City Commission Work Session Agenda
Tuesday, August 11, 2026, 3:00 PM
City Commission Chambers, 950 S. Grant Ave.

- Call to Order

1. Budget Work Session

- ADJOURNMENT

CITY OF LIBERAL
CITY COMMISSION WORK SESSION MEETING
August 11, 2026
AGENDA ITEM # 1.

To: Mayor Jeff Parsons
Vice Mayor Janeth Vazquez
Commissioner Jose Lara
Commissioner Nathan McCaffrey
Commissioner Ron Warren

Date: August 11, 2026

From: Brian Mannel, CFO

RE: Budget Work Session

1) City Portion of Medical Insurance Premium Change
2) Selected General Fund Budgets
3) Enterprise Funds
4) Bond and Interest Fund
5) Mill Levy Follow Up

Discussion will involve the review of items as detailed with the selected general funds of notable significance. Key changes are proposed under 401 cash balances previously used for debt service being shifted back to department expenses. The most discussion is anticipated for the Water Fund with changes expected vs its currently presented form.

Recommendation:

2025-2026 Health and Dental Insurance Premiums-City Portion

	Cost Center	Projected Annual Cost		2026-27 Budget Projections	$ change	
Court	100-4120-42010	$ 144,496.20		$ 130,410.48	-$14,085.72	-9.7%
Admin	100-4130-42010	$ 58,595.04		$ 60,252.60	$1,657.56	2.8%
Finance	100-4150-42010	$ 71,966.04		$ 93,826.92	$21,860.88	30.4%
HR	100-4152-42010	$ 54,610.44		$ 77,158.92	$22,548.48	41.3%
Build Maint	100-4160-42010	$ 44,678.04		$ 56,184.74	$11,506.70	25.8%
IT	100-4180-42010	$ 45,375.96		$ 48,211.92	$2,835.96	6.2%
PD	100-4210-42010	$ 919,058.64		$ 1,100,835.48	$181,776.84	19.8%
Animal Control	100-4211-42010	$ 100,316.88		$ 105,591.00	$5,274.12	5.3%
Fire	100-4220-42010	$ 417,510.60		$ 477,409.44	$59,898.84	14.3%
Building	100-4240-42010	$ 112,527.96		$ 80,255.16	-$32,272.80	-28.7%
Traffic Maint	100-4290-42010	$ 36,265.08		$ 38,524.80	$2,259.72	6.2%
Street	100-4300-42010	$ 204,895.08		$ 190,852.92	-$14,042.16	-6.9%
Street-Fleet	100-4330-42010	$ 9,110.88		$ 9,687.12	$576.24	6.3%
Rec	100-4500-42010	$ 98,407.92		$ 104,517.84	$6,109.92	6.2%
Golf	100-4550-42010	$ 108,616.80		$ 153,875.52	$45,258.72	41.7%
Parks	100-4560-42010	$ 209,543.40		$ 205,333.51	-$4,209.89	-2.0%
Arkalon	100-4580-42010	$ -		$ -	$0.00	
Cemetery	100-4920-42010	$ 31,987.08		$ 31,987.08	$0.00	0.0%
Communications	202-4250-42010	$ 163,230.48	Submitted $144K to County in June per SD	$ 214,418.76	$51,188.28	31.4%
Tourism	206-4970-42010	$ 35,567.16		$ 37,779.48	$2,212.32	6.2%
Street Special HWY	207-4300-42010	$ 18,355.56		$ 19,483.56	$1,128.00	6.1%
EcoDevo	261-6020-42010	$ 9,110.88		$ 74,541.24	$65,430.36	718.2%
Bus	261-6021-42010	$ 75,406.92		$ 119,186.04	$43,779.12	58.1%
Housing	263-6040-42010	$ 34,690.80	*Erika & Kristyn*	$ 36,810.48	$2,119.68	6.1%
Airport	501-4950-42010	$ 62,721.36		$ 89,642.57	$26,921.21	42.9%
MAAM	504-4953-42010	$ 45,375.96		$ 86,736.72	$41,360.76	91.2%
Sanitation	510-4320-42010	$ 200,255.49	*Includes split employees*	$ 220,665.06	$20,409.57	10.2%
Sanitation(recycle)	510-4322-42010	$ 27,154.20		$ 28,837.68	$1,683.48	6.2%
WW Admin	520-4350-42010	$ 88,820.37	*Includes split employees*	$ 101,476.93	$12,656.56	14.2%
WW Operation	520-4352-42010	$ 161,741.52		$ 151,414.20	-$10,327.32	-6.4%
Water Admin	530-4940-42010	$ 61,375.26	*Includes split employees*	$ 64,580.09	$3,204.83	5.2%
Water Supply	530-4941-42010	$ 18,221.76		$ 38,857.80	$20,636.04	113.2%
Water Dist	530-4942-42010	$ 162,584.16		$ 163,041.00	$456.84	0.3%
Drug Court	722-4120-42010	$ 17,345.40		$ -	-$17,345.40	-100.0%
		$ 3,849,919.32		$ 4,412,387.06	$562,467.74	14.6%

Court change	-$14,085.72	
EcoDevo change	$65,430.36	
Drug Court change	-$17,345.40	
	$33,999.24	
Effective change	**$528,468.50**	**13.7%**

Municipal Court

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudget	SelectedStep	RequestedAmount	BudgetNotes
100412040221	100-4120-40221	DRUG TESTING REIMB	($30.41)	$0.00	$0.00	2	0	
100412041010	100-4120-41010	REGULAR SALARIES	$512,688.87	$111,057.52	$535,000.00	2	360000	Updated per Salary Budget Spreadsheet
100412041013	100-4120-41013	OVERTIME SALARIES	$2,307.30	$231.50	$3,000.00	2	0	
100412042010	100-4120-42010	MEDICAL INSURANCE	$160,052.61	$36,377.64	$146,000.00	2	133000	Updated per Insurance Premium Spreadsheet
100412042012	100-4120-42012	WELLNESS/LIFE INSURANCE	$527.84	$122.40	$700.00	2	600	Updated per Insurance Premium Spreadsheet
100412042020	100-4120-42020	FICA - CITY PORTION	$38,811.96	$7,881.97	$42,000.00	2	29000	Salaries x 7.65%
100412042030	100-4120-42030	KPERS - CITY PORTION	$45,056.35	$9,097.64	$45,000.00	2	26000	Updated per Salary Budget Spreadsheet, KP & F separated
100412042050	100-4120-42050	UNEMPLOYMENT COMPENSATION	$822.70	$240.52	$1,000.00	2	1000	Updated per Salary Budget Spreadsheet
100412042060	100-4120-42060	WORKERS COMPENSATION	$7,944.78	$0.00	$9,000.00	2	10500	Workers Comp Allocated Insurance 2026 worksheet +7%
100412042070	100-4120-42070	KP&F - CITY PORTION	$28,272.36	$5,951.95	$29,000.00	2	31000	Updated per Salary Budget Spreadsheet
100412043022	100-4120-43022	EDUCATIONAL SERVICES	$0.00	$0.00	$2,000.00	2	0	"Sunset"
100412043023	100-4120-43023	SPECIAL PROSECUTION	$0.00	$0.00	$7,000.00	2	7000	
100412043024	100-4120-43024	PRO TEM JUDGE	$8,942.00	$1,149.75	$10,000.00	2	10000	
100412043025	100-4120-43025	MUNICIPAL COURT JUDGE	$0.00	$0.00	$0.00	2	162000	Sharp, McQueen, Yoxall, Dodge & Frymire contract
100412043031	100-4120-43031	LEGAL COUNSEL	$0.00	$0.00	$0.00	2	0	
100412043035	100-4120-43035	COURT APPOINTED ATTORNE	$47,585.03	$4,194.75	$45,000.00	2	50000	
100412043039	100-4120-43039	CITY PROSECUTOR	$120,000.00	$30,000.00	$120,000.00	2	120000	
100412043060	100-4120-43060	DRUG COURT EXPENSES	$2,401.25	$611.85	$4,000.00	2	4500	Probation Officer's Supplies (Not Treatment Court)
100412043080	100-4120-43080	MEMBERSHIP DUES	$375.00	$25.00	$500.00	2	500	
100412044030	100-4120-44030	REPAIR/MAINT EQUIPMENT	$696.43	$0.00	$7,000.00	2	7000	
100412044031	100-4120-44031	REPAIR/MAINT BUILDING	$12,530.55	$56.89	$16,500.00	2	12000	Speakers for the front window-$8,000; Lobby remodel-$4,000
100412044032	100-4120-44032	REPAIR/MAINT VEHICLE	($2,135.34)	$0.00	$4,500.00	2	4500	
100412044043	100-4120-44043	LEASE COPY MACHINE	$4,559.21	$951.12	$4,000.00	2	5500	
100412045017	100-4120-45017	CREDIT CARD FEES	$17,681.96	$5,098.93	$18,000.00	2	19000	
100412045022	100-4120-45022	VEHICLE INSURANCE	$928.00	$0.00	$1,500.00	2	1500	
100412045030	100-4120-45030	COMMUNICATIONS/PHONE	$1,236.66	$206.49	$1,500.00	2	1500	
100412045042	100-4120-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$200.00	2	0	Sunset
100412045060	100-4120-45060	MATS/JANITORIAL	$1,731.10	$420.00	$3,000.00	2	3000	
100412045070	100-4120-45070	INTERPRETER	$9,372.05	$924.10	$15,000.00	2	8000	Language Line (used for foreign languages)/translating forms from English to Spanish
100412045080	100-4120-45080	MEALS/TRAVEL/HOTELS	$310.90	$0.00	$2,000.00	2	1500	
100412046010	100-4120-46010	OFFICE SUPPLIES	$5,391.57	$1,701.19	$8,000.00	2	8000	Toners (includes toner for printers in the office and courtroom)
100412046013	100-4120-46013	POSTAGE/SHIPPING	$2,270.51	$421.50	$2,500.00	2	3000	
100412046021	100-4120-46021	NATURAL GAS	$771.56	$303.80	$3,000.00	2	3000	

Municipal Court Cont.

100412046022	100-4120-46022	ELECTRICITY	$3,655.03	$533.49	$5,500.00	2	5500	
100412046026	100-4120-46026	GASOLINE & OIL	$837.54	$70.88	$2,500.00	2	2500	
100412046028	100-4120-46028	DATA PROCESSING	$24,525.77	$1,182.00	$45,000.00	2	40000	Google Business-Internet-Digi Ticket-Tyler Technologies annually (50/50 with PD)
100412046040	100-4120-46040	BOOKS & PERIODICALS	$118.00	$308.00	$500.00	2	500	
100412046090	100-4120-46090	OTHER OPERATING SUPPLIES	$240.40	$0.00	$500.00	2	500	
100412047041	100-4120-47041	NEW EQUIPMENT/MACHINERY	$409.00	$0.00	$0.00	2	500	
100412047043	100-4120-47043	NEW FURNITURE & FIXTURES	$1,883.96	$0.00	$1,000.00	2	2000	(New Judge) Chair for the courtroom and chair for the office
100412048033	100-4120-48033	JUDICIAL BRANCH EDUCATION	$1,782.00	$337.00	$2,000.00	2	2000	
100412048034	100-4120-48034	REINSTATEMENT FEES	$4,454.00	$995.00	$6,000.00	2	6000	
100412048036	100-4120-48036	LAW ENFORCEMENT TRAINING	$35,827.80	$6,712.50	$30,000.00	2	35000	
100412048038	100-4120-48038	JUDICIAL BRANCH SURCHARGE	$1,254.00	$220.00	$2,000.00	2	2000	
100412048041	100-4120-48041	SEAT BELT FINES	$2,540.00	$680.00	$3,500.00	2	3500	
100412048043	100-4120-48043	HUMAN TRAFFICKING FINES	$0.00	$0.00	$0.00	2	0	
100412048044	100-4120-48044	REINSTATEMENT FIXED FEES	$780.00	$165.00	$1,000.00	2	1000	
100412048071	100-4120-48071	REFUND/FORFIETURE BOND	$0.00	$0.00	$0.00	2	0	
100412048090	100-4120-48090	MISCELLANEOUS EXPENSE	$1,606.80	$144.96	$2,000.00	2	2000	
100412048092	100-4120-48092	IN SERVICE TRAINING	$0.00	$0.00	$0.00	2	0	Sunset
100412048110	100-4120-48110	RETURNED CHECK DEBIT	$0.00	$0.00	$0.00	2	0	
100412048840	100-4120-48840	COMM CORR SUPERVISION FEE	$18,752.27	$2,470.00	$22,000.00	2	22000	
			$1,129,769.37		$1,209,400.00		1147600	=($61,800) (5.1%) with decrease on salaries via departures $175K, increase of $162K judge/firm contract, ($19K) KPERS

I.T.

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudget	SelectedStep	RequestedAmount	BudgetNotes
100418041010	100-4180-41010	REGULAR SALARIES	$188,049.40	$43,157.80	$192,000.00	2	194000	Updated per Salary Budget Spreadsheet
100418041013	100-4180-41013	OVERTIME SALARIES	$130.69	$0.00	$500.00	2	500	Kept same
100418042010	100-4180-42010	MEDICAL INSURANCE	$46,254.99	$11,419.74	$47,000.00	2	50000	Updated per Insurance Premium Spreadsheet
100418042012	100-4180-42012	WELLNESS/LIFE INSURANCE	$183.60	$45.90	$300.00	2	300	Updated per Insurance Premium Spreadsheet
100418042020	100-4180-42020	FICA - CITY PORTION	$13,780.10	$3,146.86	$16,000.00	2	16000	Salaries x 7.65%
100418042030	100-4180-42030	KPERS - CITY PORTION	$20,154.06	$4,570.39	$21,000.00	2	22000	Updated per Salary Budget Spreadsheet
100418042050	100-4180-42050	UNEMPLOYMENT COMPENSATION	$277.40	$85.22	$500.00	2	500	Updated per Salary Budget Spreadsheet
100418042060	100-4180-42060	WORKERS COMPENSATION	$2,866.83	$0.00	$3,100.00	2	3700	Workers Comp Allocated Insurance 2026 worksheet +7%
100418043022	100-4180-43022	EDUCATIONAL SERVICES	$1,948.00	$0.00	$4,000.00	2	4000	
100418044030	100-4180-44030	REPAIR/MAINT EQUIPMENT	$4,289.99	$0.00	$6,000.00	2	6000	
100418044032	100-4180-44032	REPAIR/MAINT VEHICLE	$0.00	$0.00	$600.00	2	600	
100418045022	100-4180-45022	VEHICLE INSURANCE	$357.00	$0.00	$400.00	2	400	
100418045030	100-4180-45030	COMMUNICATIONS/PHONE	$1,001.30	$277.92	$1,400.00	2	1400	
100418045042	100-4180-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$0.00	2	0	
100418045080	100-4180-45080	MEALS/TRAVEL/HOTELS	$42.00	($5.52)	$100.00	2	100	
100418046010	100-4180-46010	OFFICE SUPPLIES	$668.60	$254.75	$600.00	2	600	
100418046013	100-4180-46013	POSTAGE/SHIPPING	$0.00	$0.00	$100.00	2	100	
100418046026	100-4180-46026	GASOLINE & OIL	$0.00	$0.00	$500.00	2	500	
100418046028	100-4180-46028	DATA PROCESSING	$78,378.22	$54,161.00	$106,000.00	2	106000	
100418046090	100-4180-46090	OTHER OPERATING SUPPLIES	$0.00	$0.00	$200.00	2	200	
100418047043	100-4180-47043	NEW FURNITURE & FIXTURES	$0.00	$0.00	$0.00	2	0	
100418047045	100-4180-47045	COMPUTER EQUIPMENT	$168,723.47	$0.00	$214,000.00	2	208000	Offsite Vault Storage & Security Updates per Capital Equipment Replacement Form
100418048090	100-4180-48090	MISCELLANEOUS EXPENSE	$103.05	$0.00	$500.00	2	500	
			$527,208.70		$614,800.00		615400	

