

CITY OF WINFIELD KANSAS

2027 ANNUAL BUDGET

CITY OF WINFIELD, KANSAS

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2027

The governing body of

CITY OF WINFIELD

will meet on September 8, 2026 at 5:30 PM at City Civic Center, 400 E 9th, Civic Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	10,602,042	36.115	10,986,231	35.894	13,152,526	3,795,313	35.571
Debt Service	3,299,573	5.797	2,838,902	5.506	10,236,124	578,532	5.422
Library	591,425	5.521	615,274	5.616	646,875	596,619	5.592
Special Liability	174,742	1.580	206,197	1.799	213,000	185,164	1.735
Industrial Development	9,235	0.029	16,884		16,884	4,587	0.043
Special Highway	1,695,605		2,767,986		4,473,006		
Flood Control			10,250		13,341		
Quail Ridge Golf Course	770,369		817,604		901,711		
Special Parks and Rec			70,000		128,144		
Special Alcohol/Drug Progran	24,483		50,050		64,576		
Law Enforcement Trust			12,000		36,472		
Water Preservation			100,000		520,949		
Senior Citizens Center	30,966		8,840		26,459		
Convention and Tourism	71,768		104,000		323,785		
Cemetery Improvements			13,500		60,336		
Fairgrounds Improvements	109,273		75,000		233,615		
Public Safety/Other CIP	904,098		591,031		5,213,940		
Refuse Utility	2,115,425		2,405,189		2,991,357		
Stormwater Utility	136,323		233,953		1,606,385		
Management Services	3,894,129		3,905,535		3,966,793		
Operations Services	687,376		721,656		714,775		
KS Fights Addiction					117,245		
Land Bank	572		900,000		9,442		
Electric Utility	24,498,999		25,684,181		27,471,054		
Natural Gas Utility	4,806,252		5,076,370		7,790,976		
Water Utility	2,855,929		3,398,285		4,251,910		
Wastewater Utility	1,960,733		2,428,626		4,333,317		
Electric Transmission Utility	1,643,764		1,515,041		4,715,177		
Non-Budgeted Funds-A	1,578,453						
Non-Budgeted Funds-B	3,949,037						
Non-Budgeted Funds-C	44,950						
Non-Budgeted Funds-D	5,679,762						
Non-Budgeted Funds-E	356,673						
Totals	72,491,956	49.042	65,552,585	48.815	94,230,174	5,160,215	48.363
						*Revenue Neutral Rate***	*46.958*
Less: Transfers	11,284,436		7,415,548		6,241,920		
Net Expenditure	61,207,520		58,137,037		87,988,254		
Total Tax Levied	4,879,745		5,009,767		xxxxxxxxxxxxxxxxx		
Assessed Valuation	99,508,715		102,632,486		106,698,171		

Outstanding Indebtedness, January 1,	2024	2025	2026
G.O. Bonds	28,860,000	27,264,000	27,264,000
Revenue Bonds	0	0	0
Other	10,979,635	12,739,229	12,739,229
Lease Purchase Principal	681,260	637,407	637,407
Total	40,520,895	40,640,636	40,640,636

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Tania Richardson

City Official Title: City Clerk

City of Winfield, Kansas

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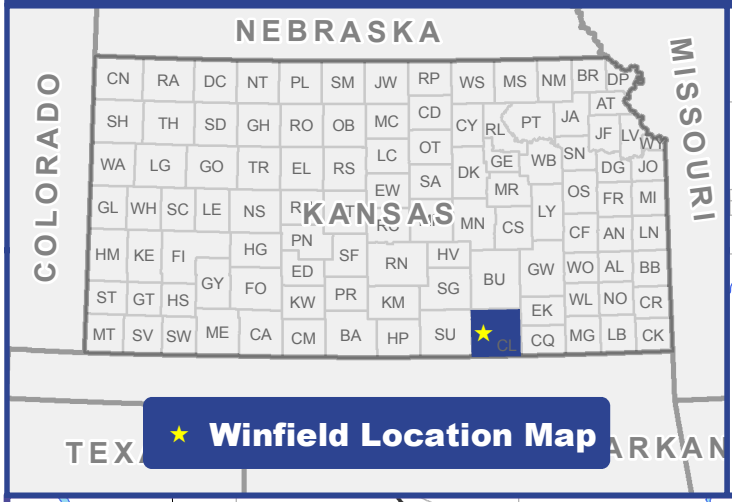
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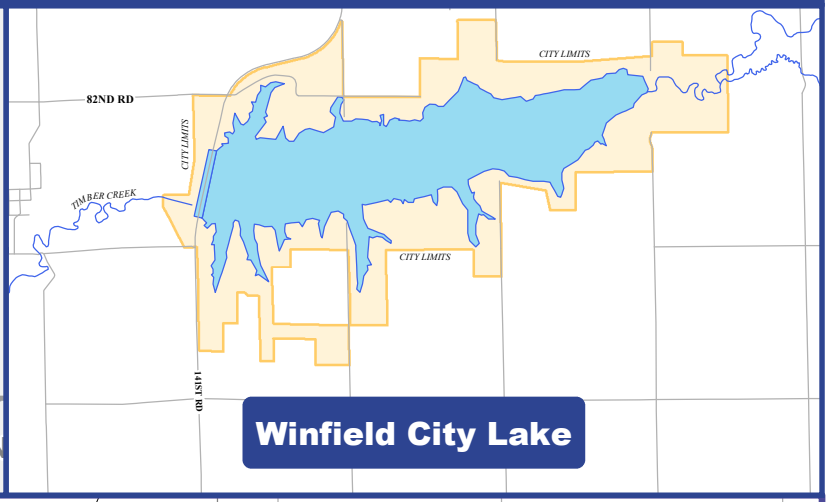
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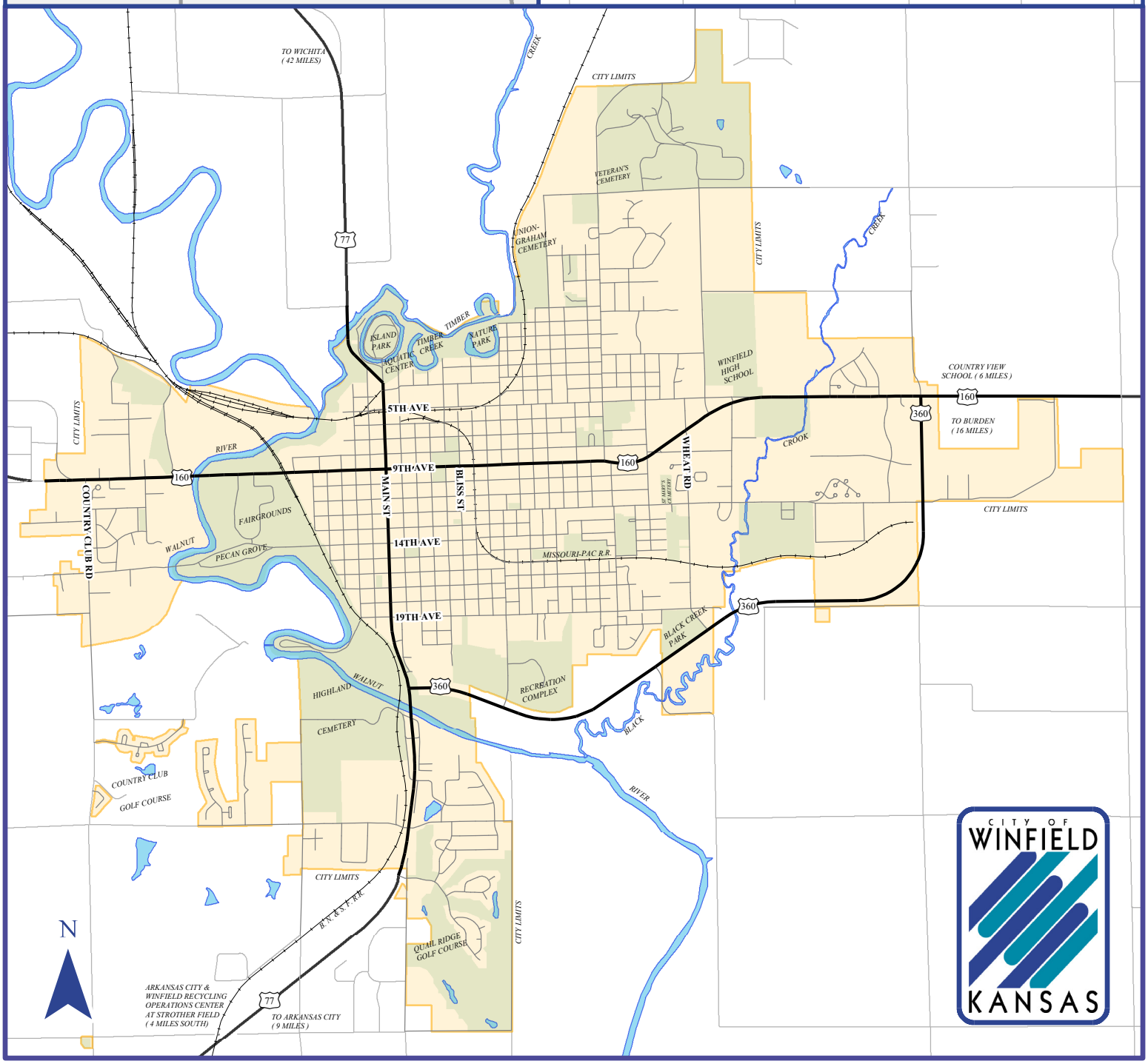
CITY OF WINFIELD, COWLEY COUNTY, KANSAS

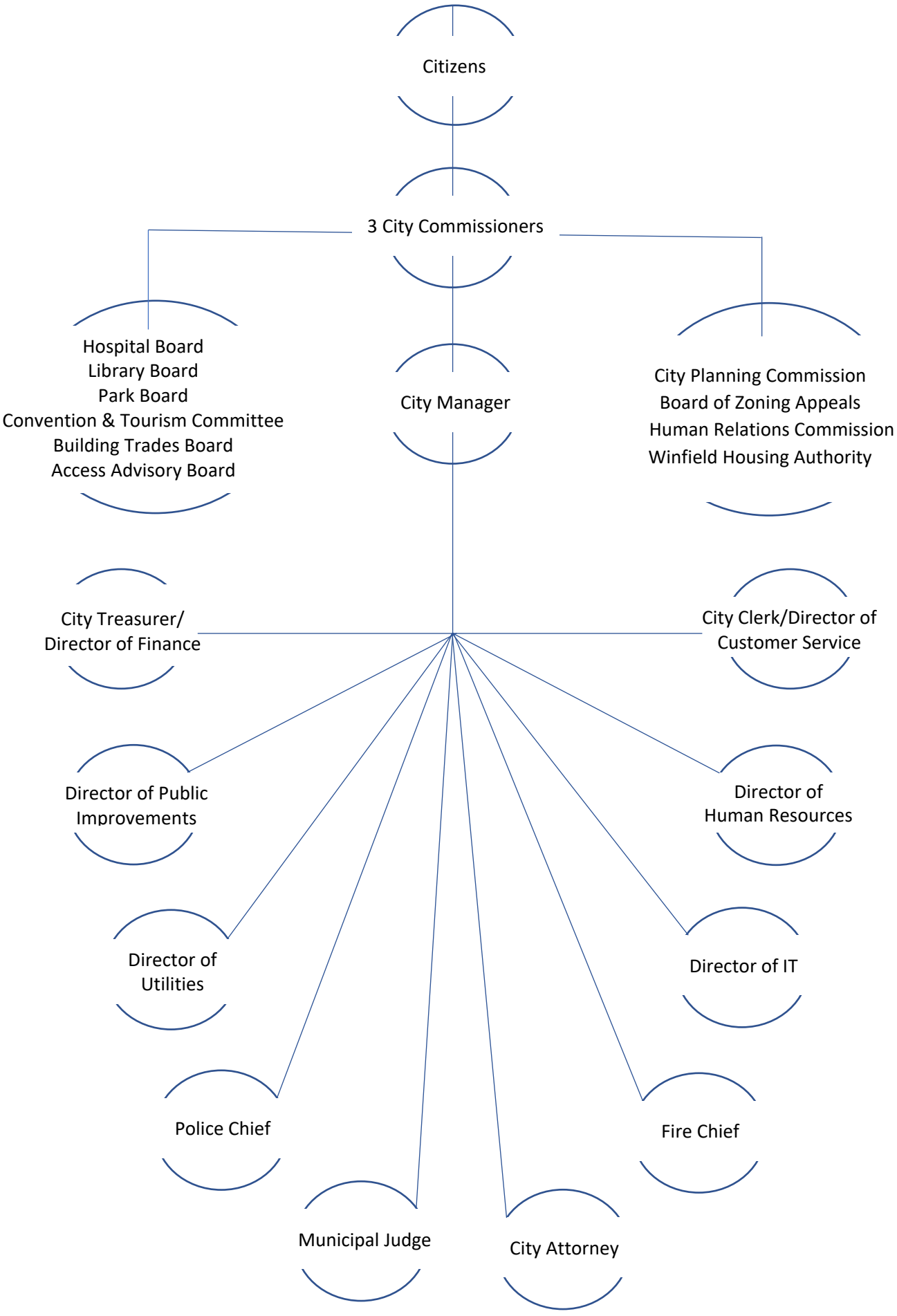


★ **Winfield Location Map**

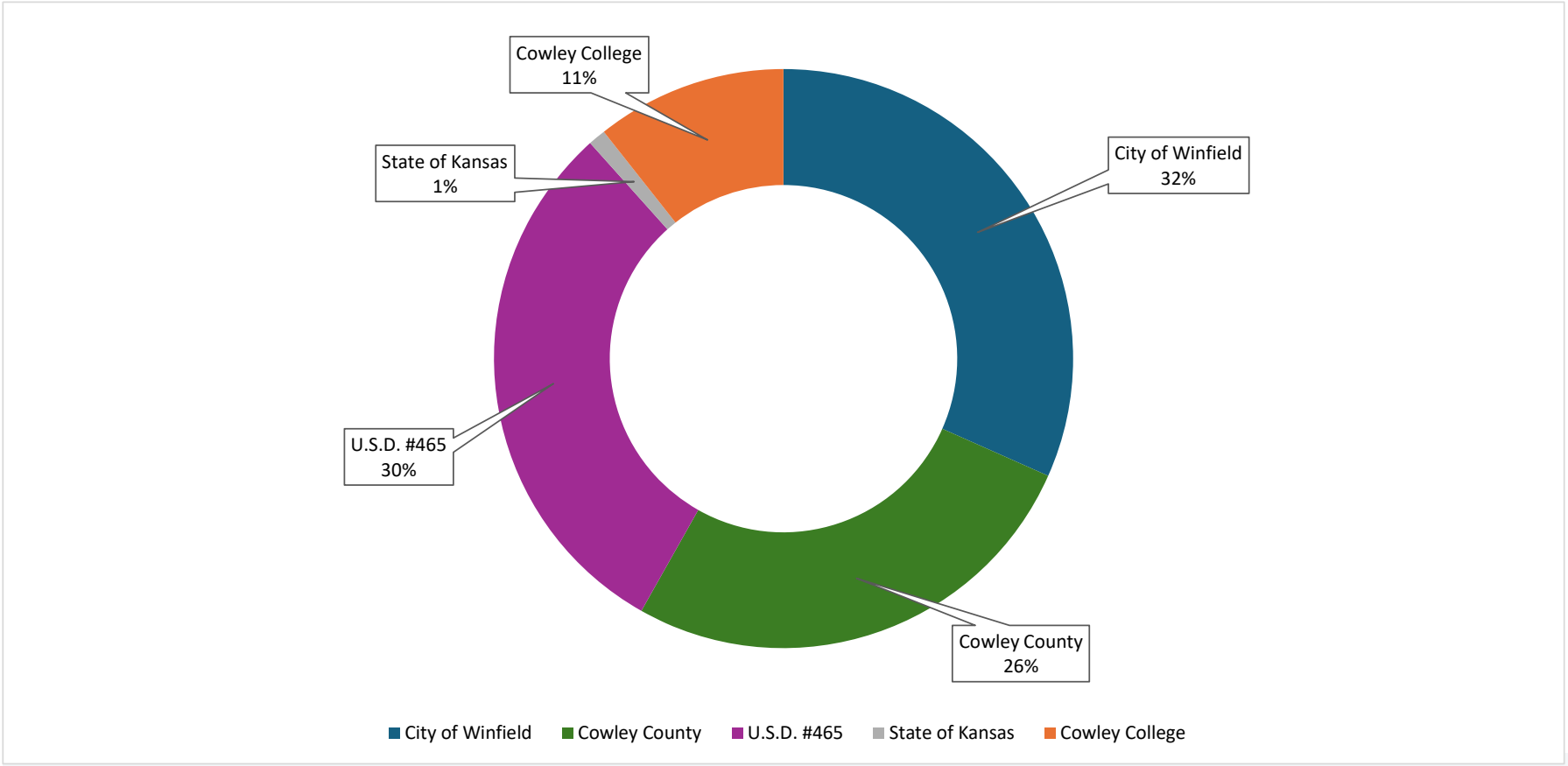


Winfield City Lake




Citizens
3 City Commissioners
Hospital Board
Library Board
Park Board
Convention & Tourism Committee
Building Trades Board
Access Advisory Board
City Manager
City Planning Commission
Board of Zoning Appeals
Human Relations Commission
Winfield Housing Authority
City Treasurer/
Director of Finance
City Clerk/Director of
Customer Service
Director of Public
Improvements
Director of
Human Resources
Director of
Utilities
Director of IT
Police Chief
Fire Chief
Municipal Judge
City Attorney

City of Winfield Mill Levy by Taxing Unit



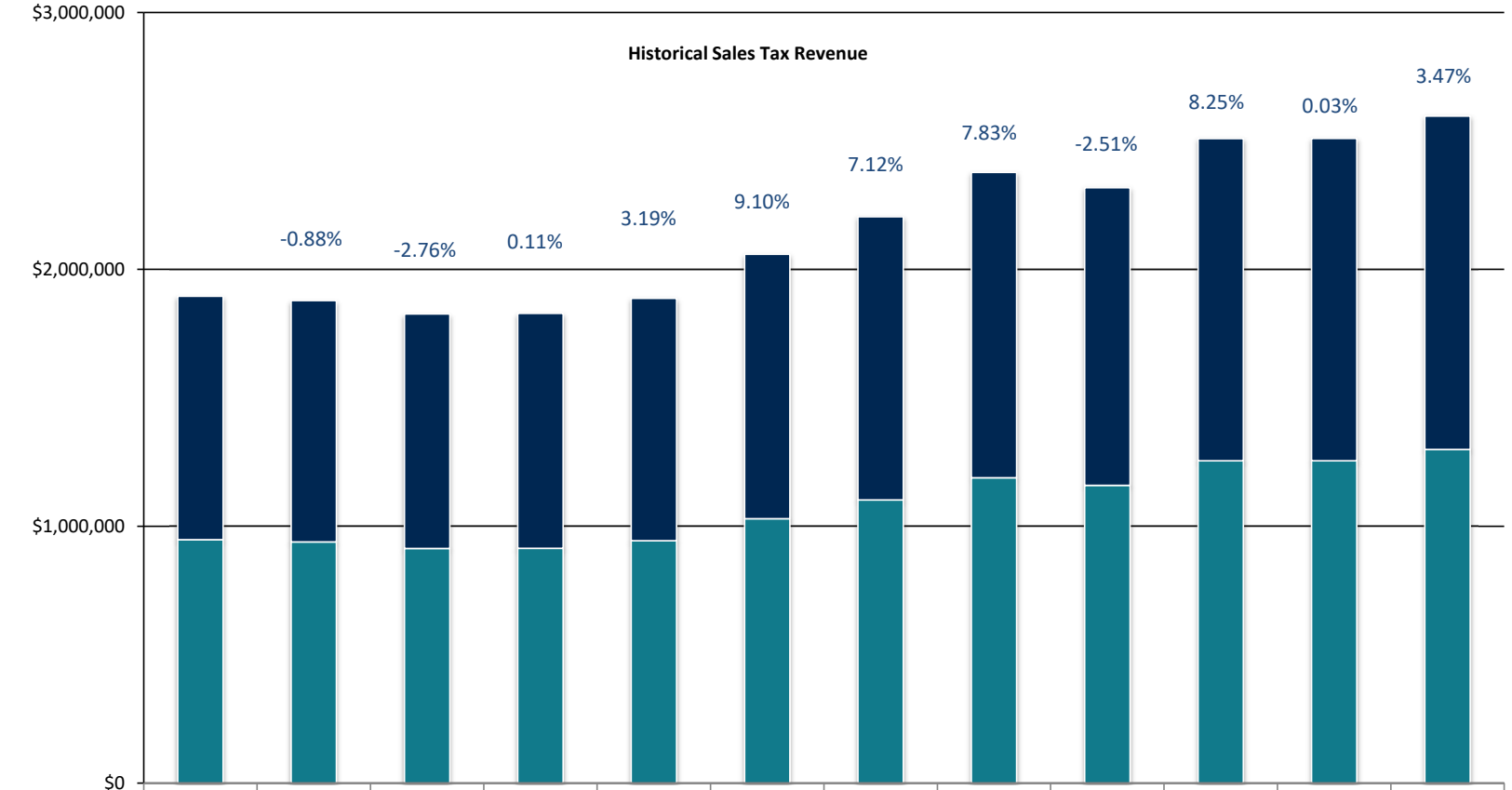
Historical mill levy by taxing unit | City of Winfield, Kansas

Taxing Unit	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City of Winfield	53.539	53.287	54.241	54.246	54.680	54.693	54.428	50.660	49.042	48.815
Cowley County	43.568	43.449	45.063	45.058	47.084	48.626	45.557	43.328	40.967	40.968
U.S.D. #465	51.018	51.193	51.193	50.981	51.053	49.538	47.777	47.709	45.916	46.589
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Cowley College	18.195	18.998	20.302	20.313	21.072	20.399	19.543	17.919	17.052	16.463
Total Mill Levy	**167.820**	**168.427**	**172.299**	**172.098**	**175.389**	**174.756**	**168.805**	**161.116**	**154.477**	**154.335**

City of Winfield 1% Sales Tax Revenue

Historical 1% sales tax revenue by fund allocation | City of Winfield, Kansas

2027 Requested Total	General Fund	Street Improvement
$2,597,000	$1,298,500	$1,298,500



	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2027 Requested
CIP	$947,422	$939,073	$913,201	$914,225	$943,415	$1,029,255	$1,102,511	$1,188,815	$1,158,920	$1,254,571	$1,255,000	$1,298,500
General Fund	$947,422	$939,073	$913,201	$914,225	$943,415	$1,029,255	$1,102,511	$1,188,815	$1,158,920	$1,254,571	$1,255,000	$1,298,500

City of Winfield, Kansas

General Bond & Interest Cash Projections-Fund 260 2027

Year	Prior Year Unencumb Cash Balance	Property Taxes [a]	MVT/RVT Trk/PILOT Tax [b]	Interest Income	Benefit District Coll. Schedule 1	Transfers In Schedule 2	Other Agency Collections Schedule 3	Bond Proceeds	Annual Revenues	Annual Debt Service Schedule 4	Bond Costs Transfer Out	Annual Expenditures	Ending Cash Balance	Year	Annual Revenue Over(under) Expenses
2025	1,633,295	559,853	62,540	49,189	68,937	2,556,272	382,605	-	3,679,395	3,299,571	2.50	3,299,573	**2,013,117**	2025	379,822
2026	2,013,117	565,000	58,130	20,000	97,418	2,134,780	331,641	-	3,206,969	2,838,902	-	2,838,902	**2,381,184**	2026	368,067
2027	2,381,184	578,532	56,069	35,000	77,315	6,755,862	363,339	-	7,866,117	8,799,830	-	8,799,830	**1,447,471**	2027	(933,713)
2028	1,447,471	578,532	56,237	35,000	77,315	2,217,274	358,331	-	3,322,689	2,754,932	-	2,754,932	**2,015,228**	2028	567,757
2029	2,015,228	578,532	56,406	35,000	76,215	2,210,384	362,130	-	3,318,667	2,757,817	-	2,757,817	**2,576,078**	2029	560,851
2030	2,576,078	578,532	56,575	35,000	76,215	2,112,060	356,352	-	3,214,734	2,673,450	-	2,673,450	**3,117,362**	2030	541,284
2031	3,117,362	578,532	56,745	35,000	70,224	2,194,707	220,311	-	3,155,519	2,098,339	-	2,098,339	**4,174,543**	2031	1,057,181
2032	4,174,543	578,532	56,915	35,000	67,232	2,195,261	218,573	-	3,151,513	2,098,561	-	2,098,561	**5,227,495**	2032	1,052,952
2033	5,227,495	578,532	57,086	35,000	54,278	2,192,521	220,271	-	3,137,688	2,095,834	-	2,095,834	**6,269,349**	2033	1,041,854
2034	6,269,349	578,532	57,257	35,000	54,278	2,188,081	217,676	-	3,130,824	2,094,822	-	2,094,822	**7,305,351**	2034	1,036,002
2035	7,305,351	578,532	57,429	35,000	37,407	2,128,409	129,891	-	2,966,668	1,873,510	-	1,873,510	**8,398,508**	2035	1,093,158
2036	8,398,508	578,532	57,601	35,000	37,407	2,100,168	132,041	-	2,940,749	1,832,209	-	1,832,209	**9,507,049**	2036	1,108,540
2037	9,507,049	578,532	57,774	35,000	18,562	2,095,952	129,041	-	2,914,861	1,824,992	-	1,824,992	**10,596,917**	2037	1,089,868
2038	10,596,917	578,532	57,947	35,000	-	1,943,201	26,041	-	2,640,720	1,569,241	-	1,569,241	**11,668,396**	2038	1,071,479
2039	11,668,396	578,532	58,121	35,000	-	1,432,811	26,041	-	2,130,504	1,058,851	-	1,058,851	**12,740,049**	2039	1,071,653
2040	12,740,049	578,532	58,295	35,000	-	1,425,958	26,041	-	2,123,826	1,051,998	-	1,051,998	**13,811,878**	2040	1,071,828
2041	13,811,878	578,532	58,470	35,000	-	1,223,443	26,041	-	1,921,486	849,484	-	849,484	**14,883,880**	2041	1,072,002
2042	14,883,880	578,532	58,646	35,000	-	1,228,496	26,041	-	1,926,714	854,536	-	854,536	**15,956,058**	2042	1,072,178
2043	15,956,058	578,532	58,822	35,000	-	812,421	26,041	-	1,510,815	438,461	-	438,461	**17,028,412**	2043	1,072,354
2044	17,028,412	578,532	58,998	35,000	-	814,921	26,041	-	1,513,491	440,961	-	440,961	**18,100,942**	2044	1,072,530
2045	18,100,942	578,532	59,175	35,000	-	812,196	26,041	-	1,510,943	438,236	-	438,236	**19,173,649**	2045	1,072,707
2046	19,173,649	578,532	59,353	35,000		548,296	26,041		1,247,221	174,336		174,336	**20,246,534**	2046	1,072,885
Totals		13,241,014	1,350,600	862,218	979,782	45,608,777	3,901,854	704,000	66,648,245	47,304,878	3,611,700	50,916,578			

Notes:

[a] assumes -0- growth, and 2% delinquency factor. Net of Neighborhood revitalization refunds.

[b] assume a 0.3% growth annually in the MBT/RVT/Trk/PILOT Tax

CITY OF WINFIELD, KANSAS
CAPITAL IMPROVEMENT BUDGET
2026 Activity - Estimated Expenditures

Description	Total Project $$	12-31-2025 Ending Unenc. Cash Balance	2026 Internal Line Item Transfers	2026 Estimated Transfer Income	2026 Estimated Sales Tax income	2026 Estimated Expenses	**Estimated Unenc. Cash Dec-26**	2027 Sales Tax Allocation	Notes
2016 KLINK		$ -		$ -	$ 10,057	$ 10,057	**$ -**	$ 10,311	Reamortization will change allocation
2017 KLINK		$ -		$ -	$ 14,672	$ 14,672	**$ -**	$ 15,042	Reamortization will change allocation
12th AVE		$ -		$ -	$ 46,983	$ 46,983	**$ -**	$ 48,167	Reamortization will change allocation
14th BRIDGE		$ -		$ -	$ 132,052	$ 132,052	**$ -**	$ 135,380	Reamortization will change allocation
B & I Project Assistance		$ -		$ -	$ 240,000	$ 240,000	**$ -**	$ 400,000	Reduced for Ambulance Assist from B/I
Flood Control		$ -		$ -	$ 75,000	$ 75,000	**$ -**	$ 75,000	
Tech Infra Improvements		$ 44,242		$ -	$ -	$ -	**$ 44,242**		Fairgrounds WiFi,
Park Restroom Improvements		$ 261,388	$ 50,000	$ -	$ 40,000	$ 23,000	**$ 328,388**		
Baden Community Center Impr.	$ 30,000	$ 100,000		$ 25,000	$ -	$ -	**$ 125,000**		Restrooms, Carpet
Trails/Paths		$ 317,697	$ (50,000)	$ -	$ -	$ -	**$ 267,697**		Matching dollars
Fire EMS Live Burn Training	$ 50,000	$ 42,289		$ -		$ -	**$ 42,289**		Future Live Burn
Fire-EMS Improvements		$ 50,054	$ 12,854	$ -	$ -	$ -	**$ 62,908**	$ 150,000	Radios
Ambulance Equipment		$ -	$ 20,287	$ -	$ 320,000	$ 340,287	**$ -**		Medic 74 - 320K 2026, med vault, life pak, lucas
Outdoor Basketball Courts WRC	$ 250,000	$ -	$ 268,100	$ -	$ -	$ 268,100	**$ -**		court surfacing, landscape bench stone
Police Improvements		$ -		$ -	$ -	$ -	**$ -**	$ 60,000	Investigation vehicle
Lake Improvements		$ -		$ -	$ -	$ -	**$ -**	$ 40,000	Zone road investment
Cemetery Robot Mower Expansion		$ -	$ 38,610	$ -	$ -	$ 38,610	**$ -**		mowers for Highland
Fire EMS Equipment		$ 12,854	$ (12,854)	$ -	$ -	$ -	**$ -**		
Blackcreek Park Improvements		$ 68,880		$ -	$ 50,000	$ 8,500	**$ 110,380**		LED Lights, other improvements
Levee		$ 55,000		$ -	$ -	$ -	**$ 55,000**	$ 25,000	Certification Process
Industrial Development	$ 5,000	$ 5,000		$ -	$ -	$ -	**$ 5,000**		Placeholder
Broadway Complex Improvements		$ 108,385		$ -	$ 100,000	$ 23,000	**$ 185,385**	$ 150,000	Under Fence, Epoxy, other improvements
Aquatic Center Improvements		$ 90,830		$ -	$ -	$ -	**$ 90,830**		Slides 2024-2025, other improvements
Golf Course Improvements	$ 150,000	$ 63,725		$ -	$ -	$ 32,282	**$ 31,443**		Path Related
Ops Center Improvements		$ 96,325		$ 10,000	$ -	$ -	**$ 106,325**		HVAC, Other
Fleet Improvements	$ 190,000	$ 110,000		$ 80,000	$ -	$ 124,588	**$ 65,413**		Floor paint/epoxy & Service Truck
Island Park Improvements		$ 417,200		$ -	$ 100,000	$ -	**$ 517,200**		Lagoon Work Transfer to Fund 786
City Hall Improvements	$ 500,000	$ 440,170	$ (58,897)	$ -	$ 100,000	$ -	**$ 481,273**		2025 Feasiblity Study of City Hall & PD building
Public Improvements		$ 51,539	$ 69,611	$ -	$ -	$ 121,150	**$ -**		Misc, tractor,
Cross Walks		$ (95,003)		$ 52,834	$ -	$ 3,561	**$ 23,882**		7 Loc. of Cross Walks - AARP & BCBS Grants
Unallocated		$ 313,559	$(337,711)	$ 60,000	$ 21,236	$ -	**$ 57,083**	$ 189,581	
Totals	$ 1,175,000	$ 2,554,134	$ -	$ 227,834	$ 1,250,000	$1,501,841	$ 2,530,127	$ 1,298,481	

2027 Proposed Budget Message

July 1, 2026

Commissioners and City of Winfield Community Members:

Great things don't happen by accident.

The 2027 budget is challenged by one word: uncertainty. While we continue to make steady and marked improvements across the organization, of which we can be quite proud, the context in which we make these strides is uncertainty. The rapid changes in world events and their impact on our small piece of the puzzle make preparing a budget 9 months in advance a difficult task.

As we came into 2026, the markets were largely calling for a continued retreat in inflationary pressures, instead we have seen the opposite and monetary policy makers are largely calling for increased interest environments that will continue to challenge the cost of doing business not only for our citizens and consumers, but the larger industrial sector that calls Winfield home.

The shifting landscape led to the crafting of a budget that is lean, but austere. The fruitful work of the past near decade comes into light in 2027 with our financial position strong enough to allow us to be nimble and proactive moving forward, while at the same time responsive to critical opportunities such as economic development.

Earlier this year, we met in budget workshops and meetings to review organizational challenges and opportunities. We asked questions like what are we doing well? What can we improve? What could we let go of and change?

Property Tax. Despite rising costs, with feedback throughout the budget process, this budget works to limit property tax increases. Assessed valuation increase, established by the County Appraiser, for this budget is 3.5%. This is slightly ahead of the 3.1% seen in 2025 and far below growth in values seen in 2023 and 2024. The governing body indicated a desire for any required property tax collection increase to be below the assessed valuation changes AND below inflation. This budget accomplishes that at 3.0% and LOWERS THE BUDGETED MILL LEVY FOR THE SIXTH YEAR IN A ROW.

Nearly ALL the required property tax increase dollars go toward police and fire-EMS personnel costs. The increasing costs to remain competitive in the labor market are offset by other fees and sales tax. The Library requested and the proposed budget includes increased tax dollars related to increases in digital media as well as increased labor costs due to rising insurance.

The proposed budget requires the governing body to certify the intention to exceed the Revenue Neutral Rate of 46.958 mills. This is the rate to be assessed to collect no more dollars than the year prior. As required by state law, because the budget proposes spending more dollars than the year before, this will entail the holding of a Revenue Neutral Rate Hearing on September 8th. Should the governing body desire to remain revenue neutral an additional $150,000 would need to be eliminated from the taxing funds (General, Library, Bond and Interest) or an additional revenue found to offset.

Sales Tax. Winfield receives sales tax from two different levies: 1) a 1% capital improvement sales tax that is generally used for ongoing projects and offsetting property tax and 2) a 1% sales tax for the funding of a new public safety facility, streets and other capital improvements.

2027 Budget receipts for sales tax have been conservatively calculated. This will allow for a continued input of dollars toward public safety personnel and a softer ride should receipts turn negative.

Recent receipts are as follows:

2021 + 9.1 %
2022 + 7.1 %
2023 + 7.8 %
2024 - 2.5 %
2025 + 8.25%
2026 Budgeted + .03%
2027 Budgeted + 3.47%

Utility Fees. No change is budgeted from existing utility fee schedules.

The City is currently completing a Cost-of-Service analysis for the electric utility, last completed nearly five years ago. City of Winfield electric customers enjoy rates significantly less than the prevailing investor-owned utility, Evergy Central, with residential and small business customers paying approximately $.13 cents/kWh and $.16 cents/kWh, respectively. For a residential customer, this equates to an estimated $277 annual savings over our private competitor.

In 2027 the City will payoff the 2021 Winter Storm Uri Natural Gas Loan—on schedule. Over the course of this six-year retirement, staff has implemented a two prong strategy making early payments to reduce long term interest costs and investing idle Gas Loan funds to capture additional market dollars in this higher interest environment. Every single cent collected from customers has been accounted for and paid directly toward this specific use.

Health and Dental, Wages and KPERS, KP&F Retirement. Health and dental insurance costs are budgeted to increase approximately 6% for the second half of 2027. The City's move to partially self-insured health insurance has been a cost saving for our taxpayers with 2026-2027 seeing a less than 2% adjustment when many full coverage employers are seeing trendline increases above 15%. This budget adjusts employee contributions to maintain historical levels of plan cost participation.

The budget calls for an adjustment to the wage plan of 1% with the step increases available for those eligible at the rate they are on the scale either 5%, 2.5% or 1.5%. A planned 2026 mid-year wage adjustment to Fire-EMS personnel carries forward into the 2027 budget. This change reflects the ongoing labor market and is dependent on previously adopted user fee charge adjustments for ambulance service. Approximately 85% of all Fire-EMS calls are on the medical side of the house. There is nothing to note with the City's share of KPERS and KP&F. We continue to monitor market changes with respect to labor and will make targeted adjustments as able.

Workers compensation adjustments of 10% are reflected in the 2027 budget, mainly attributed to ongoing labor wage pressures and unknown Kansas Insurance rates for the upcoming year. These rates will go through a true up process in early 2027.

Technology and Operations. We continue our planned implementation of a rotation of replacement of technology hardware across our organization.

Automated Metering Infrastructure deployment is near 100% on the electric utility and natural gas and 75% on water, including an interactive customer facing portal to allow the customer to have better understanding of their usage and ways to control their costs through household or business utility management. This

program will be fully deployed in 2027, allowing us to recognize the full operational efficiencies moving forward.

In early 2027, the City plans a full roll out of a new outage management and notification system utilizing AI to interface directly with customers for service disruptions in utilities, streets and other communications.

Capital Outlay. The 2027 budget works to continue an effort at equipment and vehicle replacement across the organization. Included is a summary of all planned operational budget capital outlay. A few items to note are a significant water treatment plant ground storage tank repair, asphalt paving at the Winfield Fairgrounds, continued expansion of robotic mowers, and continued efficiency and maintenance updates at Quail Ridge Golf Course including: painting the clubhouse, updated mower and customer service cart. Additional capital outlay for 2027 includes: Fire-EMS radio upgrades, Island Park lagoon dredging, lake zone road improvements and graveling, Broadway Sports Complex improvements, Black Creek Park Improvements and continued planning on a potential rehabilitation of City Hall built 100 years ago in 1926.

Due to inflationary pressure, some reductions were made in the capital outlay budget including moving from three police vehicles per year to two. This change will be monitored and may need to be adjusted as required for service and maintenance. To accommodate this, investigations will receive a non-upfitted civilian car for use through CIP funding.

Many other improvements and annual capital expenses can be found in the enclosed listing.

Vehicles and apparatus across the organization are one of the main drivers of increased costs. Whether it is a refuse truck, ambulance or service truck, we have seen costs increase of nearly 50% over the past five budget cycles. On a $300,000 vehicle that is an extra $150,000 required to provide the same services.

Debt Service. Over $10 million of existing debt obligations will be retired in 2027. This is an incredible financial feat. Perhaps the cornerstone of the 2027 budget, the City will complete the implemented strategy toward retirement of the debt associated with the Civic Center and Police Station. This strategic move, combined with the cash payment of the restoration of the historic 1886/1931 Fire Station, to use cash reserves will eliminate millions in long term interest costs and embolden the City toward other improvements required of existing facilities including the Island Park Lagoon dredging project, City Hall rehabilitation, Broadway Sports Complex investment. Any future debt assumed with these projects or other projects is not included in this budget as we await decisions on potential grant programs.

Make no mistake, this plan has required discipline to implement over the last five years. The benefit will be a more responsive and nimble local government and one less reliant on property taxes over the long term.

Economic Development. The City and Cowley County Economic Development Partnership continue to support area industry and business with expansion efforts. Several aerospace employers are working through expansion and we continue to actively support the growth of our legacy plastics manufacturers and other businesses.

Recruitment to the area by outside industry and businesses has increased with officials actively meeting with site selectors and Kansas Department of Commerce representatives. Many site visits have been held with potential relocations or expansions to Cowley County—these developments take time and constant work. While not always successful, the constant efforts do matter as evidenced over time. Winfield is well positioned in this regard with respect to input utility and tax costs. Winfield has the first location in Cowley County with a “certified site” for development. In 2026, the community is working on a second certified site at Strother Field.

Winfield will grow our community development efforts in 2027. This budget continues the expanded efforts of downtown building rehabilitation and expands into an aggressive neighborhood rehabilitation and condemnation effort with $200,000 in new General Fund expenditures aimed at these programs.

Conclusion. Good things do not happen by accident. Many of the parts of this budget have required planning and preparations for years prior. They have also required the sacrifice of some priorities or services desired by the public.

You will not find a more dedicated group of employees working for their community than those here at the City of Winfield. Their families make sacrifices for them to be part of something so much more than a job. Important recognition to Melissa Schooley, finance director, for all her work on this budget process and our award-winning annual comprehensive financial reporting.

To the Winfield City Commission—thank you for your confidence. Your ongoing leadership and progressive approach with both policy and our suggested changes to our operations is welcome.

