
Non-Personnel Services					
67-11-213-00	Advertising	\$ -	\$ 700	\$ 700	\$ 700
67-11-214-00	Printing	-	-	-	50
67-11-215-00	Postage	-	40	40	40
67-11-216-00	Telecommunications Services	-	17,237	17,237	13,540
67-11-217-00	Electric	-	19,500	19,500	19,500
67-11-218-00	Gas	-	7,276	7,276	7,276
67-11-220-00	Leased Equipment	-	250	250	14,650
67-11-221-00	Small Tools & Equipment	-	5,150	5,150	6,250
67-11-222-02	Veh & Equip Repairs & Parts	-	3,475	3,475	3,475
67-11-222-05	Building & Grounds Maintenance	-	14,350	14,350	6,850
67-11-222-10	Fuel Equipment Repairs & Mtc	-	10,500	23,877	5,500
67-11-224-00	General Insurance	-	42,708	42,708	59,591
67-11-225-00	Maintenance Agreements	-	826	826	826
67-11-227-00	Dues & Subscriptions	-	7,665	7,665	8,665
67-11-229-00	Training Travel & Meals	-	2,200	2,200	2,200
67-11-230-01	Legal and Accounting	-	1,900	1,900	3,000
67-11-241-05	Credit Card Fees	-	11,300	11,300	11,300
67-11-242-00	Gasoline & Oil	-	5,150	5,150	5,150
67-11-244-04	Supplies Office/Janitor/Other	-	2,200	2,200	2,200
67-11-244-07	Program Supplies	-	2,730	2,730	4,350
67-11-246-00	Cost of Aviation Fuel Sold	-	214,400	214,400	180,552
67-11-246-01	Cost of Catering Sales	-	200	200	160
67-11-246-02	Cost of Aviation Part Sales	-	65,600	65,600	61,000
67-11-246-03	Cost of Aviation Oil Sold	-	1,135	1,135	995
67-11-248-00	Uniforms	-	2,000	2,000	2,300
67-11-540-10	Intra-Govt Svc From Gen Fund	-	73,673	73,673	73,673
<b>Total Non-Personnel Services</b>		<b>\$ -</b>	<b>\$ 512,165</b>	<b>\$ 525,542</b>	<b>\$ 493,793</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 782,373</b>	<b>\$ 795,750</b>	<b>\$ 805,230</b>
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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Capital Improvements					
67-61-351-00	Equipment	\$ -	\$ -	\$ -	\$ 14,000
67-61-351-10	Vehicles	-	-	-	40,000
67-61-352-01	Land Improvements	-	-	188,000	1,025,000
67-61-353-00	Buildings	-	15,750	15,750	15,750
<b>Total Capital Improvements</b>		<b>\$ -</b>	<b>\$ 15,750</b>	<b>\$ 203,750</b>	<b>\$ 1,094,750</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 15,750</b>	<b>\$ 203,750</b>	<b>\$ 1,094,750</b>
Note: Effective 4/1/2024 the airport operations were transferred from the transportation 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
<u>Full-time</u>				
Airport Director	21	1	1	1
Aircraft Mechanic	17	1	1	1
Airport Attendants	14	1	1	1
<b>Total Full Time</b>		<b>3</b>	<b>3</b>	<b>3</b>
<u>Part-time</u>				
Flight Instructor		1	1	1
Aircraft Mechanic		1	1	1
Airport Attendant		1	1	1
<b>Total Part Time</b>		<b>3</b>	<b>3</b>	<b>3</b>
Note: Effective 4/1/2024 the airport operations were transferred from the transportation fund to an enterprise fund.				

## Fiduciary Funds (82 & 84)

### Revenues & Expenditures

Revenue Estimate					
Fund	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
<b>82</b>	<b>FIRE PENSION FUND</b>				
Local Taxes					
82-00-401-00	Real Estate Property Taxes	\$ 106,383	\$ 108,511	\$ 108,511	\$ 109,719
82-00-402-00	Personal Property Taxes	48,600	49,572	49,572	43,704
82-00-403-00	County Surcharges	12,410	11,500	11,500	11,500
82-00-405-00	Payment in-Lieu-Of Taxes	-	250	250	250
82-00-406-00	Railroad & Utilities Taxes	6,996	7,136	7,136	6,996
<b>Total Local Taxes</b>		<b>\$ 174,389</b>	<b>\$ 176,969</b>	<b>\$ 176,969</b>	<b>\$ 172,169</b>
Other					
82-00-496-00	Interest Income Investment	\$ 175,242	\$ 172,500	\$ 172,500	\$ 175,000
82-00-497-00	Unrealized Gain/Loss	841,411	730,000	730,000	850,000
82-00-507-00	Miscellaneous Revenue	7,623	14,000	14,000	14,000
<b>Total Other</b>		<b>\$ 1,024,276</b>	<b>\$ 916,500</b>	<b>\$ 916,500</b>	<b>\$ 1,039,000</b>
<b>Total Fire Pension Fund</b>		<b>\$ 1,198,666</b>	<b>\$ 1,093,469</b>	<b>\$ 1,093,469</b>	<b>\$ 1,211,169</b>
<b>TOTAL REVENUE - PERPETUAL FUND \$ 1,198,666 \$ 1,093,469 \$ 1,093,469 \$ 1,211,169</b>					

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 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
82-60-230-04	Property Taxes Fees & Chgs	\$ 10,325	\$ 4,800	\$ 4,800	\$ 4,800
82-60-235-00	Fiscal Agent Fees	53,131	58,000	58,000	58,000
82-60-241-00	Miscellaneous	18,202	18,700	18,700	19,200
82-60-249-00	Pension Expenses	772,754	776,685	860,977	830,027
<b>Total Non-Personnel Services</b>		<b>\$ 854,412</b>	<b>\$ 858,185</b>	<b>\$ 942,477</b>	<b>\$ 912,027</b>
<b>TOTAL FIRE PENSION FUND</b>		<b>\$ 854,412</b>	<b>\$ 858,185</b>	<b>\$ 942,477</b>	<b>\$ 912,027</b>
84-84	Description	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Final Budget	FY 2026 Adopted Budget
Non-Personnel Services					
84-84-230-01	Legal & Accounting	\$ -	\$ -	\$ 750	\$ -
84-84-230-05	Other Professional Fees	85,058	-	15,179	250,000
<b>Total Non-Personnel Services</b>		<b>\$ 85,058</b>	<b>\$ -</b>	<b>\$ 15,929</b>	<b>\$ 250,000</b>
<b>TOTAL REDEVELOPMENT FUND</b>		<b>\$ 85,058</b>	<b>\$ -</b>	<b>\$ 15,929</b>	<b>\$ 250,000</b>