P. D.

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
100421041010	100-4210-41010	REGULAR SALARIES	$3,256,731.66	$741,196.68	$3,674,000.00	2	3770000.00	Updated per Salary Budget Spreadsheet
100421041013	100-4210-41013	OVERTIME SALARIES	$190,328.88	$39,627.42	$165,000.00	2	215000.00	2026 on pace for $210K
100421042010	100-4210-42010	MEDICAL INSURANCE	$700,025.74	$165,773.01	$921,000.00	2	1105000.00	Updated per Insurance Premium Spreadsheet
100421042012	100-4210-42012	WELLNESS/LIFE INSURANCE	$2,946.62	$717.08	$5,000.00	2	5000.00	Updated per Insurance Premium Spreadsheet
100421042020	100-4210-42020	FICA - CITY PORTION	$249,386.83	$56,203.51	$283,000.00	2	289000.00	Salaries x 7.65%
100421042030	100-4210-42030	KPERS - CITY PORTION	$69,567.30	$14,103.36	$73,000.00	2	72000.00	Updated per Salary Budget Spreadsheet, KP & F separated
100421042050	100-4210-42050	UNEMPLOYMENT COMPENSATION	$5,039.46	$1,534.67	$7,000.00	2	6500.00	Updated per Salary Budget Spreadsheet
100421042060	100-4210-42060	WORKERS COMPENSATION	$51,122.59	$0.00	$55,000.00	2	64000.00	Workers Coomp Allocated Insurance 2026 worksheet +7%
100421042070	100-4210-42070	KP&F - CITY PORTION	$678,206.34	$150,592.87	$695,000.00	2	715000.00	Updated per Salary Budget Spreadsheet
100421043031	100-4210-43031	LEGAL COUNSEL	$0.00	$0.00	$5,000.00	2	5000.00	Kept same
100421043036	100-4210-43036	PRISONER MEDICAL SVC	$28,653.85	$5,819.34	$40,000.00	2	40000.00	Kept same
100421043037	100-4210-43037	ADMINISTRATIVE EXPENSE	$0.00	$0.00	$0.00	2	0.00	
100421043080	100-4210-43080	MEMBERSHIP DUES	$2,674.99	$2,799.99	$6,300.00	2	6300.00	Kept same
100421044030	100-4210-44030	REPAIR/MAINT EQUIPMENT	$6,348.55	$2,310.66	$20,000.00	2	20000.00	Kept same
100421044031	100-4210-44031	REPAIR/MAINT BUILDING	$9,738.52	$966.09	$0.00	2	0.00	
100421044032	100-4210-44032	REPAIR/MAINT VEHICLE	$34,950.71	$4,378.14	$2,500.00	2	50000.00	Increased due to Enteprise Fleet upfitting/Previously paid from Equipment Reserve
100421044033	100-4210-44033	REPAIR/MAINT RADIOS	$0.00	$0.00	$8,000.00	2	8000.00	Kept same
100421044043	100-4210-44043	LEASE COPY MACHINE	$6,295.22	$1,338.60	$7,000.00	2	11000.00	added a new lease for printer in Evidence; general cost increase
100421044044	100-4210-44044	LEASE COMMUNICATION EQUIP	$0.00	$0.00	$0.00	2	0.00	
100421044054	100-4210-44054	LEASE PURCH RADIO EQUIP	$55,214.47	$0.00	$0.00	2	0.00	
100421045020	100-4210-45020	FIRE/THEFT/GEN/EQUIP INS	$5,977.50	($2,036.70)	$4,500.00	2	26000.00	per Kristyn
100421045022	100-4210-45022	VEHICLE INSURANCE	$54,380.06	($1,248.60)	$55,000.00	2	65000.00	We anticipate increases in insurance rates as well as a newer vehicle fleet
100421045030	100-4210-45030	COMMUNICATIONS/PHONE	$17,275.21	$3,288.10	$25,000.00	2	25000.00	Kept same
100421045060	100-4210-45060	MATS/JANITORIAL	$31,067.78	$2,742.94	$23,000.00	2	23000.00	coding error lead to overage and 2025 increase; E. Harding cleaning PD and Evidence
100421045061	100-4210-45061	PRISONERS MEALS	$193,706.00	$49,600.00	$155,000.00	2	200000.00	increased per Scarlette
100421045062	100-4210-45062	PRISONERS LODGING	$172,317.00	$48,868.00	$200,000.00	2	200000.00	Kept same
100421045070	100-4210-45070	INTERPRETER	$259.30	$0.00	$1,000.00	2	1000.00	Kept same
100421045080	100-4210-45080	MEALS/TRAVEL/HOTELS	$702.32	$618.74	$0.00	2	0.00	moved to 1% Crime Prevention
100421046010	100-4210-46010	OFFICE SUPPLIES	$14,325.21	$2,190.63	$14,000.00	2	15000.00	went over in 2024 & 2025; request modest increase
100421046011	100-4210-46011	JANITORIAL SUPPLIES	$3,503.12	$477.23	$4,000.00	2	4000.00	Kept same
100421046013	100-4210-46013	POSTAGE/SHIPPING	$1,091.26	$193.97	$2,000.00	2	2000.00	Kept same
100421046014	100-4210-46014	DRUG DOG SUPPLIES	$0.00	$0.00	$0.00	2	0.00	
100421046016	100-4210-46016	LABORATORY SUPPLIES	$0.00	$0.00	$0.00	2	0.00	
100421046021	100-4210-46021	NATURAL GAS	$5,975.13	$2,448.43	$7,000.00	2	7000.00	no increase requested
100421046022	100-4210-46022	ELECTRICITY	$47,493.70	$4,751.90	$30,000.00	2	30000.00	adjusted per Scarlette
100421046026	100-4210-46026	GASOLINE & OIL	$58,023.41	$9,090.09	$60,000.00	2	70000.00	request increase due to price increases
100421046028	100-4210-46028	DATA PROCESSING	$114,846.28	$28,401.19	$144,000.00	2	159000.00	request increase to fund cellphone software to automate technology investigations
100421046040	100-4210-46040	BOOKS & PERIODICALS	$95.00	$953.16	$3,000.00	2	3000.00	Kept same
100421046045	100-4210-46045	FIREARMS/AMMO	$18,895.48	$178.14	$20,000.00	2	41000.00	request due to rebuilding patrol rifles; will return to 2026 level in 2028
100421046085	100-4210-46085	UNIFORM PURCHASE	$7,419.45	$2,466.10	$49,000.00	2	49000.00	Kept same
100421046087	100-4210-46087	REIMBURSED WORK GEAR	$1,184.20	$291.79	$5,000.00	2	5000.00	Kept same
100421046090	100-4210-46090	OTHER OPERATING SUPPLIES	$9,291.11	$839.25	$26,500.00	2	26500.00	Kept same
100421046111	100-4210-46111	DESIGNING/PRINTING FORMS	$259.60	$0.00	$2,000.00	2	4000.00	we have exceeded 2026 budget by 262.5% YTD; we are consuming more product
100421046612	100-4210-46612	EVIDENCE/PHOTO PROC/SUPP	$8,192.09	$2,482.90	$5,000.00	2	9000.00	we exceeded budget in 2025 and are at 63% of budget for 2026, YTD thru May

PD Cont.

100421047030	100-4210-47030	IMP OTHER THAN BUILDING	$0.00	$0.00	$0.00	2	0.00	
100421047041	100-4210-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$0.00	2	0.00	
100421047042	100-4210-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0.00	
100421047044	100-4210-47044	NEW VEHICLE EQUIPMENT	$13,609.00	$0.00	$0.00	2	0.00	
100421047045	100-4210-47045	COMPUTER EQUIPMENT	$138.00	$0.00	$0.00	2	0.00	
100421047090	100-4210-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0.00	
100421048010	100-4210-48010	JUVENILE INTERVENTION	$0.00	$0.00	$0.00	2	0.00	
100421048090	100-4210-48090	MISCELLANEOUS EXPENSE	$2,022.34	$483.47	$5,000.00	2	5000.00	Kept same
100421048092	100-4210-48092	IN SERVICE TRAINING	$94.45	$0.00	$0.00	2	0.00	
100421048093	100-4210-48093	RECRUITING EXPENSES	$19,201.21	$1,820.78	$19,000.00	2	19000.00	Kept same
100421048110	100-4210-48110	RETURNED CHECK DEBIT	$0.00	$0.00	$0.00	2	0.00	
100421048891	100-4210-48891	SRO REIMBURSEMENT	($114,815.85)	($454,730.41)	($150,000.00)	2	-150000.00	Annual USD 480 reimbursement for SRO expenses
100421049010	100-4210-49010	EQUIPMENT RESERVE - P.D.	$0.00	$0.00	$0.00	2	0.00	
100421049890	100-4210-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0.00	
			$6,033,761.09		$6,675,800.00		7220300.00	= $544,500 8.16% increase YOY, most notable increases in med.insurance $184K, OT $50K, prisoner meals $35K, repair/maint vehicles $48,500, $20K Firearms

Fire

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
100422041010	100-4220-41010	REGULAR SALARIES	$1,510,614.60	$339,250.23	$1,639,000.00	2	1800000	FC, DC, BC-3, Cpt-3, Lt-3, FF/EMT-15, PT-15. Budget Shed. OT, Report Pay & Holiday
100422041011	100-4220-41011	VOLUNTEER SALARIES	$0.00	$0.00	$0.00	2	0	This line is no longer used, delete or reclassify?
100422041013	100-4220-41013	OVERTIME SALARIES	$115,176.07	$21,934.20	$105,000.00	2	105000	Updated per Salary Budget Spreadsheet
100422042010	100-4220-42010	MEDICAL INSURANCE	$309,968.90	$71,244.44	$419,000.00	2	480000	Updated per Insurance Premium Spreadsheet
100422042012	100-4220-42012	WELLNESS/LIFE INSURANCE	$1,425.60	$306.00	$1,700.00	2	1800	Updated per Insurance Premium Spreadsheet
100422042020	100-4220-42020	FICA - CITY PORTION	$117,339.81	$25,980.70	$133,000.00	2	137000	Salaries x 7.65%
100422042030	100-4220-42030	KPERS - CITY PORTION	$0.00	$0.00	$0.00	2	0	Updated per Salary Budget Spreadsheet, KP & F separated
100422042050	100-4220-42050	UNEMPLOYMENT COMPENSATION	$2,565.72	$787.39	$3,000.00	2	3200	Updated per Salary Budget Spreadsheet
100422042060	100-4220-42060	WORKERS COMPENSATION	$23,346.37	$0.00	$24,600.00	2	29000	Workers Comp Allocated Insurance 2026 worksheet +7%
100422042070	100-4220-42070	KP&F - CITY PORTION	$394,569.05	$85,749.88	$377,000.00	2	387000	Updated per Salary Budget Spreadsheet, KP & F separated
100422042250	100-4220-42250	FIRE INSPECTION EXPENSES	$1,552.50	$0.00	$2,000.00	2	2000	
100422043022	100-4220-43022	EDUCATIONAL SERVICES	$12,371.65	$1,076.75	$17,000.00	2	17000	
100422043030	100-4220-43030	MEDICAL SERVICES	$0.00	$0.00	$10,500.00	2	10500	
100422043037	100-4220-43037	ADMINISTRATIVE EXPENSE	$0.00	$0.00	$0.00	2	0	
100422043080	100-4220-43080	MEMBERSHIP DUES	$650.00	$0.00	$1,000.00	2	1000	
100422044024	100-4220-44024	LAWN CARE/GROUNDS UPKEEP	$148.29	$59.61	$500.00	2	500	
100422044030	100-4220-44030	REPAIR/MAINT EQUIPMENT	$31,599.80	$2,684.75	$40,000.00	2	40000	
100422044031	100-4220-44031	REPAIR/MAINT BUILDING	$17,600.70	$1,202.76	$12,000.00	2	15000	Increased for proposed Sleeping Quarters Remodel Project
100422044032	100-4220-44032	REPAIR/MAINT VEHICLE	$28,005.04	$11,601.86	$40,000.00	2	40000	
100422044033	100-4220-44033	REPAIR/MAINT RADIOS	$18,469.39	$702.00	$16,000.00	2	16000	
100422044043	100-4220-44043	LEASE COPY MACHINE	$2,664.40	$752.54	$2,700.00	2	2700	
100422044053	100-4220-44053	LEASE PURCHASE/EQUIPMENT	$44,974.59	$44,974.59	$45,000.00	2	45000	
100422044054	100-4220-44054	LEASE PURCH RADIO EQUIP	$63,821.44	$0.00	$0.00	2	0	
100422045020	100-4220-45020	FIRE/THEFT/GEN/EQUIP INS	$8,191.00	$0.00	$9,000.00	2	9000	Verified with Kristyn & Scarlette
100422045022	100-4220-45022	VEHICLE INSURANCE	$15,305.00	$0.00	$16,000.00	2	16000	Verified with Kristyn & Scarlette
100422045030	100-4220-45030	COMMUNICATIONS/PHONE	$4,973.53	$892.62	$5,000.00	2	7500	Increased for online access by tablets for First Due software
100422045035	100-4220-45035	CABLE TV	$3,872.24	$382.58	$3,700.00	2	1500	Decreased due to switch from Hulu to YouTube TV due to rising costs
100422045042	100-4220-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$500.00	2	500	
100422045060	100-4220-45060	UNIFORM/MATS/JANITORIAL	$193.55	$37.20	$500.00	2	500	
100422045080	100-4220-45080	MEALS/TRAVEL/HOTELS	$2,899.51	$1,217.71	$7,500.00	2	7500	
100422046010	100-4220-46010	OFFICE SUPPLIES	$1,222.76	$29.10	$1,500.00	2	1500	
100422046011	100-4220-46011	JANITORIAL SUPPLIES	$2,626.05	$443.78	$2,500.00	2	3000	Increased to account for inflation in janitorial supplies
100422046013	100-4220-46013	POSTAGE/SHIPPING	$136.37	$4.44	$500.00	2	500	
100422046015	100-4220-46015	FIRE PREVENTION MATERIALS	$608.41	$0.00	$2,000.00	2	2000	
100422046017	100-4220-46017	CHEMICAL SUPPLIES	$1,166.02	$323.20	$4,000.00	2	4000	
100422046021	100-4220-46021	NATURAL GAS	$9,529.18	$4,229.56	$14,000.00	2	14000	
100422046022	100-4220-46022	ELECTRICITY	$29,126.09	$2,677.77	$15,000.00	2	15000	
100422046026	100-4220-46026	GASOLINE & OIL	$25,267.55	$3,865.41	$30,000.00	2	30000	
100422046028	100-4220-46028	DATA PROCESSING	$25,950.92	$17,311.95	$30,000.00	2	30000	$15K-First Due software & monthly Google and internet access
100422046040	100-4220-46040	BOOKS & PERIODICALS	$69.48	$220.47	$1,000.00	2	1000	
100422046085	100-4220-46085	UNIFORM PURCHASE	$8,621.48	$1,704.50	$8,500.00	2	10000	Increased to allow for full staffing & inflaion

Fire Cont.

100422046086	100-4220-46086	PROTECTIVE GEAR & EQUIP	$18,798.55	$1,419.46	$28,000.00	2	30000	Increased to allow for full staffing & inflaion
100422046087	100-4220-46087	REIMBURSED WORK GEAR	$636.53	$243.20	$5,200.00	2	3900	Decreased: 26 @ $150 = 3,900
100422046090	100-4220-46090	OTHER OPERATING SUPPLIES	$1,855.85	$115.41	$1,500.00	2	1500	
100422047030	100-4220-47030	IMP OTHER THAN BUILDING	$0.00	$0.00	$0.00	2	0	
100422047041	100-4220-47041	NEW EQUIPMENT/MACHINERY	$4,800.00	$0.00	$0.00	2	0	
100422047042	100-4220-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	F-550 Prairie Ranger Brush Truck from Fund?
100422047043	100-4220-47043	NEW FURNITURE & FIXTURES	$0.00	$0.00	$0.00	2	0	
100422047045	100-4220-47045	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	2	0	
100422047090	100-4220-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0	
100422048090	100-4220-48090	MISCELLANEOUS EXPENSE	$2,101.98	$194.70	$1,000.00	2	1000	
100422049009	100-4220-49009	SPECIAL FIRE-FUND 201	$0.00	$0.00	$0.00	2	0	
100422049994	100-4220-49994	DISPOSAL/ASSET EQUIP/MACH	$0.00	$0.00	$0.00	2	0	
			$2,864,815.97		$3,075,900.00		$3,322,600.00	= $246,700 8.02% increase YOY, most noticeable increases in payroll $161K, med.insurance $61K

Street

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
100430041010	100-4300-41010	REGULAR SALARIES	$519,896.67	$122,811.22	$542,000.00	2	538000	Updated per Salary Budget Spreadsheet
100430041013	100-4300-41013	OVERTIME SALARIES	$6,767.68	$2,885.05	$10,000.00	2	10000	Kept same
100430042010	100-4300-42010	MEDICAL INSURANCE	$174,869.41	$46,338.41	$206,000.00	2	193000	Updated per Insurance Premium Spreadsheet
100430042012	100-4300-42012	WELLNESS/LIFE INSURANCE	$682.80	$178.50	$800.00	2	900	Updated per Insurance Premium Spreadsheet
100430042020	100-4300-42020	FICA - CITY PORTION	$37,141.78	$8,764.36	$42,000.00	2	41000	Salaries x 7.65%
100430042030	100-4300-42030	KPERS - CITY PORTION	$56,063.69	$13,173.42	$59,000.00	2	57000	Updated per Salary Budget Spreadsheet
100430042050	100-4300-42050	UNEMPLOYMENT COMPENSATION	$1,096.19	$326.05	$1,000.00	2	1000	Updated per Salary Budget Spreadsheet
100430042060	100-4300-42060	WORKERS COMPENSATION	$8,112.52	$0.00	$8,600.00	2	10500	Workers Comp Allocated Insurance 2026 worksheet +7%
100430043022	100-4300-43022	EDUCATIONAL SERVICES	$0.00	$0.00	$4,500.00	2	4500	
100430043037	100-4300-43037	ADMINISTRATIVE EXPENSE	$0.00	$0.00	$0.00	2	0	
100430044030	100-4300-44030	REPAIR/MAINT EQUIPMENT	$728.50	$0.00	$0.00	2	0	
100430044031	100-4300-44031	REPAIR/MAINT BUILDING	$2,035.96	$0.00	$8,000.00	2	8000	
100430044032	100-4300-44032	REPAIR/MAINT VEHICLE	$0.00	$0.00	$0.00	2	0	
100430044033	100-4300-44033	REPAIR/MAINT RADIOS	$0.00	$0.00	$0.00	2	0	
100430044053	100-4300-44053	LEASE PURCHASE/EQUIPMEN	$24,299.26	$12,149.63	$24,300.00	2	0	
100430044061	100-4300-44061	PROPERTY MAINTENANCE SVC	$0.00	$0.00	$0.00	2	0	
100430044062	100-4300-44062	STREET MAINTENANCE SVC	$13.98	$0.00	$0.00	2	0	
100430045015	100-4300-45015	LANDFILL CHARGES	$1,333.99	$0.00	$1,500.00	2	1500	
100430045020	100-4300-45020	FIRE/THEFT/GEN/EQUIP INS	$0.00	$0.00	$0.00	2	0	

Street Cont.