Respectfully,



Taggart Wall
City Manager

Budget Revenue Summary

	2024 Actual	2025 Actual	2026 Projected	2027 Requested
001 - GENERAL FUND REVENUE	(10,486,744)	(10,512,986)	(11,003,501)	(11,763,623)
106 - FLOOD CONTROL FUND REVENUE	(759)	(639)	(350)	(350)
116 - SPECIAL PARKS AND RECREATION REVENUE	(53,427)	(53,339)	(52,899)	(51,861)
117 - SPECIAL ALCOHOL/DRUG PROGRAMS REVENUE	(32,613)	(34,236)	(32,107)	(33,019)
119 - SPECIAL LAW ENFORCEMENT TR FUN REVENUE	(4,265)	(4,136)	(1,000)	(600)
120 - WATER PRESERVATION FUND REVENUE	(60,527)	(100,235)	(53,400)	(49,400)
122 - SENIOR CITIZENS CENTER FUND REVENUE	(10,939)	(22,501)	(11,000)	(10,575)
125 - SPECIAL LIABILITY FUND REVENUE	(196,019)	(185,011)	(199,893)	(202,913)
132 - CONSOLIDATED STREETS/HWAY FUND REVENUE	(1,983,275)	(2,119,412)	(1,937,078)	(1,904,685)
133 - INDUSTRIAL DEVELOPMENT FUND REVENUE	(14,855)	(6,033)	(2,498)	(6,752)
134 - TOURISM AND CONVENTION FUND REVENUE	(111,411)	(118,112)	(104,000)	(105,500)
135 - CEMETERY IMPROVEMENTS REVENUE	(8,143)	(7,309)	(10,900)	(7,400)
136 - FAIRGROUND IMPROVEMENTS FUND REVENUE	(36,485)	(36,503)	(31,000)	(26,500)
137 - PUBLIC SAFETY/ OTHER CIP REVENUE	(1,407,475)	(1,933,127)	(1,540,568)	(3,062,226)
172 - PUBLIC LIBRARY FUND REVENUE	(577,865)	(591,425)	(615,274)	(658,401)
176 - LAND BANK REVENUE	(10,048)	(269)	(900,000)	-
177 - KS FIGHTS AGAINST ADDICTION REVENUE	(36,700)	(21,269)	(13,240)	(10,179)
260 - BOND AND INTEREST REVENUE	(4,116,134)	(3,679,395)	(3,206,969)	(7,866,117)
401 - ELECTRIC TRANSMISSION REVENUE	(2,102,114)	(1,473,201)	(2,134,098)	(1,495,000)
402 - ELECTRIC REVENUE	(24,280,447)	(23,926,667)	(25,203,375)	(25,530,380)
403 - NATURAL GAS REVENUE	(4,621,337)	(5,349,671)	(5,339,000)	(5,287,500)
404 - WATER REVENUE	(3,075,668)	(3,199,200)	(3,378,200)	(3,371,200)
412 - REFUSE REVENUE	(1,909,871)	(2,232,355)	(2,215,000)	(2,202,000)
413 - WASTEWATER REVENUE	(2,255,766)	(2,314,246)	(2,284,175)	(2,291,175)
414 - STORMWATER DRAINAGE REVENUE	(333,622)	(338,491)	(320,000)	(306,500)
433 - QUAIL RIDGE GOLF COURSE REVENUE	(737,402)	(770,369)	(817,604)	(901,711)
508 - MANAGEMENT SERVICES REVENUE	(3,907,235)	(3,894,129)	(3,905,535)	(3,966,793)
509 - OPERATIONS SERVICES REVENUE	(551,266)	(687,376)	(721,656)	(714,775)
GRAND TOTAL REVENUES	(62,922,412)	(63,611,641)	(66,034,320)	(71,827,135)

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Budget Expense Summary

	2024 Actual	2025 Actual	2026 Projected	2027 Requested
001 - GENERAL FUND EXPENSES	10,254,075	10,602,042	10,986,229	11,762,763
106 - FLOOD CONTROL FUND EXPENSES	4,513	-	10,250	13,341
116 - SPECIAL PARKS AND RECREATION EXPENSES	134,708	-	70,000	128,144
117 - SPECIAL ALCOHOL/DRUG PROGRAMS EXPENSES	30,115	24,483	50,050	51,819
119 - SPECIAL LAW ENFORCEMENT TR FUN EXPENSES	-	-	12,000	36,472
120 - WATER PRESERVATION FUND EXPENSES	8,300	-	100,000	100,000
122 - SENIOR CITIZENS CENTER FUND EXPENSES	8,765	30,966	8,840	8,840
125 - SPECIAL LIABILITY FUND EXPENSES	186,320	174,742	206,197	213,000
132 - CONSOLIDATED STREETS/HWAY FUND EXPENSES	1,774,655	1,695,605	2,767,986	1,726,481
133 - INDUSTRIAL DEVELOPMENT FUND EXPENSES	4,995	9,235	16,884	16,884
134 - TOURISM AND CONVENTION FUND EXPENSES	92,565	71,768	104,000	105,500
135 - CEMETERY IMPROVEMENTS EXPENSES	12,702	-	13,500	13,500
136 - FAIRGROUND IMPROVEMENTS FUND EXPENSES	-	109,273	75,000	75,000
137 - PUBLIC SAFETY/ OTHER CIP EXPENSES	1,390,704	904,098	591,031	4,874,311
172 - PUBLIC LIBRARY FUND EXPENSES	577,865	591,425	615,274	646,875
176 - LAND BANK EXPENSES	303	572	900,000	-
177 - KS FIGHTS AGAINST ADDICTION EXPENSES	-	-	-	117,245
260 - BOND AND INTEREST EXPENSES	6,997,706	3,299,573	2,838,902	8,799,830
401 - ELECTRIC TRANSMISSION EXPENSES	1,746,090	1,643,765	1,515,041	1,475,720
402 - ELECTRIC EXPENSES	23,757,478	24,498,999	25,684,181	25,513,406
403 - NATURAL GAS EXPENSES	4,679,329	4,806,252	5,076,370	4,893,874
404 - WATER EXPENSES	2,915,266	2,855,929	3,398,285	3,789,331
412 - REFUSE EXPENSES	1,756,588	2,115,425	2,405,189	2,024,143
413 - WASTEWATER EXPENSES	1,987,152	1,960,733	2,428,626	2,362,800
414 - STORMWATER DRAINAGE EXPENSES	205,228	136,323	233,954	301,173
433 - QUAIL RIDGE GOLF COURSE EXPENSES	737,402	770,369	817,604	901,711
508 - MANAGEMENT SERVICES EXPENSES	3,905,596	3,894,129	3,905,535	3,966,793
509 - OPERATIONS SERVICES EXPENSES	551,266	687,376	721,656	714,775
GRAND TOTAL EXPENSES	63,719,686	60,883,081	65,552,583	74,633,731

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REVENUE AND EXPENDITURE SUMMARY

General Fund - 001

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TAX REVENUE	(4,998,665)	(5,226,711)	(5,416,015)	(5,573,475)
	LICENSE & PERMIT FEE	(145,361)	(135,675)	(115,000)	(125,900)
	INTERGOVERNMENTAL	(1,099,824)	(725,743)	(746,607)	(737,769)
	CHARGES FOR SERVICES	(1,586,043)	(1,524,700)	(1,514,300)	(1,937,800)
	FINES AND PENALTIES	(74,362)	(66,210)	(73,500)	(74,500)
	MISCELLANEOUS INCOME	(248,659)	(174,717)	(279,079)	(257,179)
	SALES OF PROPERTY	(1,033)	(61,325)	-	-
	TRANSFERS IN	(2,332,796)	(2,597,904)	(2,859,000)	(3,057,000)
	TOTAL REVENUE	**(10,486,744)**	**(10,512,986)**	**(11,003,501)**	**(11,763,623)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	6,758,231	7,077,730	7,055,631	7,697,940
	CONTRACTUAL SERVICES	1,164,204	1,244,134	1,302,525	1,471,636
	COMMODITIES	750,476	831,244	887,316	948,722
	OTHER EXPENDITURES	170,088	185,501	151,438	165,738
	CAPITAL OUTLAY	282,581	156,772	415,054	293,100
	INTERNAL SUPPORT	542,756	571,416	615,023	620,293
	DEBT SERVICE	103,866	59,339	59,339	59,339
	TRANSFERS OUT	481,873	475,906	499,903	505,995
	TOTAL EXPENSES	**10,254,075**	**10,602,042**	**10,986,229**	**11,762,763**

FUND TOTAL - General Fund

Fund total revenue	**(10,486,744)**	**(10,512,986)**	**(11,003,501)**	**(11,763,623)**
Fund total expenditures	**10,254,075**	**10,602,042**	**10,986,229**	**11,762,763**
Revenues (over) under expenditures	**(232,670)**	**89,056**	**(17,272)**	**(860)**
Unencumberd cash, beginning of year		**1,534,012**	**1,444,956**	**1,462,228**
Unencumbered cash, end of year	**1,534,012**	**1,444,956**	**1,462,228**	**1,463,087**
Estimated Mill Rate			**35.894**	**35.571**
Percentage Change				**3.02%**

REVENUE AND EXPENDITURE SUMMARY

FLOOD CONTROL FUND - 106

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(759)	(639)	(350)	(350)
	TOTAL REVENUE	**(759)**	**(639)**	**(350)**	**(350)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	-	-	5,250	8,341
	COMMODITIES	4,513	-	5,000	5,000
	TOTAL EXPENSES	**4,513**	**-**	**10,250**	**13,341**

FUND TOTAL - FLOOD CONTROL FUND

Fund total revenue	**(759)**	**(639)**	**(350)**	**(350)**
Fund total expenditures	**4,513**	**-**	**10,250**	**13,341**
Revenues (over) under expenditures	**3,754**	**(639)**	**9,900**	**12,991**
Unencumberd cash, beginning of year		**22,252**	**22,891**	**12,991**
Unencumbered cash, end of year	**22,252**	**22,891**	**12,991**	**-**

REVENUE AND EXPENDITURE SUMMARY

SPECIAL PARKS AND RECREATION - 116

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TAX REVENUE	(18,577)	(19,065)	(18,792)	(18,792)
	INTERGOVERNMENTAL	(30,268)	(31,644)	(30,607)	(31,769)
	MISCELLANEOUS INCOME	(4,582)	(2,630)	(3,500)	(1,300)
	TOTAL REVENUE	**(53,427)**	**(53,339)**	**(52,899)**	**(51,861)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	COMMODITIES	3,400	-	10,000	10,000
	CAPITAL OUTLAY	131,308	-	60,000	118,144
	TOTAL EXPENSES	**134,708**	**-**	**70,000**	**128,144**

FUND TOTAL - SPECIAL PARKS AND RECREATION

Fund total revenue	**(53,427)**	**(53,339)**	**(52,899)**	**(51,861)**
Fund total expenditures	**134,708**	**-**	**70,000**	**128,144**
Revenues (over) under expenditures	**81,281**	**(53,339)**	**17,101**	**76,283**
Unencumberd cash, beginning of year		**40,045**	**93,385**	**76,283**
Unencumbered cash, end of year	**40,045**	**93,385**	**76,283**	**-**

REVENUE AND EXPENDITURE SUMMARY

SPECIAL ALCOHOL/DRUG PROGRAMS - 117

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	INTERGOVERNMENTAL	(30,268)	(31,849)	(30,607)	(31,769)
	MISCELLANEOUS INCOME	(2,345)	(2,387)	(1,500)	(1,250)
	TOTAL REVENUE	**(32,613)**	**(34,236)**	**(32,107)**	**(33,019)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	30,115	24,483	23,150	24,919
	COMMODITIES	-	-	100	100
	OTHER EXPENDITURES	-	-	26,800	26,800
	TOTAL EXPENSES	**30,115**	**24,483**	**50,050**	**51,819**

FUND TOTAL - SPECIAL ALCOHOL/DRUG PROGRAMS

Fund total revenue	**(32,613)**	**(34,236)**	**(32,107)**	**(33,019)**
Fund total expenditures	**30,115**	**24,483**	**50,050**	**51,819**
Revenues (over) under expenditures	**(2,498)**	**(9,753)**	**17,943**	**18,800**
Unencumberd cash, beginning of year		**39,747**	**49,500**	**31,557**
Unencumbered cash, end of year	**39,747**	**49,500**	**31,557**	**12,757**

REVENUE AND EXPENDITURE SUMMARY

SPECIAL LAW ENFORCEMENT TR FUN - 119

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	INTERGOVERNMENTAL	(3,075)	(2,148)	-	-
	MISCELLANEOUS INCOME	(1,190)	(1,988)	(1,000)	(600)
	TOTAL REVENUE	**(4,265)**	**(4,136)**	**(1,000)**	**(600)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	-	-	2,000	2,000
	OTHER EXPENDITURES	-	-	10,000	34,472
	TOTAL EXPENSES	**-**	**-**	**12,000**	**36,472**

FUND TOTAL - SPECIAL LAW ENFORCEMENT TR FUN

Fund total revenue	**(4,265)**	**(4,136)**	**(1,000)**	**(600)**
Fund total expenditures	**-**	**-**	**12,000**	**36,472**
Revenues (over) under expenditures	**(4,265)**	**(4,136)**	**11,000**	**35,872**
Unencumberd cash, beginning of year		**42,736**	**46,872**	**35,872**
Unencumbered cash, end of year	**42,736**	**46,872**	**35,872**	**-**

REVENUE AND EXPENDITURE SUMMARY

WATER PRESERVATION FUND - 120

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(11,287)	(13,024)	(5,000)	(1,000)
	TRANSFERS IN	(49,240)	(87,211)	(48,400)	(48,400)
	TOTAL REVENUE	**(60,527)**	**(100,235)**	**(53,400)**	**(49,400)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	-	-	100,000	100,000
	TRANSFERS OUT	8,300	-	-	-
	TOTAL EXPENSES	**8,300**	**-**	**100,000**	**100,000**

FUND TOTAL - WATER PRESERVATION FUND

Fund total revenue	**(60,527)**	**(100,235)**	**(53,400)**	**(49,400)**
Fund total expenditures	**8,300**	**-**	**100,000**	**100,000**
Revenues (over) under expenditures	**(52,227)**	**(100,235)**	**46,600**	**50,600**
Unencumberd cash, beginning of year		**417,915**	**518,149**	**471,549**
Unencumbered cash, end of year	**417,915**	**518,149**	**471,549**	**420,949**

REVENUE AND EXPENDITURE SUMMARY

SENIOR CITIZENS CENTER FUND - 122

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	INTERGOVERNMENTAL	(2,500)	(5,400)	(4,000)	(4,000)
	MISCELLANEOUS INCOME	(3,439)	(12,101)	(2,000)	(1,575)
	TRANSFERS IN	(5,000)	(5,000)	(5,000)	(5,000)
	TOTAL REVENUE	**(10,939)**	**(22,501)**	**(11,000)**	**(10,575)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	8,765	10,317	8,840	8,840
	TRANSFERS OUT	-	20,649	-	-
	TOTAL EXPENSES	**8,765**	**30,966**	**8,840**	**8,840**

FUND TOTAL - SENIOR CITIZENS CENTER FUND

Fund total revenue	**(10,939)**	**(22,501)**	**(11,000)**	**(10,575)**
Fund total expenditures	**8,765**	**30,966**	**8,840**	**8,840**
Revenues (over) under expenditures	**(2,174)**	**8,465**	**(2,160)**	**(1,735)**
Unencumberd cash, beginning of year		**22,190**	**13,724**	**15,884**
Unencumbered cash, end of year	**22,190**	**13,724**	**15,884**	**17,619**

REVENUE AND EXPENDITURE SUMMARY

SPECIAL LIABILITY FUND - 125

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TAX REVENUE	(184,104)	(171,630)	(199,793)	(202,813)
	MISCELLANEOUS INCOME	(11,915)	(13,381)	(100)	(100)
	TOTAL REVENUE	**(196,019)**	**(185,011)**	**(199,893)**	**(202,913)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	COMMODITIES	186,320	174,742	206,197	213,000
	TOTAL EXPENSES	**186,320**	**174,742**	**206,197**	**213,000**

FUND TOTAL - SPECIAL LIABILITY FUND

Fund total revenue	**(196,019)**	**(185,011)**	**(199,893)**	**(202,913)**
Fund total expenditures	**186,320**	**174,742**	**206,197**	**213,000**
Revenues (over) under expenditures	**(9,699)**	**(10,269)**	**6,304**	**10,087**
Unencumberd cash, beginning of year		**9,699**	**19,968**	**13,664**
Unencumbered cash, end of year	**9,699**	**19,968**	**13,664**	**3,577**
Estimated Mill Rate			**1.799**	**1.736**
Percentage Change				**0.31%**

REVENUE AND EXPENDITURE SUMMARY

CONSOLIDATED STREETS/HWAY FUND - 132

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TAX REVENUE	(927,136)	(1,003,657)	(1,000,378)	(1,038,785)
	INTERGOVERNMENTAL	(618,826)	(617,770)	(510,170)	(510,370)
	MISCELLANEOUS INCOME	(86,338)	(135,216)	(76,530)	(5,530)
	SALES OF PROPERTY	(974)	(1,262)	-	-
	TRANSFERS IN	(350,000)	(361,507)	(350,000)	(350,000)
	TOTAL REVENUE	**(1,983,275)**	**(2,119,412)**	**(1,937,078)**	**(1,904,685)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	351,662	374,984	387,985	432,149
	CONTRACTUAL SERVICES	9,767	44,625	14,800	14,800
	COMMODITIES	181,216	182,590	160,964	200,625
	OTHER EXPENDITURES	15,255	17,219	730	730
	CAPITAL OUTLAY	480,241	798,955	1,859,038	830,000
	INTERNAL SUPPORT	119,538	134,345	142,969	145,127
	DEBT SERVICE	37,055	37,055	139,200	37,100
	TRANSFERS OUT	579,921	105,833	62,300	65,950
	TOTAL EXPENSES	**1,774,655**	**1,695,605**	**2,767,986**	**1,726,481**

FUND TOTAL - CONSOLIDATED STREETS/HWAY FUND

Fund total revenue	**(1,983,275)**	**(2,119,412)**	**(1,937,078)**	**(1,904,685)**
Fund total expenditures	**1,774,655**	**1,695,605**	**2,767,986**	**1,726,481**
Revenues (over) under expenditures	**(208,620)**	**(423,807)**	**830,908**	**(178,204)**
Unencumberd cash, beginning of year		**2,975,422**	**3,399,229**	**2,568,321**
Unencumbered cash, end of year	**2,975,422**	**3,399,229**	**2,568,321**	**2,746,525**

REVENUE AND EXPENDITURE SUMMARY

INDUSTRIAL DEVELOPMENT FUND - 133

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TAX REVENUE	(8,781)	(3,760)	(278)	(4,532)
	MISCELLANEOUS INCOME	(2,124)	(2,273)	(2,220)	(2,220)
	SALES OF PROPERTY	(3,951)	-	-	-
	TOTAL REVENUE	**(14,855)**	**(6,033)**	**(2,498)**	**(6,752)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	-	-	1,374	1,374
	OTHER EXPENDITURES	4,995	9,235	15,510	15,510
	TOTAL EXPENSES	**4,995**	**9,235**	**16,884**	**16,884**

FUND TOTAL - INDUSTRIAL DEVELOPMENT FUND

Fund total revenue	**(14,855)**	**(6,033)**	**(2,498)**	**(6,752)**
Fund total expenditures	**4,995**	**9,235**	**16,884**	**16,884**
Revenues (over) under expenditures	**(9,860)**	**3,202**	**14,386**	**10,132**
Unencumberd cash, beginning of year		**27,808**	**24,607**	**10,221**
Unencumbered cash, end of year	**27,808**	**24,607**	**10,221**	**89**

Estimated Mill Rate **0.043**

REVENUE AND EXPENDITURE SUMMARY

CONVENTION AND TOURISM FUND - 134

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	INTERGOVERNMENTAL	(103,958)	(110,183)	(100,000)	(105,000)
	MISCELLANEOUS INCOME	(7,452)	(7,929)	(4,000)	(500)
	TOTAL REVENUE	**(111,411)**	**(118,112)**	**(104,000)**	**(105,500)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	15,863	16,900	48,400	15,335
	COMMODITIES	87	53	300	300
	OTHER EXPENDITURES	49,318	53,243	55,300	89,865
	CAPITAL OUTLAY	27,297	1,572	-	-
	TOTAL EXPENSES	**92,565**	**71,768**	**104,000**	**105,500**

FUND TOTAL - CONVENTION AND TOURISM FUND

Fund total revenue	**(111,411)**	**(118,112)**	**(104,000)**	**(105,500)**
Fund total expenditures	**92,565**	**71,768**	**104,000**	**105,500**
Revenues (over) under expenditures	**(18,845)**	**(46,344)**	**-**	**-**
Unencumberd cash, beginning of year		**171,941**	**218,285**	**218,285**
Unencumbered cash, end of year	**171,941**	**218,285**	**218,285**	**218,285**

REVENUE AND EXPENDITURE SUMMARY

CEMETERY IMPROVEMENTS - 135

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CHARGES FOR SERVICES	(6,610)	(5,858)	(10,200)	(6,700)
	MISCELLANEOUS INCOME	(1,533)	(1,452)	(700)	(700)
	TOTAL REVENUE	**(8,143)**	**(7,309)**	**(10,900)**	**(7,400)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	COMMODITIES	12,702	-	8,500	8,500
	CAPITAL OUTLAY	-	-	5,000	5,000
	TOTAL EXPENSES	**12,702**	**-**	**13,500**	**13,500**

FUND TOTAL - CEMETERY IMPROVEMENTS

Fund total revenue	**(8,143)**	**(7,309)**	**(10,900)**	**(7,400)**
Fund total expenditures	**12,702**	**-**	**13,500**	**13,500**
Revenues (over) under expenditures	**4,559**	**(7,309)**	**2,600**	**6,100**
Unencumberd cash, beginning of year		**48,226**	**55,536**	**52,936**
Unencumbered cash, end of year	**48,226**	**55,536**	**52,936**	**46,836**

REVENUE AND EXPENDITURE SUMMARY

FAIRGROUND IMPROVEMENTS FUND - 136

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CHARGES FOR SERVICES	(24,781)	(28,125)	(25,000)	(25,000)
	MISCELLANEOUS INCOME	(11,704)	(8,378)	(6,000)	(1,500)
	TOTAL REVENUE	**(36,485)**	**(36,503)**	**(31,000)**	**(26,500)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	OTHER EXPENDITURES	-	-	50,000	50,000
	CAPITAL OUTLAY	-	109,273	25,000	25,000
	TOTAL EXPENSES	**-**	**109,273**	**75,000**	**75,000**

FUND TOTAL - FAIRGROUND IMPROVEMENTS FUND

Fund total revenue	**(36,485)**	**(36,503)**	**(31,000)**	**(26,500)**
Fund total expenditures	**-**	**109,273**	**75,000**	**75,000**
Revenues (over) under expenditures	**(36,485)**	**72,770**	**44,000**	**48,500**
Unencumberd cash, beginning of year		**323,885**	**251,115**	**207,115**
Unencumbered cash, end of year	**323,885**	**251,115**	**207,115**	**158,615**

REVENUE AND EXPENDITURE SUMMARY

PUBLIC SAFETY/ OTHER CIP - 137

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TAX REVENUE	(1,390,704)	(1,505,485)	(1,500,568)	(1,557,000)
	MISCELLANEOUS INCOME	(16,772)	(15,606)	(40,000)	(20,000)
	TRANSFERS IN	-	(412,035)	-	(1,485,226)
	TOTAL REVENUE	**(1,407,475)**	**(1,933,127)**	**(1,540,568)**	**(3,062,226)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TRANSFERS OUT	1,390,704	904,098	591,031	4,874,311
	TOTAL EXPENSES	**1,390,704**	**904,098**	**591,031**	**4,874,311**

FUND TOTAL - PUBLIC SAFETY/ OTHER CIP

Fund total revenue	**(1,407,475)**	**(1,933,127)**	**(1,540,568)**	**(3,062,226)**
Fund total expenditures	**1,390,704**	**904,098**	**591,031**	**4,874,311**
Revenues (over) under expenditures	**(16,772)**	**(1,029,029)**	**(949,537)**	**1,812,085**
Unencumberd cash, beginning of year		**173,148**	**1,202,177**	**2,151,714**
Unencumbered cash, end of year	**173,148**	**1,202,177**	**2,151,714**	**339,629**

REVENUE AND EXPENDITURE SUMMARY

PUBLIC LIBRARY FUND - 172

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TAX REVENUE	(577,865)	(591,425)	(615,274)	(658,401)
	TOTAL REVENUE	**(577,865)**	**(591,425)**	**(615,274)**	**(658,401)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	OTHER EXPENDITURES	577,865	591,425	615,274	646,875
	TOTAL EXPENSES	**577,865**	**591,425**	**615,274**	**646,875**

FUND TOTAL - PUBLIC LIBRARY FUND

Fund total revenue	**(577,865)**	**(591,425)**	**(615,274)**	**(658,401)**
Fund total expenditures	**577,865**	**591,425**	**615,274**	**646,875**
Revenues (over) under expenditures	**-**	**-**	**-**	**(11,526)**
Unencumberd cash, beginning of year		**-**	**-**	**-**
Unencumbered cash, end of year	**-**	**-**	**-**	**11,526**
Estimated Mill Rate			**5.616**	**5.592**
Percentage Change				**3.53%**

REVENUE AND EXPENDITURE SUMMARY

LAND BANK - 176

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(48)	(269)	-	-
	TRANSFERS IN	(10,000)	-	(900,000)	-
	TOTAL REVENUE	**(10,048)**	**(269)**	**(900,000)**	**-**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	303	572	900,000	-
	TOTAL EXPENSES	**303**	**572**	**900,000**	**-**

FUND TOTAL - LAND BANK

Fund total revenue	**(10,048)**	**(269)**	**(900,000)**	**-**
Fund total expenditures	**303**	**572**	**900,000**	**-**
Revenues (over) under expenditures	**(9,746)**	**303**	**-**	**-**
Unencumberd cash, beginning of year		**9,746**	**9,442**	**9,442**
Unencumbered cash, end of year	**9,746**	**9,442**	**9,442**	**9,442**

REVENUE AND EXPENDITURE SUMMARY

KS FIGHTS AGAINST ADDICTION - 177

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	INTERGOVERNMENTAL	(36,700)	(21,269)	(13,240)	(10,179)
	TOTAL REVENUE	**(36,700)**	**(21,269)**	**(13,240)**	**(10,179)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	-	-	-	117,245
	TOTAL EXPENSES	**-**	**-**	**-**	**117,245**

FUND TOTAL - KS FIGHTS AGAINST ADDICTION

Fund total revenue	**(36,700)**	**(21,269)**	**(13,240)**	**(10,179)**
Fund total expenditures	**-**	**-**	**-**	**117,245**
Revenues (over) under expenditures	**(36,700)**	**(21,269)**	**(13,240)**	**107,066**
Unencumberd cash, beginning of year		**72,557**	**93,826**	**107,066**
Unencumbered cash, end of year	**72,557**	**93,826**	**107,066**	**-**

REVENUE AND EXPENDITURE SUMMARY

BOND AND INTEREST - 260

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TAX REVENUE	(621,529)	(622,393)	(623,130)	(634,601)
	INTERGOVERNMENTAL	(245,293)	(382,605)	(331,641)	(363,339)
	MISCELLANEOUS INCOME	(260,006)	(118,126)	(117,418)	(112,315)
	TRANSFERS IN	(2,989,306)	(2,556,272)	(2,134,780)	(6,755,862)
	TOTAL REVENUE	**(4,116,134)**	**(3,679,395)**	**(3,206,969)**	**(7,866,117)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CONTRACTUAL SERVICES	26,697	3	-	-
	DEBT SERVICE	3,386,009	3,299,571	2,838,902	8,799,830
	TRANSFERS OUT	3,585,000	-	-	-
	TOTAL EXPENSES	**6,997,706**	**3,299,573**	**2,838,902**	**8,799,830**

FUND TOTAL - BOND AND INTEREST

Fund total revenue	**(4,116,134)**	**(3,679,395)**	**(3,206,969)**	**(7,866,117)**
Fund total expenditures	**6,997,706**	**3,299,573**	**2,838,902**	**8,799,830**
Revenues (over) under expenditures	**2,881,572**	**(379,822)**	**(368,068)**	**933,713**
Unencumberd cash, beginning of year		**1,633,295**	**2,013,117**	**2,381,184**
Unencumbered cash, end of year	**1,633,295**	**2,013,117**	**2,381,184**	**1,447,471**
Estimated Mill Rate			**5.506**	**5.423**
Percentage Change				**2.40%**

REVENUE AND EXPENDITURE SUMMARY

ELECTRIC TRANSMISSION - 401

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(83,101)	(86,929)	(65,000)	(65,000)
	MISC REVENUE	(2,019,013)	(1,386,272)	(2,069,098)	(1,430,000)
	TOTAL REVENUE	**(2,102,114)**	**(1,473,201)**	**(2,134,098)**	**(1,495,000)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	473,575	524,999	500,000	500,000
	CONTRACTUAL SERVICES	118,689	161,920	108,500	83,100
	COMMODITIES	9,306	65,698	46,443	46,573
	OTHER EXPENDITURES	907	21,877	-	-
	CAPITAL OUTLAY	191,217	22,026	-	-
	INTERNAL SUPPORT	150,197	156,805	177,556	165,304
	TRANSFERS OUT	802,200	690,440	682,542	680,743
	TOTAL EXPENSES	**1,746,090**	**1,643,765**	**1,515,041**	**1,475,720**

FUND TOTAL - ELECTRIC TRANSMISSION

Fund total revenue	**(2,102,114)**	**(1,473,201)**	**(2,134,098)**	**(1,495,000)**
Fund total expenditures	**1,746,090**	**1,643,765**	**1,515,041**	**1,475,720**
Revenues (over) under expenditures	**(356,023)**	**170,563**	**(619,057)**	**(19,281)**
Unencumberd cash, beginning of year		**2,771,683**	**2,601,120**	**3,220,177**
Unencumbered cash, end of year	**2,771,683**	**2,601,120**	**3,220,177**	**3,239,457**

REVENUE AND EXPENDITURE SUMMARY

ELECTRIC - 402

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(376,534)	(528,990)	(413,595)	(416,600)
	MISC REVENUE	(23,858,350)	(23,380,219)	(24,784,780)	(25,108,780)
	SALES OF PROPERTY	(45,562)	(17,459)	(5,000)	(5,000)
	TOTAL REVENUE	**(24,280,447)**	**(23,926,667)**	**(25,203,375)**	**(25,530,380)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	2,076,268	2,254,309	2,262,644	2,487,778
	CONTRACTUAL SERVICES	501,527	1,779,573	1,376,150	555,076
	COMMODITIES	16,645,142	15,465,728	17,094,253	17,102,696
	OTHER EXPENDITURES	26,865	205,944	32,750	28,950
	CAPITAL OUTLAY	687,460	1,235,248	763,500	821,500
	INTERNAL SUPPORT	1,358,700	1,401,958	1,420,975	1,457,497
	DEBT SERVICE	64,739	158,031	223,909	223,909
	TRANSFERS OUT	2,396,777	1,998,208	2,510,000	2,836,000
	TOTAL EXPENSES	**23,757,478**	**24,498,999**	**25,684,181**	**25,513,406**

FUND TOTAL - ELECTRIC

Fund total revenue	**(24,280,447)**	**(23,926,667)**	**(25,203,375)**	**(25,530,380)**
Fund total expenditures	**23,757,478**	**24,498,999**	**25,684,181**	**25,513,406**
Revenues (over) under expenditures	**(522,969)**	**572,332**	**480,806**	**(16,974)**
Unencumberd cash, beginning of year		**2,993,812**	**2,421,480**	**1,940,674**
Unencumbered cash, end of year	**2,993,812**	**2,421,480**	**1,940,674**	**1,957,648**

REVENUE AND EXPENDITURE SUMMARY

NATURAL GAS - 403

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(100,250)	(125,073)	(88,000)	(36,500)
	MISC REVENUE	(4,521,080)	(5,220,319)	(5,250,000)	(5,250,000)
	SALES OF PROPERTY	(7)	(4,279)	(1,000)	(1,000)
	TOTAL REVENUE	**(4,621,337)**	**(5,349,671)**	**(5,339,000)**	**(5,287,500)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	574,699	584,687	578,428	564,987
	CONTRACTUAL SERVICES	51,659	41,697	77,750	77,750
	COMMODITIES	2,397,178	2,715,766	2,630,666	2,627,290
	OTHER EXPENDITURES	2,059	4,770	5,200	5,200
	CAPITAL OUTLAY	361,842	85,766	180,000	190,000
	INTERNAL SUPPORT	848,791	856,608	871,784	880,737
	TRANSFERS OUT	443,102	516,957	732,542	547,910
	TOTAL EXPENSES	**4,679,329**	**4,806,252**	**5,076,370**	**4,893,874**

FUND TOTAL - NATURAL GAS

Fund total revenue	**(4,621,337)**	**(5,349,671)**	**(5,339,000)**	**(5,287,500)**
Fund total expenditures	**4,679,329**	**4,806,252**	**5,076,370**	**4,893,874**
Revenues (over) under expenditures	**57,992**	**(543,419)**	**(262,630)**	**(393,626)**
Unencumberd cash, beginning of year		**1,697,427**	**2,240,846**	**2,503,476**
Unencumbered cash, end of year	**1,697,427**	**2,240,846**	**2,503,476**	**2,897,102**

REVENUE AND EXPENDITURE SUMMARY

WATER - 404

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(43,574)	(58,980)	(42,000)	(35,000)
	MISC REVENUE	(3,030,846)	(3,134,022)	(3,335,000)	(3,335,000)
	SALES OF PROPERTY	(1,248)	(6,198)	(1,200)	(1,200)
	TOTAL REVENUE	**(3,075,668)**	**(3,199,200)**	**(3,378,200)**	**(3,371,200)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	962,348	932,255	1,030,679	1,056,486
	CONTRACTUAL SERVICES	224,724	231,694	258,050	238,800
	COMMODITIES	368,604	336,087	395,113	391,491
	OTHER EXPENDITURES	17,093	22,076	22,850	22,550
	CAPITAL OUTLAY	131,450	108,028	643,000	1,053,000
	INTERNAL SUPPORT	462,701	468,275	476,060	480,356
	TRANSFERS OUT	748,347	757,514	572,533	546,648
	TOTAL EXPENSES	**2,915,266**	**2,855,929**	**3,398,285**	**3,789,331**

FUND TOTAL - WATER

Fund total revenue	**(3,075,668)**	**(3,199,200)**	**(3,378,200)**	**(3,371,200)**
Fund total expenditures	**2,915,266**	**2,855,929**	**3,398,285**	**3,789,331**
Revenues (over) under expenditures	**(160,402)**	**(343,271)**	**20,085**	**418,131**
Unencumberd cash, beginning of year		**557,524**	**900,795**	**880,710**
Unencumbered cash, end of year	**557,524**	**900,795**	**880,710**	**462,579**

REVENUE AND EXPENDITURE SUMMARY

REFUSE - 412

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(57,946)	(63,500)	(50,000)	(37,000)
	MISC REVENUE	(1,849,696)	(2,127,727)	(2,165,000)	(2,165,000)
	SALES OF PROPERTY	(2,229)	(41,129)	-	-
	TOTAL REVENUE	**(1,909,871)**	**(2,232,355)**	**(2,215,000)**	**(2,202,000)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	590,189	621,461	689,504	714,799
	CONTRACTUAL SERVICES	424,795	418,717	447,475	448,875
	COMMODITIES	158,718	163,996	156,304	192,411
	OTHER EXPENDITURES	1,964	1,106	2,200	2,200
	CAPITAL OUTLAY	42,400	347,162	355,545	90,000
	INTERNAL SUPPORT	323,088	336,019	355,603	358,049
	DEBT SERVICE	97,885	97,885	81,058	81,058
	TRANSFERS OUT	117,548	129,080	317,500	136,750
	TOTAL EXPENSES	**1,756,588**	**2,115,425**	**2,405,189**	**2,024,143**

FUND TOTAL - REFUSE

Fund total revenue	**(1,909,871)**	**(2,232,355)**	**(2,215,000)**	**(2,202,000)**
Fund total expenditures	**1,756,588**	**2,115,425**	**2,405,189**	**2,024,143**
Revenues (over) under expenditures	**(153,283)**	**(116,930)**	**190,189**	**(177,857)**
Unencumberd cash, beginning of year		**862,616**	**979,546**	**789,357**
Unencumbered cash, end of year	**862,616**	**979,546**	**789,357**	**967,215**

REVENUE AND EXPENDITURE SUMMARY

WASTEWATER - 413

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(63,211)	(73,817)	(46,075)	(41,075)
	MISC REVENUE	(2,192,546)	(2,240,367)	(2,238,100)	(2,250,100)
	SALES OF PROPERTY	(9)	(63)	-	-
	TOTAL REVENUE	**(2,255,766)**	**(2,314,246)**	**(2,284,175)**	**(2,291,175)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	703,288	730,774	736,149	785,860
	CONTRACTUAL SERVICES	280,284	270,478	289,339	298,739
	COMMODITIES	145,397	123,671	190,349	191,788
	OTHER EXPENDITURES	1,512	1,072	1,350	1,350
	CAPITAL OUTLAY	310,822	229,828	404,000	426,000
	INTERNAL SUPPORT	199,372	208,280	214,754	217,354
	DEBT SERVICE	21,047	21,047	21,090	21,090
	TRANSFERS OUT	325,429	375,583	571,595	420,619
	TOTAL EXPENSES	**1,987,152**	**1,960,733**	**2,428,626**	**2,362,800**

FUND TOTAL - WASTEWATER

Fund total revenue	**(2,255,766)**	**(2,314,246)**	**(2,284,175)**	**(2,291,175)**
Fund total expenditures	**1,987,152**	**1,960,733**	**2,428,626**	**2,362,800**
Revenues (over) under expenditures	**(268,614)**	**(353,513)**	**144,451**	**71,625**
Unencumberd cash, beginning of year		**1,833,081**	**2,186,593**	**2,042,142**
Unencumbered cash, end of year	**1,833,081**	**2,186,593**	**2,042,142**	**1,970,517**

REVENUE AND EXPENDITURE SUMMARY

STORMWATER DRAINAGE - 414

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(28,354)	(32,262)	(20,000)	(2,500)
	MISC REVENUE	(305,268)	(306,229)	(300,000)	(304,000)
	TOTAL REVENUE	**(333,622)**	**(338,491)**	**(320,000)**	**(306,500)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	77,658	80,527	80,841	152,034
	CONTRACTUAL SERVICES	2,102	1,365	51,200	46,200
	COMMODITIES	85,640	15,743	59,905	59,910
	CAPITAL OUTLAY	-	-	-	-
	INTERNAL SUPPORT	39,829	38,687	42,008	43,029
	TOTAL EXPENSES	**205,228**	**136,323**	**233,954**	**301,173**

FUND TOTAL - STORMWATER DRAINAGE

Fund total revenue	**(333,622)**	**(338,491)**	**(320,000)**	**(306,500)**
Fund total expenditures	**205,228**	**136,323**	**233,954**	**301,173**
Revenues (over) under expenditures	**(128,393)**	**(202,168)**	**(86,047)**	**(5,327)**
Unencumberd cash, beginning of year		**1,011,670**	**1,213,838**	**1,299,885**
Unencumbered cash, end of year	**1,011,670**	**1,213,838**	**1,299,885**	**1,305,212**

REVENUE AND EXPENDITURE SUMMARY

QUAIL RIDGE GOLF COURSE - 433

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	CHARGES FOR SERVICES	(98,909)	(116,680)	(103,000)	(106,500)
	MISCELLANEOUS INCOME	(1,715)	(1,341)	(575)	(800)
	MISC REVENUE	(387,941)	(378,048)	(389,029)	(419,411)
	SALES OF PROPERTY	-	(3,895)	-	-
	TRANSFERS IN	(248,836)	(270,405)	(325,000)	(375,000)
	TOTAL REVENUE	**(737,402)**	**(770,369)**	**(817,604)**	**(901,711)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	387,780	378,837	418,120	391,185
	CONTRACTUAL SERVICES	65,373	74,458	78,898	112,622
	COMMODITIES	200,900	236,384	220,090	223,205
	OTHER EXPENDITURES	2,399	952	1,054	1,450
	CAPITAL OUTLAY	1,586	-	5,000	72,500
	INTERNAL SUPPORT	35,555	36,101	38,442	39,749
	DEBT SERVICE	43,808	43,637	56,000	61,000
	TOTAL EXPENSES	**737,402**	**770,369**	**817,604**	**901,711**

FUND TOTAL - QUAIL RIDGE GOLF COURSE

Fund total revenue	**(737,402)**	**(770,369)**	**(817,604)**	**(901,711)**
Fund total expenditures	**737,402**	**770,369**	**817,604**	**901,711**
Revenues (over) under expenditures	**-**	**-**	**-**	**-**
Unencumberd cash, beginning of year		**-**	**-**	**-**
Unencumbered cash, end of year	**-**	**-**	**-**	**-**