100430045022	100-4300-45022	VEHICLE INSURANCE	$16,633.11	$0.00	$13,500.00	2	18000	increased per Kristyn
100430045030	100-4300-45030	COMMUNICATIONS/PHONE	$1,769.06	$362.26	$2,500.00	2	2500	
100430045035	100-4300-45035	CABLE TV	$0.00	$0.00	$0.00	2	0	
100430045042	100-4300-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$0.00	2	0	
100430045060	100-4300-45060	UNIFORM/MATS/JANITORIAL	$1,846.03	$1,182.80	$3,500.00	2	3500	
100430045080	100-4300-45080	MEALS/TRAVEL/HOTELS	$174.00	$0.00	$1,000.00	2	1000	
100430046010	100-4300-46010	OFFICE SUPPLIES	$586.38	$0.00	$300.00	2	300	
100430046021	100-4300-46021	NATURAL GAS	$1,674.39	$925.38	$5,000.00	2	5000	
100430046022	100-4300-46022	ELECTRICITY	$423.84	$0.00	$1,000.00	2	1000	
100430046026	100-4300-46026	GASOLINE & OIL	$33,240.49	$2,521.86	$0.00	2	0	
100430046028	100-4300-46028	DATA PROCESSING	$3,568.50	$771.45	$4,000.00	2	4000	
100430046040	100-4300-46040	BOOKS & PERIODICALS	$0.00	$0.00	$0.00	2	0	
100430046087	100-4300-46087	REIMBURSED WORK GEAR	$1,960.02	$95.58	$3,000.00	2	3000	
100430046088	100-4300-46088	TOOLS	$479.97	$159.99	$5,000.00	2	5000	
100430046090	100-4300-46090	OTHER OPERATING SUPPLIES	$2,104.45	$272.42	$3,000.00	2	3000	
100430047041	100-4300-47041	NEW EQUIPMENT/MACHINE	$0.00	$0.00	$0.00	2	0	Street Sweeper and Truck Chassis from 1% Street
100430047042	100-4300-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
100430047090	100-4300-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0	
100430048090	100-4300-48090	MISCELLANEOUS EXPENSE	$843.95	$146.76	$3,000.00	2	3000	
100430049890	100-4300-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0	
			$898,346.62		$952,500.00		914700	=($37,800) (3.97%) with ($23K) change in med.insurance

Rec Admin

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudget	SelectedStep	RequestedAmount	BudgetNotes
100450041010	100-4500-41010	REGULAR SALARIES	$384,862.43	$88,937.68	$502,000.00	2	500000	Updated per Salary Budget Spreadsheet
100450041013	100-4500-41013	OVERTIME SALARIES	$4,506.54	$941.68	$8,000.00	2	8000	Kept same
100450041015	100-4500-41015	YOUTH PROGRAM SALARIES	$0.00	$0.00	$0.00	2	0	
100450042010	100-4500-42010	MEDICAL INSURANCE	$60,852.29	$11,097.03	$100,000.00	2	107000	Updated per Insurance Premium Spreadsheet
100450042012	100-4500-42012	WELLNESS/LIFE INSURANCE	$285.60	$76.50	$500.00	2	500	Updated per Insurance Premium Spreadsheet
100450042020	100-4500-42020	FICA - CITY PORTION	$28,688.31	$6,667.75	$40,000.00	2	39000	Salaries x 7.65%
100450042030	100-4500-42030	KPERS - CITY PORTION	$30,394.98	$6,980.07	$32,000.00	2	31000	Updated per Salary Budget Spreadsheet
100450042050	100-4500-42050	UNEMPLOYMENT COMPENSATION	$583.57	$164.49	$1,000.00	2	1000	Updated per Salary Budget Spreadsheet
100450042060	100-4500-42060	WORKERS COMPENSATION	$7,548.30	$0.00	$8,000.00	2	9500	Workers Comp Allocated Insurance 2026 worksheet +7%
100450043022	100-4500-43022	EDUCATIONAL SERVICES	$493.00	$5.00	$1,500.00	2	1500	
100450043080	100-4500-43080	MEMBERSHIP DUES	$1,100.00	$0.00	$1,000.00	2	1500	KPRA due have increased
100450044024	100-4500-44024	LAWN CARE/GROUNDS UPKEEP	$4,143.29	$1,046.47	$6,000.00	2	6000	
100450044030	100-4500-44030	REPAIR/MAINT EQUIPMENT	$10,186.65	$2,816.66	$18,000.00	2	18000	
100450044031	100-4500-44031	REPAIR/MAINT BUILDING	$34,299.92	$3,890.74	$30,000.00	2	30000	
100450044032	100-4500-44032	REPAIR/MAINT VEHICLE	$2,242.01	$292.40	$2,500.00	2	2500	
100450044043	100-4500-44043	LEASE COPY MACHINE	$3,655.75	$1,128.04	$4,000.00	2	4000	
100450044044	100-4500-44044	LEASE COMMUNICATION EQUIP	$0.00	$0.00	$0.00	2	0	
100450044065	100-4500-44065	STORM DAMAGE/VEH/REC DEPT	$0.00	$0.00	$0.00	2	0	
100450045015	100-4500-45015	LANDFILL CHARGES	$173.20	$36.00	$500.00	2	500	
100450045017	100-4500-45017	CREDIT CARD FEES	$10,139.19	$1,771.79	$8,000.00	2	11000	Increase in card usage
100450045020	100-4500-45020	FIRE/THEFT/GEN/EQUIP INS	$0.00	$0.00	$8,000.00	2	6000	
100450045022	100-4500-45022	VEHICLE INSURANCE	$3,039.00	$0.00	$3,000.00	2	4000	
100450045030	100-4500-45030	COMMUNICATIONS/PHONE	$11,435.46	$2,798.33	$8,000.00	2	8000	
100450045035	100-4500-45035	CABLE TV	$0.00	$0.00	$500.00	2	500	
100450045040	100-4500-45040	ADVERTISING/PUBLICATIONS	$3,066.77	$1,245.44	$8,000.00	2	6500	
100450045042	100-4500-45042	PERSONNEL RECRUITMENT EX	$0.00	$192.00	$0.00	2	0	
100450045060	100-4500-45060	UNIFORM/MATS/JANITORIAL	$408.76	$38.28	$1,500.00	2	1500	
100450045080	100-4500-45080	MEALS/TRAVEL/HOTELS	$99.67	$0.00	$2,000.00	2	2000	
100450046010	100-4500-46010	OFFICE SUPPLIES	$1,869.39	$211.40	$4,000.00	2	4000	
100450046011	100-4500-46011	JANITORIAL SUPPLIES	$4,612.31	$1,169.41	$7,000.00	2	7000	
100450046012	100-4500-46012	PHOTO SUPPLIES	$243.15	$32.10	$200.00	2	200	
100450046013	100-4500-46013	POSTAGE/SHIPPING	$88.10	$90.28	$600.00	2	300	
100450046017	100-4500-46017	CHEMICAL SUPPLIES	$0.00	$0.00	$0.00	2	0	
100450046021	100-4500-46021	NATURAL GAS	$7,183.69	$9,000.02	$5,000.00	2	12000	Check on YTD figure for accuracy
100450046022	100-4500-46022	ELECTRICITY	$0.00	$6,418.81	$25,000.00	2	30000	
100450046026	100-4500-46026	GASOLINE & OIL	$1,557.39	$80.03	$2,500.00	2	2500	
100450046028	100-4500-46028	DATA PROCESSING	$7,823.67	$5,215.20	$9,500.00	2	9500	
100450046040	100-4500-46040	BOOKS & PERIODICALS	$0.00	$0.00	$0.00	2	0	
100450046087	100-4500-46087	REIMBURSED WORK GEAR	$156.65	$0.00	$500.00	2	500	
100450046090	100-4500-46090	OTHER OPERATING SUPPLIES	$598.79	$0.00	$0.00	2	0	
100450047041	100-4500-47041	NEW EQUIPMENT/MACHINERY	$227.57	$0.00	$0.00	2	0	moved to 1% Fund 263 Rec Improvements
100450047042	100-4500-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	On Capital Replacement Van & SUV
100450047043	100-4500-47043	NEW FURNITURE & FIXTURES	$96.85	$0.00	$0.00	2	0	
100450047045	100-4500-47045	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	2	0	
100450047090	100-4500-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0	
100450048090	100-4500-48090	MISCELLANEOUS EXPENSE	$1,884.83	$348.43	$3,000.00	2	2500	
100450048110	100-4500-48110	RETURNED CHECK DEBIT	$0.00	$0.00	$0.00	2	0	
100450049012	100-4500-49012	OTHER FUNDS TRANSFER	$35,000.00	$0.00	$35,000.00	2	35000	Baughman Match
			$663,547.08		$886,300.00		903000	=$16,700 1.88% increase

Golf

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
100455041010	100-4550-41010	REGULAR SALARIES	$393,588.87	$83,137.52	$429,000.00	2	419000	Updated per Salary Budget Spreadsheet
100455041012	100-4550-41012	PRO SHOP SALARIES	$0.00	$0.00	$0.00	2	0	Kept same
100455041013	100-4550-41013	OVERTIME SALARIES	$187.18	$0.00	$1,000.00	2	0	
100455042010	100-4550-42010	MEDICAL INSURANCE	$94,046.65	$13,668.72	$110,000.00	2	155000	Updated per Insurance Premium Spreadsheet
100455042012	100-4550-42012	WELLNESS/LIFE INSURANCE	$321.36	$65.04	$500.00	2	500	Updated per Insurance Premium Spreadsheet
100455042020	100-4550-42020	FICA - CITY PORTION	$28,745.29	$5,964.37	$34,000.00	2	33000	Salaries x 7.65%
100455042030	100-4550-42030	KPERS - CITY PORTION	$36,649.80	$6,899.29	$38,000.00	2	35000	Updated per Salary Budget Spreadsheet
100455042050	100-4550-42050	UNEMPLOYMENT COMPENSATION	$573.66	$154.85	$900.00	2	900	Updated per Salary Budget Spreadsheet
100455042060	100-4550-42060	WORKERS COMPENSATION	$6,160.63	$0.00	$6,600.00	2	7700	Workers Comp Allocated Insurance 2026 worksheet +7%
100455042501	100-4550-42501	MERCHANDISE INVENTORY	$64,871.68	$6,322.12	$80,000.00	2	75000	This item will absorb some cost from item 100-4550-42503
100455042502	100-4550-42502	CONCESSIONS INVENTORY	$32,074.90	$2,420.78	$40,000.00	2	45000	This item was increased to offset sales increase
100455042503	100-4550-42503	PRE-SOLD MERCH INVENTORY	$21,234.59	$2,341.34	$20,000.00	2	15000	This item was lowered and absorbed into item 100-4550-42501
100455043022	100-4550-43022	EDUCATIONAL SERVICES	$2,388.82	$0.00	$500.00	2	500	
100455043080	100-4550-43080	MEMBERSHIP DUES	$995.00	$0.00	$1,000.00	2	1500	This item was raised due to increases in membership costs
100455044023	100-4550-44023	CUSTODIAL SERVICES	$0.00	$0.00	$0.00	2	0	
100455044024	100-4550-44024	LAWN CARE/GROUNDS UPKEEP	$25,085.70	$1,024.82	$28,000.00	2	20000	This item was lowered and partially absorbed into item 100-4550-46035 (Range)
100455044025	100-4550-44025	REPAIR/MAINT GOLF CARTS	$3,119.07	$0.00	$2,000.00	2	2000	
100455044030	100-4550-44030	REPAIR/MAINT EQUIPMENT	$34,011.23	$6,460.09	$35,000.00	2	35000	
100455044031	100-4550-44031	REPAIR/MAINT BUILDING	$51,170.62	$221.71	$5,000.00	2	5000	
100455044032	100-4550-44032	REPAIR/MAINT VEHICLE	$84.37	$65.27	$1,000.00	2	500	
100455044049	100-4550-44049	LEASE PURCHASE-GOLF CARTS	$0.00	$0.00	$0.00	2	0	
100455044053	100-4550-44053	LEASE PURCHASE/EQUIPMENT	$0.00	$0.00	$0.00	2	0	
100455044450	100-4550-44450	LEASE PURCHASE-BEV CARTS	$0.00	$0.00	$0.00	2	0	
100455045017	100-4550-45017	CREDIT CARD FEES	$16,635.62	$2,672.94	$16,000.00	2	18000	Club Caddie 12 months x $550 plus Fiserv transaction fees
100455045020	100-4550-45020	FIRE/THEFT/GEN/EQUIP INS	$1,427.00	$0.00	$1,500.00	2	3700	
100455045022	100-4550-45022	VEHICLE INSURANCE	$0.00	$0.00	$1,000.00	2	1000	Vehicle insurance (Ford Fusion, Ford F150) is paid in another dept
100455045030	100-4550-45030	COMMUNICATIONS/PHONE	$764.96	$193.58	$1,000.00	2	1000	
100455045035	100-4550-45035	CABLE TV	$1,066.07	$90.66	$1,000.00	2	1200	This item has increased due to rising cost of fees from the company
100455045040	100-4550-45040	ADVERTISING/PUBLICATIONS	$0.00	$0.00	$0.00	2	0	
100455045042	100-4550-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$200.00	2	200	
100455045060	100-4550-45060	UNIFORM/MATS/JANITORIAL	$0.00	$0.00	$0.00	2	0	
100455045080	100-4550-45080	MEALS/TRAVEL/HOTELS	$1,076.83	$0.00	$750.00	2	1000	This item has increased due to increases in expenses in attending educational events
100455045085	100-4550-45085	GOLF TOURNAMENT EXPENSES	$1,884.96	$0.00	$2,000.00	2	12000	Tournament cart rentals and tournament payouts
100455046010	100-4550-46010	OFFICE SUPPLIES	$1,817.86	$123.84	$2,500.00	2	2000	
100455046011	100-4550-46011	JANITORIAL SUPPLIES	$2,635.05	$352.00	$4,000.00	2	4000	
100455046013	100-4550-46013	POSTAGE/SHIPPING	$333.34	$0.00	$500.00	2	500	
100455046017	100-4550-46017	CHEMICAL SUPPLIES	$23,827.20	$874.50	$30,000.00	2	27000	
100455046021	100-4550-46021	NATURAL GAS	$3,541.77	$1,603.69	$5,000.00	2	5000	
100455046022	100-4550-46022	ELECTRICITY	$7,221.23	$1,173.76	$10,000.00	2	10000	
100455046026	100-4550-46026	GASOLINE & OIL	$21,643.08	$519.84	$25,000.00	2	30000	Item increase is due to rising costs
100455046028	100-4550-46028	DATA PROCESSING	$2,451.47	$533.82	$4,000.00	2	4000	
100455046032	100-4550-46032	IRRIGATION SUPPLIES	$14,525.17	$89.70	$17,000.00	2	15000	
100455046033	100-4550-46033	TEE & GREEN SUPPLIES	$7,661.66	$1,390.00	$6,500.00	2	7500	Item increase is due to shifting costs from 100-4550-44024 for contractor service
100455046035	100-4550-46035	DRIVING RANGE SUPPLIES	$0.00	$0.00	$0.00	2	8000	This item is new and cost for it was taken from item 100-4550-44024
100455046040	100-4550-46040	BOOKS & PERIODICALS	$0.00	$0.00	$0.00	2	0	
100455046087	100-4550-46087	REIMBURSED WORK GEAR	$307.10	$0.00	$800.00	2	800	
100455046088	100-4550-46088	TOOLS	$934.26	$493.32	$2,000.00	2	1500	
100455046090	100-4550-46090	OTHER OPERATING SUPPLIES	$166.69	$0.00	$0.00	2	0	
100455046110	100-4550-46110	CONCESSION SUPPLIES	$0.00	$0.00	$0.00	2	2500	New account for new kitchen

Golf Cont.

100455046122	100-4550-46122	ELECTRICITY-CARTS	$0.00	$0.00	$0.00	2	0	
100455046123	100-4550-46123	ELECTRICITY-PUMPS	$0.00	$0.00	$0.00	2	0	
100455047041	100-4550-47041	NEW EQUIPMENT/MACHINERY	$129,620.00	$0.00	$115,000.00	2	100000	Per Capital Equipment Replacment Form - Replace 2 Tee Mowers (2002 & 2006) and remaining balance of Beverage Cart, Cart Paths from 1%
100455047045	100-4550-47045	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	2	0	
100455047090	100-4550-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0	
100455048012	100-4550-48012	SALES TAX	$22,620.27	$1,656.36	$0.00	2	25000	Item is used to cover sales tax costs
100455048025	100-4550-48025	PROPERTY TAXES	$0.00	$0.00	$0.00	2	0	
100455048090	100-4550-48090	MISCELLANEOUS EXPENSE	$714.32	$216.99	$0.00	2	1500	Item is used for licenses and inspections
100455048110	100-4550-48110	RETURNED CHECK DEBIT	$0.00	$0.00	$0.00	2	0	
100455049890	100-4550-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0	
			$1,058,185.33		$1,078,250.00		1133000	=$54,750 5.08% increase YOY, $45K med.insurance

Parks

LedgerAccount	AccountFormat	AccountDesc	PriorYearActua	CurrentYearActual	urrentYearBudge	electedSte	equestedAmou	BudgetNotes
100456041010	100-4560-41010	REGULAR SALARIES	$589,936.46	$135,800.54	$612,000.00	2	651000.00	Updated per Salary Budget Spreadsheet
100456041013	100-4560-41013	OVERTIME SALARIES	$1,140.74	$17.25	$3,000.00	2	3000.00	Kept same
100456042010	100-4560-42010	MEDICAL INSURANCE	$193,028.66	$47,289.78	$211,000.00	2	211000.00	Updated per Insurance Premium Spreadsheet
100456042012	100-4560-42012	WELLNESS/LIFE INSURANCE	$749.70	$193.80	$1,000.00	2	1000.00	Updated per Insurance Premium Spreadsheet
100456042020	100-4560-42020	FICA - CITY PORTION	$41,999.52	$9,589.92	$48,000.00	2	50000.00	Salaries x 7.65%
100456042030	100-4560-42030	KPERS - CITY PORTION	$62,906.36	$14,079.10	$64,000.00	2	65000.00	Updated per Salary Budget Spreadsheet
100456042050	100-4560-42050	UNEMPLOYMENT COMPENSATION	$978.92	$288.37	$2,000.00	2	1500.00	Updated per Salary Budget Spreadsheet
100456042060	100-4560-42060	WORKERS COMPENSATION	$9,118.96	$0.00	$9,700.00	2	11500.00	Workers Comp Allocated Insurance 2026 worksheet +7%
100456043022	100-4560-43022	EDUCATIONAL SERVICES	$0.00	$0.00	$1,000.00	2	1000.00	
100456043080	100-4560-43080	MEMBERSHIP DUES	$0.00	$0.00	$100.00	2	100.00	
100456044024	100-4560-44024	LAWN CARE/GROUNDS UPKEEP	$0.00	$0.00	$0.00	2	0.00	
100456044030	100-4560-44030	REPAIR/MAINT EQUIPMENT	$20.00	$0.00	$0.00	2	0.00	
100456044031	100-4560-44031	REPAIR/MAINT BUILDING	$0.00	$0.00	$0.00	2	0.00	
100456044032	100-4560-44032	REPAIR/MAINT VEHICLE	$0.00	$0.00	$0.00	2	0.00	
100456044043	100-4560-44043	LEASE COPY MACHINE	$0.00	$0.00	$0.00	2	0.00	
100456044044	100-4560-44044	LEASE EQUIPMENT	$0.00	$0.00	$0.00	2	0.00	
100456045015	100-4560-45015	LANDFILL CHARGES	$0.00	$0.00	$0.00	2	0.00	
100456045017	100-4560-45017	CREDIT CARD FEES	$0.00	$0.00	$0.00	2	0.00	
100456045020	100-4560-45020	FIRE/THEFT/GEN/EQUIP INS	$260.00	$0.00	$0.00	2	0.00	
100456045022	100-4560-45022	VEHICLE INSURANCE	($364.34)	$0.00	$0.00	2	0.00	
100456045030	100-4560-45030	COMMUNICATIONS/PHONE	$1,331.31	$277.92	$2,000.00	2	2000.00	
100456045042	100-4560-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$0.00	2	0.00	
100456045060	100-4560-45060	UNIFORM/MATS/JANITORIAL	$1,485.90	$1,209.10	$2,600.00	2	2600.00	T-SHIRTS & HOODIES, 13 PERSONNEL
100456045080	100-4560-45080	MEALS/TRAVEL/HOTELS	$121.91	$0.00	$1,000.00	2	1000.00	
100456046010	100-4560-46010	OFFICE SUPPLIES	$289.65	$68.92	$400.00	2	400.00	
100456046011	100-4560-46011	JANITORIAL SUPPLIES	$0.00	$0.00	$0.00	2	0.00	
100456046013	100-4560-46013	POSTAGE/SHIPPING	$0.69	$0.00	$100.00	2	100.00	
100456046017	100-4560-46017	CHEMICAL SUPPLIES	$0.00	$0.00	$0.00	2	0.00	
100456046021	100-4560-46021	NATURAL GAS	$1,865.31	$741.03	$0.00	2	0.00	NATURAL GAS IS BUDGETED TO BEAUTIFICATION 264-6050-46021
100456046022	100-4560-46022	ELECTRICITY	$0.00	$0.00	$0.00	2	0.00	
100456046026	100-4560-46026	GASOLINE & OIL	$0.00	$0.00	$0.00	2	0.00	
100456046028	100-4560-46028	DATA PROCESSING	$2,898.39	$519.60	$4,000.00	2	4000.00	
100456046032	100-4560-46032	IRRIGATION SUPPLIES	$0.00	$0.00	$0.00	2	0.00	
100456046040	100-4560-46040	BOOKS & PERIODICALS	$0.00	$0.00	$0.00	2	0.00	
100456046087	100-4560-46087	REIMBURSED WORK GEAR	$1,852.79	$147.45	$2,800.00	2	2100.00	14 PERSONNEL X $150.00
100456046088	100-4560-46088	TOOLS	$933.36	$8.15	$1,000.00	2	1000.00	
100456046090	100-4560-46090	OTHER OPERATING SUPPLIES	$196.00	$80.96	$600.00	2	600.00	
100456047030	100-4560-47030	IMP OTHER THAN BUILDING	$0.00	$0.00	$0.00	2	0.00	

Parks Cont.

100456047041	100-4560-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$0.00	2	0.00	
100456047042	100-4560-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0.00	
100456047045	100-4560-47045	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	2	0.00	
100456047090	100-4560-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0.00	
100456048051	100-4560-48051	LGORG KS GRANT EXPENSES	$0.00	$0.00	$0.00	2	0.00	
100456048090	100-4560-48090	MISCELLANEOUS EXPENSE	$714.27	$77.70	$0.00	2	0.00	
100456048110	100-4560-48110	RETURNED CHECK DEBIT	$0.00	$0.00	$0.00	2	0.00	
100456049890	100-4560-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0.00	
			$911,464.56		$966,300.00		1008900.00	=$42,600 4.41% increase, $39K Wages

Airport Revenue

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	urrentYearBudge	SelectedStep	RequestedAmoun	BudgetNotes
501495030109	501-4950-30109	MISCELLANEOUS INCOME	$0.00	$0.00	$0.00	2	0	
501495030601	501-4950-30601	AIRPORT GRANT PROCEEDS	$0.00	$0.00	$0.00	2	0	
5014950306011	501-4950-30601-100012	AIRPORT GRANT PROCEEDS	$278,869.43	$0.00	$0.00	2	0	
501495030603	501-4950-30603	TRANS SEC ADMIN REIMB	$0.00	$0.00	$0.00	2	0	
501495036101	501-4950-36101	INTEREST REVENUES	$16,966.53	$3,364.68	$19,000.00	2	19000	
501495036301	501-4950-36301	ROYALTIES	$4,461.86	$1,498.99	$10,000.00	2	5000	'25 actual and YTD trend
501495036302	501-4950-36302	LEASE REVENUE	$263,664.48	$80,325.15	$255,000.00	2	255000	Kept same, could be impacted by pending sales
501495036304	501-4950-36304	LANDING FEES	$20,777.76	$5,109.84	$20,000.00	2	20000	Kept same
501495038301	501-4950-38301	REIMB PROPERTY TAXES	$32,496.56	$32,716.36	$32,000.00	2	30000	
501495039112	501-4950-39112	FUND TRANSFERS	$190,428.01	$190,428.01	$190,000.00	2	190000	Subsidy from 1% Sales Tax Eco Devo
501495039901	501-4950-39901	FUND BALANCE APPROP	$0.00	$0.00	$143,100.00	2	280200	
501495130109	501-4951-30109	MISCELLANEOUS INCOME	$0.00	$0.00	$0.00	2	0	
501495130601	501-4951-30601	AIRPORT GRANT PROCEEDS	$0.00	$0.00	$0.00	2	0	
501495139112	501-4951-39112	FUND TRANSFERS	$0.00	$0.00	$0.00	2	0	
501495139901	501-4951-39901	FUND BALANCE APPROP	$0.00	$0.00	$0.00	2	0	
501495236101	501-4952-36101	INTEREST REVENUES	$0.00	$0.00	$0.00	2	0	
501495239201	501-4952-39201	SALE OF LAND/PROPERTY	$0.00	$0.00	$0.00	2	0	
501495239901	501-4952-39901	FUND BALANCE APPROP	$0.00	$0.00	$0.00	2	0	
			$807,664.63		$669,100.00		799200	

Airport Expense

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudget	SelectedStep	RequestedAmount	BudgetNotes
501495041010	501-4950-41010	REGULAR SALARIES	$234,551.06	$53,848.83	$236,000.00	2	298000	Updated per Salary Budget Spreadsheet
501495041013	501-4950-41013	OVERTIME SALARIES	$3,486.30	$788.45	$2,500.00	2	2500	Kept same
501495041017	501-4950-41017	AIRPORT SEC REG SALARIES	$0.00	$0.00	$0.00	2	0	
501495042010	501-4950-42010	MEDICAL INSURANCE	$42,132.83	$14,839.47	$64,000.00	2	91000	Updated per Insurance Premium Spreadsheet
501495042012	501-4950-42012	WELLNESS/LIFE INSURANCE	$306.00	$76.50	$400.00	2	400	Updated per Insurance Premium Spreadsheet
501495042020	501-4950-42020	FICA - CITY PORTION	$17,277.05	$3,788.81	$19,000.00	2	19000	Salaries x 7.65%
501495042030	501-4950-42030	KPERS - CITY PORTION	$25,493.89	$5,786.08	$26,000.00	2	25000	Updated per Salary Budget Spreadsheet
501495042050	501-4950-42050	UNEMPLOYMENT COMPENSATION	$159.91	$37.12	$500.00	2	700	Updated per Salary Budget Spreadsheet
501495042060	501-4950-42060	WORKERS COMPENSATION	$2,821.08	$0.00	$3,100.00	2	4400	Workers Comp Allocated Insurance 2026 worksheet +7%
501495042070	501-4950-42070	KP&F - CITY PORTION	$0.00	$0.00	$0.00	2	0	
501495043013	501-4950-43013	ENGINEERING	$24,373.28	$0.00	$7,500.00	2	7500	
501495043022	501-4950-43022	EDUCATIONAL SERVICES	$17,700.00	$0.00	$15,000.00	2	15000	
501495043031	501-4950-43031	LEGAL COUNSEL	$0.00	$0.00	$0.00	2	0	
501495043033	501-4950-43033	AUDIT	$5,060.00	$0.00	$4,000.00	2	4000	
501495043037	501-4950-43037	ADMINISTRATIVE EXPENSE	$5,500.00	$1,256.00	$5,000.00	2	5000	
501495043080	501-4950-43080	MEMBERSHIP DUES	$750.00	$850.00	$900.00	2	2000	
501495044023	501-4950-44023	CUSTODIAL SERVICES	$0.00	$0.00	$12,000.00	2	17500	Sparkle Janitorial
501495044024	501-4950-44024	LAWN CARE/GROUNDS UPKEEP	$16,169.68	$1,087.03	$18,000.00	2	20000	
501495044030	501-4950-44030	REPAIR/MAINT EQUIPMENT	$20,266.77	$3,027.29	$10,000.00	2	15000	
501495044031	501-4950-44031	REPAIR/MAINT BUILDING	$33,894.45	$833.34	$10,000.00	2	10000	
501495044032	501-4950-44032	REPAIR/MAINT VEHICLE	$14,319.52	$434.48	$4,000.00	2	14000	Increased due to prior year and 2026 YTD
501495044034	501-4950-44034	REPAIR/MAINT RUNWAY	$32,895.99	$1,303.80	$30,000.00	2	30000	
501495044034100005	501-4950-44034-100005	REPAIR/MAINT RUNWAY	$0.00	$0.00	$0.00	2	0	
501495044035	501-4950-44035	AIR MUSEUM BLDG MAINT	$0.00	$0.00	$0.00	2	0	
501495044446	501-4950-44446	LEASE PURCHASE AIR MUSEUM	$0.00	$0.00	$0.00	2	0	
501495045015	501-4950-45015	LANDFILL CHARGES	$46.36	$131.86	$500.00	2	500	
501495045020	501-4950-45020	FIRE/THEFT/GEN/EQUIP INS	$15,859.75	$0.00	$42,000.00	2	18000	
501495045022	501-4950-45022	VEHICLE INSURANCE	$3,883.66	$0.00	$3,000.00	2	4500	
501495045030	501-4950-45030	COMMUNICATIONS/PHONE	$1,811.61	$369.34	$2,000.00	2	2000	
501495045035	501-4950-45035	CABLE TV	$0.00	$0.00	$0.00	2	0	
501495045042	501-4950-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$0.00	2	0	
501495045060	501-4950-45060	UNIFORM/MATS/JANITORIAL	$1,085.30	$341.37	$800.00	2	1000	
501495045080	501-4950-45080	MEALS/TRAVEL/HOTELS	$331.47	$0.00	$2,500.00	2	2500	
501495046010	501-4950-46010	OFFICE SUPPLIES	$3,058.54	$153.22	$2,500.00	2	3000	
501495046011	501-4950-46011	JANITORIAL SUPPLIES	$3,325.70	$146.65	$3,700.00	2	3500	
501495046013	501-4950-46013	POSTAGE/SHIPPING	$337.75	$32.56	$400.00	2	400	
501495046017	501-4950-46017	CHEMICAL SUPPLIES	$0.00	$1,942.96	$7,000.00	2	7000	
501495046021	501-4950-46021	NATURAL GAS	$8,740.07	$3,675.02	$14,000.00	2	14000	
501495046022	501-4950-46022	ELECTRICITY	$27,008.12	$7,596.44	$35,000.00	2	35000	
501495046026	501-4950-46026	GASOLINE & OIL	$16,158.08	$1,947.05	$20,000.00	2	30000	
501495046028	501-4950-46028	DATA PROCESSING	$12,502.13	$5,248.42	$8,000.00	2	10000	
501495046040	501-4950-46040	BOOKS & PERIODICALS	$0.00	$0.00	$0.00	2	0	
501495046087	501-4950-46087	REIMBURSED WORK GEAR	$357.68	$0.00	$800.00	2	800	
501495046090	501-4950-46090	OTHER OPERATING SUPPLIES	$220.61	$0.00	$2,500.00	2	2500	
501495047020	501-4950-47020	PURCHASE BUILDINGS	$0.00	$0.00	$0.00	2	0	

Airport Cont.

501495047041	501-4950-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$30,000.00	2	15000	Per Capital Equipment Replacement Form - A/C replacement
501495047042	501-4950-47042	NEW VEHICLES	($1,570.00)	$0.00	$0.00	2	0	
501495047045	501-4950-47045	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	2	0	
501495047099	501-4950-47099	RECLASSIFICATION ACCT	$0.00	$0.00	$0.00	2	0	
501495048011	501-4950-48011	GRANT MATCH	$0.00	$0.00	$0.00	2	0	
501495048015	501-4950-48015	PROMOTIONAL SERVICES	$0.00	$0.00	$2,000.00	2	2000	
501495048025	501-4950-48025	PROPERTY TAXES	$35,114.19	$0.00	$0.00	2	42000	
501495048030	501-4950-48030	DEBT PAYMENTS-PRINCIPAL	$0.00	$0.00	$0.00	2	0	
501495048031	501-4950-48031	DEBT PAYMENTS-INTEREST	$0.00	$0.00	$0.00	2	0	
501495048080	501-4950-48080	RESERVE	$0.00	$0.00	$0.00	2	0	
501495048090	501-4950-48090	MISCELLANEOUS EXPENSE	$21,746.84	$76.00	$2,500.00	2	2500	
501495049001	501-4950-49001	GENERAL FUND	$0.00	$0.00	$0.00	2	0	
501495049013	501-4950-49013	ENTERPRISE FLEET TRANSFER OUT	$19,942.24	$5,313.06	$22,000.00	2	22000	
501495049890	501-4950-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0	
501495049990	501-4950-49990	DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	2	0	
501495049991	501-4950-49991	DISPOSAL/ASSET LAND	$0.00	$0.00	$0.00	2	0	
501495049992	501-4950-49992	DISPOSAL/ASSET BUILDING	$0.00	$0.00	$0.00	2	0	
501495049993	501-4950-49993	DISPOSAL/ASSET OTHER IMP	$0.00	$0.00	$0.00	2	0	
501495049994	501-4950-49994	DISPOSAL/ASSET EQUIP/MACH	$0.00	$0.00	$0.00	2	0	
501495049995	501-4950-49995	DISPOSAL/ASSET VEHICLE	$0.00	$0.00	$0.00	2	0	
501495049996	501-4950-49996	DISPOSAL/ASSET FURN/FIXT	$0.00	$0.00	$0.00	2	0	
501495049997	501-4950-49997	DISPOSAL/ASSET OTHER	$0.00	$0.00	$0.00	2	0	
			$667,117.91		$669,100.00		799200	=$130,100 19.4% increase, $62K wages, $27K med.insurance, fuel $10K

Air Museum Revenue

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
504495330109	504-4953-30109	MISCELLANEOUS INCOME	$0.20	$0.00	$0.00	2	0	
504495330306	504-4953-30306	SEASON PASSES	$0.00	$0.00	$0.00	2	200	
504495330402	504-4953-30402	GIFT CARD SALES	$0.00	$0.00	$0.00	2	0	
504495331401	504-4953-31401	TRANSIENT GUEST TAX	$30,000.00	$7,500.00	$30,000.00	2	30000	Quarterly portion ($7.5 x 4)
504495334731	504-4953-34731	MEMBERSHIP FEES	$0.00	$0.00	$0.00	2	0	
504495336311	504-4953-36311	LEASE REVENUE	$0.00	$0.00	$0.00	2	0	
504495336501	504-4953-36501	GENERAL DONATIONS	$0.00	$0.00	$2,000.00	2	0	All donations go to 209-4953-36501-4953
504495336601	504-4953-36601	SPECIAL EVENT	$0.00	$0.00	$2,000.00	2	2000	
504495338003	504-4953-38003	ADMISSION CHARGES	$32,945.72	$6,881.98	$35,000.00	2	35000	
504495338004	504-4953-38004	GIFT SHOP SALES	$38,940.83	$7,437.92	$32,000.00	2	35000	No Air Show in 2027
504495338005	504-4953-38005	EXHIBIT ADMISSIONS	$0.00	$0.00	$0.00	2	0	
504495338006	504-4953-38006	DISCOUNT ADMISSIONS	$0.00	$0.00	$0.00	2	0	
504495338007	504-4953-38007	EDUCATIONAL PROGRAM	$0.00	$0.00	$500.00	2	0	
504495338101	504-4953-38101	GENERAL CONCESSION	$0.00	$0.00	$0.00	2	0	
504495338203	504-4953-38203	CAMP FALCON	$0.00	$0.00	$0.00	2	0	
504495338909	504-4953-38909	BUDGET AMENDMENT	$0.00	$0.00	$0.00	2	0	
504495339001	504-4953-39001	CASH SHORT OR OVER ACCT	$0.00	$0.00	$0.00	2	0	
504495339112	504-4953-39112	FUND TRANSFERS	$432,000.00	$108,000.00	$432,000.00	2	432000	Subsidy from General ($30K per month) & Tourism ($6K per month)
504495339901	504-4953-39901	FUND BALANCE APPROP	$0.00	$0.00	$116,400.00	2	121600	
504495430109	504-4954-30109	MISCELLANEOUS INCOME	$0.00	$0.00	$0.00	2	0	
504495430306	504-4954-30306	SEASON PASSES	$0.00	$0.00	$0.00	2	0	
504495430307	504-4954-30307	AIR SHOW FUEL	$0.00	$0.00	$0.00	2	0	
504495430309	504-4954-30309	AIR SHOW PROG	$0.00	$0.00	$0.00	2	0	
504495434302	504-4954-34302	AIR SHOW ADMISSIONS	$0.00	$0.00	$0.00	2	0	
504495434303	504-4954-34303	AIR SHOW PROGRAM	$0.00	$0.00	$0.00	2	0	
504495434304	504-4954-34304	AIR SHOW ACTIVITIES/RIDES	$0.00	$0.00	$0.00	2	0	
504495434305	504-4954-34305	AIR SHOW NIGHT EVENTS	$0.00	$0.00	$0.00	2	0	
504495434708	504-4954-34708	AIR SHOW SPONSORSHIPS	$0.00	$0.00	$0.00	2	0	
504495434710	504-4954-34710	AIR SHOW ADVERTISING	$0.00	$0.00	$0.00	2	0	
504495438004	504-4954-38004	GIFT SHOP SALES	$0.00	$0.00	$0.00	2	0	
504495439001	504-4954-39001	CASH SHORT OR OVER ACCT	$0.00	$0.00	$0.00	2	0	
			$533,886.75		$649,900.00		655800	