REVENUE AND EXPENDITURE SUMMARY

MANAGEMENT SERVICES - 508

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	INTERGOVERNMENTAL	-	(2,000)	-	-
	CHARGES FOR SERVICES	(41)	(253)	-	-
	MISCELLANEOUS INCOME	(3,907,119)	(3,887,471)	(3,905,535)	(3,966,793)
	SALES OF PROPERTY	(75)	(4,405)	-	-
	TOTAL REVENUE	**(3,907,235)**	**(3,894,129)**	**(3,905,535)**	**(3,966,793)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	2,413,856	2,528,140	2,551,759	2,612,687
	CONTRACTUAL SERVICES	1,071,228	966,045	892,757	871,688
	COMMODITIES	136,904	148,766	175,180	169,380
	OTHER EXPENDITURES	154,622	137,402	151,150	165,850
	CAPITAL OUTLAY	75,395	47,462	65,000	75,000
	INTERNAL SUPPORT	50,356	61,554	62,436	64,753
	TRANSFERS OUT	3,236	4,760	7,253	7,436
	TOTAL EXPENSES	**3,905,596**	**3,894,129**	**3,905,535**	**3,966,793**

FUND TOTAL - MANAGEMENT SERVICES

Fund total revenue	**(3,907,235)**	**(3,894,129)**	**(3,905,535)**	**(3,966,793)**
Fund total expenditures	**3,905,596**	**3,894,129**	**3,905,535**	**3,966,793**
Revenues (over) under expenditures	**(1,639)**	**-**	**-**	**-**
Unencumberd cash, beginning of year		**-**	**-**	**-**
Unencumbered cash, end of year	**-**	**-**	**-**	**-**

REVENUE AND EXPENDITURE SUMMARY

OPERATIONS SERVICES - 509

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	MISCELLANEOUS INCOME	(551,266)	(686,980)	(721,656)	(714,775)
	SALES OF PROPERTY	-	(397)	-	-
	TOTAL REVENUE	**(551,266)**	**(687,376)**	**(721,656)**	**(714,775)**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	PERSONNEL SERVICES	380,581	424,232	438,050	500,430
	CONTRACTUAL SERVICES	50,944	119,238	109,875	108,375
	COMMODITIES	44,551	34,435	60,350	60,850
	OTHER EXPENDITURES	672	148	1,300	1,300
	CAPITAL OUTLAY	45,059	13,687	16,000	28,000
	INTERNAL SUPPORT	4,459	5,636	6,081	5,820
	TRANSFERS OUT	25,000	90,000	90,000	10,000
	TOTAL EXPENSES	**551,266**	**687,376**	**721,656**	**714,775**

FUND TOTAL - OPERATIONS SERVICES

Fund total revenue	**(551,266)**	**(687,376)**	**(721,656)**	**(714,775)**
Fund total expenditures	**551,266**	**687,376**	**721,656**	**714,775**
Revenues (over) under expenditures	**-**	**-**	**-**	**-**
Unencumberd cash, beginning of year		**-**	**-**	**-**
Unencumbered cash, end of year	**-**	**-**	**-**	**-**

GRAND TOTAL EXPENSES	**63,719,686**	**60,883,081**	**65,552,583**	**74,633,731**
GRAND TOTAL REVENUE	**(62,922,412)**	**(63,611,641)**	**(66,034,320)**	**(71,827,135)**
NET	**797,274**	**(2,728,560)**	**(481,737)**	**2,806,596**

Estimated Mill Rate & RNR Comparison	**48.815**	**48.365**
Percentage Change		**3.00%**
Revenue Neutral Rate		**46.958**

General Fund

001

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
001-411100	CURRENT PROPERTY TAX	(3,341,048)	(3,458,652)	(3,683,882)	(3,795,313)
001-411110	DELINQUENT PERSONAL TAX	(3,923)	(2,927)	(4,120)	(4,120)
001-411120	REDEMPTION AND PRIOR YEAR ADJU	(69,297)	(67,078)	(61,800)	(61,800)
001-411130	NEIGHBORHOOD REVITALIZATION	52,122	48,352	47,326	45,143
001-411200	TRUCK TAX	(1,914)	(2,081)	(1,891)	(1,523)
001-411300	RECREATIONAL VEHICLE TAX	(4,734)	(4,384)	(4,412)	(4,101)
001-411400	MOTOR VEHICLE TAX	(357,925)	(367,778)	(343,764)	(346,286)
001-411500	PAYMENTS IN LIEU OF TAXES	(6,915)	(7,005)	(5,000)	(4,594)
001-411600	COMMERCIAL VEHICLE TAX	(2,459)	(1,630)	(2,279)	(2,788)
001-413100	LOCAL SALES TAX	(1,158,920)	(1,254,571)	(1,250,000)	(1,298,500)
001-416100	TELEPHONE FRANCHISE TAX	(2,822)	(1,253)	(2,800)	(1,200)
001-416200	CABLE TV TAX	(99,599)	(97,751)	(100,000)	(95,000)
001-416500	SMALL CELL TOWER FRANCHISE FEE	(540)	(9,180)	(2,700)	(2,700)
001-416400	FIBER FRANCHISE TAX	(693)	(774)	(693)	(693)
	TOTAL TAX REVENUE	(4,998,665)	(5,226,711)	(5,416,015)	(5,573,475)

General Fund

001

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
001-421100	CEREAL MALT BEVERAGE LICENSES	(525)	(1,025)	(500)	(500)
001-421110	DRINKING ESTABLISHMENT LICENSE	(500)	(100)	(500)	(500)
001-421120	LIQUOR STORE LICENSES	(5,125)	(1,475)	(5,000)	(1,500)
001-421200	ELECTRIC JOURNEYMAN/MSTR LIC	(5,595)	(6,410)	(5,000)	(6,000)
001-421300	ELECTRIC BUSINESS LICENSES	(2,400)	(4,200)	(3,000)	(3,000)
001-421400	PLUMBING LICENSES	(3,150)	(3,980)	(2,500)	(3,000)
001-421500	MISCELLANEOUS LICENSES	(250)	(100)	(200)	(200)
001-421700	GENERAL CONTRACTOR BUS LIC	(17,100)	(14,925)	(14,000)	(14,000)
001-421800	MECHANICAL CONTRATOR BUS LIC	(2,700)	(3,700)	(2,500)	(2,500)
001-422200	ANIMAL LICENSE	(1,630)	(1,685)	(2,250)	(1,600)
001-423100	BUILDING PERMITS	(84,959)	(83,841)	(65,000)	(78,000)
001-423200	ELECTRIC PERMITS	(9,253)	(5,393)	(6,000)	(6,000)
001-423300	PLUMBING PERMITS	(4,974)	(3,382)	(4,000)	(4,000)
001-423400	GARAGE SALE PERMITS	(177)	(198)	(100)	(100)
001-423500	MECHANICAL PERMITS	(4,668)	(2,626)	(2,000)	(2,500)
001-423600	GAS PERMITS	(480)	(636)	(450)	(500)
001-421150	MOBILE FOOD VENDING LICENSES	(1,875)	(2,000)	(2,000)	(2,000)
	TOTAL LICENSE & PERMIT FEE	(145,361)	(135,675)	(115,000)	(125,900)
001-437600	ALCOHOLIC BEVERAGE TAX	(30,268)	(31,644)	(30,607)	(31,769)
001-438200	COUNTY AMBULANCE CONTRIBUTION	(724,048)	(342,943)	(350,000)	(350,000)
001-438400	FIRE DISTRICT #6 CONTRACT	(29,472)	(22,566)	(36,000)	(26,000)
001-438500	FIRE DISTRICT #7 CONTRACT	(316,036)	(328,590)	(330,000)	(330,000)
	TOTAL INTERGOVERNMENTAL	(1,099,824)	(725,743)	(746,607)	(737,769)
001-441200	ZONING APPLICATIONS	(500)	(150)	(500)	(500)
001-445100	WEED MOWING CHARGES	(42,685)	(41,804)	(40,000)	(42,000)
001-445200	ANIMAL CONTROL	-	(60)	-	-
001-445300	DEMOLITION FEES	-	(14,000)	-	-
001-446100	SALE OF CEMETERY LOTS	(14,740)	(11,893)	(15,000)	(14,000)
001-446200	SEXTONS FEES	(36,900)	(38,950)	(36,000)	(36,000)
001-446500	MONUMENT SETTING FEES	(2,750)	(3,600)	(3,000)	(3,000)
001-447100	FAIRGROUND USE FEES	(43,195)	(52,491)	(45,000)	(48,000)
001-447400	RECREATION COMPLEX FEES	(7,681)	525	(2,500)	-

General Fund

001

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
001-447800	FRGRNDS PRIMITIVE CAMPING FEES	(27,120)	(24,913)	(27,000)	(25,000)
001-447900	FRGRNDS ELECTRIC HOOKUP FEES	(180,987)	(176,767)	(185,000)	(175,000)
001-448000	EMS FEES	(784,908)	(818,263)	(775,000)	(1,200,000)
001-448025	OTHER EMS FEES	(70,271)	(55,090)	(65,000)	(85,000)
001-448100	AQUATIC CENTER FEES	(50,027)	-	-	-
001-448200	CONCESSIONS SALES	(19,965)	-	-	-
001-448500	MERCHANDISE SALES	(50)	-	-	-
001-448520	LIVE BAIT SALES	(566)	-	-	-
001-449100	LAKE CAMPER HOOKUPS	(134,154)	(123,244)	(135,000)	(135,000)
001-449200	LAKE PRIMITIVE CAMPING	(14,911)	(14,761)	(13,000)	(13,000)
001-449300	BOAT STORAGE CHARGES	(6,195)	(9,015)	(6,000)	(6,000)
001-449400	LAKE IMPOUNDMENT - WATER MAINT	(15,000)	(15,000)	(15,000)	(15,000)
001-449500	LAKE HUNTING PERMITS	(225)	(458)	(300)	(300)
001-449700	LAKE RECREATION AREA PERMITS	(97,220)	(88,924)	(115,000)	(105,000)
001-449800	LAKE BOATING PERMITS	(34,575)	(35,034)	(34,000)	(34,000)
001-449900	FISHING/HUNTING LICENSE FEES	-	(15)	-	-
001-448300	ISLAND PARK PERFORMANCE STAGE	(1,574)	(900)	(2,000)	(1,000)
001-449910	LAKE GIFT CERT. / DISCOUNT	154	107	-	-
	TOTAL CHARGES FOR SERVICES	(1,586,043)	(1,524,700)	(1,514,300)	(1,937,800)
001-451100	MUNICIPAL COURT FINES	(70,229)	(58,534)	(70,000)	(70,000)
001-451200	MUNICIPAL COURT FEES	(4,093)	(5,936)	(3,000)	(4,000)
001-451900	LAKE COURT FINES	(40)	(1,740)	(500)	(500)
	TOTAL FINES AND PENALTIES	(74,362)	(66,210)	(73,500)	(74,500)

General Fund

001

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
001-461100	INVESTMENT INTEREST	(87,146)	(77,683)	(100,000)	(80,000)
001-462100	RENT-MISCELLANEOUS	-	-	-	(3,000)
001-462200	RENT-COMMUNITY CENTER	(28,273)	(30,221)	(27,780)	(27,780)
001-462300	RENT-MEYER HALL	(101,483)	(101,483)	(101,483)	(101,483)
001-462500	FARM LEASE INCOME	(7,968)	(19,303)	(7,917)	(7,917)
001-462600	OIL INCOME	(5,132)	(4,404)	(3,500)	(4,000)
001-468100	REFUNDS OF EXPENDITURES	(416)	(2,809)	(1,000)	(1,000)
001-468200	MISCELLANEOUS INCOME	10,082	85,099	(10,000)	(5,000)
001-468300	REIMBURSEMENT FOR SERVICES	(25,908)	(23,393)	(25,000)	(25,000)
001-468800	CASH OVER/SHORT	54	589	-	-
001-469600	BULK WATER SALES	(30)	-	-	-
001-448400	RESTROOM TRAILER RENT	(1,500)	(625)	(1,500)	(1,500)
001-462400	RENT-COMM COUNCIL ROOM	(940)	(485)	(900)	(500)
	TOTAL MISCELLANEOUS INCOME	(248,659)	(174,717)	(279,079)	(257,179)
001-481100	SALE OF EQUIPMENT	(180)	(60,308)	-	-
001-481300	SALE OF SCRAP	(853)	(988)	-	-
001-481400	SALES OF INVENTORY/SUPPLIES	-	(29)	-	-
	TOTAL SALES OF PROPERTY	(1,033)	(61,325)	-	-
001-491120	TRANSFER FROM ELECTRIC	(1,484,702)	(1,498,369)	(1,880,000)	(2,071,000)
001-491130	TRANSFER FROM GAS	(257,333)	(338,481)	(355,000)	(350,000)
001-491140	TRANSFER FROM WATER	(165,493)	(173,760)	(183,000)	(190,000)
001-491150	TRANSFER FROM REFUSE	(93,673)	(105,905)	(110,000)	(110,000)
001-491170	TRANSFER FROM CIP	(75,000)	(75,000)	(75,000)	(75,000)
001-491199	TRANSFERS FROM OTHER FUNDS	(150,000)	(300,804)	(150,000)	(155,000)
001-491121	TRANSFER FROM TRANSMISSION	(106,594)	(105,585)	(106,000)	(106,000)
	TOTAL TRANSFERS IN	(2,332,796)	(2,597,904)	(2,859,000)	(3,057,000)
	TOTAL REVENUE	**(10,486,744)**	**(10,512,986)**	**(11,003,501)**	**(11,763,623)**

013 LEGAL

0012013

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012013-511100	WAGES REGULAR EMPLOYEES	47,116	48,841	48,703	57,385
0012013-511200	OVERTIME WAGES	2,487	733	2,500	1,000
0012013-515100	FICA	3,688	3,697	3,612	4,266
0012013-515200	KPERS CONTRIBUTIONS	3,544	3,690	3,594	3,642
0012013-515400	HEALTH INSURANCE	14,343	15,597	19,246	12,334
0012013-515500	UNEMPLOYMENT INSURANCE	49	46	45	54
0012013-515700	DEFERRED COMPENSATION MATCHING	367	14	-	349
0012013-515800	WORKERS COMPENSATION	29	23	30	33
	TOTAL PERSONNEL SERVICES	71,623	72,642	77,730	79,062
0012013-521500	CONTRACT SVCS-SOFTWARE MAINT	6,825	-	-	-
0012013-522300	ATTORNEY SERVICES	990	3,170	2,000	2,000
0012013-524100	PRINTING/PHOTO SERVICES	87	639	200	200
0012013-524600	TRAVEL EXPENSES	2,345	3,748	2,500	2,500
0012013-524700	TRAINING/CONFERENCE FEES	1,324	125	1,500	1,500
0012013-525100	DUES/MEMBERSHIP FEES	125	50	100	100
	TOTAL CONTRACTUAL SERVICES	11,696	7,732	6,300	6,300
0012013-533200	OFFICE SUPPLIES	307	105	200	200
	TOTAL COMMODITIES	307	105	200	200
0012013-541300	SUNDRY CHARGES	33	16	50	50
	TOTAL OTHER EXPENDITURES	33	16	50	50
	TOTAL EXPENSES	**83,659**	**80,496**	**84,280**	**85,612**

017 COMMUNITY DEVELOPMENT

0017017

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0017017-511100	WAGES REGULAR EMPLOYEES	193,667	212,053	216,954	224,593
0017017-511200	OVERTIME WAGES	90	-	-	-
0017017-515100	FICA	14,160	15,208	15,920	16,939
0017017-515200	KPERS CONTRIBUTIONS	20,226	23,013	23,480	23,685
0017017-515400	HEALTH INSURANCE	34,968	40,181	43,902	37,524
0017017-515500	UNEMPLOYMENT INSURANCE	194	198	201	208
0017017-515700	DEFERRED COMPENSATION MATCHING	520	520	520	1,050
0017017-515800	WORKERS COMPENSATION	4,117	4,086	5,237	5,761
0017017-516100	CELL PHONE ALLOWANCE	1,260	1,440	1,440	1,440
0017017-516200	CAR ALLOWANCE	840	840	840	840
	TOTAL PERSONNEL SERVICES	270,042	297,539	308,495	312,040
0017017-521100	CONTRACT SVCS- OFF FURN/EQUIP	-	-	500	500
0017017-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	32,050	32,707	20,000	33,000
0017017-521900	CONTRACTUAL SVCS-OTHER EQUIP	-	-	50	-
0017017-522100	ARCH/ENG/PLAN/ABSTRCT/APPR SVC	614	292	1,500	1,500
0017017-522300	ATTORNEY SERVICES	-	1,669	500	500
0017017-522400	MEDICAL SERVICES	967	682	350	350
0017017-522700	OTHER PROFESSIONAL SERVICES	22,741	14,427	30,500	200,000
0017017-523100	ADVERTISING COSTS	815	942	2,000	2,000
0017017-524100	PRINTING/PHOTO SERVICES	-	145	250	250
0017017-524500	PRIVATE CAR MILEAGE	58	-	500	400
0017017-524600	TRAVEL EXPENSES	684	1,801	4,500	4,500
0017017-524700	TRAINING/CONFERENCE FEES	966	416	2,500	2,500
0017017-525100	DUES/MEMBERSHIP FEES	283	550	1,200	1,200
0017017-525800	OTHER FEES	-	88	250	250
0017017-527300	CELLULAR TELEPHONES	1,090	1,018	-	1,100
	TOTAL CONTRACTUAL SERVICES	60,267	54,736	64,600	248,050

017 COMMUNITY DEVELOPMENT

0017017

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0017017-530100	INSURANCE	670	768	795	741
0017017-533100	REF MATERIAL/BOOKS/MAGAZINES	199	-	750	750
0017017-533200	OFFICE SUPPLIES	524	216	300	300
0017017-534300	VEHICLE MAINTENANCE SUPPLIES	515	2,761	1,500	1,500
0017017-534600	UNIFORMS AND ACCESSORIES	203	78	300	300
0017017-535900	OTHER OPERATING SUPPLIES	363	130	500	500
0017017-537900	FUEL	2,551	1,745	3,000	3,000
0017017-532200	GRANTS REIMBURSEMENT	(720)	(509)	-	-
	TOTAL COMMODITIES	4,304	5,189	7,145	7,091
0017017-541300	SUNDRY CHARGES	102	-	250	250
	TOTAL OTHER EXPENDITURES	102	-	250	250
0017017-551100	OFFICE FURNITURE & EQUIPMENT	640	22	-	-
	TOTAL CAPITAL OUTLAY	640	22	-	-
0017017-561700	INTERNAL SUP - SVCE CTR BLDG	2,143	2,708	2,921	2,796
	TOTAL INTERNAL SUPPORT	2,143	2,708	2,921	2,796
	TOTAL EXPENSES	**337,497**	**360,193**	**383,411**	**570,227**

021 POLICE

0012021

2027 CAPITAL OUTLAY

0012021 - POLICE

551300	Purchase of 2 Police Vehicles	$82,000
551300	Upfit 2 Police Vehicles	$33,400
551400	Live Scan fingerprint machine	$28,000
551300	In car Camera systems from Digital Ally	$9,000
551500	WPD backup channel repeater replacement.	$11,000
551400	Begin replacement of Bodyworn Camera system's	$5,600
551300	Kenwood encrypted mobile car radio's	$3,600
TOTAL 0012021 - POLICE		**$172,600**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012021-511100	WAGES REGULAR EMPLOYEES	1,537,095	1,673,659	1,723,440	1,764,825
0012021-511200	OVERTIME WAGES	84,035	91,647	90,000	90,000
0012021-511300	WAGES-OTHER EMPLOYEES	6,512	11,891	11,966	12,974
0012021-515100	FICA	119,518	130,405	129,274	132,513
0012021-515200	KPERS CONTRIBUTIONS	23,641	24,958	23,983	24,224
0012021-515300	KP&F CONTRIBUTIONS	315,806	364,699	359,459	356,030
0012021-515400	HEALTH INSURANCE	317,731	367,029	384,192	400,756
0012021-515500	UNEMPLOYMENT INSURANCE	1,621	1,633	1,583	1,613
0012021-515700	DEFERRED COMPENSATION MATCHING	640	1,420	1,560	7,224
0012021-515800	WORKERS COMPENSATION	18,819	16,354	20,961	23,057
0012021-515990	WAGES REIMBURSEMENT	(46,799)	(84,059)	(88,000)	(88,000)
0012021-516100	CELL PHONE ALLOWANCE	990	4,370	5,220	960
0012021-516200	CAR ALLOWANCE	7,218	7,218	7,218	7,218
	TOTAL PERSONNEL SERVICES	2,386,826	2,611,223	2,670,856	2,733,394
0012021-521500	CONTRACT SVCS-SOFTWARE MAINT	48,022	58,706	67,465	66,465
0012021-521600	CITIZENS ACADEMY	5,787	8,984	6,000	6,000
0012021-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	2,986	4,167	2,600	9,453
0012021-521800	CONTRACTUAL SVCS-JANITORIAL	3,540	11,653	13,200	14,000
0012021-521900	CONTRACTUAL SVCS-OTHER EQUIP	3,834	3,985	3,500	3,500
0012021-522300	ATTORNEY SERVICES	-	-	450	450
0012021-522400	MEDICAL SERVICES	4,835	3,021	3,000	3,000
0012021-522700	OTHER PROFESSIONAL SERVICES	4,592	8,746	3,950	3,950
0012021-522810	CREDIT CARD FEES	450	620	-	700

021 POLICE

0012021

2027 CAPITAL OUTLAY

0012021 - POLICE

551300	Purchase of 2 Police Vehicles	$82,000
551300	Upfit 2 Police Vehicles	$33,400
551400	Live Scan fingerprint machine	$28,000
551300	In car Camera systems from Digital Ally	$9,000
551500	WPD backup channel repeater replacement.	$11,000
551400	Begin replacement of Bodyworn Camera system's	$5,600
551300	Kenwood encrypted mobile car radio's	$3,600
TOTAL 0012021 - POLICE		**$172,600**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012021-523100	ADVERTISING COSTS	300	-	1,000	1,000
0012021-524100	PRINTING/PHOTO SERVICES	750	1,865	1,000	2,000
0012021-524200	INCARCERATION SERVICES	2,185	2,264	2,000	2,000
0012021-524300	LAUNDRY AND CLEANING SERVICES	1,197	269	1,000	500
0012021-524400	FREIGHT COSTS	-	500	-	50
0012021-524600	TRAVEL EXPENSES	8,844	7,434	9,000	9,000
0012021-524700	TRAINING/CONFERENCE FEES	10,451	13,509	12,000	12,000
0012021-525100	DUES/MEMBERSHIP FEES	1,140	1,030	800	800
0012021-527300	CELLULAR TELEPHONES	13,281	13,910	13,500	13,500
0012021-528100	ELECTRICITY	6,825	25,526	16,000	20,000
0012021-528200	NATURAL GAS	1,909	6,443	4,000	8,000
0012021-528300	WATER	549	999	750	1,000
0012021-528400	SEWER	492	526	725	725
0012021-528500	REFUSE	700	1,311	812	1,300
0012021-528600	STORMWATER DRAINAGE	192	224	300	300
	TOTAL CONTRACTUAL SERVICES	122,860	175,691	163,052	179,693
0012021-530100	INSURANCE	77,846	89,252	89,634	82,513
0012021-533100	REF MATERIAL/BOOKS/MAGAZINES	1,048	1,023	1,400	1,000
0012021-533200	OFFICE SUPPLIES	2,528	3,560	3,200	3,200
0012021-533400	POSTAGE	895	656	1,000	1,000
0012021-534100	BUILDING & GROUNDS SUPPLIES	343	3,880	2,000	5,000
0012021-534200	EQUIPMENT MAINTENANCE SUPPLIES	1,459	2,434	2,500	2,500
0012021-534300	VEHICLE MAINTENANCE SUPPLIES	19,837	29,250	20,000	23,000

021 POLICE

0012021

2027 CAPITAL OUTLAY

0012021 - POLICE

551300	Purchase of 2 Police Vehicles	$82,000
551300	Upfit 2 Police Vehicles	$33,400
551400	Live Scan fingerprint machine	$28,000
551300	In car Camera systems from Digital Ally	$9,000
551500	WPD backup channel repeater replacement.	$11,000
551400	Begin replacement of Bodyworn Camera system's	$5,600
551300	Kenwood encrypted mobile car radio's	$3,600
TOTAL 0012021 - POLICE		**$172,600**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012021-534400	PROTECTION AND SAFETY EQUIP	10,451	17,134	12,000	26,500
0012021-534600	UNIFORMS AND ACCESSORIES	17,998	17,491	20,000	20,000
0012021-535800	RANGE/TRAINING SUPPLIES	9,092	21,426	19,000	22,000
0012021-535900	OTHER OPERATING SUPPLIES	-	2,838	2,500	2,500
0012021-537900	FUEL	44,051	42,592	50,000	50,000
	TOTAL COMMODITIES	185,548	231,536	223,234	239,213
0012021-541100	TAGS AND TAXES	88	88	80	80
0012021-541200	MEALS ON DUTY	834	1,121	700	700
0012021-541300	SUNDRY CHARGES	3,478	4,584	4,000	4,000
0012021-542200	INVESTIGATION COSTS	1,893	2,484	2,500	2,500
0018021-545100	CONTRIB TO HUMANE SOCIETY	68,405	60,000	55,000	70,000
	TOTAL OTHER EXPENDITURES	74,698	68,277	62,280	77,280
0012021-551100	OFFICE FURNITURE & EQUIPMENT	-	-	1,000	1,000
0012021-551200	TECHNICAL/DIGITAL EQUIPMENT	-	-	1,000	1,000
0012021-551300	VEHICLES/TOWED/MOUNTED EQUIP	127,425	70,050	121,484	128,000
0012021-551400	MACHINERY AND EQUIPMENT	5,231	5,290	6,345	33,600
0012021-551500	RADIO EQUIPMENT	10,101	-	10,225	11,000
	TOTAL CAPITAL OUTLAY	142,757	75,340	140,054	174,600

021 POLICE

0012021

2027 CAPITAL OUTLAY

0012021 - POLICE

551300	Purchase of 2 Police Vehicles	$82,000
551300	Upfit 2 Police Vehicles	$33,400
551400	Live Scan fingerprint machine	$28,000
551300	In car Camera systems from Digital Ally	$9,000
551500	WPD backup channel repeater replacement.	$11,000
551400	Begin replacement of Bodyworn Camera system's	$5,600
551300	Kenwood encrypted mobile car radio's	$3,600
TOTAL 0012021 - POLICE		**$172,600**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012021-561100	INTERNAL SUPPORT - MIS	42,130	43,235	44,675	48,036
0012021-561200	INTERNAL SUPPORT - MGMT SVCES	92,314	86,991	96,072	98,534
0012021-561400	INTERNAL SUPPORT - PURCH/DOC	13,234	15,085	15,019	14,226
0012021-561700	INTERNAL SUP - SVCE CTR BLDG	49,093	62,040	66,938	64,066
	TOTAL INTERNAL SUPPORT	196,770	207,351	222,704	224,862
	TOTAL EXPENSES	**3,109,459**	**3,369,419**	**3,482,180**	**3,629,042**

023 FIRE

0012023

2027 CAPITAL OUTLAY

0012023 - FIRE

551400	General Misc. Pumps, Equipment	$35,000
TOTAL 0012023 - FIRE		**$35,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012023-511100	WAGES REGULAR EMPLOYEES	1,641,978	1,712,352	1,708,136	1,930,432
0012023-511200	OVERTIME WAGES	302,067	337,728	300,000	340,000
0012023-511300	WAGES-OTHER EMPLOYEES	49,274	62,266	44,017	67,541
0012023-515100	FICA	145,014	154,239	127,625	175,128
0012023-515200	KPERS CONTRIBUTIONS	4,323	4,654	4,534	4,852
0012023-515300	KP&F CONTRIBUTIONS	437,586	485,020	412,155	535,204
0012023-515400	HEALTH INSURANCE	355,389	364,889	385,976	373,637
0012023-515500	UNEMPLOYMENT INSURANCE	1,976	1,946	1,568	1,811
0012023-515700	DEFERRED COMPENSATION MATCHING	180	-	-	8,040
0012023-515800	WORKERS COMPENSATION	28,735	30,471	39,044	42,950
0012023-515990	WAGES REIMBURSEMENT	(6,200)	(10,383)	(5,000)	(5,000)
0012023-516100	CELL PHONE ALLOWANCE	1,290	1,080	1,320	-
0012023-516200	CAR ALLOWANCE	4,202	3,232	4,202	4,202
	TOTAL PERSONNEL SERVICES	2,965,813	3,147,495	3,023,577	3,478,797

023 FIRE

0012023

2027 CAPITAL OUTLAY

0012023 - FIRE

551400	General Misc. Pumps, Equipment	$35,000
TOTAL 0012023 - FIRE		**$35,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012023-521100	CONTRACT SVCS- OFF FURN/EQUIP	-	-	400	400
0012023-521400	CONTRACTUAL SVCS-RADIO EQUIP	4,790	5,322	7,000	7,000
0012023-521500	CONTRACT SVCS-SOFTWARE MAINT	7,327	7,547	13,000	13,000
0012023-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	2,229	9,591	7,000	7,000
0012023-521900	CONTRACTUAL SVCS-OTHER EQUIP	17,033	15,137	15,000	15,000
0012023-522400	MEDICAL SERVICES	10,863	7,288	8,000	8,000
0012023-522700	OTHER PROFESSIONAL SERVICES	643	792	700	700
0012023-523100	ADVERTISING COSTS	490	696	700	700
0012023-524100	PRINTING/PHOTO SERVICES	138	-	100	100
0012023-524600	TRAVEL EXPENSES	6,446	7,847	10,000	10,000
0012023-524700	TRAINING/CONFERENCE FEES	9,715	10,023	10,000	10,000
0012023-525100	DUES/MEMBERSHIP FEES	2,111	599	2,000	2,000
0012023-527100	TELE. SERVICE & LAND LINES	2,116	4,225	2,200	2,200
0012023-527300	CELLULAR TELEPHONES	4,012	5,196	7,800	7,800
0012023-528100	ELECTRICITY	18,414	18,027	19,000	19,000
0012023-528200	NATURAL GAS	7,401	9,244	8,000	8,000
0012023-528300	WATER	1,599	2,098	1,800	1,800
0012023-528400	SEWER	1,380	1,606	1,400	1,400
0012023-528500	REFUSE	1,896	1,481	2,000	2,000
0012023-528600	STORMWATER DRAINAGE	192	192	208	208
	TOTAL CONTRACTUAL SERVICES	98,797	106,909	116,308	116,308
0012023-530100	INSURANCE	44,560	51,087	51,894	48,258
0012023-532100	EQUIPMENT USAGE REIMBURSEMENT	(379)	(1,886)	-	-
0012023-532200	GRANTS REIMBURSEMENT	(1,000)	(158)	-	-
0012023-533100	REF MATERIAL/BOOKS/MAGAZINES	1,059	425	1,100	1,100
0012023-533200	OFFICE SUPPLIES	723	824	800	800
0012023-533700	LAB/PHOTO SUPPLIES	8	-	500	500
0012023-533800	FIRE EDUCATION SUPPLIES	2,088	2,075	2,000	2,000
0012023-534100	BUILDING & GROUNDS SUPPLIES	6,390	6,400	6,000	6,000
0012023-534200	EQUIPMENT MAINTENANCE SUPPLIES	5,491	4,361	5,000	5,000

023 FIRE

0012023

2027 CAPITAL OUTLAY

0012023 - FIRE

551400	General Misc. Pumps, Equipment	$35,000
TOTAL 0012023 - FIRE		**$35,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012023-534300	VEHICLE MAINTENANCE SUPPLIES	43,743	45,390	30,000	40,000
0012023-534400	PROTECTION AND SAFETY EQUIP	12,657	9,049	12,000	27,000
0012023-534500	HAND TOOLS	890	553	500	500
0012023-534600	UNIFORMS AND ACCESSORIES	15,894	12,908	17,600	17,600
0012023-535100	MAINT SUPPLIES	754	353	1,000	1,000
0012023-535900	OTHER OPERATING SUPPLIES	2,091	1,403	1,500	1,500
0012023-536200	CHEMICALS	3,730	2,340	3,000	3,000
0012023-537900	FUEL	22,460	20,176	25,000	25,000
0012023-539500	MISCELLANEOUS SUPPLIES	619	46	500	500
0012023-534950	SUPPLIES REIMBURSEMENT	(5,088)	(1,208)	-	-
	TOTAL COMMODITIES	156,691	154,139	158,394	179,758
0012023-541100	TAGS AND TAXES	88	52	30	30
0012023-541200	MEALS ON DUTY	869	866	1,000	1,000
0012023-541300	SUNDRY CHARGES	185	235	500	500
	TOTAL OTHER EXPENDITURES	1,143	1,154	1,530	1,530
0012023-551300	VEHICLES/TOWED/MOUNTED EQUIP	12,529	-	-	-
0012023-551400	MACHINERY AND EQUIPMENT	57,355	54,429	70,000	35,000
0012023-551500	RADIO EQUIPMENT	204	-	-	-
	TOTAL CAPITAL OUTLAY	70,089	54,429	70,000	35,000
0012023-561100	INTERNAL SUPPORT - MIS	24,576	25,220	26,060	28,021
0012023-561200	INTERNAL SUPPORT - MGMT SVCES	75,389	71,042	78,458	80,469
0012023-561400	INTERNAL SUPPORT - PURCH/DOC	9,534	10,869	10,821	10,250
0012023-561700	INTERNAL SUP - SVCE CTR BLDG	26,622	33,643	36,299	34,742
	TOTAL INTERNAL SUPPORT	136,121	140,774	151,638	153,482
0012023-581400	TRANSFER TO BOND AND INTEREST	26,323	38,714	58,994	60,481
0012023-581120	TRANSFER TO OTHER FUNDS	10,923	-	-	-
	TOTAL TRANSFERS OUT	37,246	38,714	58,994	60,481

023 FIRE

0012023

2027 CAPITAL OUTLAY

0012023 - FIRE

551400	General Misc. Pumps, Equipment	$35,000
TOTAL 0012023 - FIRE		**$35,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TOTAL EXPENSES	3,465,900	3,643,614	3,580,441	4,025,356

024 EMS

0012024

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012024-521400	CONTRACTUAL SVCS-RADIO EQUIP	3,488	627	3,500	3,500
0012024-521500	CONTRACT SVCS-SOFTWARE MAINT	7,883	8,806	9,000	9,000
0012024-521900	CONTRACTUAL SVCS-OTHER EQUIP	23,189	22,145	23,000	21,000
0012024-522400	MEDICAL SERVICES	-	-	-	2,000
0012024-522600	COLLECTION AGENCY SERVICES	32,181	25,530	30,000	30,000
0012024-522700	OTHER PROFESSIONAL SERVICES	70,202	71,736	68,000	60,000
0012024-522810	CREDIT CARD FEES	1,215	3,021	1,200	1,200
0012024-523100	ADVERTISING COSTS	1,790	50	1,000	1,000
0012024-524600	TRAVEL EXPENSES	2,034	6,381	4,000	6,000
0012024-524700	TRAINING/CONFERENCE FEES	14,026	12,306	23,000	13,000
0012024-525100	DUES/MEMBERSHIP FEES	984	986	2,000	2,000
0012024-527300	CELLULAR TELEPHONES	1,574	1,548	1,000	1,000
	TOTAL CONTRACTUAL SERVICES	158,568	153,135	165,700	149,700
0012024-530100	INSURANCE	9,854	11,299	11,287	10,467
0012024-532200	GRANTS REIMBURSEMENT	(1,126)	440	-	-
0012024-533100	REF MATERIAL/BOOKS/MAGAZINES	-	-	1,000	1,000
0012024-533200	OFFICE SUPPLIES	534	81	600	600
0012024-534100	BUILDING & GROUNDS SUPPLIES	3,630	1,032	3,000	3,000
0012024-534200	EQUIPMENT MAINTENANCE SUPPLIES	43,422	48,361	50,000	50,000
0012024-534300	VEHICLE MAINTENANCE SUPPLIES	8,618	3,988	10,000	10,000
0012024-534400	PROTECTION AND SAFETY EQUIP	1,469	995	4,000	4,000
0012024-534600	UNIFORMS AND ACCESSORIES	6,248	5,175	7,500	7,500
0012024-535900	OTHER OPERATING SUPPLIES	2,702	1,425	3,000	3,000
0012024-537900	FUEL	24,074	17,492	25,000	25,000
0012024-534950	SUPPLIES REIMBURSEMENT	(2,525)	(1,546)	-	-
	TOTAL COMMODITIES	96,901	88,740	115,387	114,567
0012024-541200	MEALS ON DUTY	416	106	500	500
0012024-541300	SUNDRY CHARGES	75	-	200	200
	TOTAL OTHER EXPENDITURES	491	106	700	700
0012024-551400	MACHINERY AND EQUIPMENT	8,882	281	25,000	-
	TOTAL CAPITAL OUTLAY	8,882	281	25,000	-

024 EMS

0012024

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012024-561100	INTERNAL SUPPORT - MIS	10,532	10,808	11,168	12,009
0012024-561200	INTERNAL SUPPORT - MGMT SVCES	32,310	30,447	33,625	34,487
0012024-561400	INTERNAL SUPPORT - PURCH/DOC	4,086	4,659	4,638	4,393
0012024-561700	INTERNAL SUP - SVCE CTR BLDG	11,409	14,418	15,557	14,889
	TOTAL INTERNAL SUPPORT	58,338	60,332	64,988	65,778
0012024-571700	CAPITAL LEASE PRINCIPAL	84,222	42,060	43,339	43,339
0012024-572700	CAPITAL LEASE INTEREST	3,644	1,279	-	-
	TOTAL DEBT SERVICE	87,866	43,339	43,339	43,339
0012024-581400	TRANSFER TO BOND AND INTEREST	3,590	5,280	8,046	8,248
	TOTAL TRANSFERS OUT	3,590	5,280	8,046	8,248
	TOTAL EXPENSES	**414,634**	**351,213**	**423,160**	**382,332**

034 CITY LAKE

0015034

2027 CAPITAL OUTLAY

0015034 - CITY LAKE

551400	2 -72in hustler mowers	$30,000
551600	Concrete Pads for Picnic Tables Cedar Shelter Repairs	$10,000
551600	Gravel for Roads	$10,000
TOTAL 0015034 - CITY LAKE		**$50,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015034-511100	WAGES REGULAR EMPLOYEES	96,333	109,772	110,398	115,295
0015034-511200	OVERTIME WAGES	12,102	9,184	10,000	10,000
0015034-511300	WAGES-OTHER EMPLOYEES	79,659	71,252	59,644	89,600
0015034-515100	FICA	13,362	13,412	13,180	15,339
0015034-515200	KPERS CONTRIBUTIONS	11,009	12,709	11,901	12,112
0015034-515400	HEALTH INSURANCE	27,905	32,748	33,466	33,119
0015034-515500	UNEMPLOYMENT INSURANCE	188	181	171	104
0015034-515700	DEFERRED COMPENSATION MATCHING	460	20	-	687
0015034-515800	WORKERS COMPENSATION	1,457	1,475	1,891	2,080
0015034-516100	CELL PHONE ALLOWANCE	690	720	720	720
	TOTAL PERSONNEL SERVICES	243,164	251,472	241,370	279,055
0015034-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	3,644	(2,800)	3,500	4,500
0015034-521900	CONTRACTUAL SVCS-OTHER EQUIP	4,114	5,616	1,500	1,500
0015034-522400	MEDICAL SERVICES	744	1,095	800	800
0015034-522700	OTHER PROFESSIONAL SERVICES	635	210	2,000	2,000
0015034-522810	CREDIT CARD FEES	13,433	12,254	14,000	14,000
0015034-523100	ADVERTISING COSTS	82	-	250	250
0015034-524100	PRINTING/PHOTO SERVICES	390	-	2,000	6,000
0015034-524600	TRAVEL EXPENSES	-	840	1,500	1,500
0015034-524700	TRAINING/CONFERENCE FEES	1,122	1,015	1,500	1,500
0015034-527300	CELLULAR TELEPHONES	977	1,742	720	720
0015034-528100	ELECTRICITY	28,902	25,283	30,000	30,000
0015034-528300	WATER	10,831	7,890	11,000	11,000
0015034-528500	REFUSE	14,444	15,808	15,400	15,400
0015034-529100	EQUIPMENT RENT	726	-	-	-
	TOTAL CONTRACTUAL SERVICES	80,044	68,953	84,170	89,170
0015034-530100	INSURANCE	2,126	2,438	2,605	2,443