Air Museum Expense

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	urrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
504495341010	504-4953-41010	REGULAR SALARIES	$212,901.32	$53,737.76	$257,000.00	2	265000	Updated per Salary Budget Spreadsheet
504495341011	504-4953-41011	VOLUNTEER SALARIES	$0.00	$0.00	$0.00	2	0	
504495341013	504-4953-41013	OVERTIME SALARIES	$3,761.18	$264.21	$2,500.00	2	2500	Kept same
504495342010	504-4953-42010	MEDICAL INSURANCE	$22,369.59	$6,878.07	$47,000.00	2	89000	Updated per Insurance Premium Spreadsheet
504495342012	504-4953-42012	WELLNESS/LIFE INSURANCE	$262.10	$65.04	$400.00	2	500	Updated per Insurance Premium Spreadsheet
504495342020	504-4953-42020	FICA - CITY PORTION	$16,210.70	$3,993.84	$21,000.00	2	21000	Salaries x 7.65%
504495342030	504-4953-42030	KPERS - CITY PORTION	$21,890.00	$5,413.98	$25,000.00	2	25000	Updated per Salary Budget Spreadsheet
504495342050	504-4953-42050	UNEMPLOYMENT COMPENSATION	$303.02	$107.28	$600.00	2	600	Updated per Salary Budget Spreadsheet
504495342060	504-4953-42060	WORKERS COMPENSATION	$4,117.26	$0.00	$4,500.00	2	5500	Workers Comp Allocated Insurance 2026 worksheet +7%
504495343022	504-4953-43022	EDUCATIONAL SERVICES	$0.00	$0.00	$800.00	2	2000	Training for Restoration Tech.
504495343080	504-4953-43080	MEMBERSHIP DUES	$40.00	$0.00	$200.00	2	200	
504495343090	504-4953-43090	OTHER PROFESSIONAL/TECH	$0.00	$0.00	$1,000.00	2	500	
504495344023	504-4953-44023	CUSTODIAL SERVICES	$0.00	$0.00	$0.00	2	4400	We currently pay for this out of Bldg. Maint. Budget.
504495344030	504-4953-44030	REPAIR/MAINT EQUIPMENT	$8,419.97	$735.36	$3,500.00	2	3500	
504495344032	504-4953-44032	REPAIR/MAINT VEHICLE	$17.00	$0.00	$0.00	2	200	For washing City owned vehicles after we borrow them.
504495344035	504-4953-44035	AIR MUSEUM BLDG MAINT	$20,847.45	$7,365.55	$40,000.00	2	30000	Reduced in part to account for the Janitorial Services having their own GL#.
504495344043	504-4953-44043	LEASE COPY MACHINE	$3,242.61	$602.70	$4,700.00	2	4700	
504495344047	504-4953-44047	LEASE BILLBOARDS	$0.00	$0.00	$0.00	2	0	We do not lease any billboards.
504495344090	504-4953-44090	OTHER PURCHASED PROP SVC	$0.00	$5,103.76	$0.00	2	0	The 2026 charge was to pay City Blue Print so we could get our blueprints back.
504495345012	504-4953-45012	CAMP FALCON INSTRUCTOR	$0.00	$0.00	$0.00	2	0	This GL is no longer needed.
504495345017	504-4953-45017	CREDIT CARD FEES	$1,080.00	$270.00	$1,600.00	2	1600	
504495345020	504-4953-45020	FIRE/THEFT/GEN/EQUI P INS	$23,115.34	$0.00	$20,000.00	2	26000	Per Kristyn. Includes Inland Marine policy through EMC.
504495345022	504-4953-45022	VEHICLE INSURANCE	$0.00	$0.00	$0.00	2	0	
504495345023	504-4953-45023	GENERAL LIABILITY INS	$0.00	$0.00	$0.00	2	0	
504495345030	504-4953-45030	COMMUNICATIONS/P HONE	$764.96	$193.58	$3,000.00	2	2000	
504495345035	504-4953-45035	CABLE TV	$0.00	$0.00	$0.00	2	0	
504495345040	504-4953-45040	ADVERTISING/PUBLICA TIONS	$2,363.96	$1,608.82	$5,000.00	2	3000	To reflect reduction in newspaper advertising.
504495345042	504-4953-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$0.00	2	0	
504495345060	504-4953-45060	UNIFORM/MATS/JANIT ORIAL	$2,001.60	$0.00	$200.00	2	500	Anticipated inflation.
504495345080	504-4953-45080	MEALS/TRAVEL/HOTEL S	$637.95	$120.20	$500.00	2	2500	Mainly due to anticipated costs associated with training Restoration Tech.

Air Museum Cont.

504495345090	504-4953-45090	OTHER PURCHASED SERVICES	$0.00	$0.00	$0.00	2	0	
504495346010	504-4953-46010	OFFICE SUPPLIES	$5,482.63	$943.38	$5,000.00	2	6000	Anticipated inflation.
504495346011	504-4953-46011	JANITORIAL SUPPLIES	$2,664.58	$1,505.31	$4,000.00	2	4000	
504495346013	504-4953-46013	POSTAGE/SHIPPING	$990.63	$278.89	$500.00	2	1500	Requested increase for more special events and gift shop sales.
504495346021	504-4953-46021	NATURAL GAS	$12,885.17	$7,825.68	$18,000.00	2	16000	We installed more efficient heaters.
504495346022	504-4953-46022	ELECTRICITY	$19,457.41	$3,958.96	$20,000.00	2	20000	
504495346026	504-4953-46026	GASOLINE & OIL	$56.01	$7.60	$0.00	2	200	Only used to refill City owned vehicles when we borrow them.
504495346028	504-4953-46028	DATA PROCESSING	$2,893.19	$542.40	$3,000.00	2	3000	
504495346040	504-4953-46040	BOOKS & PERIODICALS	$0.00	$0.00	$0.00	2	0	
504495346090	504-4953-46090	OTHER OPERATING SUPPLIES	$1,995.00	$0.00	$400.00	2	400	
504495346610	504-4953-46610	GIFT SHOP RESALE ITEMS	$37,114.67	$8,317.26	$31,000.00	2	35000	Anticipated inflation.
504495347045	504-4953-47045	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	2	0	
504495347090	504-4953-47090	OTHER CAPITAL ASSETS	$39,654.12	$0.00	$100,000.00	2	50000	$30000 chip seal parking lot & $20000 for air conditioner.
504495347099	504-4953-47099	RECLASSIFICATION ACCT	$0.00	$0.00	$0.00	2	0	
504495348012	504-4953-48012	SALES TAX	$3,297.05	$306.91	$4,000.00	2	4000	
504495348025	504-4953-48025	PROPERTY TAXES	$0.00	$0.00	$0.00	2	0	
504495348030	504-4953-48030	DEBT PAYMENTS-PRINCIPAL	$0.00	$0.00	$0.00	2	0	
504495348031	504-4953-48031	DEBT PAYMENTS-INTEREST	$0.00	$0.00	$0.00	2	0	
504495348083	504-4953-48083	AIR SHOW EXPENSES	$1,106.09	$0.00	$0.00	2	0	No air show in 2027
504495348084	504-4953-48084	EXHIBIT EXPENSES	$16,265.35	$4,229.03	$23,000.00	2	23000	
504495348090	504-4953-48090	MISCELLANEOUS EXPENSE	$55.75	$0.00	$500.00	2	500	
504495348110	504-4953-48110	RETURNED CHECK DEBIT	$0.00	$0.00	$0.00	2	0	
504495348186	504-4953-48186	EDUCATIONAL PROG EXPENSE	$2,195.87	$90.21	$1,000.00	2	1000	
504495348487	504-4953-48487	SPECIAL EVENTS	$412.30	$0.00	$1,000.00	2	1000	
504495348818	504-4953-48818	CAMP FALCON SCHOLARSHIP	$0.00	$0.00	$0.00	2	0	This GL is no longer needed.
504495349012	504-4953-49012	OTHER FUND TRANSFERS	$0.00	$0.00	$0.00	2	0	
504495349890	504-4953-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0	
504495349990	504-4953-49990	DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	2	0	
504495349991	504-4953-49991	DISPOSAL/ASSET LAND	$0.00	$0.00	$0.00	2	0	
504495349992	504-4953-49992	DISPOSAL/ASSET BUILDING	$0.00	$0.00	$0.00	2	0	
504495349993	504-4953-49993	DISPOSAL/ASSET OTHER IMP	$0.00	$0.00	$0.00	2	0	
504495349994	504-4953-49994	DISPOSAL/ASSET EQUIP/MACH	$0.00	$0.00	$0.00	2	0	
504495349995	504-4953-49995	DISPOSAL/ASSET VEHICLE	$0.00	$0.00	$0.00	2	0	

Air Museum Cont.

504495349996	504-4953-49996	DISPOSAL/ASSET FURN/FIXT	$0.00	$0.00	$0.00	2	0	
504495349997	504-4953-49997	DISPOSAL/ASSET OTHER	$0.00	$0.00	$0.00	2	0	
			$490,871.83		$649,900.00		655800 $5,900.00 1.00907832	=$5900 .9% change, med.insurance increase $42K, $50K reduction other capital assets

Solid Waste Rev

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudget	SelectedStep	RequestedAmount	BudgetNotes
510432030109	510-4320-30109	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
510432034401	510-4320-34401	SALES & CHARGES	$2,674,886.06	$662,611.11	$2,700,000.00	2	2750000	24 $2,496,359, '25 $2,674,886, '26 pacing at $2,739,800 = 1.85% increase YOY
510432034406	510-4320-34406	REFUSE SURCHARGE	$0.00	$0.00	$0.00	2	0	
510432036101	510-4320-36101	INTEREST REVENUES	$8,078.75	$1,824.72	$5,000.00	2	5000	Kept same
510432038401	510-4320-38401	TRASH BAG SALES	$21,420.00	$4,564.00	$25,000.00	2	20000	Reduced due to current year decline
510432039112	510-4320-39112	FUND TRANSFERS	$0.00	$0.00	$0.00	2	0	
510432039801	510-4320-39801	RECOVERY BAD DEBT	$3,283.97	$1,075.51	$0.00	2	0	
510432039802	510-4320-39802	STATE COLL BAD DEBT	$441.23	$14.06	$0.00	2	0	
510432039901	510-4320-39901	FUND BALANCE	$0.00	$0.00	$379,100.00	2	364600	
510432233191	510-4322-33191	STATE GRANT	$0.00	$0.00	$0.00	2	0	
510432238402	510-4322-38402	RECYCLE CENTER	$0.00	$0.00	$1,000.00	2	1000	
			$2,708,110.01		$2,731,000.00		2776000	=w/out fund balance $45,500 1.65% increase

Solid Waste Exp

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	urrentYearBudge	ectedSt	RequestedAmoun	BudgetNotes
510432041010	510-4320-41010	REGULAR SALARIES	$760,931.16	$185,708.57	$853,000.00	2	870000	Updated per Salary Budget Spreadsheet
510432041013	510-4320-41013	OVERTIME SALARIES	$8,868.22	$1,531.13	$10,000.00	2	10000	Kept same
510432042010	510-4320-42010	MEDICAL INSURANCE	$187,837.93	$49,650.81	$202,000.00	2	225000	Updated per Insurance Premium Spreadsheet
510432042012	510-4320-42012	WELLNESS/LIFE INSURANCE	$826.65	$206.19	$1,000.00	2	1200	Updated per Insurance Premium Spreadsheet
510432042020	510-4320-42020	FICA - CITY PORTION	$55,687.73	$13,441.61	$66,000.00	2	68000	Salaries x 7.65%
510432042030	510-4320-42030	KPERS - CITY PORTION	$82,143.49	$19,828.61	$92,000.00	2	92000	Updated per Salary Budget Spreadsheet
510432042050	510-4320-42050	UNEMPLOYMENT COMPENSATION	$899.33	$282.35	$2,000.00	2	2000	Updated per Salary Budget Spreadsheet
510432042060	510-4320-42060	WORKERS COMPENSATION	$12,870.24	$0.00	$27,000.00	2	17000	Workers Comp Allocated Insurance 2026 worksheet +7%
510432042080	510-4320-42080	KPERS 401A - CITY PORTION	$3,695.99	$959.58	$0.00	2	0	
510432043022	510-4320-43022	EDUCATIONAL SERVICES	$0.00	$0.00	$0.00	2	0	
510432043033	510-4320-43033	AUDIT	$6,060.00	$0.00	$6,000.00	2	6000	Solid Waste Portion of Audit
510432043037	510-4320-43037	ADMINISTRATIVE EXPENSE	$357,000.00	$89,250.00	$357,000.00	2	357000	General Fund Support
510432044030	510-4320-44030	REPAIR/MAINT EQUIPMENT	$3,574.31	$875.32	$5,000.00	2	5000	
510432044031	510-4320-44031	REPAIR/MAINT BUILDING	$1,149.76	$0.00	$5,000.00	2	5000	
510432044032	510-4320-44032	REPAIR/MAINT VEHICLE	$130,386.78	$27,178.24	$150,000.00	2	170000	price increase
510432044033	510-4320-44033	REPAIR/MAINT RADIOS	$0.00	$0.00	$2,500.00	2	1500	not being used
510432045015	510-4320-45015	LANDFILL CHARGES	$463,023.74	$44,423.94	$736,000.00	2	750000	Most recent 12 months actual $568,876 with landfill price increases incoming
510432045016	510-4320-45016	FREE DUMP LANDFILL CHGS	$8,223.78	$0.00	$12,000.00	2	12000	Spring Cleanup Coupons
510432045020	510-4320-45020	FIRE/THEFT/GEN/EQUIP INS	$19,631.78	$0.00	$20,000.00	2	22000	price increase
510432045022	510-4320-45022	VEHICLE INSURANCE	$32,914.70	$0.00	$30,000.00	2	35000	price increase
510432045030	510-4320-45030	COMMUNICATIONS/PHONE	$2,271.11	$446.60	$2,800.00	2	3000	price increase
510432045042	510-4320-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$1,000.00	2	1000	
510432045060	510-4320-45060	UNIFORM/MATS/JANITORIAL	$1,650.70	$815.60	$4,000.00	2	4000	
510432045080	510-4320-45080	MEALS/TRAVEL/HOTELS	$168.00	$0.00	$600.00	2	600	
510432046010	510-4320-46010	OFFICE SUPPLIES	$1,983.48	$116.91	$8,900.00	2	6000	
510432046013	510-4320-46013	POSTAGE/SHIPPING	$25,965.63	$5,608.85	$33,000.00	2	33000	
510432046021	510-4320-46021	NATURAL GAS	$8,654.62	$2,436.63	$11,000.00	2	11000	
510432046022	510-4320-46022	ELECTRICITY	$3,261.85	$1,487.66	$7,000.00	2	7000	
510432046026	510-4320-46026	GASOLINE & OIL	$83,782.30	$10,140.69	$110,000.00	2	125000	price increase
510432046028	510-4320-46028	DATA PROCESSING	$2,608.50	$531.45	$4,000.00	2	4000	
510432046050	510-4320-46050	REFUSE CONTAINER SUPPLIES	$41,824.96	$11,048.31	$70,000.00	2	70000	
510432046051	510-4320-46051	TRASH BAGS SUPPLIES	$0.00	$0.00	$60,000.00	2	0	not needed in 2027
510432046087	510-4320-46087	REIMBURSED WORK GEAR	$1,516.76	$77.48	$2,400.00	2	2400	
510432046090	510-4320-46090	OTHER OPERATING SUPPLIES	$2,419.83	$189.58	$4,000.00	2	4000	
510432047041	510-4320-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$0.00	2	0	
510432047042	510-4320-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
510432047090	510-4320-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0	
510432047099	510-4320-47099	RECLASSIFICATION ACCT	$0.00	$0.00	$0.00	2	0	
510432048080	510-4320-48080	RESERVE	$0.00	$0.00	$0.00	2	0	
510432048090	510-4320-48090	MISCELLANEOUS EXPENSE	$1,792.67	$443.55	$3,000.00	2	3000	

Solid Waste Cont

510432049002	510-4320-49002	FRANCHISE FEES	$100,000.00	$25,003.00	$100,000.00	2	100000	Franchise Fee Transfers to General Fund
510432049012	510-4320-49012	OTHER FUND TRANSFERS	$0.00	$0.00	$0.00	2	0	
510432049013	510-4320-49013	ENTERPRISE FLEET TRANSFER OUT	$21,243.53	$5,981.12	$22,000.00	2	25000	Scarlette will insert number
510432049890	510-4320-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0	
510432049891	510-4320-49891	STATE COLL W/O BAD DEBT	$0.00	$0.00	$0.00	2	0	
510432049990	510-4320-49990	DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	2	0	
510432049991	510-4320-49991	DISPOSAL/ASSET LAND	$0.00	$0.00	$0.00	2	0	
510432049992	510-4320-49992	DISPOSAL/ASSET BUILDING	$0.00	$0.00	$0.00	2	0	
510432049993	510-4320-49993	DISPOSAL/ASSET OTHER IMP	$0.00	$0.00	$0.00	2	0	
510432049994	510-4320-49994	DISPOSAL/ASSET EQUIP/MACH	$0.00	$0.00	$0.00	2	0	
510432049995	510-4320-49995	DISPOSAL/ASSET VEHICLE	$0.00	$0.00	$0.00	2	0	
510432049996	510-4320-49996	DISPOSAL/ASSET FURN/FIXT	$0.00	$0.00	$0.00	2	0	
510432049997	510-4320-49997	DISPOSAL/ASSET OTHER	$0.00	$0.00	$0.00	2	0	
510432241010	510-4322-41010	REGULAR SALARIES	$42,279.64	$9,636.32	$44,000.00	2	45000	Updated per Salary Budget Spreadsheet
510432241013	510-4322-41013	OVERTIME SALARIES	$38.29	$15.78	$500.00	2	500	Kept same
510432242010	510-4322-42010	MEDICAL INSURANCE	$27,706.55	$6,834.36	$28,000.00	2	30000	Updated per Insurance Premium Spreadsheet
510432242012	510-4322-42012	WELLNESS/LIFE INSURANCE	$39.84	$9.96	$200.00	2	200	Updated per Insurance Premium Spreadsheet
510432242020	510-4322-42020	FICA - CITY PORTION	$2,807.18	$630.05	$4,000.00	2	4000	Salaries x 7.65%
510432242030	510-4322-42030	KPERS - CITY PORTION	$4,532.23	$1,022.17	$6,000.00	2	6000	Updated per Salary Budget Spreadsheet
510432242050	510-4322-42050	UNEMPLOYMENT COMPENSATION	$62.17	$19.02	$200.00	2	200	Updated per Salary Budget Spreadsheet
510432242060	510-4322-42060	WORKERS COMPENSATION	$655.71	$0.00	$1,000.00	2	1000	Workers Comp Allocated Insurance 2026 worksheet +7%
510432244030	510-4322-44030	REPAIR/MAINT EQUIPMENT	$698.18	$38.99	$5,000.00	2	5000	
510432244031	510-4322-44031	REPAIR/MAINT BUILDING	$0.00	$0.00	$0.00	2	0	
510432244032	510-4322-44032	REPAIR/MAINT VEHICLE	$0.00	$0.00	$0.00	2	0	
510432244090	510-4322-44090	OTHER PURCHASED PROP SVC	$0.00	$0.00	$0.00	2	0	
510432245015	510-4322-45015	LANDFILL CHARGES	$0.00	$0.00	$0.00	2	0	
510432245020	510-4322-45020	FIRE/THEFT/GEN/EQUIP INS	$0.00	$0.00	$0.00	2	0	
510432245030	510-4322-45030	COMMUNICATIONS/PHONE	$0.00	$0.00	$0.00	2	0	
510432245060	510-4322-45060	UNIFORM/MATS/JANITORIAL	$89.40	$89.40	$500.00	2	500	
510432245080	510-4322-45080	MEALS/TRAVEL/HOTELS	$0.00	$0.00	$0.00	2	0	
510432245090	510-4322-45090	OTHER PURCHASED SERVICES	$0.00	$0.00	$0.00	2	0	
510432246021	510-4322-46021	NATURAL GAS	$0.00	$0.00	$0.00	2	0	
510432246022	510-4322-46022	ELECTRICITY	$411.75	$0.00	$0.00	2	0	No electricity needed @recycle bldg
510432246090	510-4322-46090	OTHER OPERATING SUPPLIES	$0.00	$0.00	$0.00	2	0	
510432247041	510-4322-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$0.00	2	0	
510432247090	510-4322-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0	
510432248090	510-4322-48090	MISCELLANEOUS EXPENSE	$180.00	$193.80	$500.00	2	500	
					$3,110,100.00		3140600	=$30,500 1% increase

Solid Waste Cont.