034 CITY LAKE

0015034

2027 CAPITAL OUTLAY

0015034 - CITY LAKE

551400	2 -72in hustler mowers	$30,000
551600	Concrete Pads for Picnic Tables Cedar Shelter Repairs	$10,000
551600	Gravel for Roads	$10,000
TOTAL 0015034 - CITY LAKE		**$50,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015034-532800	PURCHASES FOR RESALE-BAIT	1,005	-	-	5,500
0015034-533200	OFFICE SUPPLIES	35	395	400	400
0015034-534100	BUILDING & GROUNDS SUPPLIES	25,531	24,330	25,000	25,000
0015034-534200	EQUIPMENT MAINTENANCE SUPPLIES	4,647	7,918	10,000	10,000
0015034-534300	VEHICLE MAINTENANCE SUPPLIES	10,043	15,496	10,000	10,000
0015034-534400	PROTECTION AND SAFETY EQUIP	2,608	1,115	1,000	1,000
0015034-534500	HAND TOOLS	1,663	3,725	3,500	3,500
0015034-534600	UNIFORMS AND ACCESSORIES	526	461	700	700
0015034-535300	TRAFFIC CONTROL DEVICE SUPPLY	-	-	100	100
0015034-535900	OTHER OPERATING SUPPLIES	200	7,532	1,000	1,000
0015034-536200	CHEMICALS	1,184	1,091	1,500	1,500
0015034-537100	DIESEL FUEL - ON SITE TANKS	2,084	3,309	6,000	8,000
0015034-537200	UNLEAD GASOLINE - ON SITE TANK	3,398	3,166	5,000	6,000
0015034-537300	LUBRICANTS & MOTOR OILS	268	2,336	2,500	2,500
0015034-537900	FUEL	8,785	8,708	10,000	10,000
0015034-533900	TREES AND LANDSCAPING	115	-	1,000	1,000
	TOTAL COMMODITIES	64,217	82,020	80,305	88,643
0015034-541100	TAGS AND TAXES	948	807	500	500
0015034-541300	SUNDRY CHARGES	5	51	100	100
	TOTAL OTHER EXPENDITURES	952	858	600	600
0015034-551300	VEHICLES/TOWED/MOUNTED EQUIP	7,715	-	4,000	4,000
0015034-551400	MACHINERY AND EQUIPMENT	-	-	115,000	30,000
0015034-551600	BUILDING AND STRUCTURAL IMPR	26,900	7,166	10,000	20,000
	TOTAL CAPITAL OUTLAY	34,615	7,166	129,000	54,000
0015034-561700	INTERNAL SUP - SVCE CTR BLDG	14,855	18,772	20,254	19,385
	TOTAL INTERNAL SUPPORT	14,855	18,772	20,254	19,385

034 CITY LAKE

0015034

2027 CAPITAL OUTLAY

0015034 - CITY LAKE

551400	2 -72in hustler mowers	$30,000
551600	Concrete Pads for Picnic Tables Cedar Shelter Repairs	$10,000
551600	Gravel for Roads	$10,000
TOTAL 0015034 - CITY LAKE		**$50,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015034-571700	CAPITAL LEASE PRINCIPAL	8,000	8,000	8,000	8,000
	TOTAL DEBT SERVICE	8,000	8,000	8,000	8,000
	TOTAL EXPENSES	**445,847**	**437,242**	**563,699**	**538,853**

035 PARKS

0015035

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015035-511100	WAGES REGULAR EMPLOYEES	267,654	282,961	290,780	310,867
0015035-511200	OVERTIME WAGES	13,955	18,263	13,200	13,200
0015035-511300	WAGES-OTHER EMPLOYEES	71,476	48,204	61,160	86,240
0015035-515100	FICA	26,595	26,332	25,778	29,848
0015035-515200	KPERS CONTRIBUTIONS	29,370	32,595	31,445	32,705
0015035-515400	HEALTH INSURANCE	42,104	46,660	47,754	56,429
0015035-515500	UNEMPLOYMENT INSURANCE	354	332	323	286
0015035-515700	DEFERRED COMPENSATION MATCHING	-	-	-	2,303
0015035-515800	WORKERS COMPENSATION	3,956	3,941	5,051	5,556
0015035-516100	CELL PHONE ALLOWANCE	2,340	2,580	2,820	2,400
	TOTAL PERSONNEL SERVICES	457,805	461,867	478,310	539,836
0015035-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	30,056	274	2,000	2,000
0015035-521900	CONTRACTUAL SVCS-OTHER EQUIP	3,528	10,876	300	300
0015035-522400	MEDICAL SERVICES	1,617	1,442	550	550
0015035-522700	OTHER PROFESSIONAL SERVICES	133	6,410	280	-
0015035-523100	ADVERTISING COSTS	435	-	150	150
0015035-524100	PRINTING/PHOTO SERVICES	82	984	150	150
0015035-524600	TRAVEL EXPENSES	1,143	1,158	2,000	2,000
0015035-524700	TRAINING/CONFERENCE FEES	6,851	5,537	3,000	4,000
0015035-525800	OTHER FEES	18	-	200	200
0015035-527300	CELLULAR TELEPHONES	419	1,616	-	-
0015035-528100	ELECTRICITY	80,312	74,061	80,000	80,000
0015035-528200	NATURAL GAS	5,671	7,541	6,600	6,600
0015035-528300	WATER	52,342	51,598	52,000	52,000
0015035-528400	SEWER	7,708	5,163	7,000	7,000
0015035-528500	REFUSE	3,224	2,881	4,000	4,000
0015035-528600	STORMWATER DRAINAGE	2,112	2,112	2,000	2,000
0015035-529100	EQUIPMENT RENT	443	-	500	500
0015035-522810	CREDIT CARD FEES	2,127	1,596	-	-
	TOTAL CONTRACTUAL SERVICES	198,223	173,249	160,730	161,450
0015035-530100	INSURANCE	5,191	(3,507)	12,886	11,981
0015035-532100	EQUIPMENT USAGE REIMBURSEMENT	-	4	-	-

035 PARKS

0015035

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015035-533200	OFFICE SUPPLIES	807	25	100	100
0015035-534100	BUILDING & GROUNDS SUPPLIES	24,950	32,726	40,000	40,000
0015035-534200	EQUIPMENT MAINTENANCE SUPPLIES	3,299	7,513	5,000	5,000
0015035-534300	VEHICLE MAINTENANCE SUPPLIES	15,594	33,013	15,000	12,000
0015035-534400	PROTECTION AND SAFETY EQUIP	2,548	3,302	2,500	1,500
0015035-534500	HAND TOOLS	3,226	1,134	2,000	3,000
0015035-534600	UNIFORMS AND ACCESSORIES	1,406	1,534	2,000	2,000
0015035-535900	OTHER OPERATING SUPPLIES	14	-	500	500
0015035-536100	GRASS SEED AND SOD	-	65	4,000	5,000
0015035-536200	CHEMICALS	1,377	4,488	7,000	7,000
0015035-537100	DIESEL FUEL - ON SITE TANKS	2,395	5,817	6,000	8,000
0015035-537200	UNLEAD GASOLINE - ON SITE TANK	9,705	9,799	12,000	12,000
0015035-537300	LUBRICANTS & MOTOR OILS	-	3,427	700	700
0015035-537900	FUEL	16,938	17,148	16,000	15,000
0015035-533900	TREES AND LANDSCAPING	14,430	9,180	5,000	5,000
0015035-534950	SUPPLIES REIMBURSEMENT	(1,740)	-	-	-
	TOTAL COMMODITIES	100,140	125,667	130,686	128,781
0015035-541100	TAGS AND TAXES	613	630	-	-
0015035-541200	MEALS ON DUTY	241	636	300	300
0015035-541300	SUNDRY CHARGES	151	36	250	250
	TOTAL OTHER EXPENDITURES	1,005	1,302	550	550
0015035-551300	VEHICLES/TOWED/MOUNTED EQUIP	199	-	-	-
0015035-551400	MACHINERY AND EQUIPMENT	25,399	4,612	30,000	-
	TOTAL CAPITAL OUTLAY	25,598	4,612	30,000	-
0015035-561700	INTERNAL SUP - SVCE CTR BLDG	18,900	23,884	25,770	24,665
	TOTAL INTERNAL SUPPORT	18,900	23,884	25,770	24,665
	TOTAL EXPENSES	**801,669**	**790,581**	**826,046**	**855,282**

036 CEMETERY

0014036

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0014036-511100	WAGES REGULAR EMPLOYEES	88,685	95,121	101,356	109,708
0014036-511200	OVERTIME WAGES	2,529	1,567	3,926	3,926
0014036-511300	WAGES-OTHER EMPLOYEES	30,116	25,252	41,487	54,880
0014036-515100	FICA	9,093	9,127	9,310	12,405
0014036-515200	KPERS CONTRIBUTIONS	9,316	10,424	10,894	11,491
0014036-515400	HEALTH INSURANCE	14,799	16,182	16,517	16,325
0014036-515500	UNEMPLOYMENT INSURANCE	123	114	117	101
0014036-515800	WORKERS COMPENSATION	1,711	1,486	1,905	2,095
0014036-516100	CELL PHONE ALLOWANCE	360	360	360	360
	TOTAL PERSONNEL SERVICES	156,732	159,632	185,872	211,291
0014036-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	339	5,880	-	-
0014036-522400	MEDICAL SERVICES	391	382	500	500
0014036-522700	OTHER PROFESSIONAL SERVICES	-	38	-	-
0014036-524600	TRAVEL EXPENSES	-	135	500	500
0014036-524700	TRAINING/CONFERENCE FEES	800	-	500	500
0014036-528100	ELECTRICITY	1,542	1,644	2,100	2,100
0014036-528300	WATER	568	640	600	600
0014036-528500	REFUSE	1,864	2,159	1,800	1,800
0014036-528600	STORMWATER DRAINAGE	-	-	200	200
	TOTAL CONTRACTUAL SERVICES	5,504	10,878	6,200	6,200

036 CEMETERY

0014036

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0014036-530100	INSURANCE	2,581	2,958	3,020	2,812
0014036-533200	OFFICE SUPPLIES	-	6	300	300
0014036-533900	TREES AND LANDSCAPING	33	581	2,000	2,000
0014036-534100	BUILDING & GROUNDS SUPPLIES	5,781	5,579	10,000	10,000
0014036-534150	HEADSTONE & FOUNDATION REPAIR	-	-	1,200	1,200
0014036-534200	EQUIPMENT MAINTENANCE SUPPLIES	1,275	1,938	3,000	4,000
0014036-534300	VEHICLE MAINTENANCE SUPPLIES	2,419	3,304	2,000	2,000
0014036-534400	PROTECTION AND SAFETY EQUIP	676	334	500	500
0014036-534500	HAND TOOLS	360	127	600	600
0014036-534600	UNIFORMS AND ACCESSORIES	617	670	900	900
0014036-535900	OTHER OPERATING SUPPLIES	-	-	300	300
0014036-536200	CHEMICALS	780	4,001	6,000	6,000
0014036-537300	LUBRICANTS & MOTOR OILS	-	-	500	500
0014036-537900	FUEL	9,306	6,542	9,000	9,000
	TOTAL COMMODITIES	23,829	26,041	39,320	40,112
0014036-541100	TAGS AND TAXES	296	297	350	350
0014036-541300	SUNDRY CHARGES	-	-	128	128
0014036-541200	MEALS ON DUTY	-	252	-	-
	TOTAL OTHER EXPENDITURES	296	550	478	478
0014036-551400	MACHINERY AND EQUIPMENT	-	-	-	15,000
0014036-551600	BUILDING AND STRUCTURAL IMPR	-	14,465	-	-
	TOTAL CAPITAL OUTLAY	-	14,465	-	15,000
0014036-561700	INTERNAL SUP - SVCE CTR BLDG	5,513	6,967	7,517	7,195
	TOTAL INTERNAL SUPPORT	5,513	6,967	7,517	7,195
0014036-571700	CAPITAL LEASE PRINCIPAL	8,000	8,000	8,000	8,000
	TOTAL DEBT SERVICE	8,000	8,000	8,000	8,000
	TOTAL EXPENSES	**199,874**	**226,533**	**247,387**	**288,276**

037 AQUATIC CENTER

0015037

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015037-511300	WAGES-OTHER EMPLOYEES	129,825	-	-	-
0015037-515100	FICA	9,932	-	-	-
0015037-515500	UNEMPLOYMENT INSURANCE	130	-	-	-
0015037-515800	WORKERS COMPENSATION	335	333	-	-
	TOTAL PERSONNEL SERVICES	140,221	333	-	-
0015037-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	755	132	1,000	1,000
0015037-521900	CONTRACTUAL SVCS-OTHER EQUIP	1,182	39	1,000	1,000
0015037-522400	MEDICAL SERVICES	2,116	-	1,000	1,000
0015037-522700	OTHER PROFESSIONAL SERVICES	947	91,519	94,000	94,000
0015037-524600	TRAVEL EXPENSES	-	-	500	500
0015037-524700	TRAINING/CONFERENCE FEES	-	-	1,500	1,500
0015037-528100	ELECTRICITY	11,860	11,659	12,000	12,000
0015037-528300	WATER	25,589	26,853	25,000	25,000
0015037-528400	SEWER	3,979	3,319	4,000	4,000
0015037-528500	REFUSE	1,896	2,255	2,000	2,000
0015037-528600	STORMWATER DRAINAGE	96	96	100	100
0015037-522810	CREDIT CARD FEES	1,174	-	-	-
	TOTAL CONTRACTUAL SERVICES	49,594	135,873	142,100	142,100
0015037-530100	INSURANCE	4,374	5,014	5,048	4,687
0015037-532600	CONCESSIONS PURCHASES	12,299	-	-	12,500
0015037-533200	OFFICE SUPPLIES	861	-	300	300
0015037-534100	BUILDING & GROUNDS SUPPLIES	12,555	6,319	15,000	15,000
0015037-534200	EQUIPMENT MAINTENANCE SUPPLIES	730	-	500	500
0015037-534400	PROTECTION AND SAFETY EQUIP	320	-	900	900
0015037-534500	HAND TOOLS	-	200	100	100
0015037-534600	UNIFORMS AND ACCESSORIES	3,552	-	2,500	2,500
0015037-535900	OTHER OPERATING SUPPLIES	1,003	-	1,000	1,000
0015037-536200	CHEMICALS	31,279	33,055	30,000	38,000
	TOTAL COMMODITIES	66,973	44,589	55,348	75,487
0015037-541400	LICENSING FEES	250	-	300	300
	TOTAL OTHER EXPENDITURES	250	-	300	300

037 AQUATIC CENTER

0015037

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TOTAL EXPENSES	**257,039**	**180,795**	**197,748**	**217,887**

038 BROADWAY SPORTS COMPLEX

0015038

2027 CAPITAL OUTLAY

0015038 - BROADWAY SPORTS COMPLEX

551400	John Deere Gator	$13,500
TOTAL 0015038 - BROADWAY SPORTS COMPLEX		**$13,500**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015038-511100	WAGES REGULAR EMPLOYEES	41,236	43,202	43,492	45,882
0015038-511200	OVERTIME WAGES	849	1,820	2,000	2,000
0015038-511300	WAGES-OTHER EMPLOYEES	4,786	11,883	10,000	1,800
0015038-515100	FICA	3,263	4,018	3,091	3,333
0015038-515200	KPERS CONTRIBUTIONS	4,333	4,857	4,658	4,790
0015038-515400	HEALTH INSURANCE	14,664	16,257	16,381	16,793
0015038-515500	UNEMPLOYMENT INSURANCE	47	52	38	41
0015038-515800	WORKERS COMPENSATION	644	586	761	826
0015038-515990	WAGES REIMBURSEMENT	(6,000)	(8,000)	(11,000)	(11,000)
	TOTAL PERSONNEL SERVICES	63,821	74,675	69,422	64,465
0015038-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	178	-	3,000	5,000
0015038-521900	CONTRACTUAL SVCS-OTHER EQUIP	2,049	6,891	-	-
0015038-522400	MEDICAL SERVICES	-	-	200	200
0015038-522700	OTHER PROFESSIONAL SERVICES	-	90	-	-
0015038-524600	TRAVEL EXPENSES	-	-	500	1,200
0015038-524700	TRAINING/CONFERENCE FEES	738	125	900	500
0015038-528100	ELECTRICITY	10,147	10,643	13,300	14,300
0015038-528300	WATER	54,445	27,219	60,000	60,000
0015038-528500	REFUSE	5,576	6,765	6,000	6,000
0015038-528600	STORMWATER DRAINAGE	384	384	400	400
0015038-529100	EQUIPMENT RENT	2,869	-	-	-
	TOTAL CONTRACTUAL SERVICES	76,386	52,116	84,300	87,600

038 BROADWAY SPORTS COMPLEX

0015038

2027 CAPITAL OUTLAY

0015038 - BROADWAY SPORTS COMPLEX

551400	John Deere Gator	$13,500
TOTAL 0015038 - BROADWAY SPORTS COMPLEX		**$13,500**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015038-530100	INSURANCE	136	12	532	333
0015038-532100	EQUIPMENT USAGE REIMBURSEMENT	-	3,277	-	-
0015038-534100	BUILDING & GROUNDS SUPPLIES	27,670	21,971	20,000	20,000
0015038-534200	EQUIPMENT MAINTENANCE SUPPLIES	392	890	2,000	2,000
0015038-534300	VEHICLE MAINTENANCE SUPPLIES	-	18	1,000	1,000
0015038-534400	PROTECTION AND SAFETY EQUIP	-	9	500	500
0015038-534500	HAND TOOLS	327	-	1,000	1,000
0015038-534600	UNIFORMS AND ACCESSORIES	-	190	800	800
0015038-536100	GRASS SEED AND SOD	4,091	6,044	8,000	8,000
0015038-536200	CHEMICALS	2,526	-	4,300	4,300
0015038-537900	FUEL	(83)	(60)	100	100
0015038-533900	TREES AND LANDSCAPING	270	270	-	-
	TOTAL COMMODITIES	35,330	32,620	38,232	38,033
0015038-541200	MEALS ON DUTY	-	-	150	150
0015038-541300	SUNDRY CHARGES	-	47	50	50
	TOTAL OTHER EXPENDITURES	-	47	200	200
0015038-551400	MACHINERY AND EQUIPMENT	-	457	15,000	13,500
	TOTAL CAPITAL OUTLAY	-	457	15,000	13,500
0015038-561700	INTERNAL SUP - SVCE CTR BLDG	2,100	2,653	2,863	2,740
	TOTAL INTERNAL SUPPORT	2,100	2,653	2,863	2,740
	TOTAL EXPENSES	**177,636**	**162,568**	**210,017**	**206,538**

043 PUBLIC PARKING

0012043

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0012043-528300	WATER	-	-	200	200
	TOTAL CONTRACTUAL SERVICES	-	-	200	200
0012043-530100	INSURANCE	301	345	791	808
	TOTAL COMMODITIES	301	345	791	808
	TOTAL EXPENSES	**301**	**345**	**991**	**1,008**

047 ADMINISTRATIVE

0011047

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0011047-528100	ELECTRICITY	149,206	163,945	155,000	155,000
0011047-528600	STORMWATER DRAINAGE	96	96	96	96
0011047-529200	BUILDING RENT	4,800	4,900	4,800	4,800
	TOTAL CONTRACTUAL SERVICES	154,102	168,941	159,896	159,896
0011047-541100	TAGS AND TAXES	270	404	400	400
0011047-541300	SUNDRY CHARGES	450	400	1,500	500
0011047-546600	CONTRIB TO DRUG TASK FORCE	-	1,800	2,000	2,000
0011047-546700	CONTRIB TO SWAT FORCE	-	3,800	3,000	3,000
0015047-545200	CONTRIB TO ARTS & HUMANITIES	30,000	30,000	30,000	30,000
0015047-545500	CONTRIB TO MUNICIPAL BAND	16,200	19,700	16,200	16,500
0015047-546800	CONTRIB TENNIS COURT PROJECT	-	-	4,000	4,000
0015047-546900	CONTRIB TO COWLEY HIST SOCIETY	4,200	4,200	4,200	4,200
0016047-545300	CONTRIB TO HEALTH DEPT	17,200	17,200	17,200	17,200
0016047-545800	CONTRIB TO BIG BROTHERS BIG SI	12,000	12,000	-	-
0016047-545900	CONTRIB TO CASA	4,800	9,800	-	-
0018047-546400	CONTRIB TO ARK CITY/HUMANE SOC	2,000	4,888	2,000	2,000
0011047-547000	CONTRIB BASEBALL CPTLMAINT RES	4,000	4,000	4,000	4,000
0016047-545600	CONTRIB TO EAGLES NEST	-	5,000	-	-
	TOTAL OTHER EXPENDITURES	91,120	113,192	84,500	83,800
0011047-561100	INTERNAL SUPPORT - MIS	14,043	14,412	14,892	16,012
0011047-561200	INTERNAL SUPPORT - MGMT SVCES	61,542	57,994	64,047	65,689
0011047-561400	INTERNAL SUPPORT - PURCH/DOC	24,203	27,591	27,469	26,019
0011047-561500	INTERNAL SUP - CITY HALL BLDG	7,808	7,445	9,385	11,120
	TOTAL INTERNAL SUPPORT	107,596	107,441	115,793	118,840
0011047-581150	TRANSFER TO SENIOR CITIZEN CTR	5,000	5,000	5,000	5,000
0011047-581300	TRANSFER TO SPECIAL HIGHWAY	350,000	350,000	350,000	350,000
0011047-581700	TRANSFER TO WATER PRESERVATION	9,430	9,415	8,400	8,400
0011047-581120	TRANSFER TO OTHER FUNDS	10,000	-	-	-
	TOTAL TRANSFERS OUT	374,430	364,415	363,400	363,400
	TOTAL EXPENSES	**727,248**	**753,988**	**723,589**	**725,936**

060 BADEN SQUARE

0015060

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015060-511100	WAGES REGULAR EMPLOYEES	(2,067)	(1,184)	-	-
0015060-511200	OVERTIME WAGES	3,196	1,776	-	-
0015060-515100	FICA	127	44	-	-
0015060-515200	KPERS CONTRIBUTIONS	178	63	-	-
0015060-515400	HEALTH INSURANCE	434	125	-	-
0015060-515500	UNEMPLOYMENT INSURANCE	2	1	-	-
0015060-515700	DEFERRED COMPENSATION MATCHING	14	-	-	-
0015060-515800	WORKERS COMPENSATION	301	26	-	-
	TOTAL PERSONNEL SERVICES	2,184	850	-	-
0015060-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	27,626	16,917	35,000	25,000
0015060-521900	CONTRACTUAL SVCS-OTHER EQUIP	25,285	27,267	7,500	7,500
0015060-522400	MEDICAL SERVICES	322	-	100	100
0015060-522700	OTHER PROFESSIONAL SERVICES	77	1,350	400	400
0015060-523100	ADVERTISING COSTS	-	-	75	75
0015060-524700	TRAINING/CONFERENCE FEES	1,600	269	200	200
0015060-527100	TELE. SERVICE & LAND LINES	105	-	-	-
0015060-528100	ELECTRICITY	62,016	55,917	70,000	60,000
0015060-528200	NATURAL GAS	15,308	18,018	20,000	20,000
0015060-528300	WATER	1,952	2,185	2,400	2,400
0015060-528400	SEWER	1,268	1,197	2,000	2,000
0015060-528500	REFUSE	6,918	8,028	7,150	7,150
0015060-528600	STORMWATER DRAINAGE	288	288	144	144
0015060-529100	EQUIPMENT RENT	5,398	4,484	4,000	-
	TOTAL CONTRACTUAL SERVICES	148,164	135,920	148,969	124,969

060 BADEN SQUARE

0015060

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
0015060-530100	INSURANCE	8,171	22,398	30,524	28,279
0015060-534100	BUILDING & GROUNDS SUPPLIES	6,976	17,302	6,000	6,000
0015060-534200	EQUIPMENT MAINTENANCE SUPPLIES	-	-	500	500
0015060-534300	VEHICLE MAINTENANCE SUPPLIES	-	59	500	500
0015060-534400	PROTECTION AND SAFETY EQUIP	16	-	100	100
0015060-534500	HAND TOOLS	2	11	250	250
0015060-535900	OTHER OPERATING SUPPLIES	-	-	250	250
0015060-537900	FUEL	543	482	150	150
0015060-533200	OFFICE SUPPLIES	225	-	-	-
	TOTAL COMMODITIES	15,935	40,253	38,274	36,029
0015060-551600	BUILDING AND STRUCTURAL IMPR	-	-	6,000	1,000
	TOTAL CAPITAL OUTLAY	-	-	6,000	1,000
0015060-561700	INTERNAL SUP - SVCE CTR BLDG	421	532	575	550
	TOTAL INTERNAL SUPPORT	421	532	575	550
0015060-581200	TRANSFER TO CIP	25,000	25,000	25,000	25,000
0015060-581400	TRANSFER TO BOND AND INTEREST	41,607	42,497	44,463	48,866
	TOTAL TRANSFERS OUT	66,607	67,497	69,463	73,866
	TOTAL EXPENSES	**233,311**	**245,053**	**263,281**	**236,414**

FUND TOTAL - General Fund

Fund total revenue	**(10,486,744)**	**(10,512,986)**	**(11,003,501)**	**(11,763,623)**
Fund total expenditures	**10,254,075**	**10,602,042**	**10,986,229**	**11,762,763**
Revenues (over) under expenditures	**(232,670)**	**89,056**	**(17,272)**	**(860)**
Unencumberd cash, beginning of year		**1,534,012**	**1,444,956**	**1,462,228**
Unencumbered cash, end of year	**1,534,012**	**1,444,956**	**1,462,228**	**1,463,087**

FLOOD CONTROL FUND

106

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
106-461100	INVESTMENT INTEREST	(759)	(639)	(350)	(350)
	TOTAL MISCELLANEOUS INCOME	(759)	(639)	(350)	(350)
	TOTAL REVENUE	**(759)**	**(639)**	**(350)**	**(350)**

071 FLOOD CONTROL MAINTENANCE

106071

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
106071-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	-	-	5,000	8,091
106071-529100	EQUIPMENT RENT	-	-	250	250
	TOTAL CONTRACTUAL SERVICES	-	-	5,250	8,341
1063071-534100	BUILDING & GROUNDS SUPPLIES	4,513	-	5,000	5,000
	TOTAL COMMODITIES	4,513	-	5,000	5,000
	TOTAL EXPENSES	**4,513**	**-**	**10,250**	**13,341**

FUND TOTAL - FLOOD CONTROL FUND

Fund total revenue	**(759)**	**(639)**	**(350)**	**(350)**
Fund total expenditures	**4,513**	**-**	**10,250**	**13,341**
Revenues (over) under expenditures	**3,754**	**(639)**	**9,900**	**12,991**
Unencumberd cash, beginning of year		**22,252**	**22,891**	**12,991**
Unencumbered cash, end of year	**22,252**	**22,891**	**12,991**	**-**

SPECIAL PARKS AND RECREATION

116

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
116-416300	TOWER RENTS	(18,577)	(19,065)	(18,792)	(18,792)
	TOTAL TAX REVENUE	(18,577)	(19,065)	(18,792)	(18,792)
116-437600	ALCOHOLIC BEVERAGE TAX	(30,268)	(31,644)	(30,607)	(31,769)
	TOTAL INTERGOVERNMENTAL	(30,268)	(31,644)	(30,607)	(31,769)
116-461100	INVESTMENT INTEREST	(3,882)	(1,828)	(3,000)	(800)
116-464100	CONTRIBUTIONS TO CITY	(700)	(802)	(500)	(500)
	TOTAL MISCELLANEOUS INCOME	(4,582)	(2,630)	(3,500)	(1,300)
	TOTAL REVENUE	**(53,427)**	**(53,339)**	**(52,899)**	**(51,861)**

072 SPECIAL PARKS/RECREATION

1165072

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1165072-534100	BUILDING & GROUNDS SUPPLIES	3,400	-	10,000	10,000
	TOTAL COMMODITIES	3,400	-	10,000	10,000
1165072-551700	GROUNDS IMPROVEMENTS	-	-	60,000	118,144
1165072-551800	INFRASTRUCTURE IMPROVEMENTS	131,308	-	-	-
	TOTAL CAPITAL OUTLAY	131,308	-	60,000	118,144
	TOTAL EXPENSES	**134,708**	**-**	**70,000**	**128,144**

FUND TOTAL - SPECIAL PARKS AND RECREATION

Fund total revenue	**(53,427)**	**(53,339)**	**(52,899)**	**(51,861)**
Fund total expenditures	**134,708**	**-**	**70,000**	**128,144**
Revenues (over) under expenditures	**81,281**	**(53,339)**	**17,101**	**76,283**
Unencumberd cash, beginning of year		**40,045**	**93,385**	**76,283**
Unencumbered cash, end of year	**40,045**	**93,385**	**76,283**	**-**

SPECIAL ALCOHOL/DRUG PROGRAMS

117

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
117-437600	ALCOHOLIC BEVERAGE TAX	(30,268)	(31,849)	(30,607)	(31,769)
	TOTAL INTERGOVERNMENTAL	(30,268)	(31,849)	(30,607)	(31,769)
117-461100	INVESTMENT INTEREST	(1,095)	(1,187)	(500)	(250)
117-468200	MISCELLANEOUS INCOME	(1,250)	(1,200)	(1,000)	(1,000)
	TOTAL MISCELLANEOUS INCOME	(2,345)	(2,387)	(1,500)	(1,250)
	TOTAL REVENUE	**(32,613)**	**(34,236)**	**(32,107)**	**(33,019)**

074 SPECIAL ALCOHOL

1176074

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1176074-511100	WAGES REGULAR EMPLOYEES	18,887	16,394	15,629	16,927
1176074-511200	OVERTIME WAGES	613	-	35	35
1176074-515100	FICA	1,417	1,210	1,188	1,286
1176074-515300	KP&F CONTRIBUTIONS	4,515	4,041	3,856	4,066
1176074-515400	HEALTH INSURANCE	4,412	2,592	2,132	2,096
1176074-515500	UNEMPLOYMENT INSURANCE	19	15	14	16
1176074-515800	WORKERS COMPENSATION	251	231	296	325
1176074-515700	DEFERRED COMPENSATION MATCHING	-	-	-	169
	TOTAL PERSONNEL SERVICES	30,115	24,483	23,150	24,919
1176074-534600	UNIFORMS AND ACCESSORIES	-	-	50	50
1176074-535900	OTHER OPERATING SUPPLIES	-	-	50	50
	TOTAL COMMODITIES	-	-	100	100
1176074-545800	CONTRIB TO BIG BROTHERS BIG SI	-	-	12,000	12,000
1176074-545900	CONTRIB TO CASA	-	-	9,800	9,800
1176074-545600	CONTRIB TO EAGLES NEST	-	-	5,000	5,000
	TOTAL OTHER EXPENDITURES	-	-	26,800	26,800
	TOTAL EXPENSES	**30,115**	**24,483**	**50,050**	**51,819**

FUND TOTAL - SPECIAL ALCOHOL/DRUG PROGRAMS

Fund total revenue	**(32,613)**	**(34,236)**	**(32,107)**	**(33,019)**
Fund total expenditures	**30,115**	**24,483**	**50,050**	**51,819**
Revenues (over) under expenditures	**(2,498)**	**(9,753)**	**17,943**	**18,800**
Unencumberd cash, beginning of year		**39,747**	**49,500**	**31,557**
Unencumbered cash, end of year	**39,747**	**49,500**	**31,557**	**12,757**

SPECIAL LAW ENFORCEMENT TR FUN

119

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
119-437700	DRUG TAX	(3,075)	(2,148)	-	-
	TOTAL INTERGOVERNMENTAL	(3,075)	(2,148)	-	-
119-461100	INVESTMENT INTEREST	(1,190)	(1,246)	(1,000)	(300)
119-468200	MISCELLANEOUS INCOME	-	(742)	-	(300)
	TOTAL MISCELLANEOUS INCOME	(1,190)	(1,988)	(1,000)	(600)
	TOTAL REVENUE	**(4,265)**	**(4,136)**	**(1,000)**	**(600)**

073 LAW ENFORCEMENT TRUST FUND

1192073

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1192073-522300	ATTORNEY SERVICES	-	-	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	-	-	2,000	2,000
1192073-549900	CONTINGENCIES	-	-	10,000	34,472
	TOTAL OTHER EXPENDITURES	-	-	10,000	34,472
	TOTAL EXPENSES	**-**	**-**	**12,000**	**36,472**

FUND TOTAL - SPECIAL LAW ENFORCEMENT TR FUN

Fund total revenue	**(4,265)**	**(4,136)**	**(1,000)**	**(600)**
Fund total expenditures	**-**	**-**	**12,000**	**36,472**
Revenues (over) under expenditures	**(4,265)**	**(4,136)**	**11,000**	**35,872**
Unencumberd cash, beginning of year		**42,736**	**46,872**	**35,872**
Unencumbered cash, end of year	**42,736**	**46,872**	**35,872**	**-**

WATER PRESERVATION FUND

120

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
120-461100	INVESTMENT INTEREST	(11,287)	(13,024)	(5,000)	(1,000)
	TOTAL MISCELLANEOUS INCOME	(11,287)	(13,024)	(5,000)	(1,000)
120-491110	TRANSFER FROM GENERAL	(9,430)	(9,415)	(8,400)	(8,400)
120-491140	TRANSFER FROM WATER	(39,810)	(36,653)	(40,000)	(40,000)
120-491170	TRANSFER FROM CIP	-	(41,143)	-	-
	TOTAL TRANSFERS IN	(49,240)	(87,211)	(48,400)	(48,400)
	TOTAL REVENUE	**(60,527)**	**(100,235)**	**(53,400)**	**(49,400)**

075 WATER QUALITY

1206075

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1206075-521900	CONTRACTUAL SVCS-OTHER EQUIP	-	-	100,000	100,000
	TOTAL CONTRACTUAL SERVICES	-	-	100,000	100,000
120075-581200	TRANSFER TO CIP	8,300	-	-	-
	TOTAL TRANSFERS OUT	8,300	-	-	-
	TOTAL EXPENSES	**8,300**	**-**	**100,000**	**100,000**

FUND TOTAL - WATER PRESERVATION FUND

Fund total revenue	**(60,527)**	**(100,235)**	**(53,400)**	**(49,400)**
Fund total expenditures	**8,300**	**-**	**100,000**	**100,000**
Revenues (over) under expenditures	**(52,227)**	**(100,235)**	**46,600**	**50,600**
Unencumberd cash, beginning of year		**417,915**	**518,149**	**471,549**
Unencumbered cash, end of year	**417,915**	**518,149**	**471,549**	**420,949**

SENIOR CITIZENS CENTER FUND

122

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
122-438100	COWLEY COUNTY COUNCIL ON AGING	(2,500)	(5,400)	(4,000)	(4,000)
	TOTAL INTERGOVERNMENTAL	(2,500)	(5,400)	(4,000)	(4,000)
122-461100	INVESTMENT INTEREST	(609)	(838)	(500)	(75)
122-468200	MISCELLANEOUS INCOME	(2,830)	(5,897)	(1,500)	(1,500)
	TOTAL MISCELLANEOUS INCOME	(3,439)	(6,735)	(2,000)	(1,575)
122-491110	TRANSFER FROM GENERAL	(5,000)	(5,000)	(5,000)	(5,000)
	TOTAL TRANSFERS IN	(5,000)	(5,000)	(5,000)	(5,000)
	TOTAL REVENUE	**(10,939)**	**(17,135)**	**(11,000)**	**(10,575)**

076 SENIOR CITIZENS

1225076

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1225076-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	1,625	1,177	1,700	1,700
1225076-522700	OTHER PROFESSIONAL SERVICES	1,140	3,140	1,140	1,140
1225076-529200	BUILDING RENT	6,000	6,000	6,000	6,000
	TOTAL CONTRACTUAL SERVICES	8,765	10,317	8,840	8,840
1225076-581100	TRANSFER TO GENERAL FUND	-	20,649	-	-
	TOTAL TRANSFERS OUT	-	20,649	-	-
	TOTAL EXPENSES	**8,765**	**30,966**	**8,840**	**8,840**
12207601-464100	CONTRIBUTIONS TO CITY	-	(5,366)	-	-
	TOTAL MISCELLANEOUS INCOME	-	(5,366)	-	-
	TOTAL REVENUE	**-**	**(5,366)**	**-**	**-**

FUND TOTAL - SENIOR CITIZENS CENTER FUND

Fund total revenue	**(10,939)**	**(22,501)**	**(11,000)**	**(10,575)**
Fund total expenditures	**8,765**	**30,966**	**8,840**	**8,840**
Revenues (over) under expenditures	**(2,174)**	**8,465**	**(2,160)**	**(1,735)**
Unencumberd cash, beginning of year		**22,190**	**13,724**	**15,884**
Unencumbered cash, end of year	**22,190**	**13,724**	**15,884**	**17,619**

SPECIAL LIABILITY FUND

125

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
125-411100	CURRENT PROPERTY TAX	(167,631)	(151,313)	(184,594)	(185,164)
125-411110	DELINQUENT PERSONAL TAX	(193)	(126)	-	-
125-411120	REDEMPTION AND PRIOR YEAR ADJU	(3,098)	(3,178)	(2,060)	(2,060)
125-411200	TRUCK TAX	(90)	(88)	(83)	(76)
125-411300	RECREATIONAL VEHICLE TAX	(200)	(220)	(193)	(205)
125-411400	MOTOR VEHICLE TAX	(15,098)	(18,456)	(15,031)	(17,352)
125-411500	PAYMENTS IN LIEU OF TAXES	(347)	(307)	(103)	(103)
125-411600	COMMERCIAL VEHICLE TAX	(104)	(82)	(100)	(140)
125-411130	NEIGHBORHOOD REVITALIZATION	2,656	2,139	2,371	2,287
	TOTAL TAX REVENUE	(184,104)	(171,630)	(199,793)	(202,813)
125-461100	INVESTMENT INTEREST	(1,744)	(1,391)	(100)	(100)
125-468100	REFUNDS OF EXPENDITURES	(10,171)	(11,990)	-	-
	TOTAL MISCELLANEOUS INCOME	(11,915)	(13,381)	(100)	(100)
	TOTAL REVENUE	**(196,019)**	**(185,011)**	**(199,893)**	**(202,913)**

077 SPECIAL LIABILITY

1251077

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1251077-530100	INSURANCE	186,320	174,742	206,197	213,000
	TOTAL COMMODITIES	186,320	174,742	206,197	213,000
	TOTAL EXPENSES	**186,320**	**174,742**	**206,197**	**213,000**

FUND TOTAL - SPECIAL LIABILITY FUND

Fund total revenue	**(196,019)**	**(185,011)**	**(199,893)**	**(202,913)**
Fund total expenditures	**186,320**	**174,742**	**206,197**	**213,000**
Revenues (over) under expenditures	**(9,699)**	**(10,269)**	**6,304**	**10,087**
Unencumberd cash, beginning of year		**9,699**	**19,968**	**13,664**
Unencumbered cash, end of year	**9,699**	**19,968**	**13,664**	**3,577**

CONSOLIDATED STREETS/HWAY FUND

132

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
132-413300	CIP SALES TAX 2	(927,136)	(1,003,657)	(1,000,378)	(1,038,785)
	TOTAL TAX REVENUE	(927,136)	(1,003,657)	(1,000,378)	(1,038,785)
132-437100	STATE HIGHWAY AID-COUNTY	(54,964)	(54,279)	(48,760)	(48,790)
132-437200	STATE HIGHWAY AID-DIRECT	(417,217)	(413,853)	(311,410)	(311,580)
132-437450	FEDERAL EXCHANGE DOLLARS-KDOT	(146,646)	(149,639)	(150,000)	(150,000)
	TOTAL INTERGOVERNMENTAL	(618,826)	(617,770)	(510,170)	(510,370)
132-461100	INVESTMENT INTEREST	(83,266)	(102,277)	(75,000)	(4,000)
132-468100	REFUNDS OF EXPENDITURES	-	(250)	-	-
132-468200	MISCELLANEOUS INCOME	(3,072)	(31,261)	(30)	(30)
132-468300	REIMBURSEMENT FOR SERVICES	-	(1,428)	(1,500)	(1,500)
	TOTAL MISCELLANEOUS INCOME	(86,338)	(135,216)	(76,530)	(5,530)
132-481100	SALE OF EQUIPMENT	-	(106)	-	-
132-481300	SALE OF SCRAP	(974)	(133)	-	-
132-481400	SALES OF INVENTORY/SUPPLIES	-	(1,023)	-	-
	TOTAL SALES OF PROPERTY	(974)	(1,262)	-	-
132-491110	TRANSFER FROM GENERAL	(350,000)	(350,000)	(350,000)	(350,000)
132-491199	TRANSFERS FROM OTHER FUNDS	-	(11,507)	-	-
	TOTAL TRANSFERS IN	(350,000)	(361,507)	(350,000)	(350,000)
	TOTAL REVENUE	**(1,983,275)**	**(2,119,412)**	**(1,937,078)**	**(1,904,685)**

080 STREETS

1323080

2027 CAPITAL OUTLAY

1323080 - STREETS

551300	1 Ton F550 Truck & Dump Bed	$130,000
551900	Annual Street Maintenance	$700,000
TOTAL 1323080 - STREETS		**$830,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1323080-511100	WAGES REGULAR EMPLOYEES	249,599	259,736	269,585	297,758
1323080-511200	OVERTIME WAGES	1,840	7,134	6,000	6,000
1323080-515100	FICA	18,724	19,920	20,178	22,186
1323080-515200	KPERS CONTRIBUTIONS	26,311	28,703	28,937	31,148
1323080-515400	HEALTH INSURANCE	48,688	53,390	56,007	65,273
1323080-515500	UNEMPLOYMENT INSURANCE	252	249	249	272
1323080-515700	DEFERRED COMPENSATION MATCHING	1,040	1,048	1,040	2,984
1323080-515800	WORKERS COMPENSATION	4,608	4,205	5,389	5,928
1323080-516100	CELL PHONE ALLOWANCE	600	600	600	600
	TOTAL PERSONNEL SERVICES	351,662	374,984	387,985	432,149
1323080-521600	CITIZENS ACADEMY	-	-	1,000	1,000
1323080-521900	CONTRACTUAL SVCS-OTHER EQUIP	513	36,754	600	600
1323080-522100	ARCH/ENG/PLAN/ABSTRCT/APPR SVC	1,500	-	1,750	1,750
1323080-522400	MEDICAL SERVICES	685	-	400	400
1323080-523100	ADVERTISING COSTS	-	-	200	200
1323080-524600	TRAVEL EXPENSES	11	3,294	200	200
1323080-524700	TRAINING/CONFERENCE FEES	800	-	650	650
1323080-529100	EQUIPMENT RENT	-	-	10,000	10,000
1323080-522700	OTHER PROFESSIONAL SERVICES	6,258	4,576	-	-
	TOTAL CONTRACTUAL SERVICES	9,767	44,625	14,800	14,800

080 STREETS

1323080

2027 CAPITAL OUTLAY

1323080 - STREETS

551300	1 Ton F550 Truck & Dump Bed	$130,000
551900	Annual Street Maintenance	$700,000
TOTAL 1323080 - STREETS		**$830,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1323080-530100	INSURANCE	4,679	5,364	5,914	5,575
1323080-533100	REF MATERIAL/BOOKS/MAGAZINES	-	-	100	100
1323080-533200	OFFICE SUPPLIES	-	-	100	100
1323080-534100	BUILDING & GROUNDS SUPPLIES	759	2,843	1,000	1,000
1323080-534200	EQUIPMENT MAINTENANCE SUPPLIES	1,402	1,175	6,000	6,000
1323080-534300	VEHICLE MAINTENANCE SUPPLIES	24,331	37,707	31,500	31,500
1323080-534400	PROTECTION AND SAFETY EQUIP	895	452	750	750
1323080-534500	HAND TOOLS	1,637	2,796	1,500	1,500
1323080-534600	UNIFORMS AND ACCESSORIES	1,947	1,860	2,000	2,000
1323080-534900	STREET MAINTENANCE SUPPLIES	91,535	92,990	55,000	90,000
1323080-535300	TRAFFIC CONTROL DEVICE SUPPLY	10,721	3,077	10,000	10,000
1323080-535900	OTHER OPERATING SUPPLIES	113	127	600	600
1323080-536200	CHEMICALS	1,718	240	1,500	1,500
1323080-537900	FUEL	41,480	33,959	45,000	50,000
	TOTAL COMMODITIES	181,216	182,590	160,964	200,625
1323080-541100	TAGS AND TAXES	-	-	30	30
1323080-541200	MEALS ON DUTY	123	64	300	300
1323080-541300	SUNDRY CHARGES	132	66	400	400
1323080-549200	SIDEWALK IMPR REBATE PROGRAM	15,000	17,088	-	-
	TOTAL OTHER EXPENDITURES	15,255	17,219	730	730
1323080-551300	VEHICLES/TOWED/MOUNTED EQUIP	117,800	-	284,038	130,000
1323080-551400	MACHINERY AND EQUIPMENT	38,438	14,264	-	-
1323080-551900	STREETS/DRAINAGE IMPROVEMENTS	320,598	784,691	1,575,000	700,000
1323080-552700	EASEMENTS	3,405	-	-	-
	TOTAL CAPITAL OUTLAY	480,241	798,955	1,859,038	830,000

080 STREETS

1323080

2027 CAPITAL OUTLAY

1323080 - STREETS

551300	1 Ton F550 Truck & Dump Bed	$130,000
551900	Annual Street Maintenance	$700,000
TOTAL 1323080 - STREETS		**$830,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1323080-561100	INTERNAL SUPPORT - MIS	7,022	7,206	7,445	8,005
1323080-561200	INTERNAL SUPPORT - MGMT SVCES	30,771	28,996	32,024	32,844
1323080-561400	INTERNAL SUPPORT - PURCH/DOC	4,219	4,809	4,787	4,535
1323080-561500	INTERNAL SUP - CITY HALL BLDG	645	615	776	919
1323080-561600	INTERNAL SUPPORT - ENGINEERING	15,951	17,032	18,786	19,915
1323080-561700	INTERNAL SUP - SVCE CTR BLDG	34,308	43,356	46,780	44,773
1323080-561800	INTERNAL SUP - OPER CTR BLDG	26,622	32,330	32,371	34,136
	TOTAL INTERNAL SUPPORT	119,538	134,345	142,969	145,127
1323080-571700	CAPITAL LEASE PRINCIPAL	37,055	37,055	139,200	37,100
	TOTAL DEBT SERVICE	37,055	37,055	139,200	37,100
132080-581400	TRANSFER TO BOND AND INTEREST	65,820	61,893	62,300	65,950
132080-581950	TRANSFER TO CAPITAL PROJ FDS	514,101	43,939	-	-
	TOTAL TRANSFERS OUT	579,921	105,833	62,300	65,950
	TOTAL EXPENSES	**1,774,655**	**1,695,605**	**2,767,986**	**1,726,481**

FUND TOTAL - CONSOLIDATED STREETS/HWAY FUND

Fund total revenue	**(1,983,275)**	**(2,119,412)**	**(1,937,078)**	**(1,904,685)**
Fund total expenditures	**1,774,655**	**1,695,605**	**2,767,986**	**1,726,481**
Revenues (over) under expenditures	**(208,620)**	**(423,807)**	**830,908**	**(178,204)**
Unencumberd cash, beginning of year		**2,975,422**	**3,399,229**	**2,568,321**
Unencumbered cash, end of year	**2,975,422**	**3,399,229**	**2,568,321**	**2,746,525**

INDUSTRIAL DEVELOPMENT FUND

133

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
133-411100	CURRENT PROPERTY TAX	(7,501)	(2,774)	-	(4,587)
133-411110	DELINQUENT PERSONAL TAX	(10)	(5)	-	-
133-411120	REDEMPTION AND PRIOR YEAR ADJU	(178)	(170)	-	-
133-411200	TRUCK TAX	(8)	(7)	(2)	-
133-411300	RECREATIONAL VEHICLE TAX	(15)	(10)	(4)	-
133-411400	MOTOR VEHICLE TAX	(1,164)	(825)	(269)	-
133-411500	PAYMENTS IN LIEU OF TAXES	(16)	(5)	-	-
133-411600	COMMERCIAL VEHICLE TAX	(8)	(4)	(3)	-
133-411130	NEIGHBORHOOD REVITALIZATION	119	39	-	55
	TOTAL TAX REVENUE	(8,781)	(3,760)	(278)	(4,532)
133-461100	INVESTMENT INTEREST	(718)	(867)	(500)	(500)
133-462500	FARM LEASE INCOME	(1,406)	(1,406)	(1,720)	(1,720)
	TOTAL MISCELLANEOUS INCOME	(2,124)	(2,273)	(2,220)	(2,220)
133-481200	SALE OF REAL ESTATE	(3,951)	-	-	-
	TOTAL SALES OF PROPERTY	(3,951)	-	-	-
	TOTAL REVENUE	**(14,855)**	**(6,033)**	**(2,498)**	**(6,752)**

090 INDUSTRIAL DEVELOPMENT

1337090

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1337090-523100	ADVERTISING COSTS	-	-	150	150
1337090-525800	OTHER FEES	-	-	1,074	1,074
1337090-528100	ELECTRICITY	-	-	100	100
1337090-528600	STORMWATER DRAINAGE	-	-	50	50
	TOTAL CONTRACTUAL SERVICES	-	-	1,374	1,374
1337090-541100	TAGS AND TAXES	4,292	8,532	900	900
1337090-541300	SUNDRY CHARGES	703	703	500	500
1337090-549900	CONTINGENCIES	-	-	14,110	14,110
	TOTAL OTHER EXPENDITURES	4,995	9,235	15,510	15,510
	TOTAL EXPENSES	**4,995**	**9,235**	**16,884**	**16,884**

FUND TOTAL - INDUSTRIAL DEVELOPMENT FUND

Fund total revenue	**(14,855)**	**(6,033)**	**(2,498)**	**(6,752)**
Fund total expenditures	**4,995**	**9,235**	**16,884**	**16,884**
Revenues (over) under expenditures	**(9,860)**	**3,202**	**14,386**	**10,132**
Unencumberd cash, beginning of year		**27,808**	**24,607**	**10,221**
Unencumbered cash, end of year	**27,808**	**24,607**	**10,221**	**89**

CONVENTION TOURISM AND FUND

134

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
134-437500	TRANSIENT GUEST TAX	(103,958)	(110,183)	(100,000)	(105,000)
	TOTAL INTERGOVERNMENTAL	(103,958)	(110,183)	(100,000)	(105,000)
134-461100	INVESTMENT INTEREST	(5,371)	(6,089)	(4,000)	(500)
134-468100	REFUNDS OF EXPENDITURES	(2,038)	(1,840)	-	-
134-468200	MISCELLANEOUS INCOME	(44)	-	-	-
	TOTAL MISCELLANEOUS INCOME	(7,452)	(7,929)	(4,000)	(500)
	TOTAL REVENUE	**(111,411)**	**(118,112)**	**(104,000)**	**(105,500)**

081 CONVENTION AND TOURISM

1347081

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1347081-522700	OTHER PROFESSIONAL SERVICES	570	5,833	34,665	1,600
1347081-523100	ADVERTISING COSTS	1,015	1,128	500	500
1347081-524600	TRAVEL EXPENSES	1,571	1,284	135	135
1347081-527100	TELE. SERVICE & LAND LINES	255	280	-	-
1347081-524700	TRAINING/CONFERENCE FEES	550	1,030	-	-
	TOTAL CONTRACTUAL SERVICES	3,961	9,555	35,300	2,235
1347081-534100	BUILDING & GROUNDS SUPPLIES	-	53	-	-
1347081-537900	FUEL	41	-	-	-
	TOTAL COMMODITIES	41	53	-	-
1347081-546500	CONTRIB TO OTHER	26,183	35,352	30,000	28,000
1347081-541300	SUNDRY CHARGES	1,371	495	-	-
1347081-549900	CONTINGENCIES	-	-	-	36,565
	TOTAL OTHER EXPENDITURES	27,553	35,847	30,000	64,565
1347081-551700	GROUNDS IMPROVEMENTS	27,225	1,572	-	-
1347081-551100	OFFICE FURNITURE & EQUIPMENT	72	-	-	-
	TOTAL CAPITAL OUTLAY	27,297	1,572	-	-
	TOTAL EXPENSES	**58,854**	**47,028**	**65,300**	**66,800**

091 ADVISORY COMM DISCRETIONARY

1347091

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1347091-523100	ADVERTISING COSTS	6,623	3,440	8,000	8,000
1347091-524100	PRINTING/PHOTO SERVICES	1,127	1,233	2,000	2,000
1347091-524600	TRAVEL EXPENSES	476	156	1,000	1,000
1347091-524700	TRAINING/CONFERENCE FEES	285	-	500	500
1347091-525100	DUES/MEMBERSHIP FEES	2,838	1,964	1,000	1,000
1347091-527100	TELE. SERVICE & LAND LINES	553	553	600	600
	TOTAL CONTRACTUAL SERVICES	11,902	7,345	13,100	13,100
1347091-533200	OFFICE SUPPLIES	46	-	300	300
	TOTAL COMMODITIES	46	-	300	300
1347091-541300	SUNDRY CHARGES	1,415	163	300	300
1347091-546500	CONTRIB TO OTHER	20,350	17,233	25,000	25,000
	TOTAL OTHER EXPENDITURES	21,765	17,396	25,300	25,300
	TOTAL EXPENSES	**33,712**	**24,741**	**38,700**	**38,700**

FUND TOTAL - TOURISM AND CONVENTION FUND

Fund total revenue	**(111,411)**	**(118,112)**	**(104,000)**	**(105,500)**
Fund total expenditures	**92,565**	**71,768**	**104,000**	**105,500**
Revenues (over) under expenditures	**(18,845)**	**(46,344)**	**-**	**-**
Unencumberd cash, beginning of year		**171,941**	**218,285**	**218,285**
Unencumbered cash, end of year	**171,941**	**218,285**	**218,285**	**218,285**

CEMETERY IMPROVEMENTS

135

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
135-446100	SALE OF CEMETERY LOTS	(7,260)	(5,858)	(10,000)	(6,500)
135-446400	PRE-NEED PAYMENTS	650	-	(200)	(200)
	TOTAL CHARGES FOR SERVICES	(6,610)	(5,858)	(10,200)	(6,700)
135-461100	INVESTMENT INTEREST	(1,533)	(1,452)	(500)	(500)
135-464100	CONTRIBUTIONS TO CITY	-	-	(200)	(200)
	TOTAL MISCELLANEOUS INCOME	(1,533)	(1,452)	(700)	(700)
	TOTAL REVENUE	**(8,143)**	**(7,309)**	**(10,900)**	**(7,400)**

083 CEMETERY IMPROVEMENTS

1354083

2027 CAPITAL OUTLAY

1354083 - CEMETERY IMPROVEMENTS

551700	New Stone signage	$5,000
TOTAL 1354083 - CEMETERY IMPROVEMENTS		**$5,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1354083-534100	BUILDING & GROUNDS SUPPLIES	12,702	-	8,500	8,500
	TOTAL COMMODITIES	12,702	-	8,500	8,500
1354083-551700	GROUNDS IMPROVEMENTS	-	-	5,000	5,000
	TOTAL CAPITAL OUTLAY	-	-	5,000	5,000
	TOTAL EXPENSES	**12,702**	**-**	**13,500**	**13,500**

FUND TOTAL - CEMETERY IMPROVEMENTS

	2024 Actual	2025 Actual	2026 Projected	2027 Requested
Fund total revenue	**(8,143)**	**(7,309)**	**(10,900)**	**(7,400)**
Fund total expenditures	**12,702**	**-**	**13,500**	**13,500**
Revenues (over) under expenditures	**4,559**	**(7,309)**	**2,600**	**6,100**
Unencumberd cash, beginning of year		**48,226**	**55,536**	**52,936**
Unencumbered cash, end of year	**48,226**	**55,536**	**52,936**	**46,836**

FAIRGROUND IMPROVEMENTS FUND

136

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
136-447600	FAIRGROUND BUILDING USE FEES	(24,781)	(28,125)	(25,000)	(25,000)
	TOTAL CHARGES FOR SERVICES	(24,781)	(28,125)	(25,000)	(25,000)
136-461100	INVESTMENT INTEREST	(8,879)	(7,728)	(6,000)	(1,500)
136-464100	CONTRIBUTIONS TO CITY	(3,175)	(650)	-	-
136-468200	MISCELLANEOUS INCOME	350	-	-	-
	TOTAL MISCELLANEOUS INCOME	(11,704)	(8,378)	(6,000)	(1,500)
	TOTAL REVENUE	**(36,485)**	**(36,503)**	**(31,000)**	**(26,500)**

084 FAIRGROUND IMPROVEMENTS

1365084

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1365084-549900	CONTINGENCIES	-	-	50,000	50,000
	TOTAL OTHER EXPENDITURES	-	-	50,000	50,000
1365084-551600	BUILDING AND STRUCTURAL IMPR	-	100,247	25,000	25,000
1365084-551700	GROUNDS IMPROVEMENTS	-	9,026	-	-
	TOTAL CAPITAL OUTLAY	-	109,273	25,000	25,000
	TOTAL EXPENSES	**-**	**109,273**	**75,000**	**75,000**

FUND TOTAL - FAIRGROUND IMPROVEMENTS FUND

Fund total revenue	**(36,485)**	**(36,503)**	**(31,000)**	**(26,500)**
Fund total expenditures	**-**	**109,273**	**75,000**	**75,000**
Revenues (over) under expenditures	**(36,485)**	**72,770**	**44,000**	**48,500**
Unencumberd cash, beginning of year		**323,885**	**251,115**	**207,115**
Unencumbered cash, end of year	**323,885**	**251,115**	**207,115**	**158,615**

PUBLIC SAFETY/ OTHER CIP

137

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
137-413300	PUBLIC SAF/OTHER CIP SALES TAX	(1,390,704)	(1,505,485)	(1,500,568)	(1,557,000)
	TOTAL TAX REVENUE	(1,390,704)	(1,505,485)	(1,500,568)	(1,557,000)
137-461100	INVESTMENT INTEREST	(16,772)	(15,606)	(40,000)	(20,000)
	TOTAL MISCELLANEOUS INCOME	(16,772)	(15,606)	(40,000)	(20,000)
137-491193	TRANSFER FROM CONSTR FUNDS	-	(412,035)	-	-
137-491120	TRANSFER FROM ELECTRIC	-	-	-	(290,000)
137-491199	TRANSFERS FROM OTHER FUNDS	-	-	-	(1,195,226)
	TOTAL TRANSFERS IN	-	(412,035)	-	(1,485,226)
	TOTAL REVENUE	**(1,407,475)**	**(1,933,127)**	**(1,540,568)**	**(3,062,226)**

094 PUBLIC SAFETY/ OTHER CIP

1373094

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
137094-581400	TRANSFER TO BOND AND INTEREST	532,668	547,425	572,247	4,874,311
137094-581950	TRANSFER TO CAPITAL PROJ FDS	858,036	356,673	18,784	-
	TOTAL TRANSFERS OUT	1,390,704	904,098	591,031	4,874,311
	TOTAL EXPENSES	**1,390,704**	**904,098**	**591,031**	**4,874,311**

FUND TOTAL - PUBLIC SAFETY/ OTHER CIP

Fund total revenue	**(1,407,475)**	**(1,933,127)**	**(1,540,568)**	**(3,062,226)**
Fund total expenditures	**1,390,704**	**904,098**	**591,031**	**4,874,311**
Revenues (over) under expenditures	**(16,772)**	**(1,029,029)**	**(949,537)**	**1,812,085**
Unencumberd cash, beginning of year		**173,148**	**1,202,177**	**2,151,714**
Unencumbered cash, end of year	**173,148**	**1,202,177**	**2,151,714**	**339,629**

PUBLIC LIBRARY FUND

172

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
172-411100	CURRENT PROPERTY TAX	(514,644)	(528,728)	(555,341)	(596,619)
172-411110	DELINQUENT PERSONAL TAX	(611)	(454)	-	-
172-411120	REDEMPTION AND PRIOR YEAR ADJU	(11,455)	(10,742)	(13,062)	(13,390)
172-411200	TRUCK TAX	(338)	(330)	(310)	(238)
172-411300	RECREATIONAL VEHICLE TAX	(751)	(675)	(667)	(642)
172-411400	MOTOR VEHICLE TAX	(56,762)	(56,649)	(54,010)	(54,172)
172-411500	PAYMENTS IN LIEU OF TAXES	(1,065)	(1,071)	-	-
172-411600	COMMERCIAL VEHICLE TAX	(390)	(251)	(150)	(436)
172-411130	NEIGHBORHOOD REVITALIZATION	8,152	7,476	8,265	7,096
	TOTAL TAX REVENUE	(577,865)	(591,425)	(615,274)	(658,401)
	TOTAL REVENUE	**(577,865)**	**(591,425)**	**(615,274)**	**(658,401)**

085 LIBRARY

1725085

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1725085-544100	WINFIELD PUBLIC LIBRARY DISTR	577,865	591,425	615,274	646,875
	TOTAL OTHER EXPENDITURES	577,865	591,425	615,274	646,875
	TOTAL EXPENSES	**577,865**	**591,425**	**615,274**	**646,875**

FUND TOTAL - PUBLIC LIBRARY FUND

Fund total revenue	**(577,865)**	**(591,425)**	**(615,274)**	**(658,401)**
Fund total expenditures	**577,865**	**591,425**	**615,274**	**646,875**
Revenues (over) under expenditures	**-**	**-**	**-**	**(11,526)**
Unencumberd cash, beginning of year		**-**	**-**	**-**
Unencumbered cash, end of year	**-**	**-**	**-**	**11,526**

LAND BANK

176

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
176-461100	INVESTMENT INTEREST	(48)	(269)	-	-
	TOTAL MISCELLANEOUS INCOME	(48)	(269)	-	-
176-491110	TRANSFER FROM GENERAL	(10,000)	-	-	-
176-491120	TRANSFER FROM ELECTRIC	-	-	(180,000)	-
176-491130	TRANSFER FROM GAS	-	-	(180,000)	-
176-491140	TRANSFER FROM WATER	-	-	(180,000)	-
176-491150	TRANSFER FROM REFUSE	-	-	(180,000)	-
176-491191	TRANSFER FROM WASTEWATER	-	-	(180,000)	-
	TOTAL TRANSFERS IN	(10,000)	-	(900,000)	-
	TOTAL REVENUE	**(10,048)**	**(269)**	**(900,000)**	**-**

092 LAND BANK

1767092

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1767092-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	-	61	-	-
1767092-522700	OTHER PROFESSIONAL SERVICES	247	511	900,000	-
1767092-523100	ADVERTISING COSTS	56	-	-	-
	TOTAL CONTRACTUAL SERVICES	303	572	900,000	-
	TOTAL EXPENSES	**303**	**572**	**900,000**	**-**

FUND TOTAL - LAND BANK

Fund total revenue	**(10,048)**	**(269)**	**(900,000)**	**-**
Fund total expenditures	**303**	**572**	**900,000**	**-**
Revenues (over) under expenditures	**(9,746)**	**303**	**-**	**-**
Unencumberd cash, beginning of year		**9,746**	**9,442**	**9,442**
Unencumbered cash, end of year	**9,746**	**9,442**	**9,442**	**9,442**

KS FIGHTS AGAINST ADDICTION

177

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
177-431400	STATE CAPITAL GRANTS	(36,700)	(21,269)	(13,240)	(10,179)
	TOTAL INTERGOVERNMENTAL	(36,700)	(21,269)	(13,240)	(10,179)
	TOTAL REVENUE	**(36,700)**	**(21,269)**	**(13,240)**	**(10,179)**

093 KS FIGHTS AGAINST ADDICTION

1772093

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
1772093-522700	OTHER PROFESSIONAL SERVICES	-	-	-	117,245
	TOTAL CONTRACTUAL SERVICES	-	-	-	117,245
	TOTAL EXPENSES	**-**	**-**	**-**	**117,245**

FUND TOTAL - KS FIGHTS AGAINST ADDICTION

Fund total revenue	**(36,700)**	**(21,269)**	**(13,240)**	**(10,179)**
Fund total expenditures	**-**	**-**	**-**	**117,245**
Revenues (over) under expenditures	**(36,700)**	**(21,269)**	**(13,240)**	**107,066**
Unencumberd cash, beginning of year		**72,557**	**93,826**	**107,066**
Unencumbered cash, end of year	**72,557**	**93,826**	**107,066**	**-**

BOND AND INTEREST

260

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
260-411100	CURRENT PROPERTY TAX	(545,522)	(555,135)	(565,000)	(578,532)
260-411110	DELINQUENT PERSONAL TAX	(664)	(504)	(600)	(309)
260-411120	REDEMPTION AND PRIOR YEAR ADJU	(13,412)	(12,064)	(8,240)	(8,240)
260-411200	TRUCK TAX	(410)	(393)	(303)	(234)
260-411300	RECREATIONAL VEHICLE TAX	(895)	(716)	(708)	(629)
260-411400	MOTOR VEHICLE TAX	(67,673)	(60,040)	(55,171)	(53,110)
260-411500	PAYMENTS IN LIEU OF TAXES	(1,129)	(1,124)	-	-
260-411600	COMMERCIAL VEHICLE TAX	(465)	(266)	(366)	(428)
260-411130	NEIGHBORHOOD REVITALIZATION	8,640	7,850	7,258	6,881
	TOTAL TAX REVENUE	(621,529)	(622,393)	(623,130)	(634,601)
260-439400	OTHER GOV DEBT PYMT-WRC	-	(50,985)	-	-
260-439500	OTHER GOVT DEBT PYMT -STROTHER	(245,293)	(331,620)	(331,641)	(363,339)
	TOTAL INTERGOVERNMENTAL	(245,293)	(382,605)	(331,641)	(363,339)
260-461100	INVESTMENT INTEREST	(93,028)	(49,189)	(20,000)	(35,000)
260-465100	SPECIAL ASSESSMENTS	(166,978)	(68,937)	(97,418)	(77,315)
	TOTAL MISCELLANEOUS INCOME	(260,006)	(118,126)	(117,418)	(112,315)
260-491110	TRANSFER FROM GENERAL	(71,520)	(86,491)	(111,503)	(117,595)
260-491125	TRANSFER FROM SPECIAL HIGHWAY	(65,820)	(61,893)	(62,300)	(65,950)
260-491140	TRANSFER FROM WATER	(543,044)	(547,101)	(169,533)	(316,648)
260-491170	TRANSFER FROM CIP	(301,999)	(533,717)	(443,765)	(608,900)
260-491191	TRANSFER FROM WASTEWATER	(88,348)	(92,381)	(91,595)	(90,619)
260-491199	TRANSFERS FROM OTHER FUNDS	(559,779)	(575,359)	(607,000)	(4,908,497)
260-495100	G.O. BOND PROCEEDS	(704,000)	-	-	-
260-491121	TRANSFER FROM TRANSMISSION	(580,782)	(584,855)	(576,542)	(574,743)
260-491130	TRANSFER FROM GAS	(74,014)	(74,474)	(72,542)	(72,910)
	TOTAL TRANSFERS IN	(2,989,306)	(2,556,272)	(2,134,780)	(6,755,862)
	TOTAL REVENUE	**(4,116,134)**	**(3,679,395)**	**(3,206,969)**	**(7,866,117)**

087 BOND AND INTEREST

2601087

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
2608087-523200	DEBT ISSUANCE COSTS	26,697	-	-	-
2601087-525700	BANK FEES	-	3	-	-
	TOTAL CONTRACTUAL SERVICES	26,697	3	-	-
2608087-571300	TEMPORARY NOTE PRINCIPAL	-	-	-	5,800,000
2608087-571650	2015-A PRINCIPAL	820,000	600,000	500,000	485,000
2608087-571750	2015-B PRINCIPAL	85,000	85,000	-	-
2608087-572300	TEMPORARY NOTE INTEREST	234,900	234,900	234,900	234,900
2608087-572650	2015-A INTEREST	134,550	109,950	91,950	76,950
2608087-572750	2015-B INTEREST	5,100	2,550	-	-
260087-571400	KANSAS LOAN PRINCIPAL	-	-	-	110,954
260087-571800	2018-A PRINCIPAL	-	75,000	200,000	215,000
260087-572400	KANSAS LOAN INTEREST	-	-	-	63,382
260087-572850	2018-A INTEREST	159,325	159,325	157,075	151,075
260087-571900	2019 A PRINCIPAL	660,000	685,000	330,000	335,000
260087-572900	2019 A INTEREST	181,988	158,513	143,288	133,313
2608087-571950	2020A PRINCIPAL	150,000	-	150,000	155,000
2608087-572950	2020A INTEREST	18,737	16,697	14,507	12,167
2608087-571960	2020B PRINCIPAL	200,000	205,000	205,000	215,000
2608087-572960	2020B INTEREST	54,300	50,300	46,200	42,100
2608087-572970	2022A INTEREST	297,110	281,710	265,910	249,510
2608087-571970	2022A PRINCIPAL	385,000	545,000	410,000	430,000
2608087-571975	2024A PRINCIPAL	-	49,000	61,000	64,000
2608087-572975	2024A INTEREST	-	41,627	29,073	26,480
	TOTAL DEBT SERVICE	3,386,009	3,299,571	2,838,902	8,799,830
260087-581120	TRANSFER TO OTHER FUNDS	3,585,000	-	-	-
	TOTAL TRANSFERS OUT	3,585,000	-	-	-
	TOTAL EXPENSES	**6,997,706**	**3,299,573**	**2,838,902**	**8,799,830**

FUND TOTAL - BOND AND INTEREST

Fund total revenue	**(4,116,134)**	**(3,679,395)**	**(3,206,969)**	**(7,866,117)**

Fund total expenditures	**6,997,706**	**3,299,573**	**2,838,902**	**8,799,830**
Revenues (over) under expenditures	**2,881,572**	**(379,822)**	**(368,068)**	**933,713**
Unencumberd cash, beginning of year		**1,633,295**	**2,013,117**	**2,381,184**
Unencumbered cash, end of year	**1,633,295**	**2,013,117**	**2,381,184**	**1,447,471**

ELECTRIC TRANSMISSION

401

Revenues	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
401-462454	TRANSMISSION RENT REV 454	(3,252)	(3,834)	-	-
401-461100	INVESTMENT INTEREST	(79,848)	(82,645)	(65,000)	(65,000)
401-468100	REFUNDS OF EXPENDITURES	-	(450)	-	-
401-468200	MISCELLANEOUS INCOME	(52,662)	(48,240)	-	-
	TOTAL MISCELLANEOUS INCOME	(135,763)	(135,169)	(65,000)	(65,000)
401-476000	GRIDLIANCE REVENUE	(599,854)	(710,159)	(600,000)	(600,000)
401-477000	SPP REVENUE	(1,390,556)	(761,121)	(1,500,000)	(900,000)
401-476100	GRIDLIANCE REIMBURSEMENT	144,566	269,147	145,000	210,000
401-476300	REVENUE CREDITS FOR ADMIN&GEN	(98,111)	(125,364)	(74,098)	(120,000)
401-477100	SPP REVENUE PTP	(22,396)	(10,536)	(40,000)	(20,000)
	TOTAL MISC REVENUE	(1,966,351)	(1,338,032)	(2,069,098)	(1,430,000)
	TOTAL REVENUE	**(2,102,114)**	**(1,473,201)**	**(2,134,098)**	**(1,495,000)**

208 ELECTRIC TRANSMISSION

4019208

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4019208-511200	OVERTIME WAGES	34	17	-	-
4019208-511100	WAGES REGULAR EMPLOYEES	344,845	339,493	375,000	375,000
4019208-515999	EMPLOYEE BENEFITS	128,696	185,489	125,000	125,000
	TOTAL PERSONNEL SERVICES	473,575	524,999	500,000	500,000
4019208-522700	OTHER PROFESSIONAL SERVICES	1,750	1,392	1,000	1,000
4019208-523100	ADVERTISING COSTS	-	2,714	-	-
4019208-525800	OTHER FEES	-	-	1,000	1,000
4019208-525500	REGULATORY COMMSSN EXP 928	4,794	16,776	5,000	5,000
4019208-525600	A&G EXPENSE FROM GRID 923	45,066	19,269	55,000	25,000
4019208-528300	WATER	17,471	20,209	15,500	20,000
4019208-528500	REFUSE	920	1,116	1,000	1,100
4019208-524600	TRAVEL EXPENSES	1,274	1,213	-	-
4019208-524700	TRAINING/CONFERENCE FEES	184	539	-	-
4019208-525100	DUES/MEMBERSHIP FEES	264	653	-	-
4019208-522425	LINE CLEARANCE	-	65,600	-	-
4019208-522450	SUBSTATION CONTRACTUAL SVC	46,966	32,437	30,000	30,000
	TOTAL CONTRACTUAL SERVICES	118,689	161,920	108,500	83,100
4019208-535740	TRANSMISSION LINE MAINT 574	21,203	12,343	4,000	4,000
4019208-538100	INVENTORY ADJUSTMENTS	-	7,066	-	-
4019208-530100	INSURANCE	-	-	16,443	16,573
4019208-534300	VEHICLE MAINTENANCE SUPPLIES	365	4,328	-	-
4019208-533200	OFFICE SUPPLIES	26	22	-	-
4019208-535750	TRANSMISSION MAINT FROM GRID	(12,406)	21,497	26,000	26,000
4019208-533100	REF MATERIAL/BOOKS/MAGAZINES	118	120	-	-
4019208-534450	SUBSTATION EQUIPMENT SUPPLIES	-	20,322	-	-
	TOTAL COMMODITIES	9,306	65,698	46,443	46,573
4019208-541200	MEALS ON DUTY	1	-	-	-
4019208-541300	SUNDRY CHARGES	906	21,877	-	-
	TOTAL OTHER EXPENDITURES	907	21,877	-	-

208 ELECTRIC TRANSMISSION

4019208

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4019208-551800	INFRASTRUCTURE IMPROVEMENTS	191,217	22,026	-	-
	TOTAL CAPITAL OUTLAY	191,217	22,026	-	-
4019208-561100	INTERNAL SUPPORT - MIS	37,095	40,302	43,328	41,383
4019208-561200	INTERNAL SUPPORT - MGMT SVCES	83,604	83,407	95,838	87,314
4019208-561500	INTERNAL SUP - CITY HALL BLDG	3,156	3,185	4,178	4,397
4019208-561600	INTERNAL SUPPORT - ENGINEERING	25,520	28,851	33,108	31,176
4019208-561800	INTERNAL SUP - OPER CTR BLDG	822	1,060	1,104	1,034
	TOTAL INTERNAL SUPPORT	150,197	156,805	177,556	165,304
401208-581100	TRANSFER TO GENERAL FUND	106,594	105,585	106,000	106,000
401208-581250	TRANSFER TO DEPREC RESERVE	114,824	-	-	-
401208-581400	TRANSFER TO BOND AND INTEREST	580,782	584,855	576,542	574,743
	TOTAL TRANSFERS OUT	802,200	690,440	682,542	680,743
	TOTAL EXPENSES	**1,746,090**	**1,643,765**	**1,515,041**	**1,475,720**

FUND TOTAL - ELECTRIC TRANSMISSION

Fund total revenue	**(2,102,114)**	**(1,473,201)**	**(2,134,098)**	**(1,495,000)**
Fund total expenditures	**1,746,090**	**1,643,765**	**1,515,041**	**1,475,720**
Revenues (over) under expenditures	**(356,023)**	**170,563**	**(619,057)**	**(19,281)**
Unencumberd cash, beginning of year		**2,771,683**	**2,601,120**	**3,220,177**
Unencumbered cash, end of year	**2,771,683**	**2,601,120**	**3,220,177**	**3,239,457**

ELECTRIC

402

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
402-461100	INVESTMENT INTEREST	(104,840)	(120,693)	(100,000)	(100,000)
402-462800	RENT-ELECTRIC POLES	(9,579)	(77,996)	(67,995)	(75,000)
402-468100	REFUNDS OF EXPENDITURES	(8,014)	(7,204)	(500)	(500)
402-468200	MISCELLANEOUS INCOME	(636)	-	(1,000)	(1,000)
402-468210	DISCOUNT INCOME	-	-	(100)	(100)
402-468300	REIMBURSEMENT FOR SERVICES	(147,573)	(182,649)	(140,000)	(140,000)
402-468500	RECONNECT FEES	(36,400)	(53,375)	(35,000)	(35,000)
402-468600	UTILITY CONNECTIONS CHARGE	(69,493)	(87,074)	(69,000)	(65,000)
	TOTAL MISCELLANEOUS INCOME	(376,534)	(528,990)	(413,595)	(416,600)
402-471100	SALE OF UTILITIES	(23,002,784)	(21,922,724)	(23,986,780)	(23,986,780)
402-473100	SALE OF GENERATED ENERGY	(567,364)	(1,166,824)	(500,000)	(542,000)
402-473200	TRANSMISSION REVENUE	-	-	-	-
402-473300	CAPACITY REVENUES - KPP	(288,202)	(290,671)	(298,000)	(580,000)
	TOTAL MISC REVENUE	(23,858,350)	(23,380,219)	(24,784,780)	(25,108,780)
402-481100	SALE OF EQUIPMENT	-	(31,226)	-	-
402-481300	SALE OF SCRAP	(10,777)	(6,039)	(5,000)	(5,000)
402-481400	SALES OF INVENTORY/SUPPLIES	(34,785)	19,806	-	-
	TOTAL SALES OF PROPERTY	(45,562)	(17,459)	(5,000)	(5,000)
	TOTAL REVENUE	**(24,280,447)**	**(23,926,667)**	**(25,203,375)**	**(25,530,380)**

201 ELECTRIC PRODUCTION

4029201

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4029201-511100	WAGES REGULAR EMPLOYEES	311,925	354,164	377,150	419,789
4029201-511200	OVERTIME WAGES	71,643	92,521	70,000	80,000
4029201-515100	FICA	46,110	50,671	45,552	49,330
4029201-515200	KPERS CONTRIBUTIONS	63,130	72,371	65,290	68,149
4029201-515400	HEALTH INSURANCE	94,436	135,465	155,003	147,993
4029201-515500	UNEMPLOYMENT INSURANCE	625	641	563	606
4029201-515700	DEFERRED COMPENSATION MATCHING	1,100	1,400	520	4,574
4029201-515800	WORKERS COMPENSATION	2,629	2,688	3,445	3,789
4029201-516100	CELL PHONE ALLOWANCE	480	720	720	720
4029201-511400	WAGES - CONTRA	(86,375)	(130,010)	(87,000)	(130,000)
4029201-511300	WAGES-OTHER EMPLOYEES	8,379	10,096	4,815	-
	TOTAL PERSONNEL SERVICES	514,082	590,726	636,058	644,950
4029201-521200	CONTRACT SVCS- TECH/COMPUTER	4,604	9,527	7,500	7,500
4029201-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	4,682	12,766	6,000	6,000
4029201-521900	CONTRACTUAL SVCS-OTHER EQUIP	166,976	1,499,641	920,000	30,000
4029201-522000	CONTRACTUAL SVCS-EQUIPMENT REP	11,649	5,189	5,700	35,000
4029201-522060	CONTRACTUAL SVCS-DIESEL MTNCE	33,141	34,201	20,000	30,000
4029201-522400	MEDICAL SERVICES	644	667	3,000	3,000
4029201-522700	OTHER PROFESSIONAL SERVICES	1,924	2,017	4,850	4,000
4029201-524300	LAUNDRY AND CLEANING SERVICES	468	783	1,000	1,000
4029201-524400	FREIGHT COSTS	-	364	300	375
4029201-524600	TRAVEL EXPENSES	1,470	898	3,000	4,000
4029201-524700	TRAINING/CONFERENCE FEES	3,200	1,442	4,000	5,000
4029201-525800	OTHER FEES	-	-	-	1,200
4029201-527100	TELE. SERVICE & LAND LINES	1,070	442	1,200	1,000
4029201-528300	WATER	35,999	41,655	36,000	36,000
4029201-528500	REFUSE	2,968	3,490	3,000	3,500
4029201-529100	EQUIPMENT RENT	-	187	500	500
	TOTAL CONTRACTUAL SERVICES	268,795	1,613,271	1,016,050	168,075
4029201-530100	INSURANCE	68,461	78,492	62,768	57,003
4029201-533100	REF MATERIAL/BOOKS/MAGAZINES	-	330	300	300
4029201-533200	OFFICE SUPPLIES	325	64	400	400

201 ELECTRIC PRODUCTION

4029201

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4029201-533550	SCADA/PLANT CONTROLS MTNCE SUP	1,571	711	5,000	5,000
4029201-533700	LAB/PHOTO SUPPLIES	-	-	300	100
4029201-534100	BUILDING & GROUNDS SUPPLIES	6,128	6,622	10,000	10,000
4029201-534200	EQUIPMENT MAINTENANCE SUPPLIES	31,975	(5,682)	30,000	25,000
4029201-534300	VEHICLE MAINTENANCE SUPPLIES	912	2,854	5,000	5,000
4029201-534400	PROTECTION AND SAFETY EQUIP	7,268	6,246	7,000	7,000
4029201-534500	HAND TOOLS	2,299	1,019	2,500	2,500
4029201-534600	UNIFORMS AND ACCESSORIES	5,561	5,452	5,250	5,500
4029201-535100	MAINT SUPPLIES	2,259	4,174	4,000	4,000
4029201-535900	OTHER OPERATING SUPPLIES	57	176	600	600
4029201-536200	CHEMICALS	73,574	99,772	75,000	85,000
4029201-537300	LUBRICANTS & MOTOR OILS	605	760	3,000	4,500
4029201-537400	FUEL - POWER PLANT	442,985	874,372	450,000	450,000
4029201-537500	PURCHASED ENERGY	15,706,155	14,209,696	16,080,241	16,080,241
4029201-537900	FUEL	5,053	4,307	5,100	5,100
	TOTAL COMMODITIES	16,355,189	15,289,365	16,746,459	16,747,244
4029201-541100	TAGS AND TAXES	49	50	-	100
4029201-541200	MEALS ON DUTY	680	693	750	750
4029201-541300	SUNDRY CHARGES	631	731	2,000	2,000
4029201-541900	POWER PLANT EMISSION FEES	1,000	2,160	3,000	4,600
	TOTAL OTHER EXPENDITURES	2,360	3,634	5,750	7,450
4029201-551400	MACHINERY AND EQUIPMENT	85,375	205	10,000	10,000
4029201-551600	BUILDING AND STRUCTURAL IMPR	-	35,046	-	27,000
4029201-551800	INFRASTRUCTURE IMPROVEMENTS	570	-	-	-
4029201-551850	SCADA/PLANT CONTROLS	1,398	-	115,000	-
4029201-552100	PLANT EQUIPMENT	-	-	85,000	-
4029201-551500	RADIO EQUIPMENT	-	-	-	1,000
	TOTAL CAPITAL OUTLAY	87,343	35,251	210,000	38,000
4029201-561700	INTERNAL SUP - SVCE CTR BLDG	6,742	8,520	9,193	8,799
	TOTAL INTERNAL SUPPORT	6,742	8,520	9,193	8,799
	TOTAL EXPENSES	**17,234,511**	**17,540,767**	**18,623,510**	**17,614,518**

206 ELECTRIC DISTRIBUTION

4029206

2027 CAPITAL OUTLAY

4029206 - ELECTRIC DISTRIBUTION

TOTAL 4029206 - ELECTRIC DISTRIBUTION

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4029206-511100	WAGES REGULAR EMPLOYEES	1,008,093	1,063,267	1,048,729	1,218,568
4029206-511200	OVERTIME WAGES	76,678	99,110	70,000	65,000
4029206-511300	WAGES-OTHER EMPLOYEES	78,302	65,291	76,278	61,037
4029206-515100	FICA	94,624	99,070	92,569	105,434
4029206-515200	KPERS CONTRIBUTIONS	124,137	141,786	126,503	146,936
4029206-515400	HEALTH INSURANCE	152,805	187,108	195,219	210,921
4029206-515500	UNEMPLOYMENT INSURANCE	1,269	1,242	1,150	1,297
4029206-515700	DEFERRED COMPENSATION MATCHING	2,900	3,580	3,640	10,612
4029206-515800	WORKERS COMPENSATION	4,216	4,334	5,555	6,110
4029206-516100	CELL PHONE ALLOWANCE	1,200	1,440	1,440	1,800
4029206-511400	WAGES - CONTRA	(39,709)	(53,566)	(45,000)	(45,000)
	TOTAL PERSONNEL SERVICES	1,504,515	1,612,661	1,576,084	1,782,714

206 ELECTRIC DISTRIBUTION

4029206

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4029206-521200	CONTRACT SVCS- TECH/COMPUTER	24,189	13,193	30,000	30,000
4029206-521400	CONTRACTUAL SVCS-RADIO EQUIP	-	-	-	1,000
4029206-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	4,757	1,291	-	-
4029206-521900	CONTRACTUAL SVCS-OTHER EQUIP	4,290	26,926	10,000	10,000
4029206-522400	MEDICAL SERVICES	794	-	2,000	2,000
4029206-522425	LINE CLEARANCE	71,622	(33,534)	200,000	200,000
4029206-522450	SUBSTATION CONTRACTUAL SVC	69,830	78,049	65,000	90,000
4029206-522700	OTHER PROFESSIONAL SERVICES	1,233	1,809	2,000	2,000
4029206-523100	ADVERTISING COSTS	-	-	500	500
4029206-524100	PRINTING/PHOTO SERVICES	-	-	500	500
4029206-524400	FREIGHT COSTS	-	486	800	800
4029206-524600	TRAVEL EXPENSES	9,950	4,984	9,000	9,000
4029206-524700	TRAINING/CONFERENCE FEES	2,530	1,980	5,000	3,000
4029206-525800	OTHER FEES	8,778	10,250	600	9,351
4029206-527300	CELLULAR TELEPHONES	5,481	5,951	6,000	6,000
4029206-528100	ELECTRICITY	-	-	200	200
4029206-529100	EQUIPMENT RENT	-	-	3,000	3,000
	TOTAL CONTRACTUAL SERVICES	203,453	111,386	334,600	367,351
4029206-530100	INSURANCE	35,237	40,965	47,083	43,595
4029206-533100	REF MATERIAL/BOOKS/MAGAZINES	433	-	500	500
4029206-533200	OFFICE SUPPLIES	685	87	1,000	1,000
4029206-534100	BUILDING & GROUNDS SUPPLIES	1,602	2,170	1,500	1,500
4029206-534200	EQUIPMENT MAINTENANCE SUPPLIES	1,286	174	5,000	5,000
4029206-534300	VEHICLE MAINTENANCE SUPPLIES	49,176	34,733	50,000	50,000
4029206-534400	PROTECTION AND SAFETY EQUIP	21,827	21,414	25,000	25,000
4029206-534450	SUBSTATION EQUIPMENT SUPPLIES	1,945	19,333	5,000	10,000
4029206-534500	HAND TOOLS	11,869	13,831	15,000	15,000
4029206-534600	UNIFORMS AND ACCESSORIES	13,624	12,641	15,000	15,000
4029206-535100	MAINT SUPPLIES	67,624	84,828	75,000	90,000
4029206-535300	TRAFFIC CONTROL DEVICE SUPPLY	4,923	542	500	1,000

206 ELECTRIC DISTRIBUTION

4029206

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4029206-535500	STREET LAMPS/LIGHT BULBS	14,279	5,109	20,000	10,000
4029206-535600	METER MAINT SUPPLIES	4,775	9,217	5,000	5,000
4029206-535900	OTHER OPERATING SUPPLIES	4,673	2,278	3,000	3,000
4029206-536200	CHEMICALS	49	365	1,000	500
4029206-537300	LUBRICANTS & MOTOR OILS	-	-	100	100
4029206-537900	FUEL	58,446	52,696	65,000	65,000
4029206-538100	INVENTORY ADJUSTMENTS	(3,715)	(125,220)	-	-
	TOTAL COMMODITIES	288,737	175,164	334,683	341,195
4029206-541100	TAGS AND TAXES	11,609	12,340	13,000	13,000
4029206-541200	MEALS ON DUTY	2,000	1,960	3,000	3,000
4029206-541300	SUNDRY CHARGES	3,242	3,503	2,500	4,000
	TOTAL OTHER EXPENDITURES	16,851	17,803	18,500	20,000
4029206-551100	OFFICE FURNITURE & EQUIPMENT	461	463	2,500	2,500
4029206-551200	TECHNICAL/DIGITAL EQUIPMENT	-	22,019	6,000	6,000
4029206-551300	VEHICLES/TOWED/MOUNTED EQUIP	-	614,911	85,000	-
4029206-551800	INFRASTRUCTURE IMPROVEMENTS	592,730	556,182	400,000	650,000
4029206-552400	METERS/ASSOCIATED PARTS	29,907	5,816	25,000	25,000
4029206-553500	SUBSTATION IMPROVEMENTS	(22,980)	607	35,000	100,000
	TOTAL CAPITAL OUTLAY	600,118	1,199,997	553,500	783,500
4029206-561700	INTERNAL SUP - SVCE CTR BLDG	45,862	57,955	62,534	59,850
4029206-561800	INTERNAL SUP - OPER CTR BLDG	50,683	61,550	61,626	64,984
	TOTAL INTERNAL SUPPORT	96,545	119,505	124,160	124,834
4029206-571700	CAPITAL LEASE PRINCIPAL	61,727	156,121	223,909	223,909
4029206-572700	CAPITAL LEASE INTEREST	3,012	1,910	-	-
	TOTAL DEBT SERVICE	64,739	158,031	223,909	223,909
	TOTAL EXPENSES	**2,774,958**	**3,394,548**	**3,165,436**	**3,643,504**

210 ELECTRIC ADMINISTRATION

4029210

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4029210-511100	WAGES REGULAR EMPLOYEES	37,911	34,356	39,876	44,531
4029210-515100	FICA	3,258	2,953	3,096	3,448
4029210-515200	KPERS CONTRIBUTIONS	11,545	9,235	-	4,495
4029210-515400	HEALTH INSURANCE	5,386	4,693	6,014	5,963
4029210-515500	UNEMPLOYMENT INSURANCE	44	39	40	44
4029210-515700	DEFERRED COMPENSATION MATCHING	-	-	-	129
4029210-515800	WORKERS COMPENSATION	133	215	276	304
4029210-516100	CELL PHONE ALLOWANCE	150	150	150	150
4029210-516200	CAR ALLOWANCE	1,050	1,050	1,050	1,050
4029210-511200	OVERTIME WAGES	289	144	-	-
4029210-511400	WAGES - CONTRA	(2,095)	(1,913)	-	-
	TOTAL PERSONNEL SERVICES	57,671	50,922	50,502	60,114
4029210-522700	OTHER PROFESSIONAL SERVICES	14,760	11,743	10,000	4,000
4029210-523100	ADVERTISING COSTS	-	22,886	500	500
4029210-524600	TRAVEL EXPENSES	10,742	10,233	10,000	10,000
4029210-524700	TRAINING/CONFERENCE FEES	1,556	4,546	2,000	2,000
4029210-525100	DUES/MEMBERSHIP FEES	2,222	5,508	3,000	3,000
4029210-527400	INTERNET SERVICE	-	-	-	150
	TOTAL CONTRACTUAL SERVICES	29,280	54,916	25,500	19,650
4029210-530100	INSURANCE	-	-	12,311	13,457
4029210-533100	REF MATERIAL/BOOKS/MAGAZINES	998	1,011	500	500
4029210-533200	OFFICE SUPPLIES	217	187	300	300
	TOTAL COMMODITIES	1,216	1,198	13,111	14,257
4029210-541200	MEALS ON DUTY	11	-	500	500
4029210-541300	SUNDRY CHARGES	7,642	184,508	8,000	1,000
	TOTAL OTHER EXPENDITURES	7,653	184,508	8,500	1,500

210 ELECTRIC ADMINISTRATION

4029210

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4029210-561100	INTERNAL SUPPORT - MIS	208,662	216,958	217,272	238,822
4029210-561200	INTERNAL SUPPORT - MGMT SVCES	470,276	449,005	480,591	503,889
4029210-561300	INTERNAL SUPPORT - CUST SVCE	273,818	273,957	242,088	222,912
4029210-561400	INTERNAL SUPPORT - PURCH/DOC	136,717	155,850	155,162	146,976
4029210-561500	INTERNAL SUP - CITY HALL BLDG	17,752	17,148	20,950	25,378
4029210-561600	INTERNAL SUPPORT - ENGINEERING	143,549	155,310	166,023	179,918
4029210-561800	INTERNAL SUP - OPER CTR BLDG	4,638	5,705	5,536	5,968
	TOTAL INTERNAL SUPPORT	1,255,412	1,273,932	1,287,622	1,323,863
402210-581100	TRANSFER TO GENERAL FUND	1,484,702	1,498,369	1,880,000	2,071,000
402210-581110	TRANSFER TO GOLF COURSE	100,000	83,201	100,000	125,000
402210-581120	TRANSFER TO OTHER FUNDS	462,075	66,637	-	-
402210-581250	TRANSFER TO DEPREC RESERVE	350,000	350,000	350,000	350,000
402210-581350	TRANSFER TO OTHER CIP SALES TX	-	-	-	290,000
402210-581160	TRANSFER TO LAND BANK	-	-	180,000	-
	TOTAL TRANSFERS OUT	2,396,777	1,998,208	2,510,000	2,836,000
	TOTAL EXPENSES	**3,748,009**	**3,563,684**	**3,895,235**	**4,255,384**

FUND TOTAL - ELECTRIC

Fund total revenue	**(24,280,447)**	**(23,926,667)**	**(25,203,375)**	**(25,530,380)**
Fund total expenditures	**23,757,478**	**24,498,999**	**25,684,181**	**25,513,406**
Revenues (over) under expenditures	**(522,969)**	**572,332**	**480,806**	**(16,974)**
Unencumberd cash, beginning of year		**2,993,812**	**2,421,480**	**1,940,674**
Unencumbered cash, end of year	**2,993,812**	**2,421,480**	**1,940,674**	**1,957,648**

NATURAL GAS

403

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
403-461100	INVESTMENT INTEREST	(71,907)	(85,155)	(60,000)	(8,500)
403-468100	REFUNDS OF EXPENDITURES	(359)	(17)	-	-
403-468300	REIMBURSEMENT FOR SERVICES	(7,607)	(18,925)	(8,000)	(8,000)
403-468600	UTILITY CONNECTIONS CHARGE	(20,377)	(20,975)	(20,000)	(20,000)
	TOTAL MISCELLANEOUS INCOME	(100,250)	(125,073)	(88,000)	(36,500)
403-471100	SALE OF UTILITIES	(4,521,080)	(5,220,319)	(5,250,000)	(5,250,000)
	TOTAL MISC REVENUE	(4,521,080)	(5,220,319)	(5,250,000)	(5,250,000)
403-481100	SALE OF EQUIPMENT	-	(4,245)	(1,000)	(1,000)
403-481400	SALES OF INVENTORY/SUPPLIES	(7)	(34)	-	-
	TOTAL SALES OF PROPERTY	(7)	(4,279)	(1,000)	(1,000)
	TOTAL REVENUE	**(4,621,337)**	**(5,349,671)**	**(5,339,000)**	**(5,287,500)**

306 GAS DISTRIBUTION

403306

2027 CAPITAL OUTLAY

4039306 - GAS DISTRIBUTION

551400	New GIS able Locator	$15,000
TOTAL 4039306 - GAS DISTRIBUTION		**$15,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4039306-511100	WAGES REGULAR EMPLOYEES	357,834	367,958	372,243	366,381
4039306-511200	OVERTIME WAGES	1,543	3,967	1,669	1,669
4039306-515100	FICA	26,263	27,361	27,688	27,495
4039306-515200	KPERS CONTRIBUTIONS	37,487	40,424	40,103	38,480
4039306-515400	HEALTH INSURANCE	80,264	82,281	80,160	62,946
4039306-515500	UNEMPLOYMENT INSURANCE	362	345	341	337
4039306-515700	DEFERRED COMPENSATION MATCHING	2,080	580	520	2,059
4039306-515800	WORKERS COMPENSATION	2,292	2,373	3,041	3,346
4039306-516100	CELL PHONE ALLOWANCE	2,190	2,160	2,160	2,160
4039306-511400	WAGES - CONTRA	(48)	-	-	-
	TOTAL PERSONNEL SERVICES	510,267	527,449	527,926	504,873
4039306-521200	CONTRACT SVCS- TECH/COMPUTER	11,925	8,714	10,000	10,000
4039306-521900	CONTRACTUAL SVCS-OTHER EQUIP	4,575	2,377	5,000	5,000
4039306-522400	MEDICAL SERVICES	218	-	500	500
4039306-522700	OTHER PROFESSIONAL SERVICES	13,390	6,955	15,000	15,000
4039306-523100	ADVERTISING COSTS	-	-	200	200
4039306-524100	PRINTING/PHOTO SERVICES	1,744	1,984	2,000	2,000
4039306-524400	FREIGHT COSTS	-	136	-	-
4039306-524600	TRAVEL EXPENSES	3,022	3,110	3,000	3,000
4039306-524700	TRAINING/CONFERENCE FEES	1,116	1,293	2,500	2,500
4039306-525100	DUES/MEMBERSHIP FEES	7,199	6,204	8,000	8,000
4039306-527300	CELLULAR TELEPHONES	535	518	600	600
4039306-528100	ELECTRICITY	28	-	350	350
4039306-529100	EQUIPMENT RENT	-	-	1,000	1,000
	TOTAL CONTRACTUAL SERVICES	43,752	31,293	48,150	48,150
4039306-530100	INSURANCE	65,835	75,480	74,830	69,286
4039306-533100	REF MATERIAL/BOOKS/MAGAZINES	69	-	500	500
4039306-533200	OFFICE SUPPLIES	209	-	100	100
4039306-534100	BUILDING & GROUNDS SUPPLIES	3,201	737	1,000	1,000

306 GAS DISTRIBUTION

403306

2027 CAPITAL OUTLAY

4039306 - GAS DISTRIBUTION

551400	New GIS able Locator	$15,000
TOTAL 4039306 - GAS DISTRIBUTION		**$15,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4039306-534200	EQUIPMENT MAINTENANCE SUPPLIES	75	1,555	3,000	3,000
4039306-534300	VEHICLE MAINTENANCE SUPPLIES	17,727	9,073	9,500	9,500
4039306-534400	PROTECTION AND SAFETY EQUIP	4,171	3,695	3,000	3,000
4039306-534500	HAND TOOLS	719	3,913	1,000	1,000
4039306-534600	UNIFORMS AND ACCESSORIES	2,034	2,069	2,100	2,100
4039306-535100	MAINT SUPPLIES	6,615	7,210	5,000	5,000
4039306-535600	METER MAINT SUPPLIES	1,895	2,974	5,000	5,000
4039306-535900	OTHER OPERATING SUPPLIES	229	319	3,000	3,000
4039306-536200	CHEMICALS	5,351	-	4,000	6,000
4039306-537700	NATURAL GAS FOR RESALE	2,278,065	2,598,446	2,500,000	2,500,000
4039306-537900	FUEL	10,372	9,354	15,000	15,000
4039306-538100	INVENTORY ADJUSTMENTS	(4)	147	-	-
	TOTAL COMMODITIES	2,396,560	2,714,972	2,627,030	2,623,486
4039306-541100	TAGS AND TAXES	1,120	4,246	3,000	3,000
4039306-541200	MEALS ON DUTY	328	230	500	500
4039306-541300	SUNDRY CHARGES	553	294	1,200	1,200
	TOTAL OTHER EXPENDITURES	2,002	4,770	4,700	4,700
4039306-551200	TECHNICAL/DIGITAL EQUIPMENT	-	-	-	5,000
4039306-551400	MACHINERY AND EQUIPMENT	4,316	16,488	15,000	15,000
4039306-551800	INFRASTRUCTURE IMPROVEMENTS	12,700	2,764	30,000	30,000
4039306-552000	CONTRACTUAL INFRASTRUCT IMPROV	9,156	-	100,000	100,000
4039306-552400	METERS/ASSOCIATED PARTS	332,285	66,633	35,000	40,000
4039306-551300	VEHICLES/TOWED/MOUNTED EQUIP	3,384	(120)	-	-
	TOTAL CAPITAL OUTLAY	361,842	85,766	180,000	190,000
4039306-561700	INTERNAL SUP - SVCE CTR BLDG	15,451	19,526	21,068	20,164
4039306-561800	INTERNAL SUP - OPER CTR BLDG	34,912	42,398	42,452	44,766
	TOTAL INTERNAL SUPPORT	50,363	61,924	63,520	64,930
	TOTAL EXPENSES	**3,364,787**	**3,426,174**	**3,451,326**	**3,436,139**

310 GAS ADMINISTRATION

4039310

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4039310-511100	WAGES REGULAR EMPLOYEES	42,836	38,525	39,876	44,531
4039310-515100	FICA	3,251	2,949	3,096	3,448
4039310-515200	KPERS CONTRIBUTIONS	11,534	9,229	-	4,495
4039310-515400	HEALTH INSURANCE	5,355	4,675	6,014	5,963
4039310-515500	UNEMPLOYMENT INSURANCE	44	39	40	44
4039310-515700	DEFERRED COMPENSATION MATCHING	-	-	-	129
4039310-515800	WORKERS COMPENSATION	212	215	276	303
4039310-516100	CELL PHONE ALLOWANCE	150	150	150	150
4039310-516200	CAR ALLOWANCE	1,050	1,050	1,050	1,050
4039310-511200	OVERTIME WAGES	-	404	-	-
	TOTAL PERSONNEL SERVICES	64,431	57,238	50,502	60,114
4039310-522300	ATTORNEY SERVICES	1,365	-	20,000	20,000
4039310-522400	MEDICAL SERVICES	-	-	500	500
4039310-522700	OTHER PROFESSIONAL SERVICES	-	3,750	500	500
4039310-523100	ADVERTISING COSTS	-	-	300	300
4039310-524100	PRINTING/PHOTO SERVICES	-	-	200	200
4039310-524600	TRAVEL EXPENSES	1,706	1,768	2,500	2,500
4039310-524700	TRAINING/CONFERENCE FEES	205	230	500	500
4039310-525100	DUES/MEMBERSHIP FEES	4,632	4,639	5,000	5,000
4039310-525800	OTHER FEES	-	18	100	100
	TOTAL CONTRACTUAL SERVICES	7,907	10,404	29,600	29,600
4039310-530100	INSURANCE	-	-	1,811	1,979
4039310-533100	REF MATERIAL/BOOKS/MAGAZINES	539	660	1,500	1,500
4039310-533200	OFFICE SUPPLIES	78	134	300	300
4039310-533400	POSTAGE	-	-	25	25
	TOTAL COMMODITIES	618	794	3,636	3,804
4039310-541200	MEALS ON DUTY	46	-	-	-
4039310-541300	SUNDRY CHARGES	11	-	500	500
	TOTAL OTHER EXPENDITURES	57	-	500	500

310 GAS ADMINISTRATION

4039310

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4039310-561100	INTERNAL SUPPORT - MIS	161,498	165,735	171,252	184,135
4039310-561200	INTERNAL SUPPORT - MGMT SVCES	292,328	275,473	304,227	312,024
4039310-561300	INTERNAL SUPPORT - CUST SVCE	245,769	245,892	217,288	200,079
4039310-561400	INTERNAL SUPPORT - PURCH/DOC	27,021	30,803	30,667	29,049
4039310-561500	INTERNAL SUP - CITY HALL BLDG	4,132	3,940	4,967	5,885
4039310-561600	INTERNAL SUPPORT - ENGINEERING	63,800	68,129	75,144	79,659
4039310-561800	INTERNAL SUP - OPER CTR BLDG	3,881	4,713	4,719	4,976
	TOTAL INTERNAL SUPPORT	798,428	794,684	808,264	815,807
403310-581100	TRANSFER TO GENERAL FUND	257,333	338,481	355,000	350,000
403310-581110	TRANSFER TO GOLF COURSE	111,755	104,002	125,000	125,000
403310-581400	TRANSFER TO BOND AND INTEREST	74,014	74,474	72,542	72,910
403310-581160	TRANSFER TO LAND BANK	-	-	180,000	-
	TOTAL TRANSFERS OUT	443,102	516,957	732,542	547,910
	TOTAL EXPENSES	**1,314,543**	**1,380,077**	**1,625,044**	**1,457,735**

FUND TOTAL - NATURAL GAS

Fund total revenue	**(4,621,337)**	**(5,349,671)**	**(5,339,000)**	**(5,287,500)**
Fund total expenditures	**4,679,329**	**4,806,252**	**5,076,370**	**4,893,874**
Revenues (over) under expenditures	**57,992**	**(543,419)**	**(262,630)**	**(393,626)**
Unencumberd cash, beginning of year		**1,697,427**	**2,240,846**	**2,503,476**
Unencumbered cash, end of year	**1,697,427**	**2,240,846**	**2,503,476**	**2,897,102**

WATER

404

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
404-461100	INVESTMENT INTEREST	(15,624)	(23,245)	(15,000)	(8,000)
404-468100	REFUNDS OF EXPENDITURES	(54)	(846)	-	-
404-468200	MISCELLANEOUS INCOME	(139)	-	-	-
404-468300	REIMBURSEMENT FOR SERVICES	(6,397)	(14,104)	(10,000)	(10,000)
404-468600	UTILITY CONNECTIONS CHARGE	(18,175)	(16,200)	(16,000)	(16,000)
404-469600	BULK WATER SALES	(3,135)	(4,585)	(1,000)	(1,000)
404-468500	RECONNECT FEES	(50)	-	-	-
	TOTAL MISCELLANEOUS INCOME	(43,574)	(58,980)	(42,000)	(35,000)
404-471100	SALE OF UTILITIES	(3,030,846)	(3,134,022)	(3,335,000)	(3,335,000)
	TOTAL MISC REVENUE	(3,030,846)	(3,134,022)	(3,335,000)	(3,335,000)
404-481100	SALE OF EQUIPMENT	-	(2,023)	(500)	(500)
404-481300	SALE OF SCRAP	(1,234)	(4,175)	(500)	(500)
404-481400	SALES OF INVENTORY/SUPPLIES	(14)	-	(200)	(200)
	TOTAL SALES OF PROPERTY	(1,248)	(6,198)	(1,200)	(1,200)
	TOTAL REVENUE	**(3,075,668)**	**(3,199,200)**	**(3,378,200)**	**(3,371,200)**

401 WATER PRODUCTION

4049401

2027 CAPITAL OUTLAY

4049401 - WATER PRODUCTION

551800	Tank Rehab	$900,000
552100	Chemical Feed Pump for Tote Scales	$7,500
TOTAL 4049401 - WATER PRODUCTION		**$907,500**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4049401-511100	WAGES REGULAR EMPLOYEES	336,504	330,085	379,008	379,885
4049401-511200	OVERTIME WAGES	13,732	18,649	8,640	8,640
4049401-515100	FICA	25,564	25,431	28,022	28,477
4049401-515200	KPERS CONTRIBUTIONS	36,646	37,793	40,953	40,012
4049401-515400	HEALTH INSURANCE	81,062	81,611	108,308	80,208
4049401-515500	UNEMPLOYMENT INSURANCE	353	326	346	349
4049401-515700	DEFERRED COMPENSATION MATCHING	1,040	40	-	807
4049401-515800	WORKERS COMPENSATION	4,769	4,315	5,531	6,084
4049401-516100	CELL PHONE ALLOWANCE	360	360	360	360
4049401-516200	CAR ALLOWANCE	3,016	3,016	3,016	3,016
	TOTAL PERSONNEL SERVICES	503,046	501,626	574,184	547,838

401 WATER PRODUCTION

4049401

2027 CAPITAL OUTLAY

4049401 - WATER PRODUCTION

551800	Tank Rehab	$900,000
552100	Chemical Feed Pump for Tote Scales	$7,500
TOTAL 4049401 - WATER PRODUCTION		**$907,500**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4049401-521200	CONTRACT SVCS- TECH/COMPUTER	-	34	500	500
4049401-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	305	578	1,000	1,000
4049401-521900	CONTRACTUAL SVCS-OTHER EQUIP	7,593	7,944	10,000	10,000
4049401-522400	MEDICAL SERVICES	-	345	500	500
4049401-522700	OTHER PROFESSIONAL SERVICES	15,192	26,019	15,000	15,000
4049401-523100	ADVERTISING COSTS	-	-	250	250
4049401-524100	PRINTING/PHOTO SERVICES	171	171	500	500
4049401-524400	FREIGHT COSTS	305	314	1,000	500
4049401-524500	PRIVATE CAR MILEAGE	63	85	-	-
4049401-524600	TRAVEL EXPENSES	4,733	679	4,000	5,000
4049401-524700	TRAINING/CONFERENCE FEES	820	610	2,500	2,500
4049401-525100	DUES/MEMBERSHIP FEES	288	406	500	750
4049401-525800	OTHER FEES	60	-	500	500
4049401-526200	LAKE IMPOUNDMENT - WATER MAINT	15,000	15,000	15,000	15,000
4049401-527100	TELE. SERVICE & LAND LINES	2,128	1,401	2,200	2,200
4049401-528100	ELECTRICITY	138,054	126,033	160,000	140,000
4049401-528200	NATURAL GAS	5,068	5,733	8,000	8,000
4049401-528500	REFUSE	1,100	1,223	1,000	1,000
4049401-529100	EQUIPMENT RENT	17,240	17,680	20,000	20,000
4049401-521400	CONTRACTUAL SVCS-RADIO EQUIP	-	-	500	500
	TOTAL CONTRACTUAL SERVICES	208,120	204,255	242,950	223,700
4049401-530100	INSURANCE	24,614	28,219	27,976	25,904
4049401-533100	REF MATERIAL/BOOKS/MAGAZINES	91	91	250	250
4049401-533200	OFFICE SUPPLIES	19	-	100	100
4049401-533700	LAB/PHOTO SUPPLIES	5,490	4,907	7,000	7,000
4049401-534100	BUILDING & GROUNDS SUPPLIES	3,631	8,168	6,000	7,000
4049401-534200	EQUIPMENT MAINTENANCE SUPPLIES	4,770	18,712	20,000	20,000
4049401-534300	VEHICLE MAINTENANCE SUPPLIES	326	1,822	1,000	1,000
4049401-534400	PROTECTION AND SAFETY EQUIP	265	655	1,500	1,500

401 WATER PRODUCTION

4049401

2027 CAPITAL OUTLAY

4049401 - WATER PRODUCTION

551800	Tank Rehab	$900,000
552100	Chemical Feed Pump for Tote Scales	$7,500
TOTAL 4049401 - WATER PRODUCTION		**$907,500**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4049401-534500	HAND TOOLS	386	1,369	1,000	1,500
4049401-534600	UNIFORMS AND ACCESSORIES	1,251	1,958	2,100	2,100
4049401-535900	OTHER OPERATING SUPPLIES	-	102	1,000	1,000
4049401-536200	CHEMICALS	283,358	228,133	253,000	250,000
4049401-537300	LUBRICANTS & MOTOR OILS	-	-	500	500
4049401-537900	FUEL	2,193	1,672	3,500	3,500
4049401-533400	POSTAGE	-	-	100	100
	TOTAL COMMODITIES	326,393	295,807	325,026	321,454
4049401-541100	TAGS AND TAXES	213	-	250	250
4049401-541300	SUNDRY CHARGES	181	103	800	500
	TOTAL OTHER EXPENDITURES	394	103	1,050	750
4049401-551200	TECHNICAL/DIGITAL EQUIPMENT	8,012	-	10,000	20,000
4049401-551800	INFRASTRUCTURE IMPROVEMENTS	-	26	500,000	900,000
4049401-551500	RADIO EQUIPMENT	-	-	500	500
4049401-552100	PLANT EQUIPMENT	4,648	-	7,500	7,500
	TOTAL CAPITAL OUTLAY	12,660	26	518,000	928,000
4049401-561700	INTERNAL SUP - SVCE CTR BLDG	1,791	2,263	2,442	2,337
	TOTAL INTERNAL SUPPORT	1,791	2,263	2,442	2,337
	TOTAL EXPENSES	**1,052,404**	**1,004,081**	**1,663,652**	**2,024,079**

406 WATER DISTRIBUTION

4049406

2027 CAPITAL OUTLAY

4049406 - WATER DISTRIBUTION

551800	Water Distribution System Repairs/Replacement	$125,000
TOTAL 4049406 - WATER DISTRIBUTION		**$125,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4049406-511100	WAGES REGULAR EMPLOYEES	263,911	252,897	260,624	315,444
4049406-511200	OVERTIME WAGES	8,854	5,264	5,111	5,111
4049406-511300	WAGES-OTHER EMPLOYEES	9,210	3,673	10,164	-
4049406-515100	FICA	20,463	19,051	19,785	23,471
4049406-515200	KPERS CONTRIBUTIONS	28,319	27,667	28,170	33,120
4049406-515400	HEALTH INSURANCE	57,424	59,730	63,043	63,616
4049406-515500	UNEMPLOYMENT INSURANCE	283	243	243	288
4049406-515700	DEFERRED COMPENSATION MATCHING	801	553	540	1,381
4049406-515800	WORKERS COMPENSATION	3,465	3,052	3,911	4,302
4049406-516100	CELL PHONE ALLOWANCE	1,740	1,665	2,400	1,800
	TOTAL PERSONNEL SERVICES	394,470	373,796	393,992	448,534
4049406-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	528	-	100	100
4049406-521900	CONTRACTUAL SVCS-OTHER EQUIP	484	279	1,000	1,000
4049406-522400	MEDICAL SERVICES	481	807	400	400
4049406-522700	OTHER PROFESSIONAL SERVICES	1,127	5,628	1,000	1,000
4049406-523100	ADVERTISING COSTS	-	-	100	100
4049406-524100	PRINTING/PHOTO SERVICES	-	3,204	100	100
4049406-524400	FREIGHT COSTS	-	-	100	100
4049406-524600	TRAVEL EXPENSES	-	389	1,000	1,000
4049406-524700	TRAINING/CONFERENCE FEES	1,790	3,058	2,000	2,000
4049406-525100	DUES/MEMBERSHIP FEES	492	14	500	500
4049406-525800	OTHER FEES	38	-	100	100
4049406-527300	CELLULAR TELEPHONES	494	518	600	600
4049406-528100	ELECTRICITY	740	785	800	800
4049406-528300	WATER	-	-	100	100
4049406-528600	STORMWATER DRAINAGE	96	96	100	100
4049406-529100	EQUIPMENT RENT	-	-	100	100
4049406-521200	CONTRACT SVCS- TECH/COMPUTER	10,335	8,736	5,200	5,200
	TOTAL CONTRACTUAL SERVICES	16,605	23,513	13,300	13,300

406 WATER DISTRIBUTION

4049406

2027 CAPITAL OUTLAY

4049406 - WATER DISTRIBUTION

551800	Water Distribution System Repairs/Replacement	$125,000
TOTAL 4049406 - WATER DISTRIBUTION		**$125,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4049406-530100	INSURANCE	1,897	2,175	2,156	1,996
4049406-533100	REF MATERIAL/BOOKS/MAGAZINES	-	-	100	100
4049406-533200	OFFICE SUPPLIES	257	-	150	150
4049406-534100	BUILDING & GROUNDS SUPPLIES	1,390	579	1,000	1,000
4049406-534200	EQUIPMENT MAINTENANCE SUPPLIES	466	2,752	7,500	7,500
4049406-534300	VEHICLE MAINTENANCE SUPPLIES	5,385	8,241	12,000	12,000
4049406-534400	PROTECTION AND SAFETY EQUIP	3,696	2,937	3,000	3,000
4049406-534500	HAND TOOLS	3,050	5,048	6,000	6,000
4049406-534600	UNIFORMS AND ACCESSORIES	1,903	2,109	2,000	2,000
4049406-535100	MAINT SUPPLIES	7,598	4,396	10,000	10,000
4049406-535600	METER MAINT SUPPLIES	227	1,743	2,000	2,000
4049406-535900	OTHER OPERATING SUPPLIES	3,562	852	3,000	3,000
4049406-537900	FUEL	13,009	10,847	20,000	20,000
4049406-538100	INVENTORY ADJUSTMENTS	(229)	(1,400)	-	-
	TOTAL COMMODITIES	42,211	40,279	68,906	68,746
4049406-541100	TAGS AND TAXES	280	501	700	700
4049406-541200	MEALS ON DUTY	611	652	500	500
4049406-541300	SUNDRY CHARGES	308	53	500	500
	TOTAL OTHER EXPENDITURES	1,198	1,205	1,700	1,700
4049406-551400	MACHINERY AND EQUIPMENT	2,054	-	-	-
4049406-551800	INFRASTRUCTURE IMPROVEMENTS	108,471	95,640	125,000	125,000
4049406-552400	METERS/ASSOCIATED PARTS	8,265	4,490	-	-
4049406-552000	CONTRACTUAL INFRASTRUCT IMPROV	-	7,872	-	-
	TOTAL CAPITAL OUTLAY	118,790	108,002	125,000	125,000
4049406-561700	INTERNAL SUP - SVCE CTR BLDG	12,291	15,532	16,758	16,039
4049406-561800	INTERNAL SUP - OPER CTR BLDG	18,277	22,196	22,224	23,436
	TOTAL INTERNAL SUPPORT	30,567	37,728	38,982	39,475

406 WATER DISTRIBUTION

4049406

2027 CAPITAL OUTLAY

4049406 - WATER DISTRIBUTION

551800	Water Distribution System Repairs/Replacement	$125,000

TOTAL 4049406 - WATER DISTRIBUTION **$125,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TOTAL EXPENSES	603,841	584,523	641,880	696,755

410 WATER ADMINISTRATION

4049410

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4049410-511100	WAGES REGULAR EMPLOYEES	42,836	38,525	39,876	44,531
4049410-515100	FICA	3,251	2,949	3,096	3,448
4049410-515200	KPERS CONTRIBUTIONS	11,933	9,229	12,000	4,495
4049410-515400	HEALTH INSURANCE	5,355	4,675	6,014	5,963
4049410-515500	UNEMPLOYMENT INSURANCE	44	39	40	44
4049410-515700	DEFERRED COMPENSATION MATCHING	-	-	-	129
4049410-515800	WORKERS COMPENSATION	212	215	276	303
4049410-516100	CELL PHONE ALLOWANCE	150	150	150	150
4049410-516200	CAR ALLOWANCE	1,050	1,050	1,050	1,050
	TOTAL PERSONNEL SERVICES	64,831	56,833	62,502	60,114
4049410-523100	ADVERTISING COSTS	-	-	100	100
4049410-524600	TRAVEL EXPENSES	-	176	500	500
4049410-524700	TRAINING/CONFERENCE FEES	-	-	800	800
4049410-525100	DUES/MEMBERSHIP FEES	-	-	300	300
4049410-525800	OTHER FEES	-	-	100	100
4049410-522700	OTHER PROFESSIONAL SERVICES	-	3,750	-	-
	TOTAL CONTRACTUAL SERVICES	-	3,926	1,800	1,800
4049410-530100	INSURANCE	-	-	1,181	1,291
	TOTAL COMMODITIES	-	-	1,181	1,291
4049410-541300	SUNDRY CHARGES	76	-	100	100
4049410-542100	KS WATER PROTECTION FEE	15,426	20,768	20,000	20,000
	TOTAL OTHER EXPENDITURES	15,502	20,768	20,100	20,100
4049410-561100	INTERNAL SUPPORT - MIS	91,280	93,676	96,794	104,076
4049410-561200	INTERNAL SUPPORT - MGMT SVCES	153,856	144,985	160,119	164,223
4049410-561300	INTERNAL SUPPORT - CUST SVCE	136,117	136,187	120,344	110,813
4049410-561400	INTERNAL SUPPORT - PURCH/DOC	13,147	14,987	14,920	14,133
4049410-561500	INTERNAL SUP - CITY HALL BLDG	2,010	1,917	2,416	2,863
4049410-561600	INTERNAL SUPPORT - ENGINEERING	31,899	34,064	37,571	39,829
4049410-561800	INTERNAL SUP - OPER CTR BLDG	2,033	2,469	2,472	2,607
	TOTAL INTERNAL SUPPORT	430,343	428,284	434,636	438,544

410 WATER ADMINISTRATION

4049410

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
404410-581100	TRANSFER TO GENERAL FUND	165,493	173,760	183,000	190,000
404410-581400	TRANSFER TO BOND AND INTEREST	543,044	547,101	169,533	316,648
404410-581700	TRANSFER TO WATER PRESERVATION	39,810	36,653	40,000	40,000
404410-581160	TRANSFER TO LAND BANK	-	-	180,000	-
	TOTAL TRANSFERS OUT	748,347	757,514	572,533	546,648
	TOTAL EXPENSES	**1,259,022**	**1,267,325**	**1,092,752**	**1,068,497**

FUND TOTAL - WATER

Fund total revenue	**(3,075,668)**	**(3,199,200)**	**(3,378,200)**	**(3,371,200)**
Fund total expenditures	**2,915,266**	**2,855,929**	**3,398,285**	**3,789,331**
Revenues (over) under expenditures	**(160,402)**	**(343,271)**	**20,085**	**418,131**
Unencumberd cash, beginning of year		**557,524**	**900,795**	**880,710**
Unencumbered cash, end of year	**557,524**	**900,795**	**880,710**	**462,579**

REFUSE

412

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
412-461100	INVESTMENT INTEREST	(25,078)	(30,164)	(20,000)	(7,000)
412-468100	REFUNDS OF EXPENDITURES	(3,714)	(4,827)	-	-
412-468200	MISCELLANEOUS INCOME	(61)	-	-	-
412-468350	ARK CITY RECYCLING EXP REIMBRS	(29,092)	(28,509)	(30,000)	(30,000)
	TOTAL MISCELLANEOUS INCOME	(57,946)	(63,500)	(50,000)	(37,000)
412-471600	REFUSE COLLECTION CHARGES	(1,847,074)	(2,108,413)	(2,150,000)	(2,150,000)
412-471700	EXTRA REFUSE CHARGES	(17,966)	(19,314)	(15,000)	(15,000)
412-471800	RECYCLING REVENUE	15,344	-	-	-
	TOTAL MISC REVENUE	(1,849,696)	(2,127,727)	(2,165,000)	(2,165,000)
412-481100	SALE OF EQUIPMENT	(1,679)	(40,255)	-	-
412-481300	SALE OF SCRAP	(550)	(874)	-	-
	TOTAL SALES OF PROPERTY	(2,229)	(41,129)	-	-
	TOTAL REVENUE	**(1,909,871)**	**(2,232,355)**	**(2,215,000)**	**(2,202,000)**

106 REFUSE COLLECTION

4129106

2027 CAPITAL OUTLAY

4129106 - REFUSE COLLECTION

551300	2027 F250 PU	$65,000
551400	Dumpster Replacement	$25,000
TOTAL 4129106 - REFUSE COLLECTION		**$90,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4129106-511100	WAGES REGULAR EMPLOYEES	385,918	399,937	443,256	476,194
4129106-511200	OVERTIME WAGES	14,343	15,036	12,000	12,000
4129106-515100	FICA	30,088	31,679	32,651	35,536
4129106-515200	KPERS CONTRIBUTIONS	40,689	44,147	46,989	48,105
4129106-515400	HEALTH INSURANCE	95,034	106,139	121,799	105,834
4129106-515500	UNEMPLOYMENT INSURANCE	410	400	402	437
4129106-515700	DEFERRED COMPENSATION MATCHING	-	160	-	2,651
4129106-515800	WORKERS COMPENSATION	13,938	12,762	16,356	17,992
4129106-516100	CELL PHONE ALLOWANCE	600	600	600	600
4129106-511400	WAGES - CONTRA	(4,126)	(4,770)	-	-
	TOTAL PERSONNEL SERVICES	576,895	606,090	674,054	699,349
4129106-521900	CONTRACTUAL SVCS-OTHER EQUIP	14,163	16,677	16,000	16,000
4129106-522400	MEDICAL SERVICES	1,139	682	1,000	1,000
4129106-522700	OTHER PROFESSIONAL SERVICES	466	367	2,000	2,000
4129106-522900	CONTRACTUAL SVCS-TIRE DISPOSAL	4,576	3,870	5,000	5,000
4129106-523100	ADVERTISING COSTS	10,240	7,724	9,000	9,000
4129106-523300	COWLEY COUNTY LANDFILL COSTS	350,880	354,941	365,000	365,000
4129106-524100	PRINTING/PHOTO SERVICES	362	415	1,000	1,000
4129106-524600	TRAVEL EXPENSES	-	-	2,000	2,000
4129106-524700	TRAINING/CONFERENCE FEES	1,815	1,874	3,000	3,000
4129106-525100	DUES/MEMBERSHIP FEES	375	785	500	500
4129106-525800	OTHER FEES	14	14	200	200
4129106-527300	CELLULAR TELEPHONES	532	535	-	-
4129106-528100	ELECTRICITY	1,045	1,424	2,000	2,000
4129106-528300	WATER	1,989	1,917	2,000	2,000
4129106-528400	SEWER	1,797	1,439	1,800	1,800
4129106-528600	STORMWATER DRAINAGE	96	96	100	100
	TOTAL CONTRACTUAL SERVICES	389,490	392,759	410,600	410,600

106 REFUSE COLLECTION

4129106

2027 CAPITAL OUTLAY

4129106 - REFUSE COLLECTION

551300	2027 F250 PU	$65,000
551400	Dumpster Replacement	$25,000
TOTAL 4129106 - REFUSE COLLECTION		**$90,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4129106-530100	INSURANCE	7,463	8,556	8,000	8,563
4129106-533100	REF MATERIAL/BOOKS/MAGAZINES	-	330	200	200
4129106-533200	OFFICE SUPPLIES	147	65	150	150
4129106-533400	POSTAGE	-	-	25	25
4129106-534100	BUILDING & GROUNDS SUPPLIES	1,997	2,533	1,700	1,700
4129106-534200	EQUIPMENT MAINTENANCE SUPPLIES	209	2,646	2,500	2,500
4129106-534300	VEHICLE MAINTENANCE SUPPLIES	65,259	69,247	45,000	60,000
4129106-534400	PROTECTION AND SAFETY EQUIP	2,353	1,719	2,500	2,500
4129106-534500	HAND TOOLS	312	431	400	400
4129106-534600	UNIFORMS AND ACCESSORIES	4,845	4,041	5,000	5,000
4129106-535900	OTHER OPERATING SUPPLIES	616	110	1,000	1,000
4129106-536200	CHEMICALS	-	405	600	600
4129106-537900	FUEL	71,817	62,649	82,000	100,000
	TOTAL COMMODITIES	155,019	152,734	149,075	182,638
4129106-541100	TAGS AND TAXES	-	32	50	50
4129106-541200	MEALS ON DUTY	46	-	50	50
4129106-541300	SUNDRY CHARGES	1,850	1,050	2,000	2,000
	TOTAL OTHER EXPENDITURES	1,896	1,082	2,100	2,100
4129106-551300	VEHICLES/TOWED/MOUNTED EQUIP	-	303,143	330,545	65,000
4129106-551400	MACHINERY AND EQUIPMENT	33,578	38,019	25,000	25,000
4129106-551600	BUILDING AND STRUCTURAL IMPR	8,821	6,000	-	-
	TOTAL CAPITAL OUTLAY	42,400	347,162	355,545	90,000

106 REFUSE COLLECTION

4129106

2027 CAPITAL OUTLAY

4129106 - REFUSE COLLECTION

551300	2027 F250 PU	$65,000
551400	Dumpster Replacement	$25,000
TOTAL 4129106 - REFUSE COLLECTION		**$90,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4129106-561100	INTERNAL SUPPORT - MIS	56,172	57,646	59,565	64,046
4129106-561200	INTERNAL SUPPORT - MGMT SVCES	123,086	115,989	128,095	131,378
4129106-561300	INTERNAL SUPPORT - CUST SVCE	45,372	45,396	40,115	36,938
4129106-561400	INTERNAL SUPPORT - PURCH/DOC	6,890	7,854	7,820	7,408
4129106-561500	INTERNAL SUP - CITY HALL BLDG	1,054	1,005	1,267	1,501
4129106-561600	INTERNAL SUPPORT - ENGINEERING	22,330	23,845	26,300	27,881
4129106-561700	INTERNAL SUP - SVCE CTR BLDG	59,592	75,900	81,256	77,765
4129106-561800	INTERNAL SUP - OPER CTR BLDG	3,606	4,380	4,385	4,624
	TOTAL INTERNAL SUPPORT	318,102	332,014	348,803	351,541
4129106-571700	CAPITAL LEASE PRINCIPAL	84,236	86,055	76,078	76,078
4129106-572700	CAPITAL LEASE INTEREST	8,670	6,850	-	-
	TOTAL DEBT SERVICE	92,905	92,905	76,078	76,078
412106-581100	TRANSFER TO GENERAL FUND	93,673	105,905	110,000	110,000
412106-581400	TRANSFER TO BOND AND INTEREST	23,875	23,175	27,500	26,750
412106-581160	TRANSFER TO LAND BANK	-	-	180,000	-
	TOTAL TRANSFERS OUT	117,548	129,080	317,500	136,750
	TOTAL EXPENSES	**1,694,255**	**2,053,826**	**2,333,755**	**1,949,057**

108 RECYCLING CENTER

4129108

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4129108-511100	WAGES REGULAR EMPLOYEES	9,168	10,600	15,000	15,000
4129108-511200	OVERTIME WAGES	-	-	450	450
4129108-515800	WORKERS COMPENSATION	-	-	-	-
4129108-515999	EMPLOYEE BENEFITS	4,126	4,770	-	-
	TOTAL PERSONNEL SERVICES	13,294	15,370	15,450	15,450
4129108-521900	CONTRACTUAL SVCS-OTHER EQUIP	1,460	-	3,000	3,000
4129108-522400	MEDICAL SERVICES	-	-	100	100
4129108-522700	OTHER PROFESSIONAL SERVICES	657	356	500	500
4129108-523100	ADVERTISING COSTS	-	-	600	2,000
4129108-524400	FREIGHT COSTS	26,410	18,854	22,000	22,000
4129108-524700	TRAINING/CONFERENCE FEES	-	-	500	500
4129108-525100	DUES/MEMBERSHIP FEES	-	-	75	75
4129108-528100	ELECTRICITY	858	725	3,500	3,500
4129108-528200	NATURAL GAS	2,493	2,572	3,000	3,000
4129108-528300	WATER	239	249	300	300
4129108-528400	SEWER	189	202	300	300
4129108-529300	LAND RENT	3,000	3,000	3,000	3,000
	TOTAL CONTRACTUAL SERVICES	35,305	25,958	36,875	38,275
4129108-530100	INSURANCE	886	1,015	900	973
4129108-533200	OFFICE SUPPLIES	-	24	100	100
4129108-534100	BUILDING & GROUNDS SUPPLIES	762	543	900	2,500
4129108-534200	EQUIPMENT MAINTENANCE SUPPLIES	190	-	250	250
4129108-534300	VEHICLE MAINTENANCE SUPPLIES	59	7,466	1,000	1,000
4129108-534400	PROTECTION AND SAFETY EQUIP	-	202	300	300
4129108-534500	HAND TOOLS	17	-	150	150
4129108-534600	UNIFORMS AND ACCESSORIES	-	158	300	1,000
4129108-535900	OTHER OPERATING SUPPLIES	-	-	200	200
4129108-536200	CHEMICALS	35	114	300	300
4129108-537900	FUEL	1,750	1,740	2,829	3,000
	TOTAL COMMODITIES	3,700	11,262	7,229	9,773

108 RECYCLING CENTER

4129108

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4129108-541300	SUNDRY CHARGES	69	24	100	100
	TOTAL OTHER EXPENDITURES	69	24	100	100
4129108-561700	INTERNAL SUP - SVCE CTR BLDG	4,986	4,005	6,800	6,508
	TOTAL INTERNAL SUPPORT	4,986	4,005	6,800	6,508
4129108-571700	CAPITAL LEASE PRINCIPAL	4,979	4,979	4,980	4,980
	TOTAL DEBT SERVICE	4,979	4,979	4,980	4,980
	TOTAL EXPENSES	**62,333**	**61,600**	**71,434**	**75,086**

FUND TOTAL - REFUSE

Fund total revenue	**(1,909,871)**	**(2,232,355)**	**(2,215,000)**	**(2,202,000)**
Fund total expenditures	**1,756,588**	**2,115,425**	**2,405,189**	**2,024,143**
Revenues (over) under expenditures	**(153,283)**	**(116,930)**	**190,189**	**(177,857)**
Unencumberd cash, beginning of year		**862,616**	**979,546**	**789,357**
Unencumbered cash, end of year	**862,616**	**979,546**	**789,357**	**967,215**

WASTEWATER

413

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
413-461100	INVESTMENT INTEREST	(54,761)	(60,719)	(40,000)	(35,000)
413-468100	REFUNDS OF EXPENDITURES	(1,036)	(323)	-	-
413-468200	MISCELLANEOUS INCOME	(6,450)	(11,225)	(6,000)	(6,000)
413-468210	DISCOUNT INCOME	-	-	(75)	(75)
413-468300	REIMBURSEMENT FOR SERVICES	(965)	(1,550)	-	-
	TOTAL MISCELLANEOUS INCOME	(63,211)	(73,817)	(46,075)	(41,075)
413-471300	SEWER CHARGES	(2,071,841)	(2,096,827)	(2,120,000)	(2,120,000)
413-471400	EXTRA SEWER CHARGES	(1,180)	(1,530)	(100)	(100)
413-471500	VETS HOME PUMP STATION CHARGES	(119,525)	(142,009)	(118,000)	(130,000)
	TOTAL MISC REVENUE	(2,192,546)	(2,240,367)	(2,238,100)	(2,250,100)
413-481400	SALES OF INVENTORY/SUPPLIES	(9)	(63)	-	-
	TOTAL SALES OF PROPERTY	(9)	(63)	-	-
	TOTAL REVENUE	**(2,255,766)**	**(2,314,246)**	**(2,284,175)**	**(2,291,175)**

506 WASTEWATER COLLECTION

413506

2027 CAPITAL OUTLAY

4139506 - WASTEWATER COLLECTION

552000	MH rehab/line replacement	$124,000
552000	Mayer Specialty - Cure in place. Wheat Rd & Central Ave	$76,000
551300	Equipment Tilt Trailer - TD-14	$10,000
TOTAL 4139506 - WASTEWATER COLLECTION		**$210,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4139506-511100	WAGES REGULAR EMPLOYEES	199,245	186,689	191,913	219,050
4139506-511200	OVERTIME WAGES	-	-	1,000	1,000
4139506-515100	FICA	14,543	13,685	14,328	16,356
4139506-515200	KPERS CONTRIBUTIONS	21,337	19,880	20,772	23,019
4139506-515400	HEALTH INSURANCE	38,815	41,334	44,461	41,320
4139506-515500	UNEMPLOYMENT INSURANCE	200	174	176	201
4139506-515700	DEFERRED COMPENSATION MATCHING	759	507	500	1,240
4139506-515800	WORKERS COMPENSATION	2,741	2,346	3,007	3,308
4139506-516100	CELL PHONE ALLOWANCE	1,380	1,305	2,040	1,440
	TOTAL PERSONNEL SERVICES	279,021	265,920	278,197	306,935

506 WASTEWATER COLLECTION

413506

2027 CAPITAL OUTLAY

4139506 - WASTEWATER COLLECTION

552000	MH rehab/line replacement	$124,000
552000	Mayer Specialty - Cure in place. Wheat Rd & Central Ave	$76,000
551300	Equipment Tilt Trailer - TD-14	$10,000
TOTAL 4139506 - WASTEWATER COLLECTION		**$210,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4139506-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	3,841	-	450	450
4139506-521900	CONTRACTUAL SVCS-OTHER EQUIP	2,962	744	3,000	3,000
4139506-522400	MEDICAL SERVICES	-	-	500	500
4139506-522700	OTHER PROFESSIONAL SERVICES	100	4,575	3,000	3,000
4139506-523100	ADVERTISING COSTS	-	-	200	200
4139506-524400	FREIGHT COSTS	-	-	50	50
4139506-524600	TRAVEL EXPENSES	129	403	800	800
4139506-524700	TRAINING/CONFERENCE FEES	420	1,522	2,000	2,000
4139506-525100	DUES/MEMBERSHIP FEES	40	-	200	200
4139506-525800	OTHER FEES	-	14	-	-
4139506-527300	CELLULAR TELEPHONES	2,884	2,287	2,300	2,300
4139506-528100	ELECTRICITY	8,983	10,372	12,000	12,000
4139506-528200	NATURAL GAS	271	340	500	500
4139506-528300	WATER	449	520	500	500
4139506-528600	STORMWATER DRAINAGE	672	672	672	672
4139506-529100	EQUIPMENT RENT	7,055	-	-	-
4139506-521200	CONTRACT SVCS- TECH/COMPUTER	3,137	-	-	-
	TOTAL CONTRACTUAL SERVICES	30,942	21,449	26,172	26,172
4139506-530100	INSURANCE	2,896	3,321	3,293	3,049
4139506-533200	OFFICE SUPPLIES	63	66	200	200
4139506-534100	BUILDING & GROUNDS SUPPLIES	532	1,361	5,000	5,000
4139506-534200	EQUIPMENT MAINTENANCE SUPPLIES	3,934	5,442	10,000	20,000
4139506-534300	VEHICLE MAINTENANCE SUPPLIES	23,375	13,680	15,000	15,000
4139506-534400	PROTECTION AND SAFETY EQUIP	4,017	4,017	4,500	4,500
4139506-534500	HAND TOOLS	2,604	2,383	3,000	3,000
4139506-534600	UNIFORMS AND ACCESSORIES	1,595	1,556	2,000	2,000
4139506-535100	MAINT SUPPLIES	2,164	1,845	2,000	2,000

506 WASTEWATER COLLECTION

413506

2027 CAPITAL OUTLAY

4139506 - WASTEWATER COLLECTION

552000	MH rehab/line replacement	$124,000
552000	Mayer Specialty - Cure in place. Wheat Rd & Central Ave	$76,000
551300	Equipment Tilt Trailer - TD-14	$10,000
TOTAL 4139506 - WASTEWATER COLLECTION		**$210,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4139506-535300	TRAFFIC CONTROL DEVICE SUPPLY	-	-	500	500
4139506-535900	OTHER OPERATING SUPPLIES	1,423	491	2,000	2,000
4139506-536200	CHEMICALS	1,959	4,442	10,000	10,000
4139506-537900	FUEL	12,747	7,480	20,000	20,000
4139506-538100	INVENTORY ADJUSTMENTS	95	135	-	-
	TOTAL COMMODITIES	57,402	46,219	77,493	87,249
4139506-541100	TAGS AND TAXES	-	59	-	-
4139506-541200	MEALS ON DUTY	437	436	400	400
4139506-541300	SUNDRY CHARGES	122	91	300	300
	TOTAL OTHER EXPENDITURES	559	586	700	700
4139506-551300	VEHICLES/TOWED/MOUNTED EQUIP	-	132,446	60,000	10,000
4139506-551400	MACHINERY AND EQUIPMENT	-	-	10,000	10,000
4139506-551800	INFRASTRUCTURE IMPROVEMENTS	33,271	7,102	50,000	50,000
4139506-552000	CONTRACTUAL INFRASTRUCT IMPROV	204,811	53,661	200,000	200,000
	TOTAL CAPITAL OUTLAY	238,082	193,210	320,000	270,000
4139506-561700	INTERNAL SUP - SVCE CTR BLDG	17,523	23,850	23,893	22,868
4139506-561800	INTERNAL SUP - OPER CTR BLDG	14,115	17,140	17,162	18,098
	TOTAL INTERNAL SUPPORT	31,638	40,990	41,055	40,966
4139506-571700	CAPITAL LEASE PRINCIPAL	15,590	15,590	15,590	15,590
	TOTAL DEBT SERVICE	15,590	15,590	15,590	15,590
	TOTAL EXPENSES	**653,234**	**583,964**	**759,207**	**747,612**

508 WASTEWATER TREATMENT

413508

2027 CAPITAL OUTLAY

4139508 - WASTEWATER TREATMENT

551600	Misc. Pump and equip repairs.	$75,000
551300	Truck	$60,000
551400	Mower	$12,000
TOTAL 4139508 - WASTEWATER TREATMENT		**$147,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4139508-511100	WAGES REGULAR EMPLOYEES	250,376	278,543	278,261	293,743
4139508-511200	OVERTIME WAGES	10,514	11,257	7,227	7,227
4139508-511300	WAGES-OTHER EMPLOYEES	3,278	3,063	7,123	-
4139508-515100	FICA	18,906	22,003	21,265	22,003
4139508-515200	KPERS CONTRIBUTIONS	25,920	31,397	29,956	30,817
4139508-515400	HEALTH INSURANCE	45,053	57,737	59,064	58,692
4139508-515500	UNEMPLOYMENT INSURANCE	254	273	263	270
4139508-515700	DEFERRED COMPENSATION MATCHING	1,835	81	-	1,483
4139508-515800	WORKERS COMPENSATION	2,811	2,225	2,852	3,137
4139508-516100	CELL PHONE ALLOWANCE	1,290	1,440	1,440	1,440
	TOTAL PERSONNEL SERVICES	360,235	408,020	407,450	418,811

508 WASTEWATER TREATMENT

413508

2027 CAPITAL OUTLAY

4139508 - WASTEWATER TREATMENT

551600	Misc. Pump and equip repairs.	$75,000
551300	Truck	$60,000
551400	Mower	$12,000
TOTAL 4139508 - WASTEWATER TREATMENT		**$147,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4139508-521100	CONTRACT SVCS- OFF FURN/EQUIP	-	-	100	100
4139508-521200	CONTRACT SVCS- TECH/COMPUTER	545	570	800	800
4139508-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	9,585	6,050	10,000	10,000
4139508-521900	CONTRACTUAL SVCS-OTHER EQUIP	3,285	2,835	-	3,000
4139508-522400	MEDICAL SERVICES	319	65	300	300
4139508-522700	OTHER PROFESSIONAL SERVICES	8,151	11,000	12,000	12,000
4139508-524300	LAUNDRY AND CLEANING SERVICES	-	-	-	500
4139508-524400	FREIGHT COSTS	125	550	200	200
4139508-524600	TRAVEL EXPENSES	5,471	10,987	4,500	8,000
4139508-524700	TRAINING/CONFERENCE FEES	2,316	3,456	2,500	3,500
4139508-525100	DUES/MEMBERSHIP FEES	280	174	400	400
4139508-525800	OTHER FEES	1,895	2,499	2,000	2,000
4139508-527100	TELE. SERVICE & LAND LINES	3,183	1,796	3,200	3,200
4139508-528100	ELECTRICITY	161,014	151,829	170,000	165,000
4139508-528200	NATURAL GAS	10,737	12,884	15,000	20,000
4139508-528300	WATER	22,245	27,082	25,000	25,000
4139508-528500	REFUSE	4,872	6,190	4,800	6,200
4139508-528600	STORMWATER DRAINAGE	192	192	192	192
	TOTAL CONTRACTUAL SERVICES	234,214	238,158	250,992	260,392
4139508-530100	INSURANCE	39,217	44,963	44,575	41,273
4139508-533200	OFFICE SUPPLIES	142	67	500	500
4139508-533700	LAB/PHOTO SUPPLIES	13,486	7,888	25,000	20,000
4139508-534100	BUILDING & GROUNDS SUPPLIES	1,852	1,588	3,300	3,300
4139508-534200	EQUIPMENT MAINTENANCE SUPPLIES	3,492	1,892	5,500	5,500
4139508-534300	VEHICLE MAINTENANCE SUPPLIES	8,233	1,331	1,000	1,000
4139508-534400	PROTECTION AND SAFETY EQUIP	739	1,304	1,500	1,500
4139508-534500	HAND TOOLS	-	166	400	400
4139508-534600	UNIFORMS AND ACCESSORIES	1,195	750	1,600	1,600

508 WASTEWATER TREATMENT

413508

2027 CAPITAL OUTLAY

4139508 - WASTEWATER TREATMENT

551600	Misc. Pump and equip repairs.	$75,000
551300	Truck	$60,000
551400	Mower	$12,000
TOTAL 4139508 - WASTEWATER TREATMENT		**$147,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4139508-535900	OTHER OPERATING SUPPLIES	2,888	1,842	3,000	3,000
4139508-536200	CHEMICALS	12,657	12,898	18,500	18,500
4139508-537300	LUBRICANTS & MOTOR OILS	-	-	200	200
4139508-537900	FUEL	2,549	1,594	4,500	4,500
	TOTAL COMMODITIES	86,451	76,284	109,575	101,273
4139508-541200	MEALS ON DUTY	539	313	400	400
4139508-541300	SUNDRY CHARGES	414	173	250	250
	TOTAL OTHER EXPENDITURES	953	486	650	650
4139508-551400	MACHINERY AND EQUIPMENT	697	-	-	12,000
4139508-551600	BUILDING AND STRUCTURAL IMPR	77,747	36,619	75,000	75,000
4139508-551800	INFRASTRUCTURE IMPROVEMENTS	(8,804)	-	-	-
4139508-551300	VEHICLES/TOWED/MOUNTED EQUIP	-	-	-	60,000
	TOTAL CAPITAL OUTLAY	69,640	36,619	75,000	147,000
4139508-561700	INTERNAL SUP - SVCE CTR BLDG	3,266	4,127	4,453	4,262
	TOTAL INTERNAL SUPPORT	3,266	4,127	4,453	4,262
4139508-571700	CAPITAL LEASE PRINCIPAL	5,457	5,457	5,500	5,500
	TOTAL DEBT SERVICE	5,457	5,457	5,500	5,500
	TOTAL EXPENSES	**760,216**	**769,151**	**853,620**	**937,888**

509 VETERAN'S HOME PUMP STATION

4139509

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4139509-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	-	276	750	750
4139509-521900	CONTRACTUAL SVCS-OTHER EQUIP	8,866	-	3,000	3,000
4139509-528100	ELECTRICITY	4,906	4,912	6,000	6,000
4139509-528200	NATURAL GAS	1,356	1,933	2,000	2,000
4139509-528600	STORMWATER DRAINAGE	-	-	25	25
	TOTAL CONTRACTUAL SERVICES	15,128	7,120	11,775	11,775
4139509-530100	INSURANCE	1,019	1,169	1,159	1,073
4139509-534100	BUILDING & GROUNDS SUPPLIES	526	-	1,000	1,000
4139509-536200	CHEMICALS	-	-	350	350
	TOTAL COMMODITIES	1,545	1,169	2,509	2,423
4139509-551600	BUILDING AND STRUCTURAL IMPR	3,100	-	9,000	9,000
	TOTAL CAPITAL OUTLAY	3,100	-	9,000	9,000
	TOTAL EXPENSES	**19,772**	**8,289**	**23,284**	**23,198**

510 WASTEWATER ADMINISTRATION

413510

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4139510-511100	WAGES REGULAR EMPLOYEES	42,836	38,525	39,876	44,531
4139510-515100	FICA	3,251	2,949	3,096	3,448
4139510-515200	KPERS CONTRIBUTIONS	11,135	9,229	-	4,495
4139510-515400	HEALTH INSURANCE	5,355	4,675	6,014	5,963
4139510-515500	UNEMPLOYMENT INSURANCE	44	39	40	44
4139510-515700	DEFERRED COMPENSATION MATCHING	-	-	-	129
4139510-515800	WORKERS COMPENSATION	212	215	276	303
4139510-516100	CELL PHONE ALLOWANCE	150	150	150	150
4139510-516200	CAR ALLOWANCE	1,050	1,050	1,050	1,050
	TOTAL PERSONNEL SERVICES	64,032	56,833	50,502	60,114
4139510-522700	OTHER PROFESSIONAL SERVICES	-	3,750	200	200
4139510-523100	ADVERTISING COSTS	-	-	100	100
4139510-525800	OTHER FEES	-	-	100	100
	TOTAL CONTRACTUAL SERVICES	-	3,750	400	400
4139510-530100	INSURANCE	-	-	772	843
	TOTAL COMMODITIES	-	-	772	843
4139510-561100	INTERNAL SUPPORT - MIS	35,108	36,029	37,229	40,029
4139510-561200	INTERNAL SUPPORT - MGMT SVCES	76,928	72,493	80,060	82,111
4139510-561300	INTERNAL SUPPORT - CUST SVCE	32,139	32,155	28,414	26,164
4139510-561400	INTERNAL SUPPORT - PURCH/DOC	10,704	12,202	12,149	11,508
4139510-561500	INTERNAL SUP - CITY HALL BLDG	1,637	1,561	1,967	2,331
4139510-561600	INTERNAL SUPPORT - ENGINEERING	6,380	6,813	7,514	7,966
4139510-561800	INTERNAL SUP - OPER CTR BLDG	1,573	1,910	1,913	2,017
	TOTAL INTERNAL SUPPORT	164,468	163,163	169,246	172,126
413510-581100	TRANSFER TO GENERAL FUND	150,000	150,000	150,000	155,000
413510-581400	TRANSFER TO BOND AND INTEREST	88,348	92,381	91,595	90,619
413510-581960	TRSFR TO WASTEWATER EQUIP RSV	50,000	50,000	50,000	50,000
4139510-581110	TRANSFER TO GOLF COURSE	37,081	83,201	100,000	125,000
413510-581160	TRANSFER TO LAND BANK	-	-	180,000	-
	TOTAL TRANSFERS OUT	325,429	375,583	571,595	420,619

510 WASTEWATER ADMINISTRATION

413510

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
	TOTAL EXPENSES	553,930	599,329	792,515	654,102

FUND TOTAL - WASTEWATER

Fund total revenue	(2,255,766)	(2,314,246)	(2,284,175)	(2,291,175)
Fund total expenditures	1,987,152	1,960,733	2,428,626	2,362,800
Revenues (over) under expenditures	(268,614)	(353,513)	144,451	71,625
Unencumberd cash, beginning of year		1,833,081	2,186,593	2,042,142
Unencumbered cash, end of year	1,833,081	2,186,593	2,042,142	1,970,517

STORMWATER DRAINAGE

414

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
414-461100	INVESTMENT INTEREST	(28,354)	(32,262)	(20,000)	(2,500)
	TOTAL MISCELLANEOUS INCOME	(28,354)	(32,262)	(20,000)	(2,500)
414-471900	STORMWATER DRAINAGE FEES	(305,268)	(306,229)	(300,000)	(304,000)
	TOTAL MISC REVENUE	(305,268)	(306,229)	(300,000)	(304,000)
	TOTAL REVENUE	**(333,622)**	**(338,491)**	**(320,000)**	**(306,500)**

150 STORM WATER DRAINAGE

4143150

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4143150-511100	WAGES REGULAR EMPLOYEES	52,798	53,856	54,217	100,086
4143150-515100	FICA	3,834	3,863	3,938	7,308
4143150-515200	KPERS CONTRIBUTIONS	5,489	5,841	5,807	10,487
4143150-515400	HEALTH INSURANCE	13,956	15,447	15,607	31,800
4143150-515500	UNEMPLOYMENT INSURANCE	53	49	49	90
4143150-515800	WORKERS COMPENSATION	1,019	955	1,223	1,355
4143150-511200	OVERTIME WAGES	509	404	-	-
4143150-515700	DEFERRED COMPENSATION MATCHING	-	112	-	549
4143150-516100	CELL PHONE ALLOWANCE	-	-	-	360
	TOTAL PERSONNEL SERVICES	77,658	80,527	80,841	152,034
4143150-522100	ARCH/ENG/PLAN/ABSTRCT/APPR SVC	-	-	50,000	45,000
4143150-522700	OTHER PROFESSIONAL SERVICES	1,792	656	-	-
4143150-523100	ADVERTISING COSTS	-	377	500	500
4143150-525800	OTHER FEES	310	332	200	200
4143150-529100	EQUIPMENT RENT	-	-	500	500
	TOTAL CONTRACTUAL SERVICES	2,102	1,365	51,200	46,200
4143150-534100	BUILDING & GROUNDS SUPPLIES	83,568	13,742	55,000	55,000
4143150-534200	EQUIPMENT MAINTENANCE SUPPLIES	-	-	100	100
4143150-534500	HAND TOOLS	2,072	2,000	2,000	2,000
4143150-536100	GRASS SEED AND SOD	-	-	2,500	2,500
4143150-536200	CHEMICALS	-	-	250	250
4143150-530100	INSURANCE	-	-	55	60
	TOTAL COMMODITIES	85,640	15,743	59,905	59,910
4143150-551400	MACHINERY AND EQUIPMENT	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-

150 STORM WATER DRAINAGE

4143150

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4143150-561200	INTERNAL SUPPORT - MGMT SVCES	29,561	27,856	30,765	31,553
4143150-561300	INTERNAL SUPPORT - CUST SVCE	2,766	2,767	2,446	2,252
4143150-561400	INTERNAL SUPPORT - PURCH/DOC	973	1,109	1,104	1,046
4143150-561500	INTERNAL SUP - CITY HALL BLDG	149	142	179	212
4143150-561600	INTERNAL SUPPORT - ENGINEERING	6,380	6,813	7,514	7,966
	TOTAL INTERNAL SUPPORT	39,829	38,687	42,008	43,029
	TOTAL EXPENSES	**205,228**	**136,323**	**233,954**	**301,173**

FUND TOTAL - STORMWATER DRAINAGE

Fund total revenue	**(333,622)**	**(338,491)**	**(320,000)**	**(306,500)**
Fund total expenditures	**205,228**	**136,323**	**233,954**	**301,173**
Revenues (over) under expenditures	**(128,393)**	**(202,168)**	**(86,047)**	**(5,327)**
Unencumberd cash, beginning of year		**1,011,670**	**1,213,838**	**1,299,885**
Unencumbered cash, end of year	**1,011,670**	**1,213,838**	**1,299,885**	**1,305,212**

QUAIL RIDGE GOLF COURSE

433

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
433-447500	CLUB REPAIR FEES	-	-	-	(1,500)
433-448200	CONCESSIONS SALES	(52,730)	(51,318)	(55,000)	(55,000)
433-448500	MERCHANDISE SALES	(46,179)	(65,362)	(48,000)	(50,000)
	TOTAL CHARGES FOR SERVICES	(98,909)	(116,680)	(103,000)	(106,500)
433-461100	INVESTMENT INTEREST	779	-	-	(100)
433-462100	RENT-MISCELLANEOUS	(603)	(822)	(500)	(500)
433-468100	REFUNDS OF EXPENDITURES	(1,738)	(225)	(75)	(200)
433-468200	MISCELLANEOUS INCOME	(35)	(896)	-	-
433-468800	CASH OVER/SHORT	(118)	602	-	-
433-461350	RESERVE FUNDS-3RD PARTY HOLDER	-	-	-	-
	TOTAL MISCELLANEOUS INCOME	(1,715)	(1,341)	(575)	(800)
433-472100	DAILY GREEN FEES	(211,508)	(168,642)	(210,000)	(200,000)
433-472200	SEASONAL GREEN FEES	(53,017)	(64,955)	(55,000)	(66,000)
433-472300	GOLF CART RENTAL	(98,814)	(91,577)	(97,779)	(95,000)
433-472500	GOLF DRIVING RANGE FEES	(8,629)	(9,773)	(8,500)	(12,000)
433-472700	GOLF HANDICAP FEES	(318)	(3,303)	(750)	(2,411)
433-472900	PRIVATE LESSON FEES	(223)	(505)	(1,000)	(1,000)
433-472950	GROUP INSTRUCTION FEES	18	(1,193)	-	(3,000)
433-472250	GOLF EVENT/TOURNAMENT FEES	(15,451)	(38,100)	(16,000)	(40,000)
	TOTAL MISC REVENUE	(387,941)	(378,048)	(389,029)	(419,411)
433-481100	SALE OF EQUIPMENT	-	(3,895)	-	-
	TOTAL SALES OF PROPERTY	-	(3,895)	-	-
433-491120	TRANSFER FROM ELECTRIC	(100,000)	(83,201)	(100,000)	(125,000)
433-491130	TRANSFER FROM GAS	(111,755)	(104,002)	(125,000)	(125,000)
433-491191	TRANSFER FROM WASTEWATER	(37,081)	(83,201)	(100,000)	(125,000)
	TOTAL TRANSFERS IN	(248,836)	(270,405)	(325,000)	(375,000)
	TOTAL REVENUE	**(737,402)**	**(770,369)**	**(817,604)**	**(901,711)**

606 QUAIL RIDGE MAINTENANCE

433606

2027 CAPITAL OUTLAY

4339606 - QUAIL RIDGE MAINTENANCE

551400	New Toro Greenmaster triflex Hybrid 3320	$60,000
TOTAL 4339606 - QUAIL RIDGE MAINTENANCE		**$60,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4339606-511100	WAGES REGULAR EMPLOYEES	105,594	109,496	116,537	114,867
4339606-511200	OVERTIME WAGES	3,223	1,776	6,000	3,000
4339606-511300	WAGES-OTHER EMPLOYEES	41,092	41,452	37,919	43,120
4339606-515100	FICA	10,950	11,139	11,306	11,807
4339606-515200	KPERS CONTRIBUTIONS	11,386	12,045	11,812	12,092
4339606-515400	HEALTH INSURANCE	29,915	33,132	35,255	33,587
4339606-515500	UNEMPLOYMENT INSURANCE	150	143	143	104
4339606-515800	WORKERS COMPENSATION	751	1,017	1,303	1,434
4339606-516100	CELL PHONE ALLOWANCE	960	960	960	960
4339606-515700	DEFERRED COMPENSATION MATCHING	-	-	-	1,158
	TOTAL PERSONNEL SERVICES	204,022	211,161	221,235	222,129
4339606-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	4,150	4,700	5,000	6,000
4339606-521900	CONTRACTUAL SVCS-OTHER EQUIP	-	375	2,000	500
4339606-522400	MEDICAL SERVICES	629	497	580	580
4339606-522700	OTHER PROFESSIONAL SERVICES	95	-	100	100
4339606-524600	TRAVEL EXPENSES	404	135	500	500
4339606-524700	TRAINING/CONFERENCE FEES	643	592	700	700
4339606-525100	DUES/MEMBERSHIP FEES	386	573	400	600
4339606-528100	ELECTRICITY	15,052	13,618	16,000	15,000
4339606-528200	NATURAL GAS	697	860	900	1,000
4339606-528300	WATER	389	478	500	500
4339606-528500	REFUSE	1,100	1,223	1,200	1,200
4339606-528600	STORMWATER DRAINAGE	288	288	300	300
4339606-529100	EQUIPMENT RENT	-	914	-	300
	TOTAL CONTRACTUAL SERVICES	23,834	24,253	28,180	27,280
4339606-530100	INSURANCE	-	-	140	153
4339606-533200	OFFICE SUPPLIES	88	274	150	150
4339606-534100	BUILDING & GROUNDS SUPPLIES	17,499	14,958	19,500	20,000
4339606-534200	EQUIPMENT MAINTENANCE SUPPLIES	26,234	19,868	21,000	21,000

606 QUAIL RIDGE MAINTENANCE

433606

2027 CAPITAL OUTLAY

4339606 - QUAIL RIDGE MAINTENANCE

551400	New Toro Greenmaster triflex Hybrid 3320	$60,000

TOTAL 4339606 - QUAIL RIDGE MAINTENANCE **$60,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4339606-534300	VEHICLE MAINTENANCE SUPPLIES	42	949	2,000	1,000
4339606-534400	PROTECTION AND SAFETY EQUIP	558	145	600	600
4339606-534500	HAND TOOLS	1,108	879	1,200	1,200
4339606-534600	UNIFORMS AND ACCESSORIES	439	510	600	600
4339606-535900	OTHER OPERATING SUPPLIES	160	160	200	200
4339606-536100	GRASS SEED AND SOD	4,823	12,564	5,000	11,500
4339606-536200	CHEMICALS	31,781	38,834	39,000	39,000
4339606-536300	SAND FILL AND SOIL	2,263	3,038	5,000	3,200
4339606-536400	FERTILIZER	17,843	17,512	19,000	19,000
4339606-537100	DIESEL FUEL - ON SITE TANKS	6,075	2,944	9,500	6,000
4339606-537200	UNLEAD GASOLINE - ON SITE TANK	5,772	5,380	800	6,000
4339606-537300	LUBRICANTS & MOTOR OILS	-	1,488	1,500	2,200
4339606-537900	FUEL	1,315	1,331	2,000	2,000
	TOTAL COMMODITIES	115,997	120,833	127,190	133,803
4339606-541300	SUNDRY CHARGES	35	155	100	100
	TOTAL OTHER EXPENDITURES	35	155	100	100
4339606-551400	MACHINERY AND EQUIPMENT	-	-	-	60,000
4339606-551800	INFRASTRUCTURE IMPROVEMENTS	1,586	-	5,000	-
	TOTAL CAPITAL OUTLAY	1,586	-	5,000	60,000
4339606-561700	INTERNAL SUP - SVCE CTR BLDG	2,423	3,061	3,304	3,162
	TOTAL INTERNAL SUPPORT	2,423	3,061	3,304	3,162
4339606-571700	CAPITAL LEASE PRINCIPAL	11,000	11,000	11,000	11,000
	TOTAL DEBT SERVICE	11,000	11,000	11,000	11,000
	TOTAL EXPENSES	**358,898**	**370,464**	**396,009**	**457,474**

608 QUAIL RIDGE CLUBHOUSE

4339608

2027 CAPITAL OUTLAY

4339608 - QUAIL RIDGE CLUBHOUSE

551400	Beverage Cart slide in for cart	$5,500
551400	Golf Ball Picker	$4,500
551400	Golf Ball Washer	$2,500
TOTAL 4339608 - QUAIL RIDGE CLUBHOUSE		**$12,500**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4339608-511100	WAGES REGULAR EMPLOYEES	96,666	101,678	102,107	104,599
4339608-511200	OVERTIME WAGES	989	363	2,000	1,000
4339608-511300	WAGES-OTHER EMPLOYEES	44,080	27,493	46,605	33,600
4339608-515100	FICA	10,802	9,825	10,339	10,568
4339608-515200	KPERS CONTRIBUTIONS	10,065	11,031	10,974	10,958
4339608-515400	HEALTH INSURANCE	18,260	16,173	23,563	6,985
4339608-515500	UNEMPLOYMENT INSURANCE	142	124	129	98
4339608-515800	WORKERS COMPENSATION	646	630	807	888
4339608-516100	CELL PHONE ALLOWANCE	369	360	360	360
4339608-516200	CAR ALLOWANCE	1,740	-	-	-
	TOTAL PERSONNEL SERVICES	183,758	167,676	196,885	169,056

608 QUAIL RIDGE CLUBHOUSE

4339608

2027 CAPITAL OUTLAY

4339608 - QUAIL RIDGE CLUBHOUSE

551400	Beverage Cart slide in for cart	$5,500
551400	Golf Ball Picker	$4,500
551400	Golf Ball Washer	$2,500
TOTAL 4339608 - QUAIL RIDGE CLUBHOUSE		**$12,500**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4339608-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	1,314	509	2,000	36,500
4339608-521900	CONTRACTUAL SVCS-OTHER EQUIP	2,672	1,794	3,000	2,700
4339608-522400	MEDICAL SERVICES	551	972	600	300
4339608-522700	OTHER PROFESSIONAL SERVICES	91	240	750	250
4339608-522810	CREDIT CARD FEES	10,772	10,799	10,800	10,800
4339608-523100	ADVERTISING COSTS	-	-	500	189
4339608-524100	PRINTING/PHOTO SERVICES	1,310	1,350	3,000	3,000
4339608-524600	TRAVEL EXPENSES	1,228	1,223	2,000	2,000
4339608-524700	TRAINING/CONFERENCE FEES	330	1,080	1,500	1,500
4339608-525100	DUES/MEMBERSHIP FEES	1,253	1,048	1,000	1,000
4339608-527100	TELE. SERVICE & LAND LINES	255	237	300	300
4339608-528100	ELECTRICITY	7,946	7,123	9,000	9,970
4339608-528200	NATURAL GAS	1,292	1,639	2,270	2,270
4339608-528300	WATER	637	770	800	1,360
4339608-528400	SEWER	746	776	900	1,360
4339608-528500	REFUSE	1,896	2,255	2,000	1,545
4339608-528600	STORMWATER DRAINAGE	96	96	48	48
4339608-529100	EQUIPMENT RENT	8,946	18,294	10,000	10,000
4339608-521500	CONTRACT SVCS-SOFTWARE MAINT	202	-	250	250
	TOTAL CONTRACTUAL SERVICES	41,539	50,204	50,718	85,342
4339608-530100	INSURANCE	-	-	150	152
4339608-532600	CONCESSIONS PURCHASES	27,566	28,474	28,000	30,000
4339608-532700	PRO SHOP PURCH FOR RESALE	41,644	71,533	42,000	40,000
4339608-533200	OFFICE SUPPLIES	376	86	1,000	1,000
4339608-533400	POSTAGE	-	30	250	250
4339608-534100	BUILDING & GROUNDS SUPPLIES	4,804	5,352	10,000	10,000
4339608-534200	EQUIPMENT MAINTENANCE SUPPLIES	3,047	7,052	4,000	4,000
4339608-534600	UNIFORMS AND ACCESSORIES	223	1,100	500	1,500

608 QUAIL RIDGE CLUBHOUSE

4339608

2027 CAPITAL OUTLAY

4339608 - QUAIL RIDGE CLUBHOUSE

551400	Beverage Cart slide in for cart	$5,500
551400	Golf Ball Picker	$4,500
551400	Golf Ball Washer	$2,500
TOTAL 4339608 - QUAIL RIDGE CLUBHOUSE		**$12,500**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
4339608-535900	OTHER OPERATING SUPPLIES	7,243	1,924	6,500	2,000
4339608-538100	INVENTORY ADJUSTMENTS	-	-	500	500
	TOTAL COMMODITIES	84,903	115,551	92,900	89,402
4339608-541300	SUNDRY CHARGES	-	20	-	-
4339608-541400	LICENSING FEES	2,364	776	800	350
4339608-543200	JUNIOR GOLF EXPENSE	-	-	154	1,000
	TOTAL OTHER EXPENDITURES	2,364	796	954	1,350
4339608-551400	MACHINERY AND EQUIPMENT	-	-	-	12,500
	TOTAL CAPITAL OUTLAY	-	-	-	12,500
4339608-561100	INTERNAL SUPPORT - MIS	14,043	14,412	14,892	16,012
4339608-561200	INTERNAL SUPPORT - MGMT SVCES	15,386	14,499	16,012	16,423
4339608-561400	INTERNAL SUPPORT - PURCH/DOC	3,211	3,661	3,644	3,452
4339608-561500	INTERNAL SUP - CITY HALL BLDG	492	469	590	700
	TOTAL INTERNAL SUPPORT	33,132	33,040	35,138	36,587
4339608-571700	CAPITAL LEASE PRINCIPAL	32,808	32,637	45,000	50,000
	TOTAL DEBT SERVICE	32,808	32,637	45,000	50,000
	TOTAL EXPENSES	**378,504**	**399,905**	**421,595**	**444,237**

FUND TOTAL - QUAIL RIDGE GOLF COURSE

Fund total revenue	**(737,402)**	**(770,369)**	**(817,604)**	**(901,711)**
Fund total expenditures	**737,402**	**770,369**	**817,604**	**901,711**
Revenues (over) under expenditures	**-**	**-**	**-**	**-**
Unencumberd cash, beginning of year		**-**	**-**	**-**
Unencumbered cash, end of year	**-**	**-**	**-**	**-**

MANAGEMENT SERVICES

508

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508-431400	STATE CAPITAL GRANTS	-	(2,000)	-	-
	TOTAL INTERGOVERNMENTAL	-	(2,000)	-	-
508-441400	SALE OF MAPS ETC	(41)	(253)	-	-
	TOTAL CHARGES FOR SERVICES	(41)	(253)	-	-
508-466100	INTERNAL SUPP CONT-MIS	(702,162)	(725,639)	(744,572)	(800,586)
508-466200	INTERNAL SUPP CONT-MGMT SVCES	(1,537,350)	(1,459,178)	(1,599,933)	(1,640,938)
508-466300	INTERNAL SUPP CONT-CUST SVCES	(735,981)	(736,354)	(650,695)	(599,158)
508-466400	INTERNAL SUPP CONT-PURCH/DOC	(253,939)	(289,479)	(288,200)	(272,995)
508-466500	INTERN SUPP CONT-CITYHALL BLDG	(38,836)	(37,426)	(46,675)	(55,306)
508-466600	INTERNAL SUPP CONT-ENGINEERING	(315,808)	(340,855)	(371,960)	(394,310)
508-468100	REFUNDS OF EXPENDITURES	(494)	(525)	(500)	(500)
508-468200	MISCELLANEOUS INCOME	(69,503)	(71,904)	(60,000)	(60,000)
508-468300	REIMBURSEMENT FOR SERVICES	-	(713)	-	-
508-468800	CASH OVER/SHORT	(468)	330	-	-
508-468900	NSF CHECK CHARGES	(60)	(30)	(3,000)	(3,000)
508-469200	LATE PAYMENT CHARGES	(116,461)	(121,471)	(135,000)	(135,000)
508-469700	SMALL UB ACCT BAL W/O	-	1,677	-	-
508-468700	CREDIT CARD FEES	(136,056)	(105,903)	(5,000)	(5,000)
	TOTAL MISCELLANEOUS INCOME	(3,907,119)	(3,887,471)	(3,905,535)	(3,966,793)
508-481100	SALE OF EQUIPMENT	(50)	(4,405)	-	-
508-481300	SALE OF SCRAP	(20)	-	-	-
508-481400	SALES OF INVENTORY/SUPPLIES	(5)	-	-	-
	TOTAL SALES OF PROPERTY	(75)	(4,405)	-	-
	TOTAL REVENUE	**(3,907,235)**	**(3,894,129)**	**(3,905,535)**	**(3,966,793)**

800 MIS

508800

2027 CAPITAL OUTLAY

508800 - MIS

551200	Desktop Computers	$20,000
551200	Laptop\Surface	$20,000
551200	Synology NAS replacement - File Storage	$16,000
551200	Printer Replacements	$14,000
TOTAL 508800 - MIS		**$70,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508800-511100	WAGES REGULAR EMPLOYEES	250,876	264,134	262,710	280,070
508800-515100	FICA	18,368	19,452	19,660	22,797
508800-515200	KPERS CONTRIBUTIONS	26,740	28,975	28,519	29,816
508800-515400	HEALTH INSURANCE	45,252	49,530	50,415	50,380
508800-515500	UNEMPLOYMENT INSURANCE	256	251	244	281
508800-515700	DEFERRED COMPENSATION MATCHING	520	20	-	2,065
508800-515800	WORKERS COMPENSATION	146	118	151	166
508800-516100	CELL PHONE ALLOWANCE	1,320	1,320	1,320	1,320
508800-516200	CAR ALLOWANCE	4,202	4,202	4,202	4,202
508800-511400	WAGES - CONTRA	(279)	-	-	-
508800-511300	WAGES-OTHER EMPLOYEES	-	2,595	-	19,355
	TOTAL PERSONNEL SERVICES	347,402	370,596	367,219	410,451
508800-521200	CONTRACT SVCS- TECH/COMPUTER	30	2,311	-	-
508800-521500	CONTRACT SVCS-SOFTWARE MAINT	105,461	140,709	110,200	145,000
508800-522400	MEDICAL SERVICES	-	65	-	-
508800-522500	TECH/NETWORK/SOFTWARE CONSULT	-	-	1,200	1,200
508800-522700	OTHER PROFESSIONAL SERVICES	25,573	11,400	25,000	25,000
508800-524500	PRIVATE CAR MILEAGE	-	485	2,000	2,000
508800-524600	TRAVEL EXPENSES	8,263	7,035	8,000	8,000
508800-524700	TRAINING/CONFERENCE FEES	3,990	4,474	5,000	5,000
508800-525100	DUES/MEMBERSHIP FEES	413	2,433	500	500
508800-527100	TELE. SERVICE & LAND LINES	98,312	94,384	107,200	70,000
508800-527300	CELLULAR TELEPHONES	2,587	3,177	-	5,000
	TOTAL CONTRACTUAL SERVICES	244,628	266,473	259,100	261,700

800 MIS

508800

2027 CAPITAL OUTLAY

508800 - MIS

551200	Desktop Computers	$20,000
551200	Laptop\Surface	$20,000
551200	Synology NAS replacement - File Storage	$16,000
551200	Printer Replacements	$14,000
TOTAL 508800 - MIS		**$70,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508800-533100	REF MATERIAL/BOOKS/MAGAZINES	-	707	-	-
508800-533200	OFFICE SUPPLIES	-	342	-	-
508800-533500	COMPUTER/PERIPHERAL SUPPLIES	44,117	34,308	50,000	50,000
	TOTAL COMMODITIES	44,117	35,357	50,000	50,000
508800-541300	SUNDRY CHARGES	743	992	1,000	1,000
	TOTAL OTHER EXPENDITURES	743	992	1,000	1,000
508800-551200	TECHNICAL/DIGITAL EQUIPMENT	62,036	47,462	60,000	70,000
	TOTAL CAPITAL OUTLAY	62,036	47,462	60,000	70,000
508800-581400	TRANSFER TO BOND AND INTEREST	3,236	4,760	7,253	7,436
	TOTAL TRANSFERS OUT	3,236	4,760	7,253	7,436
	TOTAL EXPENSES	**702,162**	**725,639**	**744,572**	**800,586**

801 CUSTOMER SERVICE

508801

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508801-511100	WAGES REGULAR EMPLOYEES	376,142	341,873	345,778	316,739
508801-511200	OVERTIME WAGES	8,793	3,906	13,000	13,000
508801-515100	FICA	28,285	25,312	25,756	23,808
508801-515200	KPERS CONTRIBUTIONS	39,082	36,855	37,232	33,180
508801-515400	HEALTH INSURANCE	58,605	55,231	55,660	53,882
508801-515500	UNEMPLOYMENT INSURANCE	378	333	321	292
508801-515700	DEFERRED COMPENSATION MATCHING	673	346	520	2,767
508801-515800	WORKERS COMPENSATION	894	895	1,147	1,262
508801-516100	CELL PHONE ALLOWANCE	1,800	1,650	1,860	1,080
	TOTAL PERSONNEL SERVICES	514,651	466,402	481,275	446,009
508801-521100	CONTRACT SVCS- OFF FURN/EQUIP	13,120	10,654	8,900	8,900
508801-521500	CONTRACT SVCS-SOFTWARE MAINT	-	54	-	-
508801-522400	MEDICAL SERVICES	86	410	500	500
508801-522600	COLLECTION AGENCY SERVICES	85,714	87,619	87,000	85,000
508801-522700	OTHER PROFESSIONAL SERVICES	49,036	46,625	50,000	50,000
508801-522810	CREDIT CARD FEES	252,198	224,924	20,000	10,000
508801-523100	ADVERTISING COSTS	824	100	-	-
508801-524100	PRINTING/PHOTO SERVICES	48	320	-	-
508801-524500	PRIVATE CAR MILEAGE	-	-	500	500
508801-524600	TRAVEL EXPENSES	3,692	1,979	4,000	3,000
508801-524700	TRAINING/CONFERENCE FEES	2,398	1,199	2,500	2,500
508801-527300	CELLULAR TELEPHONES	637	798	-	-
	TOTAL CONTRACTUAL SERVICES	407,753	374,681	173,400	160,400
508801-533200	OFFICE SUPPLIES	1,206	1,901	1,300	1,300
508801-533400	POSTAGE	73,639	70,464	75,000	75,000
508801-534300	VEHICLE MAINTENANCE SUPPLIES	805	891	2,500	1,000
508801-534500	HAND TOOLS	87	78	400	400
508801-534600	UNIFORMS AND ACCESSORIES	179	40	400	400
508801-535900	OTHER OPERATING SUPPLIES	153	-	100	100
508801-537900	FUEL	2,056	1,006	4,000	2,500
	TOTAL COMMODITIES	78,125	74,380	83,700	80,700

801 CUSTOMER SERVICE

508801

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508801-541100	TAGS AND TAXES	213	213	-	-
508801-541300	SUNDRY CHARGES	1,684	965	2,000	2,000
508801-546200	CONTRIB TO COWLEY FIRST	45,000	45,000	45,000	45,000
	TOTAL OTHER EXPENDITURES	46,897	46,178	47,000	47,000
508801-551100	OFFICE FURNITURE & EQUIPMENT	61	-	2,000	2,000
	TOTAL CAPITAL OUTLAY	61	-	2,000	2,000
508801-561700	INTERNAL SUP - SVCE CTR BLDG	4,635	5,857	6,320	6,049
	TOTAL INTERNAL SUPPORT	4,635	5,857	6,320	6,049
	TOTAL EXPENSES	**1,052,122**	**967,498**	**793,695**	**742,158**

802 MANAGEMENT SERVICES

508802

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508802-511100	WAGES REGULAR EMPLOYEES	772,511	840,374	826,015	870,981
508802-511200	OVERTIME WAGES	509	166	600	600
508802-511300	WAGES-OTHER EMPLOYEES	3,487	4,538	4,664	-
508802-515100	FICA	58,795	63,343	63,617	65,908
508802-515200	KPERS CONTRIBUTIONS	82,289	84,919	90,456	92,848
508802-515400	HEALTH INSURANCE	115,978	138,134	146,463	143,766
508802-515500	UNEMPLOYMENT INSURANCE	800	807	784	818
508802-515700	DEFERRED COMPENSATION MATCHING	754	20	-	6,693
508802-515800	WORKERS COMPENSATION	726	835	1,071	1,178
508802-516100	CELL PHONE ALLOWANCE	2,616	2,411	2,616	2,400
508802-516200	CAR ALLOWANCE	17,765	16,509	17,765	17,765
	TOTAL PERSONNEL SERVICES	1,056,230	1,152,055	1,154,051	1,202,956

802 MANAGEMENT SERVICES

508802

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508802-521100	CONTRACT SVCS- OFF FURN/EQUIP	13,602	-	-	-
508802-521500	CONTRACT SVCS-SOFTWARE MAINT	118,743	82,609	165,500	164,500
508802-522200	AUDITING/FINANCIAL SERVICES	57,875	62,875	60,000	60,000
508802-522300	ATTORNEY SERVICES	3,344	1,884	500	500
508802-522400	MEDICAL SERVICES	3,297	3,046	3,000	3,000
508802-522700	OTHER PROFESSIONAL SERVICES	86,463	67,925	84,032	67,232
508802-523100	ADVERTISING COSTS	10,480	5,731	12,000	12,000
508802-524100	PRINTING/PHOTO SERVICES	1,938	11,365	4,000	4,000
508802-524400	FREIGHT COSTS	486	738	800	800
508802-524600	TRAVEL EXPENSES	10,058	11,769	15,000	15,000
508802-524700	TRAINING/CONFERENCE FEES	10,995	5,222	15,000	15,000
508802-524800	TUITION REIMBURSEMENT	40,622	11,094	15,000	15,000
508802-525100	DUES/MEMBERSHIP FEES	11,447	10,597	15,000	10,000
508802-525800	OTHER FEES	835	1,776	1,000	2,000
508802-522600	COLLECTION AGENCY SERVICES	638	-	-	-
508802-528100	ELECTRICITY	-	1,576	-	-
508802-528200	NATURAL GAS	-	490	-	-
508802-528300	WATER	-	73	-	-
508802-528400	SEWER	-	95	-	-
508802-528500	REFUSE	-	445	-	-
508802-528600	STORMWATER DRAINAGE	-	40	-	-
508802-523150	RECRUITING COSTS	-	-	-	2,000
	TOTAL CONTRACTUAL SERVICES	370,822	279,350	390,832	371,032
508802-530100	INSURANCE	300	300	-	-
508802-533100	REF MATERIAL/BOOKS/MAGAZINES	946	2,167	1,000	1,000
508802-533200	OFFICE SUPPLIES	1,964	1,516	3,500	1,700
508802-533600	PRINTER/TONER SUPPLIES	6,816	7,976	8,000	7,000
508802-534200	EQUIPMENT MAINTENANCE SUPPLIES	-	-	500	500
508802-534300	VEHICLE MAINTENANCE SUPPLIES	80	157	100	100
508802-535900	OTHER OPERATING SUPPLIES	-	235	300	300
508802-537900	FUEL	74	223	150	150
	TOTAL COMMODITIES	10,179	12,574	13,550	10,750

802 MANAGEMENT SERVICES

508802

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508802-541300	SUNDRY CHARGES	47,687	30,397	42,000	42,000
508802-542000	SAFETY COMMITTEE	15,679	16,855	18,000	27,700
508802-545400	CONTRIB TO MAIN STREET/CHAMBER	42,000	42,000	42,000	47,000
	TOTAL OTHER EXPENDITURES	105,366	89,252	102,000	116,700
	TOTAL EXPENSES	**1,542,597**	**1,533,231**	**1,660,433**	**1,701,438**

804 PURCHASING/DOC

508804

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508804-511100	WAGES REGULAR EMPLOYEES	131,246	143,715	135,062	125,603
508804-511200	OVERTIME WAGES	1,812	1,864	2,734	2,734
508804-515100	FICA	10,269	10,649	10,246	9,532
508804-515200	KPERS CONTRIBUTIONS	14,630	15,598	14,926	13,503
508804-515400	HEALTH INSURANCE	27,307	36,822	39,334	32,260
508804-515500	UNEMPLOYMENT INSURANCE	141	137	126	117
508804-515700	DEFERRED COMPENSATION MATCHING	658	19	-	1,293
508804-515800	WORKERS COMPENSATION	1,472	1,214	1,556	1,712
508804-516100	CELL PHONE ALLOWANCE	864	864	1,284	720
508804-516200	CAR ALLOWANCE	3,016	3,016	3,016	3,016
	TOTAL PERSONNEL SERVICES	191,415	213,898	208,284	190,491
508804-521400	CONTRACTUAL SVCS-RADIO EQUIP	-	75	1,000	1,000
508804-521900	CONTRACTUAL SVCS-OTHER EQUIP	-	17	-	-
508804-522400	MEDICAL SERVICES	322	-	250	250
508804-524100	PRINTING/PHOTO SERVICES	-	-	250	250
508804-524400	FREIGHT COSTS	-	-	100	100
508804-524500	PRIVATE CAR MILEAGE	-	64	300	300
508804-524600	TRAVEL EXPENSES	1,668	440	2,500	2,500
508804-524700	TRAINING/CONFERENCE FEES	2,194	-	2,500	2,500
508804-525100	DUES/MEMBERSHIP FEES	260	257	500	500
	TOTAL CONTRACTUAL SERVICES	4,444	852	7,400	7,400

804 PURCHASING/DOC

508804

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508804-533100	REF MATERIAL/BOOKS/MAGAZINES	150	857	150	150
508804-533200	OFFICE SUPPLIES	1,550	2,608	3,300	3,300
508804-534100	BUILDING & GROUNDS SUPPLIES	391	229	400	400
508804-534200	EQUIPMENT MAINTENANCE SUPPLIES	92	-	1,500	1,500
508804-534300	VEHICLE MAINTENANCE SUPPLIES	577	159	2,000	2,000
508804-534400	PROTECTION AND SAFETY EQUIP	1,122	2,172	2,000	2,000
508804-534500	HAND TOOLS	41	17	750	750
508804-534600	UNIFORMS AND ACCESSORIES	296	266	500	500
508804-535900	OTHER OPERATING SUPPLIES	-	-	300	300
508804-536200	CHEMICALS	-	-	500	500
508804-537900	FUEL	3,412	1,362	4,000	4,000
508804-538100	INVENTORY ADJUSTMENTS	(8,972)	10,506	100	100
	TOTAL COMMODITIES	(1,342)	18,177	15,500	15,500
508804-541200	MEALS ON DUTY	-	617	100	100
508804-541300	SUNDRY CHARGES	534	238	800	800
	TOTAL OTHER EXPENDITURES	534	855	900	900
508804-551400	MACHINERY AND EQUIPMENT	12,999	-	-	-
508804-551500	RADIO EQUIPMENT	299	-	-	-
	TOTAL CAPITAL OUTLAY	13,298	-	-	-
508804-561700	INTERNAL SUP - SVCE CTR BLDG	3,547	4,483	4,836	4,629
508804-561800	INTERNAL SUP - OPER CTR BLDG	42,173	51,215	51,280	54,075
	TOTAL INTERNAL SUPPORT	45,721	55,697	56,116	58,704
	TOTAL EXPENSES	**254,070**	**289,479**	**288,200**	**272,995**

810 CITY HALL

508810

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508810-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	6,727	3,772	11,000	11,000
508810-521800	CONTRACTUAL SVCS-JANITORIAL	-	-	-	5,000
508810-521900	CONTRACTUAL SVCS-OTHER EQUIP	1,827	1,034	-	-
508810-524300	LAUNDRY AND CLEANING SERVICES	12,623	12,667	13,000	12,000
508810-528100	ELECTRICITY	13,012	13,232	15,000	19,000
508810-528200	NATURAL GAS	1,196	1,373	1,500	2,200
508810-528300	WATER	458	544	500	500
508810-528400	SEWER	601	613	650	650
508810-528500	REFUSE	700	844	725	812
508810-528600	STORMWATER DRAINAGE	288	288	300	144
	TOTAL CONTRACTUAL SERVICES	37,431	34,367	42,675	51,306
508810-534100	BUILDING & GROUNDS SUPPLIES	1,405	3,059	4,000	4,000
	TOTAL COMMODITIES	1,405	3,059	4,000	4,000
	TOTAL EXPENSES	**38,836**	**37,426**	**46,675**	**55,306**

818 ENGINEERING

508818

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508818-511100	WAGES REGULAR EMPLOYEES	223,306	240,050	244,275	267,085
508818-511200	OVERTIME WAGES	99	447	400	400
508818-515100	FICA	16,805	18,398	18,631	20,409
508818-515200	KPERS CONTRIBUTIONS	23,573	26,179	26,612	28,322
508818-515400	HEALTH INSURANCE	34,254	34,188	44,661	37,285
508818-515500	UNEMPLOYMENT INSURANCE	227	228	229	251
508818-515700	DEFERRED COMPENSATION MATCHING	-	-	-	2,713
508818-515800	WORKERS COMPENSATION	1,693	1,499	1,921	2,113
508818-516100	CELL PHONE ALLOWANCE	840	840	840	840
508818-516200	CAR ALLOWANCE	3,361	3,361	3,361	3,361
	TOTAL PERSONNEL SERVICES	304,158	325,190	340,930	362,780
508818-521200	CONTRACT SVCS- TECH/COMPUTER	-	287	2,000	2,000
508818-521500	CONTRACT SVCS-SOFTWARE MAINT	3,924	3,291	3,000	3,500
508818-521900	CONTRACTUAL SVCS-OTHER EQUIP	-	-	1,500	1,500
508818-522100	ARCH/ENG/PLAN/ABSTRCT/APPR SVC	-	-	200	200
508818-522400	MEDICAL SERVICES	-	-	300	300
508818-522700	OTHER PROFESSIONAL SERVICES	81	-	1,500	1,500
508818-523100	ADVERTISING COSTS	326	-	500	500
508818-524100	PRINTING/PHOTO SERVICES	-	-	300	300
508818-524400	FREIGHT COSTS	-	-	50	50
508818-524500	PRIVATE CAR MILEAGE	-	-	2,400	2,400
508818-524600	TRAVEL EXPENSES	975	4,830	5,000	5,000
508818-524700	TRAINING/CONFERENCE FEES	280	1,339	2,000	2,000
508818-525100	DUES/MEMBERSHIP FEES	565	464	600	600
508818-527300	CELLULAR TELEPHONES	-	111	-	-
	TOTAL CONTRACTUAL SERVICES	6,151	10,322	19,350	19,850

818 ENGINEERING

508818

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
508818-533100	REF MATERIAL/BOOKS/MAGAZINES	-	342	300	300
508818-533200	OFFICE SUPPLIES	477	-	500	500
508818-533300	DRAFTING SUPPLIES	-	-	500	500
508818-533400	POSTAGE	340	-	50	50
508818-533500	COMPUTER/PERIPHERAL SUPPLIES	-	-	1,750	1,750
508818-534100	BUILDING & GROUNDS SUPPLIES	-	1,116	80	80
508818-534200	EQUIPMENT MAINTENANCE SUPPLIES	65	84	500	500
508818-534300	VEHICLE MAINTENANCE SUPPLIES	257	367	1,200	1,200
508818-534500	HAND TOOLS	283	279	250	250
508818-535900	OTHER OPERATING SUPPLIES	259	599	300	300
508818-537900	FUEL	2,738	2,432	3,000	3,000
	TOTAL COMMODITIES	4,418	5,218	8,430	8,430
508818-541300	SUNDRY CHARGES	1,081	125	250	250
	TOTAL OTHER EXPENDITURES	1,081	125	250	250
508818-551200	TECHNICAL/DIGITAL EQUIPMENT	-	-	1,000	1,000
508818-551500	RADIO EQUIPMENT	-	-	2,000	2,000
	TOTAL CAPITAL OUTLAY	-	-	3,000	3,000
	TOTAL EXPENSES	**315,808**	**340,855**	**371,960**	**394,310**

FUND TOTAL - MANAGEMENT SERVICES

Fund total revenue	**(3,907,235)**	**(3,894,129)**	**(3,905,535)**	**(3,966,793)**
Fund total expenditures	**3,905,596**	**3,894,129**	**3,905,535**	**3,966,793**
Revenues (over) under expenditures	**(1,639)**	**-**	**-**	**-**
Unencumberd cash, beginning of year		**-**	**-**	**-**
Unencumbered cash, end of year	**-**	**-**	**-**	**-**

OPERATIONS SERVICES

509

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
509-466700	INTERNAL SUPP CONT-SERVICE CTR	(347,931)	(439,690)	(474,412)	(454,053)
509-466800	INTERN SUPP CONT-OPER CTR BLDG	(203,335)	(247,065)	(247,244)	(260,721)
509-468100	REFUNDS OF EXPENDITURES	-	(225)	-	-
	TOTAL MISCELLANEOUS INCOME	(551,266)	(686,980)	(721,656)	(714,775)
509-481300	SALE OF SCRAP	-	(397)	-	-
	TOTAL SALES OF PROPERTY	-	(397)	-	-
	TOTAL REVENUE	**(551,266)**	**(687,376)**	**(721,656)**	**(714,775)**

830 FLEET MANAGEMENT

509830

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
509830-511100	WAGES REGULAR EMPLOYEES	187,287	210,468	213,988	262,427
509830-511200	OVERTIME WAGES	885	2,195	3,000	3,000
509830-515100	FICA	13,912	15,812	15,853	19,698
509830-515200	KPERS CONTRIBUTIONS	19,706	22,970	22,995	27,548
509830-515400	HEALTH INSURANCE	47,239	46,278	47,558	46,621
509830-515500	UNEMPLOYMENT INSURANCE	189	196	197	242
509830-515700	DEFERRED COMPENSATION MATCHING	-	-	-	1,781
509830-515800	WORKERS COMPENSATION	1,511	1,541	1,976	2,173
509830-516100	CELL PHONE ALLOWANCE	690	720	720	1,440
	TOTAL PERSONNEL SERVICES	271,418	300,181	306,287	364,928
509830-521400	CONTRACTUAL SVCS-RADIO EQUIP	125	-	300	300
509830-521500	CONTRACT SVCS-SOFTWARE MAINT	1,781	4,542	3,000	3,000
509830-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	3,103	4,630	7,000	7,000
509830-521800	CONTRACTUAL SVCS-JANITORIAL	50	-	-	-
509830-521900	CONTRACTUAL SVCS-OTHER EQUIP	764	311	500	500
509830-522400	MEDICAL SERVICES	967	-	300	300
509830-522700	OTHER PROFESSIONAL SERVICES	273	22	100	100
509830-522900	CONTRACTUAL SVCS-TIRE DISPOSAL	-	964	1,300	1,800
509830-523100	ADVERTISING COSTS	-	-	100	100
509830-524100	PRINTING/PHOTO SERVICES	-	-	100	100
509830-524300	LAUNDRY AND CLEANING SERVICES	749	403	775	775
509830-524400	FREIGHT COSTS	-	150	200	200
509830-524600	TRAVEL EXPENSES	-	-	3,500	3,500
509830-524700	TRAINING/CONFERENCE FEES	2,365	2,148	5,000	5,000
509830-528100	ELECTRICITY	7,482	6,573	9,000	9,000
509830-528200	NATURAL GAS	3,748	5,071	4,500	4,500
509830-528300	WATER	523	606	600	600
509830-528400	SEWER	229	229	300	300
509830-528500	REFUSE	2,072	2,447	2,500	2,500
509830-528600	STORMWATER DRAINAGE	96	96	100	100
	TOTAL CONTRACTUAL SERVICES	24,327	28,191	39,175	39,675
509830-533100	REF MATERIAL/BOOKS/MAGAZINES	2,640	60	3,000	3,000

830 FLEET MANAGEMENT

509830

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
509830-533200	OFFICE SUPPLIES	122	22	150	150
509830-534100	BUILDING & GROUNDS SUPPLIES	3,554	3,058	4,000	4,000
509830-534200	EQUIPMENT MAINTENANCE SUPPLIES	13,831	19,289	18,500	18,500
509830-534300	VEHICLE MAINTENANCE SUPPLIES	8,231	4,719	8,000	8,000
509830-534400	PROTECTION AND SAFETY EQUIP	1,429	1,334	1,000	1,000
509830-534500	HAND TOOLS	5,976	1,585	7,000	7,000
509830-534600	UNIFORMS AND ACCESSORIES	2,003	1,255	1,600	1,600
509830-534700	AUTOMOTIVE TIRES/TUBES	484	-	1,000	1,000
509830-535900	OTHER OPERATING SUPPLIES	-	213	500	500
509830-536200	CHEMICALS	-	-	400	400
509830-537300	LUBRICANTS & MOTOR OILS	-	-	100	100
509830-537900	FUEL	2,875	3,024	3,000	3,500
509830-538100	INVENTORY ADJUSTMENTS	(3,977)	(10,841)	100	100
509830-538200	CORE DEPOSITS	-	-	100	100
	TOTAL COMMODITIES	37,168	23,718	48,450	48,950
509830-541200	MEALS ON DUTY	17	127	200	200
509830-541300	SUNDRY CHARGES	-	-	300	300
	TOTAL OTHER EXPENDITURES	17	127	500	500
509830-551400	MACHINERY AND EQUIPMENT	-	8,095	-	-
	TOTAL CAPITAL OUTLAY	-	8,095	-	-
509830-581200	TRANSFER TO CIP	15,000	80,000	80,000	-
	TOTAL TRANSFERS OUT	15,000	80,000	80,000	-
	TOTAL EXPENSES	**347,931**	**440,312**	**474,412**	**454,053**

840 OPERATION CENTER BUILDING

509840

2027 CAPITAL OUTLAY

509840 - OPERATION CENTER BUILDING

551600	Replace Sanitary Sewer Line	$20,000
551800	Repair the fence surrounding the Operations Center. Continue to add on from previous year addition.	$8,000
TOTAL 509840 - OPERATION CENTER BUILDING		**$28,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
509840-511100	WAGES REGULAR EMPLOYEES	73,231	77,838	82,752	86,085
509840-511200	OVERTIME WAGES	152	69	130	130
509840-515100	FICA	5,177	5,420	6,004	6,196
509840-515200	KPERS CONTRIBUTIONS	7,273	8,375	8,863	8,987
509840-515400	HEALTH INSURANCE	23,215	32,246	33,898	33,119
509840-515500	UNEMPLOYMENT INSURANCE	73	70	74	76
509840-515700	DEFERRED COMPENSATION MATCHING	-	-	-	861
509840-515800	WORKERS COMPENSATION	41	34	43	48
	TOTAL PERSONNEL SERVICES	109,162	124,051	131,763	135,501

840 OPERATION CENTER BUILDING

509840

2027 CAPITAL OUTLAY

509840 - OPERATION CENTER BUILDING

551600	Replace Sanitary Sewer Line	$20,000
551800	Repair the fence surrounding the Operations Center. Continue to add on from previous year addition.	$8,000
TOTAL 509840 - OPERATION CENTER BUILDING		**$28,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
509840-521100	CONTRACT SVCS- OFF FURN/EQUIP	-	-	1,000	1,000
509840-521400	CONTRACTUAL SVCS-RADIO EQUIP	-	-	1,000	1,000
509840-521700	CONTRACTUAL SVCS-BLDGS/GROUNDS	6,805	7,856	10,000	10,000
509840-521800	CONTRACTUAL SVCS-JANITORIAL	6,600	6,600	7,500	7,500
509840-521900	CONTRACTUAL SVCS-OTHER EQUIP	3,095	2,844	2,000	2,000
509840-522400	MEDICAL SERVICES	-	-	200	200
509840-522700	OTHER PROFESSIONAL SERVICES	67	-	400	400
509840-524100	PRINTING/PHOTO SERVICES	-	-	250	250
509840-524300	LAUNDRY AND CLEANING SERVICES	2,052	1,737	2,000	2,000
509840-524400	FREIGHT COSTS	-	157	-	-
509840-524500	PRIVATE CAR MILEAGE	-	-	250	250
509840-524600	TRAVEL EXPENSES	-	-	1,500	500
509840-524700	TRAINING/CONFERENCE FEES	(500)	500	1,500	500
509840-528100	ELECTRICITY	1,978	39,983	22,000	22,000
509840-528200	NATURAL GAS	1,148	21,063	13,000	13,000
509840-528300	WATER	848	3,087	2,200	2,200
509840-528400	SEWER	189	2,134	1,500	1,500
509840-528500	REFUSE	4,144	4,894	4,200	4,200
509840-528600	STORMWATER DRAINAGE	192	192	200	200
	TOTAL CONTRACTUAL SERVICES	26,617	91,048	70,700	68,700

840 OPERATION CENTER BUILDING

509840

2027 CAPITAL OUTLAY

509840 - OPERATION CENTER BUILDING

551600	Replace Sanitary Sewer Line	$20,000
551800	Repair the fence surrounding the Operations Center. Continue to add on from previous year addition.	$8,000
TOTAL 509840 - OPERATION CENTER BUILDING		**$28,000**

Expenditures	Description	2024 Actual	2025 Actual	2026 Projected	2027 Requested
509840-533100	REF MATERIAL/BOOKS/MAGAZINES	-	-	100	100
509840-533200	OFFICE SUPPLIES	-	322	-	-
509840-534100	BUILDING & GROUNDS SUPPLIES	12,298	9,411	15,000	15,000
509840-534200	EQUIPMENT MAINTENANCE SUPPLIES	18	4	400	400
509840-534300	VEHICLE MAINTENANCE SUPPLIES	1,757	5,587	2,000	2,000
509840-534400	PROTECTION AND SAFETY EQUIP	17	194	500	500
509840-534600	UNIFORMS AND ACCESSORIES	93	-	300	300
509840-537900	FUEL	(6,800)	(4,802)	(6,500)	(6,500)
509840-538100	INVENTORY ADJUSTMENTS	-	-	100	100
	TOTAL COMMODITIES	7,383	10,717	11,900	11,900
509840-541300	SUNDRY CHARGES	655	21	800	800
	TOTAL OTHER EXPENDITURES	655	21	800	800
509840-551100	OFFICE FURNITURE & EQUIPMENT	-	850	-	-
509840-551400	MACHINERY AND EQUIPMENT	40,409	(51)	-	-
509840-551600	BUILDING AND STRUCTURAL IMPR	4,650	4,793	8,000	20,000
509840-551800	INFRASTRUCTURE IMPROVEMENTS	-	-	8,000	8,000
	TOTAL CAPITAL OUTLAY	45,059	5,592	16,000	28,000
509840-561700	INTERNAL SUP - SVCE CTR BLDG	4,459	5,636	6,081	5,820
	TOTAL INTERNAL SUPPORT	4,459	5,636	6,081	5,820
509840-581200	TRANSFER TO CIP	10,000	10,000	10,000	10,000
	TOTAL TRANSFERS OUT	10,000	10,000	10,000	10,000
	TOTAL EXPENSES	**203,335**	**247,065**	**247,244**	**260,721**

FUND TOTAL - OPERATIONS SERVICES

Fund total revenue	**(551,266)**	**(687,376)**	**(721,656)**	**(714,775)**

Fund total expenditures	**551,266**	**687,376**	**721,656**	**714,775**
Revenues (over) under expenditures	**-**	**-**	**-**	**-**
Unencumberd cash, beginning of year		**-**	**-**	**-**
Unencumbered cash, end of year	**-**	**-**	**-**	**-**
GRAND TOTAL EXPENSES	**63,719,686**	**60,883,081**	**65,552,583**	**74,633,731**
GRAND TOTAL REVENUE	**(62,922,412)**	**(63,611,641)**	**(66,034,320)**	**(71,827,135)**
Net	**797,274**	**(2,728,560)**	**(481,737)**	**2,806,596**

Summary Information

2027 Operating Funds Capital Outlay

See CIP Fund Summary for additional planned capital outlay

Account		Description	Cost
0012021 POLICE			
	551300	Purchase of 2 Police Vehicles	$82,000
	551300	Upfit 2 Police Vehicles	$33,400
	551400	Live Scan fingerprint machine	$28,000
	551300	In car Camera systems from Digital Ally	$9,000
	551500	WPD backup channel repeater replacement.	$11,000
	551400	Begin replacement of Bodyworn Camera system's	$5,600
	551300	Kenwood encrypted mobile car radio's	$3,600
TOTAL 0012021 POLICE			**$172,600**
0012023 FIRE			
	551400	General Misc. Pumps, Equipment	$35,000
TOTAL 0012023 FIRE			**$35,000**
0015034 CITY LAKE			
	551400	2 -72in hustler mowers	$30,000
	551600	Concrete Pads for Picnic Tables Cedar Shelter Repairs	$10,000
	551600	Gravel for Roads	$10,000
TOTAL 0015034 CITY LAKE			**$50,000**
0015038 BROADWAY SPORTS COMPLEX			
	551400	John Deere Gator	$13,500
TOTAL 0015038 BROADWAY SPORTS COMPLEX			**$13,500**
1323080 STREETS			
	551300	1 Ton F550 Truck & Dump Bed	$130,000
	551900	Annual Street Maintenance	$700,000
TOTAL 1323080 STREETS			**$830,000**
1354083 CEMETERY IMPROVEMENTS			
	551700	New Stone signage	$5,000
TOTAL 1354083 CEMETERY IMPROVEMENTS			**$5,000**
4029206 ELECTRIC DISTRIBUTION			
TOTAL 4029206 ELECTRIC DISTRIBUTION			**$0**

551400	New GIS able Locator	$15,000
TOTAL 4039306 GAS DISTRIBUTION		**$15,000**

4049401 WATER PRODUCTION

551800	Tank Rehab	$900,000
552100	Chemical Feed Pump for Tote Scales	$7,500
TOTAL 4049401 WATER PRODUCTION		**$907,500**

4049406 WATER DISTRIBUTION

551800	Water Distribution System Repairs/Replacement	$125,000
TOTAL 4049406 WATER DISTRIBUTION		**$125,000**

4129106 REFUSE COLLECTION

551300	2027 F250 PU	$65,000
551400	Dumpster Replacement	$25,000
TOTAL 4129106 REFUSE COLLECTION		**$90,000**

4139506 WASTEWATER COLLECTION

552000	MH rehab/line replacement	$124,000
552000	Mayer Specialty - Cure in place. Wheat Rd & Central Ave	$76,000
551300	Equipment Tilt Trailer - TD-14	$10,000
TOTAL 4139506 WASTEWATER COLLECTION		**$210,000**

4139508 WASTEWATER TREATMENT

551600	Misc. Pump and equip repairs.	$75,000
551300	Truck	$60,000
551400	Mower	$12,000
TOTAL 4139508 WASTEWATER TREATMENT		**$147,000**

4339606 QUAIL RIDGE MAINTENANCE

551400	New Toro Greenmaster triflex Hybrid 3320	$60,000
TOTAL 4339606 QUAIL RIDGE MAINTENANCE		**$60,000**

4339608 QUAIL RIDGE CLUBHOUSE

551400	Beverage Cart slide in for cart	$5,500
551400	Golf Ball Picker	$4,500
551400	Golf Ball Washer	$2,500
TOTAL 4339608 QUAIL RIDGE CLUBHOUSE		**$12,500**

508800	**MIS**		
	551200	Desktop Computers	$20,000
	551200	Laptop\Surface	$20,000
	551200	Synology NAS replacement - File Storage	$16,000
	551200	Printer Replacements	$14,000
TOTAL 508800	**MIS**		**$70,000**
509840	**OPERATION CENTER BUILDING**		
	551600	Replace Sanitary Sewer Line	$20,000
	551800	Repair the fence surrounding the Operations Center. Continue to add on from previous year addition.	$8,000
TOTAL 509840	**OPERATION CENTER BUILDING**		**$28,000**
	GRAND TOTAL		**$2,771,100**