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	urrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
510432030109	510-4320-30109	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
510432034401	510-4320-34401	SALES & CHARGES	$2,674,886.06	$662,611.11	$2,700,000.00	2	2750000	Keep? '24 $2,496,359, '25 $2,674,886, '26 pacing at $2,739,800
510432034406	510-4320-34406	REFUSE SURCHARGE	$0.00	$0.00	$0.00	2	0	
510432036101	510-4320-36101	INTEREST REVENUES	$8,078.75	$1,824.72	$5,000.00	2	5000	Kept same
510432038401	510-4320-38401	TRASH BAG SALES	$21,420.00	$4,564.00	$25,000.00	2	20000	Reduced due to current year decline
510432039112	510-4320-39112	FUND TRANSFERS	$0.00	$0.00	$0.00	2	0	
510432039801	510-4320-39801	RECOVERY BAD DEBT	$3,283.97	$1,075.51	$0.00	2	0	
510432039802	510-4320-39802	STATE COLL BAD DEBT	$441.23	$14.06	$0.00	2	0	
510432039901	510-4320-39901	FUND BALANCE	$0.00	$0.00	$379,100.00	2	364600	
510432233191	510-4322-33191	STATE GRANT	$0.00	$0.00	$0.00	2	0	
510432238402	510-4322-38402	RECYCLE CENTER	$0.00	$0.00	$1,000.00	2	1000	
			$2,708,110.01		$3,110,100.00		3140600	=$30,500 1% increase

Wastewater Revenue

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
520435030109	520-4350-30109	MISCELLANEOUS	$10,000.00	$0.00	$12,000.00	2	10000	
520435034401	520-4350-34401	SALES & CHARGES	$4,585,310.09	$1,196,314.10	$5,000,000.00	2	5000000	
520435034402	520-4350-34402	INSTALLATION	$0.00	$0.00	$0.00	2	0	
520435034403	520-4350-34403	INDUSTRIAL USER	$0.00	$0.00	$0.00	2	0	
520435034404	520-4350-34404	RODDER USAGE	$9,200.00	$1,200.00	$20,000.00	2	10000	
520435034410	520-4350-34410	SEPTIC WASTE	$5,264.24	$363.30	$6,000.00	2	6000	
520435034411	520-4350-34411	SEWER IMPROVEMENT	$574,034.80	$192,330.00	$765,000.00	2	765000	
520435034412	520-4350-34412	STORM WATER/FLOOD	$152,361.64	$38,276.00	$155,000.00	2	155000	
520435036101	520-4350-36101	INTEREST REVENUES	$40,545.00	$3,441.13	$30,000.00	2	20000	$800M average x 2.5%
520435039112	520-4350-39112	FUND TRANSFERS	$0.00	$0.00	$0.00	2	0	
520435039120	520-4350-39120	SEWER BOND RESERVE	$0.00	$0.00	$0.00	2	0	
520435039801	520-4350-39801	RECOVERY BAD DEBT	$6,933.90	$2,602.62	$0.00	2	0	
520435039802	520-4350-39802	STATE COLL BAD DEBT	$0.00	$0.00	$0.00	2	0	
520435039901	520-4350-39901	FUND BALANCE	$0.00	$0.00	$872,500.00	2	1090000	
			$5,383,649.67		$5,988,000.00		5966000	= w/out fund balance ($22,000)

Wastewater Expense

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudget	SelectedStep	RequestedAmount	BudgetNotes
520435041010	520-4350-41010	REGULAR SALARIES	$423,678.65	$104,327.23	$454,000.00	2	465000	Updated per Salary Budget Spreadsheet
520435041013	520-4350-41013	OVERTIME SALARIES	$513.29	$7.82	$2,000.00	2	2000	Kept same
520435042010	520-4350-42010	MEDICAL INSURANCE	$84,719.62	$26,678.52	$90,000.00	2	103000	Updated per Insurance Premium Spreadsheet
520435042012	520-4350-42012	WELLNESS/LIFE INSURANCE	$316.37	$85.95	$500.00	2	500	Updated per Insurance Premium Spreadsheet
520435042020	520-4350-42020	FICA - CITY PORTION	$30,805.44	$7,449.99	$36,000.00	2	37000	Salaries x 7.65%
520435042030	520-4350-42030	KPERS - CITY PORTION	$44,402.29	$11,049.21	$49,000.00	2	50000	Updated per Salary Budget Spreadsheet
520435042050	520-4350-42050	UNEMPLOYMENT COMPENSATION	$398.70	$142.41	$900.00	2	1000	Updated per Salary Budget Spreadsheet
520435042060	520-4350-42060	WORKERS COMPENSATION	$6,709.60	$0.00	$7,300.00	2	8500	Workers Comp Allocated Insurance 2026 worksheet +7%
520435042080	520-4350-42080	KPERS 401A - CITY PORTION	$3,696.00	$959.52	$0.00	2	0	
520435043013	520-4350-43013	ENGINEERING	$0.00	$0.00	$5,000.00	2	50000	+$10K - PEC
520435043022	520-4350-43022	EDUCATIONAL SERVICES	$545.00	$10.00	$5,500.00	2	5500	
520435043033	520-4350-43033	AUDIT	$6,060.00	$0.00	$6,000.00	2	6000	Wastewater Portion of Audit Expense
520435043037	520-4350-43037	ADMINISTRATIVE EXPENSE	$400,000.00	$100,545.43	$400,000.00	2	400000	General Fund Support
520435043080	520-4350-43080	MEMBERSHIP DUES	$175.00	$0.00	$3,000.00	2	1000	- $2K
520435043090	520-4350-43090	OTHER PROFESSIONAL/TECH	$20.00	$0.00	$0.00	2	0	
520435044030	520-4350-44030	REPAIR/MAINT EQUIPMENT	$1,341.45	$194.89	$3,700.00	2	3700	
520435044031	520-4350-44031	REPAIR/MAINT BUILDING	$903.09	$114.71	$11,000.00	2	6000	- $5K
520435044032	520-4350-44032	REPAIR/MAINT VEHICLE	$80.50	$0.00	$2,000.00	2	2000	
520435044043	520-4350-44043	LEASE COPY MACHINE	$3,282.32	$894.69	$3,700.00	2	3700	
520435045020	520-4350-45020	FIRE/THEFT/GEN/EQUIP INS	$128,854.56	$0.00	$135,000.00	2	135000	
520435045022	520-4350-45022	VEHICLE INSURANCE	$12,175.00	$0.00	$8,000.00	2	9500	+$5K - Increase in insurance costs
520435045030	520-4350-45030	COMMUNICATIONS/PHONE	$5,262.24	$1,109.38	$5,000.00	2	5500	+$500 -
520435045042	520-4350-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$500.00	2	500	
520435045060	520-4350-45060	UNIFORM/MATS/JANITORIAL	$177.15	$82.10	$2,600.00	2	500	-$2100 - No more Uniforms
520435045080	520-4350-45080	MEALS/TRAVEL/HOTELS	$2,605.78	$0.00	$2,600.00	2	3000	+$400 - Travel costs increases
520435046010	520-4350-46010	OFFICE SUPPLIES	$3,915.58	$660.58	$4,000.00	2	4000	
520435046011	520-4350-46011	JANITORIAL SUPPLIES	$1,369.15	$257.75	$2,500.00	2	2500	
520435046013	520-4350-46013	POSTAGE/SHIPPING	$25,912.04	$5,608.83	$30,000.00	2	30000	
520435046016	520-4350-46016	LABORATORY SUPPLIES	$49,068.62	$6,663.19	$45,000.00	2	50000	+$5K - Increase contract lab pricing - PACE
520435046021	520-4350-46021	NATURAL GAS	$19,888.84	$13,220.80	$9,500.00	2	20000	+$10.5K - Rising energy costs
520435046022	520-4350-46022	ELECTRICITY	$0.00	$0.00	$0.00	2	0	
520435046026	520-4350-46026	GASOLINE & OIL	$2,681.21	$265.55	$3,000.00	2	4000	
520435046028	520-4350-46028	DATA PROCESSING	$17,818.37	$15,845.25	$16,000.00	2	20000	+$4K - IT & Software Subscriptions
520435046040	520-4350-46040	BOOKS & PERIODICALS	$235.00	$0.00	$500.00	2	500	
520435046087	520-4350-46087	REIMBURSED WORK GEAR	$1,144.04	$0.00	$2,600.00	2	2600	
520435046090	520-4350-46090	OTHER OPERATING SUPPLIES	$1,115.60	$117.12	$3,000.00	2	2000	- $1K
520435047020	520-4350-47020	PURCHASE BUILDINGS	$0.00	$0.00	$0.00	2	0	
520435047041	520-4350-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$0.00	2	0	
520435047042	520-4350-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
520435047099	520-4350-47099	RECLASSIFICATION ACCT	$0.00	$0.00	$0.00	2	0	
520435048021	520-4350-48021	SEWER CLAIM PAYMENTS	$0.00	$0.00	$0.00	2	0	
520435048090	520-4350-48090	MISCELLANEOUS EXPENSE	$200.63	$410.13	$500.00	2	500	
520435048091	520-4350-48091	PERMIT FEES	$1,700.00	$0.00	$3,000.00	2	3000	

Wastewater Exp. Cont.

520435049002	520-4350-49002	FRANCHISE FEES	$100,000.00	$25,003.00	$100,000.00	2	100000	Franchise Fees Transfer to General Fund
520435049010	520-4350-49010	EQUIPMENT RESERVE FUND	$0.00	$0.00	$291,600.00	2	291600	
520435049012	520-4350-49012	OTHER FUND TRANSFERS	$0.00	$0.00	$0.00	2	0	
520435049013	520-4350-49013	ENTERPRISE FLEET TRANSFER OUT	$36,343.35	$15,109.41	$72,000.00	2	72000	Scarlette will input this number
520435049890	520-4350-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0	
520435049891	520-4350-49891	STATE COLL W/O BAD DEBT	$0.00	$0.00	$0.00	2	0	
520435049990	520-4350-49990	DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	2	0	
520435049991	520-4350-49991	DISPOSAL/ASSET LAND	$0.00	$0.00	$0.00	2	0	
520435049992	520-4350-49992	DISPOSAL/ASSET BUILDING	$0.00	$0.00	$0.00	2	0	
520435049993	520-4350-49993	DISPOSAL/ASSET OTHER IMP	$0.00	$0.00	$0.00	2	0	
520435049994	520-4350-49994	DISPOSAL/ASSET EQUIP/MACH	$0.00	$0.00	$0.00	2	0	
520435049995	520-4350-49995	DISPOSAL/ASSET VEHICLE	$0.00	$0.00	$0.00	2	0	
520435049996	520-4350-49996	DISPOSAL/ASSET FURN/FIXT	$0.00	$0.00	$0.00	2	0	
520435049997	520-4350-49997	DISPOSAL/ASSET OTHER	$0.00	$0.00	$0.00	2	0	
520435141010	520-4351-41010	REGULAR SALARIES	$0.00	$0.00	$81,000.00	2	0	- $81K, (2) positions eliminated
520435141013	520-4351-41013	OVERTIME SALARIES	$0.00	$0.00	$0.00	2	0	
520435142010	520-4351-42010	MEDICAL INSURANCE	$0.00	$0.00	$0.00	2	0	
520435142012	520-4351-42012	WELLNESS/LIFE INSURANCE	$0.00	$0.00	$0.00	2	0	
520435142020	520-4351-42020	FICA - CITY PORTION	$0.00	$0.00	$7,000.00	2	0	
520435142030	520-4351-42030	KPERS - CITY PORTION	$0.00	$0.00	$9,000.00	2	0	
520435142060	520-4351-42060	WORKERS COMPENSATION	$1,235.18	$0.00	$1,400.00	2	0	
520435144030	520-4351-44030	REPAIR/MAINT EQUIPMENT	$11,054.70	$13,470.84	$20,000.00	2	20000	
520435144032	520-4351-44032	REPAIR/MAINT VEHICLE	$9,163.12	$2,765.72	$25,000.00	2	20000	- $5K
520435144036	520-4351-44036	REPAIR/MAINT LINE	$9,464.87	$0.00	$200,000.00	2	175000	- $25K
520435144037	520-4351-44037	REPAIR/MAINT MANHOLES	$10,106.76	$134.97	$30,000.00	2	55000	+ $25K
520435144038	520-4351-44038	REPAIR/MAINT LIFT STATION	$6,444.44	$5,481.49	$250,000.00	2	250000	Per Capital Asset Replacement Worksheet - Station Replacement
520435145022	520-4351-45022	VEHICLE INSURANCE	$0.00	$0.00	$3,500.00	2	3500	
520435145030	520-4351-45030	COMMUNICATIONS/PHONE	$9,801.63	$1,632.88	$12,000.00	2	12000	
520435145060	520-4351-45060	UNIFORM/MATS/JANITORIAL	$785.74	$39.15	$1,000.00	2	1000	
520435146017	520-4351-46017	CHEMICAL SUPPLIES	$0.00	$6,914.42	$1,000.00	2	20000	+ 19K - Root Treatment
520435146022	520-4351-46022	ELECTRICITY	$6,460.52	$2,325.51	$10,000.00	2	8000	- $2K
520435146026	520-4351-46026	GASOLINE & OIL	$5,804.37	$953.71	$18,000.00	2	18000	
520435147041	520-4351-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$0.00	2	0	
520435147042	520-4351-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
520435147090	520-4351-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	125000	Per Capital Asset Replacement Worksheet - Easement Sewer Cleaner
520435147099	520-4351-47099	RECLASSIFICATION ACCT	$0.00	$0.00	$0.00	2	0	
520435147745	520-4351-47745	LINE EXTENSION	$0.00	$0.00	$0.00	2	0	
520435148090	520-4351-48090	MISCELLANEOUS EXPENSE	$749.85	$19.99	$1,500.00	2	1500	
520435149990	520-4351-49990	DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	2	0	
520435241010	520-4352-41010	REGULAR SALARIES	$343,608.07	$64,704.74	$443,000.00	2	392000	Updated per Salary Budget Spreadsheet
520435241013	520-4352-41013	OVERTIME SALARIES	$7,722.24	$1,281.35	$8,000.00	2	8000	Kept same
520435242010	520-4352-42010	MEDICAL INSURANCE	$78,676.88	$14,482.59	$163,000.00	2	154000	Updated per Insurance Premium Spreadsheet
520435242012	520-4352-42012	WELLNESS/LIFE INSURANCE	$413.10	$91.80	$600.00	2	700	Updated per Insurance Premium Spreadsheet

Wastewater Exp. Cont.

520435242020	520-4352-42020	FICA - CITY PORTION	$25,091.23	$4,728.64	$35,000.00	2	32000	Salaries x 7.65%
520435242030	520-4352-42030	KPERS - CITY PORTION	$37,133.09	$6,987.91	$48,000.00	2	43000	Updated per Salary Budget Spreadsheet
520435242050	520-4352-42050	UNEMPLOYMENT COMPENSATION	$571.19	$134.38	$1,000.00	2	1000	Updated per Salary Budget Spreadsheet
520435242060	520-4352-42060	WORKERS COMPENSATION	$6,389.37	$0.00	$7,000.00	2	8500	Workers Comp Allocated Insurance 2026 worksheet +7%
520435244024	520-4352-44024	LAWN CARE/GROUNDS UPKEEP	$9,335.68	$7,924.90	$10,000.00	2	10000	
520435244030	520-4352-44030	REPAIR/MAINT EQUIPMENT	$128,869.00	$57,391.65	$125,000.00	2	125000	
520435244031	520-4352-44031	REPAIR/MAINT BUILDING	$38,080.67	$15,285.05	$20,000.00	2	25000	+ $5K
520435244032	520-4352-44032	REPAIR/MAINT VEHICLE	$287.49	$20.00	$5,000.00	2	5000	
520435245015	520-4352-45015	LANDFILL CHARGES	$0.00	$0.00	$2,000.00	2	2000	
520435245022	520-4352-45022	VEHICLE INSURANCE	($521.98)	$0.00	$2,000.00	2	2000	
520435245060	520-4352-45060	UNIFORM/MATS/JANITORIAL	$515.15	$515.15	$1,000.00	2	1000	
520435246011	520-4352-46011	JANITORIAL SUPPLIES	$1,159.04	$79.25	$1,000.00	2	1000	
520435246017	520-4352-46017	CHEMICAL SUPPLIES	$29,360.92	$1,335.52	$55,000.00	2	50000	- $5K
520435246021	520-4352-46021	NATURAL GAS	$3,679.04	$815.82	$17,000.00	2	17000	- $10K
520435246022	520-4352-46022	ELECTRICITY	$193,937.79	$65,393.76	$310,000.00	2	210000	- $100k - Solar
520435246026	520-4352-46026	GASOLINE & OIL	$3,488.67	$2,979.69	$8,000.00	2	8000	
520435246090	520-4352-46090	OTHER OPERATING SUPPLIES	$0.00	$0.00	$1,000.00	2	1000	
520435247041	520-4352-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$25,000.00	2	10000	- $15K - Safety
520435247042	520-4352-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
520435247090	520-4352-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0	
520435247099	520-4352-47099	RECLASSIFICATION ACCT	$0.00	$0.00	$0.00	2	0	
520435248080	520-4352-48080	RESERVE	$0.00	$0.00	$0.00	2	0	
520435248090	520-4352-48090	MISCELLANEOUS EXPENSE	$3,158.17	$598.35	$2,000.00	2	3000	+ $1K -
520435249990	520-4352-49990	DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	2	0	
520435448030	520-4354-48030	DEBT PAYMENTS-PRINCIPAL	$2,355,710.00	$1,194,853.44	$2,412,000.00	2	2451000	KDHE Principal payment for Wastewater Plant
520435448031	520-4354-48031	DEBT PAYMENTS-INTEREST	$715,540.80	$339,032.36	$672,000.00	2	618000	KDHE Interest payment for Wastewater Plant
520435448032	520-4354-48032	DEBT SERVICE-1983	$0.00	$0.00	$0.00	2	0	
520435448080	520-4354-48080	RESERVE	$0.00	$0.00	$0.00	2	0	
520435449012	520-4354-49012	OTHER FUND TRANSFERS	$0.00	$0.00	$0.00	2	250000	Transfer to Construction for Deficit
			$5,471,391.27		$6,860,500.00		7038800	= +$178,300 w/Easement Sewer Cleaner 125K, 250K construction debt reduction transfer

Water Revenue

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudget	SelectedStep	RequestedAmount	BudgetNotes
530494030108	530-4940-30108	CONNECTION & TEMP ON/OFF	$25,940.00	$5,350.00	$20,000.00	2	20000	Kept same
530494030109	530-4940-30109	MISCELLANEOUS INCOME	$3,306.56	$971.55	$8,000.00	2	3000	Lowered in line with prior year actuals
530494031211	530-4940-31211	GROUND WATER MANAGEMENT	$0.00	$0.00	$0.00	2	0	
530494031331	530-4940-31331	WATER UTILITY SALES TAX	$58,856.08	$10,711.16	$60,000.00	2	60000	Kept same
530494034001	530-4940-34001	RAW WATER SALES	$448,907.54	$83,140.19	$450,000.00	2	450000	Kept same
530494034111	530-4940-34111	WATER SYS IMPROVEMENT FEE	$140,140.96	$0.00	$0.00	2	0	Discontinued this fee in 2025 in order to assess on the Wastewater side
530494034401	530-4940-34401	SALES & CHARGES	$5,020,130.78	$1,152,363.63	$4,800,000.00	2	5325000	Increased per '25 actuals plus 2X 3% annual increases per Water Rate Ordinance
530494034402	530-4940-34402	INSTALLATION CHARGES	$39,884.23	$7,921.00	$38,000.00	2	39000	Increased in line with prior year actuals
530494034405	530-4940-34405	DISCONNECT & PENALTY FEES	$90,009.21	$20,945.72	$80,000.00	2	85000	Increased in line with prior year actuals
530494034407	530-4940-34407	STATE WATER PLAN FEES	$23,665.60	$3,982.62	$25,000.00	2	25000	Kept same
530494034413	530-4940-34413	MULTI-UNIT METER FEE	$66,849.99	$8,657.94	$60,000.00	2	60000	Kept same
530494036101	530-4940-36101	INTEREST REVENUES	$0.00	$22,858.97	$125,000.00	2	75000	$3MM x 2.5%
530494036305	530-4940-36305	WATER TOWER SPACE LEASE	$14,400.00	$4,800.00	$15,000.00	2	15000	
530494038909	530-4940-38909	BUDGET AMENDMENT REVENUE	$0.00	$0.00	$0.00	2	0	
530494039001	530-4940-39001	CASH SHORT OR OVER ACCT	$0.00	($5.00)	$0.00	2	0	
530494039501	530-4940-39501	WATER RIGHTS SALE	$0.00	$0.00	$0.00	2	0	
530494039502	530-4940-39502	REIMBURSEMENTS	$0.00	$0.00	$0.00	2	0	
530494039701	530-4940-39701	CAPITAL LEASE ACQUISITION	$0.00	$0.00	$0.00	2	0	
530494039801	530-4940-39801	RECOVERY BAD DEBT REVEN	$7,988.76	$3,549.17	$0.00	2	0	
530494039802	530-4940-39802	STATE COLL BAD DEBT REV	$0.00	$0.00	$0.00	2	0	
530494039901	530-4940-39901	FUND BALANCE APPROP	$0.00	$0.00	$2,351,600.00	2	2246000	
			$5,940,079.71		$5,681,000.00		6157000	= $201,000 3.52% increase before balance appropriation
								2026 pacing toward +$5,560,000 with an overall drier year and earlier watering for '26

Water Expense

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudget	SelectedStep	RequestedAmount	BudgetNotes
530494041010	530-4940-41010	REGULAR SALARIES	$415,346.79	$103,072.97	$446,000.00	2	461000	Updated per Salary Budget Spreadsheet
530494041013	530-4940-41013	OVERTIME SALARIES	$53.04	$0.00	$500.00	2	500	Kept same
530494041080	530-4940-41080	PROFESSIONAL CONSULT FEE	$0.00	$0.00	$0.00	2	0	
530494042010	530-4940-42010	MEDICAL INSURANCE	$59,473.34	$15,410.49	$62,000.00	2	66000	Updated per Insurance Premium Spreadsheet/Last year's amount x 4%
530494042012	530-4940-42012	WELLNESS/LIFE INSURANCE	$328.72	$85.02	$500.00	2	500	Updated per Insurance Premium Spreadsheet
530494042020	530-4940-42020	FICA - CITY PORTION	$30,778.53	$7,626.01	$35,000.00	2	37000	Salaries x 7.65%
530494042030	530-4940-42030	KPERS - CITY PORTION	$44,489.43	$10,915.45	$48,000.00	2	50000	Updated per Salary Budget Spreadsheet
530494042050	530-4940-42050	UNEMPLOYMENT COMPENSATION	$421.56	$137.53	$1,000.00	2	1000	Updated per Salary Budget Spreadsheet
530494042060	530-4940-42060	WORKERS COMPENSATION	$6,602.86	$0.00	$7,500.00	2	8500	Workers Comp Allocated Insurance 2026 Worksheet +7%
530494042080	530-4940-42080	KPERS 401A - CITY PORTION	$3,808.01	$988.62	$0.00	2	5000	Per Scarlette's City Manager Contract
530494043013	530-4940-43013	ENGINEERING	$8,283.00	$0.00	$0.00	2	0	
530494043022	530-4940-43022	EDUCATIONAL SERVICES	$240.50	$22.50	$0.00	2	0	
530494043033	530-4940-43033	AUDIT	$8,060.00	$0.00	$8,000.00	2	8000	Water Portion of Audit Expense
530494043037	530-4940-43037	ADMINISTRATIVE EXPENSE	$2,761,200.00	$415,303.00	$1,661,200.00	2	1661200	General Fund Support
530494043080	530-4940-43080	MEMBERSHIP DUES	$3,766.00	$3,481.00	$2,500.00	2	5000	
530494043090	530-4940-43090	OTHER PROFESSIONAL/TECH	$0.00	$16,995.00	$0.00	2	2000	Backflow Contract
530494044030	530-4940-44030	REPAIR/MAINT EQUIPMENT	$7,174.42	$188.85	$10,500.00	2	10500	
530494044031	530-4940-44031	REPAIR/MAINT BUILDING	$13,518.37	$2,400.00	$30,000.00	2	30000	
530494044032	530-4940-44032	REPAIR/MAINT VEHICLE	$134.94	$0.00	$2,000.00	2	2000	
530494044043	530-4940-44043	LEASE COPY MACHINE	$2,483.47	$600.07	$2,000.00	2	2500	
530494045020	530-4940-45020	FIRE/THEFT/GEN/EQUIP INS	$54,500.04	$0.00	$50,000.00	2	40000	
530494045022	530-4940-45022	VEHICLE INSURANCE	$3,294.67	$0.00	$5,500.00	2	4000	
530494045030	530-4940-45030	COMMUNICATIONS/PHONE	$0.00	$0.00	$6,000.00	2	3000	
530494045042	530-4940-45042	PERSONNEL RECRUITMENT EX	$0.00	$0.00	$500.00	2	500	
530494045060	530-4940-45060	UNIFORM/MATS/JANITORIAL	$57.03	$57.02	$800.00	2	800	
530494045080	530-4940-45080	MEALS/TRAVEL/HOTELS	$9,676.87	$1,011.72	$10,000.00	2	10000	
530494046010	530-4940-46010	OFFICE SUPPLIES	$1,447.63	$0.00	$3,000.00	2	3000	
530494046011	530-4940-46011	JANITORIAL SUPPLIES	$2,094.92	$0.00	$2,000.00	2	2500	
530494046013	530-4940-46013	POSTAGE/SHIPPING	$28,808.70	$5,608.81	$32,000.00	2	32000	
530494046021	530-4940-46021	NATURAL GAS	$20,582.28	$5,887.98	$30,000.00	2	30000	
530494046022	530-4940-46022	ELECTRICITY	$6,801.41	$1,110.86	$20,000.00	2	20000	
530494046026	530-4940-46026	GASOLINE & OIL	$1,755.71	$315.37	$5,000.00	2	7000	Increased due to rising gas prices
530494046028	530-4940-46028	DATA PROCESSING	$5,872.62	$544.14	$16,500.00	2	16500	
530494046040	530-4940-46040	BOOKS & PERIODICALS	$0.00	$0.00	$500.00	2	500	
530494046087	530-4940-46087	REIMBURSED WORK GEAR	$1,955.49	$305.01	$3,600.00	2	3600	
530494047020	530-4940-47020	PURCHASE BUILDINGS	$0.00	$0.00	$0.00	2	0	
530494047041	530-4940-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$0.00	2	0	
530494047042	530-4940-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
530494047045	530-4940-47045	COMPUTER EQUIPMENT	$0.00	$0.00	$500.00	2	500	
530494047099	530-4940-47099	RECLASSIFICATION ACCT	$0.00	$0.00	$0.00	2	0	
530494048025	530-4940-48025	PROPERTY TAXES	$627.14	$0.00	$20,000.00	2	1000	
530494048090	530-4940-48090	MISCELLANEOUS EXPENSE	$6,018.95	$795.66	$5,000.00	2	5000	
530494048091	530-4940-48091	PERMIT FEES	$0.00	$0.00	$1,000.00	2	1000	
530494048110	530-4940-48110	RETURNED CHECK DEBIT	$0.00	$0.00	$500.00	2	500	
530494048892	530-4940-48892	WTR TWR EASEMNT REV SHAR	$4,944.00	$1,236.00	$12,000.00	2	12000	
530494049002	530-4940-49002	FRANCHISE FEES	$250,000.00	$62,503.00	$250,000.00	2	250000	Franchise Fee Transfers to General Fund
530494049010	530-4940-49010	EQUIPMENT RESERVE FUND	$0.00	$0.00	$0.00	2	0	
530494049013	530-4940-49013	ENTERPRISE FLEET TRANSFER OUT	$135,550.29	$43,094.68	$192,600.00	2	192600	Enterprise Fleet Transfer Out/Scarlette needs to finalize this number
530494049018	530-4940-49018	CAPITAL PROJECT FUND 301	$650,000.00	$0.00	$650,000.00	2	0	
530494049890	530-4940-49890	WRITE OFF BAD DEBT EXP	$0.00	$0.00	$0.00	2	0	
530494049891	530-4940-49891	STATE COLL W/O BAD DEBT	$0.00	$0.00	$0.00	2	0	
530494049990	530-4940-49990	DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	2	0	
530494049991	530-4940-49991	DISPOSAL/ASSET LAND	$0.00	$0.00	$0.00	2	0	
530494049992	530-4940-49992	DISPOSAL/ASSET BUILDING	$0.00	$0.00	$0.00	2	0	
530494049993	530-4940-49993	DISPOSAL/ASSET OTHER IMP	$0.00	$0.00	$0.00	2	0	
530494049994	530-4940-49994	DISPOSAL/ASSET EQUIP/MACH	$0.00	$0.00	$0.00	2	0	
530494049995	530-4940-49995	DISPOSAL/ASSET VEHICLE	$0.00	$0.00	$0.00	2	0	
530494049996	530-4940-49996	DISPOSAL/ASSET FURN/FIXT	$0.00	$0.00	$0.00	2	0	
530494049997	530-4940-49997	DISPOSAL/ASSET OTHER	$0.00	$0.00	$0.00	2	0	

Water Exp. Cont.

530494141010	530-4941-41010	REGULAR SALARIES	$107,640.36	$22,060.79	$133,000.00	2	136000	Updated per Salary Budget Spreadsheet
530494141013	530-4941-41013	OVERTIME SALARIES	$3,785.39	$321.28	$5,000.00	2	5000	Kept same
530494142010	530-4941-42010	MEDICAL INSURANCE	$18,548.44	$4,585.38	$20,000.00	2	40000	Updated per Insurance Premium Spreadsheet
530494142012	530-4941-42012	WELLNESS/LIFE INSURANCE	$152.40	$30.60	$300.00	2	300	Updated per Insurance Premium Spreadsheet
530494142020	530-4941-42020	FICA - CITY PORTION	$8,159.61	$1,628.71	$11,000.00	2	12000	Salaries x 7.65%
530494142030	530-4941-42030	KPERS - CITY PORTION	$10,329.12	$2,370.25	$15,000.00	2	15000	Updated per Salary Budget Spreadsheet
530494142050	530-4941-42050	UNEMPLOYMENT COMPENSATION	$144.97	$46.70	$0.00	2	500	
530494142060	530-4941-42060	WORKERS COMPENSATION	$1,890.89	$0.00	$2,500.00	2	2600	Workers Comp Allocated Insurance 2026 Worksheet +7%
530494143014	530-4941-43014	ANALYSIS	$19,993.68	$2,970.00	$10,000.00	2	30000	Increased testing by KDHE
530494143090	530-4941-43090	OTHER PROFESSIONAL/TECH	$0.00	$0.00	$1,000.00	2	1000	
530494144024	530-4941-44024	LAWN CARE/GROUNDS UPKEEP	$10,475.59	$5,186.70	$6,000.00	2	6000	
530494144026	530-4941-44026	REPAIR/MAINT WATER WELL	$247,646.89	$56,375.28	$500,000.00	2	500000	
530494144027	530-4941-44027	REPAIR/MAINT WATER TOWER	$79,293.00	$0.00	$75,000.00	2	80000	This number is contractual & includes all water tower maintenance
530494144028	530-4941-44028	REPAIR/MAINT AUTOMATION	$0.00	$310.40	$0.00	2	1000	Scada system transferred to Data Processing
530494144030	530-4941-44030	REPAIR/MAINT EQUIPMENT	$2,365.28	$169.00	$50,000.00	2	50000	
530494144031	530-4941-44031	REPAIR/MAINT BUILDING	$2,667.30	$2,422.90	$7,000.00	2	7000	
530494144032	530-4941-44032	REPAIR/MAINT VEHICLE	$483.19	$508.34	$7,000.00	2	7000	
530494144033	530-4941-44033	REPAIR/MAINT RADIOS	$0.00	$0.00	$0.00	2	0	
530494144090	530-4941-44090	OTHER PURCHASED PROP SVC	$0.00	$0.00	$0.00	2	0	
530494145022	530-4941-45022	VEHICLE INSURANCE	$7,033.00	$0.00	$3,000.00	2	7500	
530494145030	530-4941-45030	COMMUNICATIONS/PHONE	$2,437.41	$409.38	$3,000.00	2	3000	
530494145060	530-4941-45060	UNIFORM/MATS/JANITORIAL	$152.55	$152.55	$800.00	2	800	
530494146010	530-4941-46010	OFFICE SUPPLIES	$124.99	$0.00	$800.00	2	800	
530494146013	530-4941-46013	POSTAGE/SHIPPING	$6,482.42	$1,682.32	$5,000.00	2	10000	Increased testing by KDHE
530494146017	530-4941-46017	CHEMICAL SUPPLIES	$15,280.50	$0.00	$30,000.00	2	30000	
530494146021	530-4941-46021	NATURAL GAS	$63,279.76	$5,421.48	$100,000.00	2	100000	
530494146022	530-4941-46022	ELECTRICITY	$602,827.78	$139,928.11	$750,000.00	2	750000	
530494146026	530-4941-46026	GASOLINE & OIL	$11,220.43	$1,305.19	$25,000.00	2	30000	Increased due to rising gas prices
530494146028	530-4941-46028	DATA PROCESSING	$7,825.00	$150.00	$28,000.00	2	28000	Includes Scada system
530494146029	530-4941-46029	DIESEL FUEL FOR PUMPING	$4,551.73	$1,340.25	$15,000.00	2	15000	
530494147020	530-4941-47020	PURCHASE BUILDINGS	$0.00	$0.00	$0.00	2	0	
530494147030	530-4941-47030	IMP OTHER THAN BUILDING	$0.00	$0.00	$0.00	2	0	
530494147041	530-4941-47041	NEW EQUIPMENT/MACHINERY	$0.00	$0.00	$40,000.00	2	360000	Converting 2 wells from gas engines to electric motors per Capital Equipment Replacement Form
530494147042	530-4941-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
530494147045	530-4941-47045	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	2	0	
530494147090	530-4941-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$275,000.00	2	795000	Waterline Replacements for Birch & Jordan per Capital Equipment Replacement Form
530494148090	530-4941-48090	MISCELLANEOUS EXPENSE	$25,107.70	$0.00	$2,000.00	2	2000	
530494241010	530-4942-41010	REGULAR SALARIES	$615,666.77	$128,513.75	$580,000.00	2	586000	Updated per Salary Budget Spreadsheet
530494241013	530-4942-41013	OVERTIME SALARIES	$11,045.52	$2,479.02	$20,000.00	2	20000	Kept same
530494242010	530-4942-42010	MEDICAL INSURANCE	$170,052.13	$40,329.35	$165,000.00	2	166000	Updated per Insurance Premium Spreadsheet
530494242012	530-4942-42012	WELLNESS/LIFE INSURANCE	$703.20	$147.90	$1,000.00	2	1000	Updated per Insurance Premium Spreadsheet
530494242020	530-4942-42020	FICA - CITY PORTION	$45,528.45	$9,410.80	$45,000.00	2	46000	Salaries x 7.65%
530494242030	530-4942-42030	KPERS - CITY PORTION	$67,096.92	$13,872.12	$59,000.00	2	62000	Updated per Salary Budget Spreadsheet
530494242050	530-4942-42050	UNEMPLOYMENT COMPENSATION	$929.21	$281.29	$2,000.00	2	2000	Kept same
530494242060	530-4942-42060	WORKERS COMPENSATION	$8,310.76	$0.00	$9,000.00	2	11000	Workers Comp Allocated Insurance 2026 Worksheet +7%
530494244011	530-4942-44011	KANSAS ONE CALL EXPENSE	$2,142.63	$254.03	$5,000.00	2	5000	
530494244029	530-4942-44029	REPAIR/MAINT METERS	$59,555.96	$35.93	$400,000.00	2	100000	
530494244030	530-4942-44030	REPAIR/MAINT EQUIPMENT	$45,467.62	$798.77	$30,000.00	2	45000	
530494244031	530-4942-44031	REPAIR/MAINT BUILDING	$5,653.60	$0.00	$10,000.00	2	10000	
530494244032	530-4942-44032	REPAIR/MAINT VEHICLE	$10,693.59	$1,220.40	$20,000.00	2	20000	
530494244033	530-4942-44033	REPAIR/MAINT RADIOS	$0.00	$0.00	$2,000.00	2	2000	
530494244036	530-4942-44036	REPAIR/MAINT LINE	$201,511.98	$83,277.79	$350,000.00	2	400000	Installing new mains
530494244447	530-4942-44447	LEASE PURCH/WATER METERS	$117,882.33	$27.63	$100,000.00	2	100000	
530494245015	530-4942-45015	LANDFILL CHARGES	$0.00	$0.00	$1,000.00	2	1000	
530494245022	530-4942-45022	VEHICLE INSURANCE	$7,797.10	$0.00	$10,000.00	2	7000	
530494245030	530-4942-45030	COMMUNICATIONS/PHONE	$5,080.07	$702.60	$5,000.00	2	6000	
530494245060	530-4942-45060	UNIFORM/MATS/JANITORIAL	$905.15	$905.15	$3,000.00	2	3000	
530494246021	530-4942-46021	NATURAL GAS	$2,573.54	$894.60	$3,500.00	2	4000	
530494246022	530-4942-46022	ELECTRICITY	$774.15	$560.55	$800.00	2	800	

Water Exp Cont

530494246026	530-4942-46026	GASOLINE & OIL	$21,832.43	$2,601.98	$30,000.00	2	40000	Increased due to rising gas prices
530494246028	530-4942-46028	DATA PROCESSING	$1,432.76	$339.00	$5,000.00	2	5000	
530494246032	530-4942-46032	IRRIGATION SUPPLIES	$0.00	$0.00	$5,000.00	2	5000	
530494246090	530-4942-46090	OTHER OPERATING SUPPLIES	$0.00	$0.00	$1,000.00	2	1000	
530494246630	530-4942-46630	HYDRANTS	$21,599.82	$940.21	$50,000.00	2	50000	
530494246631	530-4942-46631	SPLASH PADS EXPENSE	$0.00	$571.26	$0.00	2	10000	McCray & Mahuron Park Splash Pads
530494247020	530-4942-47020	PURCHASE BUILDINGS	$0.00	$0.00	$0.00	2	0	
530494247030	530-4942-47030	IMP OTHER THAN BUILDING	$0.00	$0.00	$0.00	2	0	
530494247041	530-4942-47041	NEW EQUIPMENT/MACHINERY	$126,831.78	$0.00	$0.00	2	0	
530494247042	530-4942-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
530494247090	530-4942-47090	OTHER CAPITAL ASSETS	$0.00	$0.00	$0.00	2	0	
530494247099	530-4942-47099	RECLASSIFICATION ACCT	$0.00	$0.00	$0.00	2	0	
530494248080	530-4942-48080	RESERVE	$0.00	$0.00	$0.00	2	0	
530494248090	530-4942-48090	MISCELLANEOUS EXPENSE	$23.70	$185.50	$1,000.00	2	1000	
530494249990	530-4942-49990	DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	2	0	
530494348012	530-4943-48012	SALES TAX	$59,148.72	$7,701.28	$50,000.00	2	60000	
530494348016	530-4943-48016	WATER CONTRACTS	$0.00	$0.00	$0.00	2	0	
530494348017	530-4943-48017	STATE WATER PLAN FUNDING	$25,894.83	$6,548.45	$40,000.00	2	40000	
530494348026	530-4943-48026	CLEAN DRINKING WATER FEE	$24,276.45	$6,139.17	$40,000.00	2	40000	
530494348080	530-4943-48080	RESERVE	$0.00	$0.00	$0.00	2	0	
530494441010	530-4944-41010	REGULAR SALARIES	$0.00	$0.00	$0.00	2	0	
530494441013	530-4944-41013	OVERTIME SALARIES	$0.00	$0.00	$0.00	2	0	
530494442020	530-4944-42020	FICA - CITY PORTION	$0.00	$0.00	$0.00	2	0	
530494442030	530-4944-42030	KPERS - CITY PORTION	$0.00	$0.00	$0.00	2	0	
530494442060	530-4944-42060	WORKERS COMPENSATION	$0.00	$0.00	$0.00	2	0	
530494444030	530-4944-44030	REPAIR/MAINT EQUIPMENT	$0.00	$0.00	$0.00	2	0	
530494444032	530-4944-44032	REPAIR/MAINT VEHICLE	$0.00	$0.00	$0.00	2	0	
530494445020	530-4944-45020	FIRE/THEFT/GEN/EQUIP INS	$0.00	$0.00	$0.00	2	0	
530494446017	530-4944-46017	CHEMICAL SUPPLIES	$0.00	$0.00	$0.00	2	0	
530494446026	530-4944-46026	GASOLINE & OIL	$0.00	$0.00	$0.00	2	0	
530494447042	530-4944-47042	NEW VEHICLES	$0.00	$0.00	$0.00	2	0	
530494548030	530-4945-48030	DEBT PAYMENTS-PRINCIPAL	$0.00	$0.00	$176,800.00	2	180000	KDHE Principal Payment for Water Infrastructure Loan #3077
530494548031	530-4945-48031	DEBT PAYMENTS-INTEREST	$0.00	$0.00	$58,400.00	2	56000	KDHE Interest & Fee Payment for Water Infrastructure Loan #3077
530494548032	530-4945-48032	DEBT SERVICE PAYMENT	$0.00	$0.00	$0.00	2	0	
530494548080	530-4945-48080	RESERVE	$0.00	$0.00	$0.00	2	0	
530494549012	530-4945-49012	OTHER FUND TRANSFERS	$0.00	$0.00	$0.00	2	305000	Debt Payment Transfers to Fund 402 for Water Building & KDHE Loan #2909
			$7,470,461.28		$8,032,600.00		8403000	=$370,400 YOY increase for a 4.5% increase with $305,000 budget for debt pymnt trxr previously taken from 401 cash balances $840,000 net increase in capital projects offset by 301 capital project fund reduced to $0 from $650K trxr

Bond and Interest Fund Revenue

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	CurrentYearBudge	SelectedStep	RequestedAmount	BudgetNotes
401470030101	401-4700-30101	AD VALOREM PROPERTY TAXES	($355.89)	$0.00	$0.00	2	103300	No levy in 2026, levy to be made in 2027
401470030102	401-4700-30102	MOTOR VEHICLE TAX	$22.65	$0.00	$0.00	2	0	
401470030105	401-4700-30105	COMMERCIAL VEHICLE FEES	$0.00	$0.00	$0.00	2	0	
401470030109	401-4700-30109	MISCELLANEOUS INCOME	$0.00	$0.00	$100.00	2	0	
401470031201	401-4700-31201	DELINQUENT AD VALOREM TAX	$1,156.32	$421.15	$0.00	2	0	
401470031202	401-4700-31202	DELINQUENT MOTOR VEH TAX	$14.33	$0.00	$0.00	2	0	
401470031203	401-4700-31203	SPECIAL ASSESSMENTS	$2,472.63	$0.00	$0.00	2	0	
401470034001	401-4700-34001	RAW WATER SALES	$0.00	$0.00	$0.00	2	0	
401470035501	401-4700-35501	SPECIAL ASSESSMENTS REV	$56,158.02	$0.00	$61,000.00	2	61000	Centennial Special Assessments
401470036101	401-4700-36101	INTEREST REVENUES	$0.00	$0.00	$0.00	2	0	
401470036302	401-4700-36302	LEASE REVENUE	$0.00	$0.00	$0.00	2	0	
401470036304	401-4700-36304	LANDING FEES	$0.00	$0.00	$0.00	2	0	
401470039101	401-4700-39101	GENERAL FUND TRANSFER	$182,401.96	$2,909.20	$7,900.00	2	0	City Hall Lease Purchase matured in 2026
401470039104	401-4700-39104	AIRPORT TRANSFER	$0.00	$0.00	$0.00	2	0	
401470039112	401-4700-39112	FUND TRANSFERS	$0.00	$0.00	$0.00	2	0	
401470039113	401-4700-39113	UTILITY FUNDS TRANSFERS	$0.00	$0.00	$0.00	2	0	
401470039114	401-4700-39114	CITY 1% SALES TAX	$158,877.54	$4,898.00	$197,700.00	2	195000	1% Sales Tax Transfer for Street Building and Maint Building/Drainage/Parking Lots to Fund 401
401470039117	401-4700-39117	GENERAL FUND	$0.00	$0.00	$0.00	2	0	
401470039121	401-4700-39121	WATER DEBT SERVICE TRNSFR	$0.00	$0.00	$0.00	2		
401470039122	401-4700-39122	CITY 4/10% SALES TAX	$0.00	$0.00	$0.00	2	0	
401470039302	401-4700-39302	GOOD FAITH MONEY	$0.00	$0.00	$0.00	2	0	
401470039303	401-4700-39303	TEMPORARY NOTE PROCEEDS	$0.00	$0.00	$0.00	2	0	
401470039311	401-4700-39311	G O BOND PROCEEDS	$0.00	$0.00	$0.00	2	0	
401470039901	401-4700-39901	FUND BALANCE APPROP	$0.00	$0.00	$638,600.00	2	0	Cash reserves used in 2027
			$400,747.56		$905,300.00		359300	

Bond and Interest Fund Expense

LedgerAccount	AccountFormat	AccountDesc	PriorYearActual	CurrentYearActual	urrentYearBudge	SelectedStep	RequestedAmoun	BudgetNotes
401470043015	401-4700-43015	COST OF ISSUANCE	$0.00	$0.00	$0.00	2	0	
401470044030	401-4700-44030	REPAIR/MAINT	$0.00	$0.00	$0.00	2	0	
401470044510	401-4700-44510	CONSTRUCTION	$0.00	$0.00	$0.00	2	0	
401470045041	401-4700-45041	LEGAL PUBLICATIONS	$0.00	$0.00	$0.00	2	0	
401470046022	401-4700-46022	ELECTRICITY	$0.00	$0.00	$0.00	2	0	
401470048030	401-4700-48030	DEBT PAYMENTS-PRINCIPAL	$0.00	$0.00	$656,900.00	2	234200	Principal - 2018A, 2020C, 2021A, Solar Temp Note
40147004803000	401-4700-48030-000181	DEBT PAYMENTS-	$46,601.61	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-000182	DEBT PAYMENTS-	$43,398.39	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-000201	DEBT PAYMENTS-	$110,838.00	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-000202	DEBT PAYMENTS-	$34,162.00	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-000203	DEBT PAYMENTS-	$65,000.00	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-000204	DEBT PAYMENTS-	$170,000.00	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-000211	DEBT PAYMENTS-	$115,000.00	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-000212	DEBT PAYMENTS-	$190,000.00	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-000213	DEBT PAYMENTS-	$0.00	$0.00	$0.00	2	0	
40147004803000	401-4700-48030-003077	DEBT PAYMENTS-	$0.00	$106,107.89	$0.00	2	0	
401470048031	401-4700-48031	DEBT PAYMENTS-INTEREST	$0.00	$0.00	$246,400.00	2	123100	Interest - 2018A, 2020C, 2021A, Solar Temp Note
40147004803100	401-4700-48031-000181	DEBT PAYMENTS-	$15,228.37	$0.00	$0.00	2	0	
40147004803100	401-4700-48031-000182	DEBT PAYMENTS-	$14,181.63	$0.00	$0.00	2	0	
40147004803100	401-4700-48031-000201	DEBT PAYMENTS-	$3,554.46	$0.00	$0.00	2	0	
40147004803100	401-4700-48031-000202	DEBT PAYMENTS-	$1,095.54	$0.00	$0.00	2	0	
40147004803100	401-4700-48031-000203	DEBT PAYMENTS-	$3,009.50	$1,365.00	$0.00	2	0	
40147004803100	401-4700-48031-000204	DEBT PAYMENTS-	$340.00	$0.00	$0.00	2	0	
40147004803100	401-4700-48031-000211	DEBT PAYMENTS-	$8,620.00	$3,735.00	$0.00	2	0	
40147004803100	401-4700-48031-000212	DEBT PAYMENTS-	$52,502.50	$24,351.25	$0.00	2	0	
40147004803100	401-4700-48031-000213	DEBT PAYMENTS-	$0.00	$50,840.00	$0.00	2	0	
40147004803100	401-4700-48031-003077	DEBT PAYMENTS-	$5,697.04	$11,417.12	$0.00	2	0	
401470048072	401-4700-48072	NE-SEW PROJ EXP	$0.00	$0.00	$0.00	2	0	
401470048073	401-4700-48073	PARKST PROJ EXP	$0.00	$0.00	$0.00	2	0	
401470048074	401-4700-48074	LUCK RD PROJ EXP	$0.00	$0.00	$0.00	2	0	
401470048075	401-4700-48075	WESTEN PROJ EXP	$0.00	$0.00	$0.00	2	0	
401470048076	401-4700-48076	KS AVE PROJ EXP	$0.00	$0.00	$0.00	2	0	
401470048077	401-4700-48077	N KS AVE PROJ EXP	$0.00	$0.00	$0.00	2	0	
401470048079	401-4700-48079	TUCKER/KS TURN-SIG	$0.00	$0.00	$0.00	2	0	
401470048088	401-4700-48088	WATER PROJECT	$0.00	$0.00	$0.00	2	0	
401470048090	401-4700-48090	MISCELLANEOUS	$0.00	$0.00	$2,000.00	2	2000	Ranson Financial Fees
40147004809000	401-4700-48090-000181	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
40147004809000	401-4700-48090-000182	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
40147004809000	401-4700-48090-000201	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
40147004809000	401-4700-48090-000202	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
40147004809000	401-4700-48090-000203	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
40147004809000	401-4700-48090-000204	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
40147004809000	401-4700-48090-000211	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
40147004809000	401-4700-48090-000212	MISCELLANEOUS	$0.00	$0.00	$0.00	2	0	
401470048387	401-4700-48387	SPECIAL ASSESSMENT	$0.00	$0.00	$0.00	2	0	
401470048878	401-4700-48878	CENTEN PROJ EXP	$0.00	$0.00	$0.00	2	0	
401470049001	401-4700-49001	GENERAL FUND	$0.00	$0.00	$0.00	2	0	

Bond and Interest Exp. Cont

401470049012	401-4700-49012	OTHER FUND	$0.00	$0.00	$0.00	2	0	
401470049018	401-4700-49018	CAPITAL PROJECT	$0.00	$0.00	$0.00	2	0	
401470049510	401-4700-49510	CASH RESERVE	$0.00	$0.00	$0.00	2	0	
401470049890	401-4700-49890	WRITE OFF BAD DEBT	$0.00	$0.00	$0.00	2	0	
			$879,229.04		$905,300.00		359300	

DRAFT COPY

8/10/2026

CITY OF LIBERAL, KANSAS
2027 BUDGET REQUEST
PROPERTY TAX MILL LEVY COMPARISON - 2027, 2026, & 2025

FUND	2025 BUDGETED AMOUNT	2025 ACTUAL # OF MILLS	2026 BUDGETED AMOUNT	2026 ACTUAL # OF MILLS	2027 REQUESTED AMOUNT	2027 ESTIMATED # OF MILLS
General Fund (100)	6,179,527	44.895	7,293,949	46.098	8,261,419	47.578
Special Fire Equip.(201)	154,798	1.124	211,307	1.336	200,000	1.152
Library (205)	598,475	4.348	626,198	3.958	706,200	4.067
Employee Benefits (212)	0	-	0	-	0	-
Debt Service (401)	0	-	0	-	103,300	0.595
Totals	**6,932,800**	**50.367**	**8,131,454**	**51.392**	**9,270,919**	**53.392**

2026 Budget Estimated Valuation:	$ 173,638,721
One Mill Equals:	$ 173,638.721

2026 Budget Estimated Valuation :	$ 173,638,721
2025 Budget Actual Valuation:	161,105,007
Increase/Decrease in Valuation:	$ 12,533,714

2026 Budget Estimated # of Mills:	53.392	**ABOVE RNR / TWO MORE MILLS**
2025 Budget Actual # of Mills:	51.392	
Increase/Decrease in # of Mills:	2.000	

2026 Requested Levy $:	$ 9,270,919
2025 Budgeted Levy $:	8,131,454
Increase/Decrease in Levy $:	$ 1,139,465

CITY OF LIBERAL, KANSAS
2027 BUDGET REQUEST
PROPERTY TAX MILL LEVY COMPARISON - 2027, 2026, & 2025

FUND	2025		2026		2027	
	BUDGETED AMOUNT	ACTUAL # OF MILLS	BUDGETED AMOUNT	ACTUAL # OF MILLS	REQUESTED AMOUNT	ESTIMATED # OF MILLS
General Fund (100)	6,179,527	44.895	7,293,949	46.098	7,388,536	46.974
Special Fire Equip.(201)	154,798	1.124	211,307	1.336	200,000	1.272
Library (205)	598,475	4.348	626,198	3.958	706,200	4.490
Employee Benefits (212)	0	-	0	-	0	-
Debt Service (401)	0	-	0	-	103,300	0.657
Totals	**6,932,800**	**50.367**	**8,131,454**	**51.392**	**8,398,036**	**53.392**

2026 Budget Estimated Valuation:	$ 157,288,908	***per City estimated adjustments to assessed values for pending tax appeals**
One Mill Equals:	$ 157,288.908	

2026 Budget Estimated Valuation :	$ 157,288,908
2025 Budget Actual Valuation:	161,105,007
Increase/Decrease in Valuation:	$ (3,816,099)

2026 Budget Estimated # of Mills:	53.392	**ABOVE RNR / TWO MORE MILLS**
2025 Budget Actual # of Mills:	51.392	
Increase/Decrease in # of Mills:	2.000	

2026 Requested Levy $:	$ 8,398,036
2025 Budgeted Levy $:	8,131,454
Increase/Decrease in Levy $:	$ 266,582

CITY OF LIBERAL
CITY COMMISSION WORK SESSION MEETING
August 11, 2026
AGENDA ITEM #

To: Mayor Jeff Parsons
Vice Mayor Janeth Vazquez
Commissioner Jose Lara
Commissioner Nathan McCaffrey
Commissioner Ron Warren

Date: August 11, 2026

From:

RE: ADJOURNMENT

Recommendation: