Scott City
est. KANSAS 1885
Vibrant Today, Brighter Tomorrow

2027 ANNUAL BUDGET
CITY OF SCOTT CITY, KANSAS

Mayor
Joshua Gooden

City Council Members
Kirk James
Greg Mills
Bo Parkinson
Craig Richards
Armando Tarango
Lana Tolley
Barb Wilkinson
Adam Winter

City Administrator
Bradley Pendergast

City Clerk
Ruth Becker

2027 ANNUAL BUDGET
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2027

Table of Contents

BUDGET MESSAGE **1**

BUDGET CYCLE **2**

Budget Calendar 2

FINANCIAL STRUCTURE **3**

Expenditure Categories 3
Revenue Categories 3
Fund Accounting 4
Financial Audit 4
Legal Restrictions of Budgeting 4
Glossary of Budget Terms 5

MILL LEVY GUIDE **7**

What property is taxed? 7
Calculation of a Mill 7

REVENUE NEUTRAL RATE GUIDE **8**

What is the Revenue Neutral Rate? 8
How is the Revenue Neutral Rate Calculated? 8
What is the process to exceed the Revenue Neutral Rate? 8

KEY FINANCIAL POINTS **9**

Property Taxes 9
Sales Tax 9
Total Expenditures 9
Fund Balances 10
Pay Plan 10

ASSESSED VALUATION **11**

REVENUE SUMMARY **12**

EXPENDITURE SUMMARY **13**

FUND BALANCES **14**

BUDGET OVERVIEW **15**

GENERAL FUND 15
Mayor, Council & Treasurer *15*
City Administrator *15*
Sales Tax Project *16*
Municipal Court *16*
City Attorney *16*
City Hall *16*
City Clerk *16*
Police Department *17*
City Inspector *17*
Public Works *17*
Swimming Pool *18*
Park Department *18*

Public Utility Services *18*
Community Support Program *18*
Special City Projects *18*
Risk Management *19*
Health Insurance *19*
Transfers *19*
OTHER LEVY FUNDS 20
Employee Benefit Fund *20*
Airport Sinking Fund *20*
ENTERPRISE FUNDS 21
Water Fund *21*
Sewer Fund *22*
Airport Enterprise Fund *22*
SPECIAL REVENUE FUNDS 23
Special Highway Fund *23*
Special Parks & Recreation Fund *23*
Travel & Tourism Fund *24*
Municipal Equipment Fund *24*
Police Vehicle Inspection Fund *25*
Kansas Fights Addiction Fund *25*
Capital Improvement Fund *26*

DETAILED BUDGET 27

GENERAL FUND REVENUE 27
GENERAL FUND EXPENDITURES 28
Mayor, Council, Treasurer *28*
City Administrator *28*
Sales Tax Project *29*
Municipal Court *29*
City Attorney *30*
City Hall *30*
City Clerk *31*
Police Department *32*
City Inspector *33*
Public Works *34*
Swimming Pool *35*
Park Department *36*
Public Utility Service *37*
Community Support Program *37*
Special City Projects *38*
Risk Management *38*
Health Insurance *39*
OTHER LEVY FUNDS 40
Employee Benefit Fund - Revenue *40*
Employee Benefit Fund – Expenditures *40*
Airport Sinking Fund - Revenue *41*
Airport Sinking Fund – Expenditures *41*
ENTERPRISE FUNDS 42
Water Fund - Revenue *42*
Water Fund - Expenditures *43*
Sewer Fund - Revenue *44*
Sewer Fund – Expenditures *44*
Airport Enterprise Fund – Revenue *45*
Airport Enterprise Fund – Expenditures *45*
SPECIAL REVENUE FUNDS 46
Special Highway Fund - Revenue *46*
Special Highway Fund – Expenditures *46*

Special Parks & Recreation Fund - Revenue *47*
Special Parks & Recreation Fund – Expenditures *47*
Travel & Tourism Fund - Revenue *48*
Travel & Tourism Fund – Expenditures *48*
Municipal Equipment Reserve Fund – Revenue *49*
Municipal Equipment Reserve Fund – Expenditures *49*
Police Vehicle Inspection Fund – Revenue *50*
Police Vehicle Inspection Fund – Expenditures *50*
Kansas Fights Addiction Fund – Revenue *51*
Kansas Fights Addiction Fund – Expenditures *51*
Capital Improvement Fund – Revenue *52*
Capital Improvement Fund – Expenditures *52*
Transfers Out *53*

BUDGET PAPERWORK SUBMITTED TO THE STATE **54**

BUDGET CERTIFICATE 54
ALLOCATIONS OF PERSONAL PROPERTY TAX ESTIMATES 55
SCHEDULE OF TRANSFERS 56
STATEMENT OF INDEBTEDNESS 57
STATEMENT OF LEASE PURCHASES 58
GENERAL FUND REVENUES 59
GENERAL FUND EXPENDITURES 60
AIRPORT SINKING FUND 61
EMPLOYEE BENEFIT FUND 62
FIRE EQUIPMENT FUND 63
SPECIAL HIGHWAYS & TRANSCIENT GUEST TAX FUNDS 64
MUNICIPAL EQUPIMENT RESERVE & SPECIAL PARKS FUNDS 65
POLICE VEHICLE INSPECTION & 911 FUNDS 66
KANSAS FIGHTS ADDICTION & CAPITAL IMPROVEMENT FUNDS 67
AIRPORT ENTERPRISE FUNDS 68
SEWER FUND 69
WATER FUND 70
NON-BUDGETED FUNDS 71
NOTICE OF PUBLIC HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 72
NEIGHBORHOOD REVITALIZATION REBATE 73

PROOF OF PUBLICATION: BUDGET HEARING **74**

PUBLICATION: BUDGET HEARING ONLINE **76**

RESOLUTION 2026-04 TO EXCEED REVENUE NEUTRAL RATE **78**

RESOLUTION 2026-04 TO EXCEED REVENUE NEUTRAL RATE ROLL CALL VOTE **79**

Budget Message

September 8, 2026

The Honorable Mayor and Members of the City Council
City of Scott City, Kansas

Mayor Gooden and Council Members,

As the Chief Administrative Officer, my primary duty is to prepare and propose a financial business plan for the municipal government to the City Council. The budget submittal requirements contained in the City of Scott City Municipal Code and Kansas state law provide both guidance and the framework for the preparation of the municipal budget. As a result, it is my privilege to place before the City Council the proposed 2027 City Budget.

The budget document is meant to be a management tool that highlights the City Council's priorities and plans for the future of the community. As such, a great deal of time and effort is given each year to produce a thorough document that provides an overall picture of the financial position of the City. The City's assessed valuation continues to rise, which shows that the community is strong and growing. All the City's operational fund balances have met the target amounts set in previous budgets.

This budget document includes an overview of the budget and summary pages containing tax levy information, budgeted revenues and expenditures, fund balance projections, and much more to assist the City Council in its review of the planning aspects of the budgetary process. I would like to thank the department heads and City staff who played an important role in the preparation process.

The reassessment of property values and the impact of inflation on the cost of goods and employee wages have been significant factors in preparing the 2027 budget. City staff will be vigilant in monitoring revenues and expenses over the course of 2027 to ensure City fund balances remain in a strong financial position for subsequent budget years.

Respectfully Submitted,



Bradley Pendergast
City Administrator

Budget Cycle



Budget Calendar

Date	Activity
June 15th	Council receives audit report from Medill & Thooft, CPA
July 13th	Special Session – Budget Workshop
Months of July and August	Any Further Council Discussions needed regarding the budget
On or before July 20th	Notice of Public Budget Hearing published on *scottcityks.org* and in the Scott County Record – *K.S.A. 79-2929*
On or before September 20th	Hold budget hearing at least 10 days after published Notice of Public Budget Hearing
By October 1st	Governing Body formally adopts budget
October 1st	Last day to electronically file approved Budget with the County Clerk

Financial Structure

Scott City's accounting system conforms to the requirements of Kansas State Law and good financial management practices. Expenditure categories are generally classified by department or cost center, category (personnel, contractual, commodity, etc.), or line items (salaries, utilities, office supplies, etc.). The administrative budget breaks down expenditures to the line-item level of detail while the Kansas State budget forms break expenditures down to the categorical level.

Expenditure Categories

Personnel: Expenditures for salary and wages, overtime, employee benefits, etc.

Contractual: Expenditures for services purchased by the City, such as electricity, insurance, etc.

Commodities: Expenditures for tangible supplies purchased by the city, such as office supplies, street materials, etc.)

Transfers: Money which is transferred out of one fund and into another to cover a related expense.

Debt Service: The principal and interest payment on the City's outstanding debt.

Revenue Categories

Ad Valorem Taxes: Taxes that are levied based on the value of property. The amount of the tax depends upon the assessed value of the property and the tax rate established by the City (and other taxing entities within Scott City, such as the school, county, etc.).

Sales and Use Taxes: Taxes levied by the city based on the value of a sale. These are often authorized by election and are collected by the State for the City.

Franchise Fees: Fees the City charges other entities for the use of city right-of-way. (i.e. Electric, Gas, Cable TV, etc.).

Interest on Investment: Interest revenue the city earns on money it temporarily invests.

Service Charges: Revenue collected for a service provided to another party, such as water service charges, special assessments, license fees, etc.

Unreserved Fund Balance: Unspent funds from previous years' operations. This money is often used to maintain an adequate level of cash reserves for emergencies, but portions are also budgeted for expenditures in future years to help reduce reliance on other funding sources.

Miscellaneous Revenue: Any revenues not included in the above categories.

Fund Accounting

The use of Fund Accounting is one of the major differences between commercial and governmental accounting. This form of accounting requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities, and fund balance. Even though the actual cash is kept in one bank account, a separate accounting record is kept of all funds using a computerized accounting system. Expenditures and revenues by fund are shown in the budget document, according to this method. The City has established the minimum number of funds necessary to ensure that all receipts are expended for authorized budget purposes only.

Financial Audit

Each year the City's financial system and activity is audited by an independent public accountant. The audit is prepared according to Generally Accepted Auditing Standards and the Kansas Minimum Standard Audit Program. The final audit is presented to the City Council, the Municipal Accounting section of the Kansas Department of Administration, and other regulatory or oversight bodies as required. Certified Public Accountants Medill & Thooft are currently under contract to audit the financial statements of the City of Scott City.

Legal Restrictions of Budgeting

The City is subject to several requirements imposed by Kansas State Law and by local policy that restrict the activities of the City and provide the public with certain rights. Some of these extend beyond the budget process but are particularly important regarding that process. Budget law: Per State Law, the City must establish a budget of planned expenditures for every fund, except for the Capital Improvement and Reserve funds. The budget law also prohibits the City from expending funds that exceed the amounts budgeted for those funds. The City may, without violation of the budget law, transfer budget authority within the General Fund from department to department or between items of expenditure. As mentioned earlier, the fund budgets may be amended through the procedure prescribed for original adoption of the budget, although no additional taxes may be levied through such an amendment. The budget law also prescribes the procedure the city must follow to adopt the annual budget. The law requires that the city hold a public hearing prior to adopting the budget. This hearing must be publicized by public notice in the official city newspaper at least ten days prior to the date set for the hearing.

Cash Basis Law: The Cash Basis Law used in the State of Kansas prohibits cities from creating a financial obligation unless there is money on hand in the proper fund with which to pay that obligation.

Limit on Indebtedness: Kansas law limits cities' long-term debt (Bonds and Temporary Notes) outstanding to a maximum of 30% of assessed valuation. Assessed value for the purposes of establishing the debt limit includes the value assigned to motor vehicles. Motor vehicles are not included in the assessed value for the purposes of establishing the mill levy. Debt issued for the purposes of storm or sanitary sewers for City utilities are not subject to the limit. In addition, debt issued under some statutes may be specifically exempt by the authorizing legislation.

Open Meetings: Generally, any time a quorum of the City Council meets for the purpose of conducting or discussing City business, the meeting must be open to the public. Kansas State Law provides for specific instances in which the Governing Body may go into executive session (non-public meeting), but no binding decisions may be made in such closed sessions. The City of Scott City prepares an agenda for all meetings and tries to provide at least twenty-four hours' notice of any meeting to all news media. The public is encouraged to attend and participate in all City Council meetings pursuant to the rules of order. Special meetings, work sessions, or changes in the place or time of regular meetings will be announced in advance through regular news media channels.

Kansas Open Records Act: The Kansas Open Records Act provides that, unless specifically exempt by law or court ruling, all public records are open to public inspection. The basic policy is that the public has a right to public records unless that right has been limited by state or federal law. Access may be charged if substantial amounts of staff time are required to provide access. Copies of records can be provided for a nominal fee. If a record is requested and access is denied, a specific reason for denial must be given.

Glossary of Budget Terms

Appropriation: An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance.

Assessed Value: A value set upon real estate or other property by the County Appraiser and the State as a basis for levying ad valorem property taxes.

Beginning Balance: The beginning balance is the residual funds brought forward from the previous fiscal year (unencumbered cash balance).

Bonds: Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining the interest rate.

Budget: A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term “budget” is used in two ways. Sometimes it designates the financial plan presented for adoption and sometimes it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the Governing Body has approved it.

Commodity Items: Consumable goods such as office supplies, small tools, fuel, etc. Commodities also include repair and replacement parts and non-capital materials.

Contractual Services: Services provided by firms, individuals, or other city departments.

Debt Service: Payment of interest and principal on an obligation resulting from the issuance of bonds or other such financing methods.

Enterprise Funds: Funds which are accounted for in a manner like a private business enterprise. Usually, the governmental entity intends for enterprise funds to fully recover their costs (including depreciation and maintenance projects) through user fees. The City of Scott City has three Enterprise Funds: Water, Sewer and Airport

Fund: An independent governmental accounting entity with a self-balancing group of accounts, including assets, liabilities, and fund balance.

General Funds: Funds supported by taxes and fees that have unrestricted use.

Operating Funds: Resources derived from reoccurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Resources: Total funds available for appropriation including estimated revenues, fund transfers, beginning balances.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Transfers: Transfers are the authorized exchanges of cash or other resources between funds.

MILL LEVY GUIDE

What is a Mill Levy?
A mill levy is a tax rate, commonly referred to as property tax, millage tax, or ad valorem tax, that an owner is required to pay on the value of the property being taxed. Property tax is defined as "generally a tax imposed by municipalities or taxing entities upon owners of property within their jurisdiction based on the value of such property."

What property is taxed?

There are three types of property: Land, Improvements to Land (immovable manmade objects, i.e., buildings), and Personal (movable manmade objects).

Calculation of a Mill

A mill is expressed in tenths of a cent. For example, a tax rate of one mill per thousand means $1 of taxes per $1000 of assessed value.

City of Scott City
Value of City Services

MARKET VALUE OF HOME: $150,000
To determine assessed valuation, multiply by 11.5% (residential)
$150,000 x 11.5% = $17,250

ASSESSED VALUATION: $17,250
To determine city tax liability, divide assessed valuation by 1,000 and then multiply by published mill levy
($17,250 / 1,000) x 62.972 = $1,086.27

CITY TAX LIABILITY = $1,086.27

MONTHLY EXPENSE FOR CITY SERVICES
To determine the monthly expense for city services, divide tax liability by 12 months.
$1,086.27 divided by 12 = $90.52 per month

The following list represents a sampling of the City's services provided with $90.52 per month:

Police Protection	Street Lighting	Animal Control
Municipal Improvements	Building Inspections	Code Enforcement
Administration	Park Maintenance	Swimming Pool
Municipal Airport	Street Maintenance/Repair	Snow Removal

REVENUE NEUTRAL RATE GUIDE

Kansas Statute 79-2988, establishes a revenue neutral rate (RNR) for property taxes.

What is the Revenue Neutral Rate?

The tax rate in mills that would generate the same property tax revenue in dollars as levied the previous tax year using the current tax year's total assessed valuation. For the 2027 budget, the City of Scott City has a revenue neutral rate of 57.398 mills.

How is the Revenue Neutral Rate Calculated?

To calculate the revenue neutral rate, the County Clerk shall divide the property tax revenue for such taxing subdivision levied for the previous tax year by the total of all taxable assessed valuation in such taxing subdivision for the current year and then multiply the quotient by 1,000 to express the rate in mills. (K.S.A. 79-2988(f)(2))

Calculation of Scott City's Revenue Neutral Rate

2026 Budget	2027 Budget
- Scott City levied $2,305,103 in property tax	- In 2026 budget, Scott City levied $2,305,103 in property tax
- Assessed Valuation of property = $39,671,663	- Assessed Valuation of property changes to $40,160,083
- Value of one mill = $39,671.66	- Value of one mill = $40,160.08
- Mill Rate = **58.105 mills** $\left(\frac{2,305,103}{39,671.66}\right)$	- Revenue Neutral Rate = **57.398 mills** $\left(\frac{2,305,103}{40,160.08}\right)$

What is the process to exceed the Revenue Neutral Rate?

1. Notify the County Clerk by July 20 with intent to exceed the revenue neutral rate.
2. Place a notice on the City's website (*scottcityks.org*) and in the Scott County Record at least 10 days prior to the hearing.
3. No earlier than August 20 and no later than September 20, conduct a tax rate and budget hearing giving taxpayers an opportunity to comment on the budget.
4. Adopt a resolution to exceed the revenue neutral rate.
5. Adopt the proposed budget.
6. By October 1, certify to the County Clerk the amount of ad valorem tax to be levied by the city.

For the 2027 Budget, the city is exceeding the revenue neutral rate.

**Revenue Neutral Rate information was sourced from the League of Kansas Municipalities (www.lkm.org)*

KEY FINANCIAL POINTS

Property Taxes

The final mill levy for the 2026 budget year came in at 58.105. The property tax levy is projected to increase to 62.972 for 2027. The General Fund will receive approximately 48.111 mills. This is an increase from 2026 (43.575 mills). The Employee Benefit Fund will receive a increased portion of the property tax levy at 10.861 mills from 2026 (10.527 mills) The Airport Sinking Fund will receive the same portion of the property tax levy at 4.000 mills from 2026.

The estimated assessed valuation for the 2027 budget year is $40,160,083. This is an increase of $488,420 from the final assessed valuation for the 2026 budget. The value of a mill is projected to increase from $39,672 to $40,160. The total property tax levy of 62.972 will bring in $2,528,968. The General Fund will receive $1,932,146, the Employee Benefit Fund will receive $436,182 and the Airport Sinking Fund will receive $160,640.

Sales Tax

Sales tax was up in 2025 with a total of $1,239,961 compared to $1,169,032 that was collected in 2024. Sales tax receipts for 2026 (estimated at $1,300,000) are projected to be slightly higher than 2025 numbers. 2027 is projected to remain in the same range of around $1,300,000.

Total Expenditures

The 2027 City Budget anticipates cash expenditures in the three major funds (General, Water, and Sewer) of approximately $9,042,651. These budget estimates are reasonably conservative and based on a cautious approach to expenditure projections. Year-end performance in the past has regularly been better than projected due to actual expenditures being held below the budgeted estimates. Actual total expenditures in 2025 came in at $11,413,706 ($2,038,743 of this was for the water project funded by PWSLF loan from KDHE) about $5,406,255 under the budgeted amount ($16,819,961).

Fund Balances

A fund balance is the amount of cash carried forward at the end of the year. These funds are used as a cushion for difficult times and to help bridge the gap between revenue receipts and obligations. The City continues to have overall strong fund balances. In 2022, based off budgetary recommendations, the City created reserve funds for both the Water and Sewer Departments. In 2025, the City also created a Capital Improvement Fund. These funds can be viewed as a savings account for the main enterprise fund. Reserve funds are non-budgeted funds, meaning that the annual budget will not set a budgetary authority for these funds. Therefore, these funds can be more strategically used for large purchases or unforeseen circumstances.

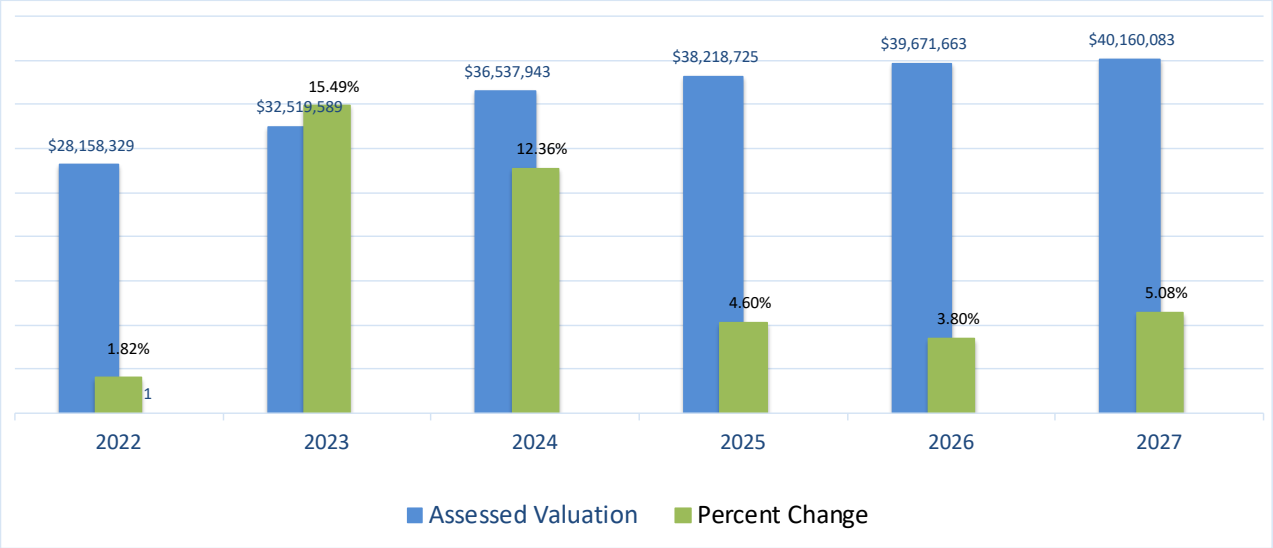
Pay Plan

At the start of the 2026 fiscal year, the City implemented a 2.8% COLA for all employees, due to increasing inflation, the City felt this would be one of the best ways to continue to remain competitive with the recently established pay plan. This budget includes funding for 2% step increase for all employees as well as an 5% COLA. The City's final COLA figure for 2026 will come from the 12-month Midwest CPI figure for October. Currently, the latest figures for the 12-month Midwest CPI is July which is at 3.5%. With the fluidity surrounding inflation and the economy, a 5% figure will be budgeted, but does not necessarily mean that will be the COLA given to employees for 2027.

ASSESSED VALUATION

ASSESSED VALUATION

	2022	2023	2024	2025	2026	2027
Assessed Valuation	$ 28,158,329	$ 32,519,589	$ 36,537,943	$ 38,218,725	$ 39,671,663	$ 40,160,083
Percent Change	1.82%	15.49%	12.36%	4.60%	3.80%	5.08%



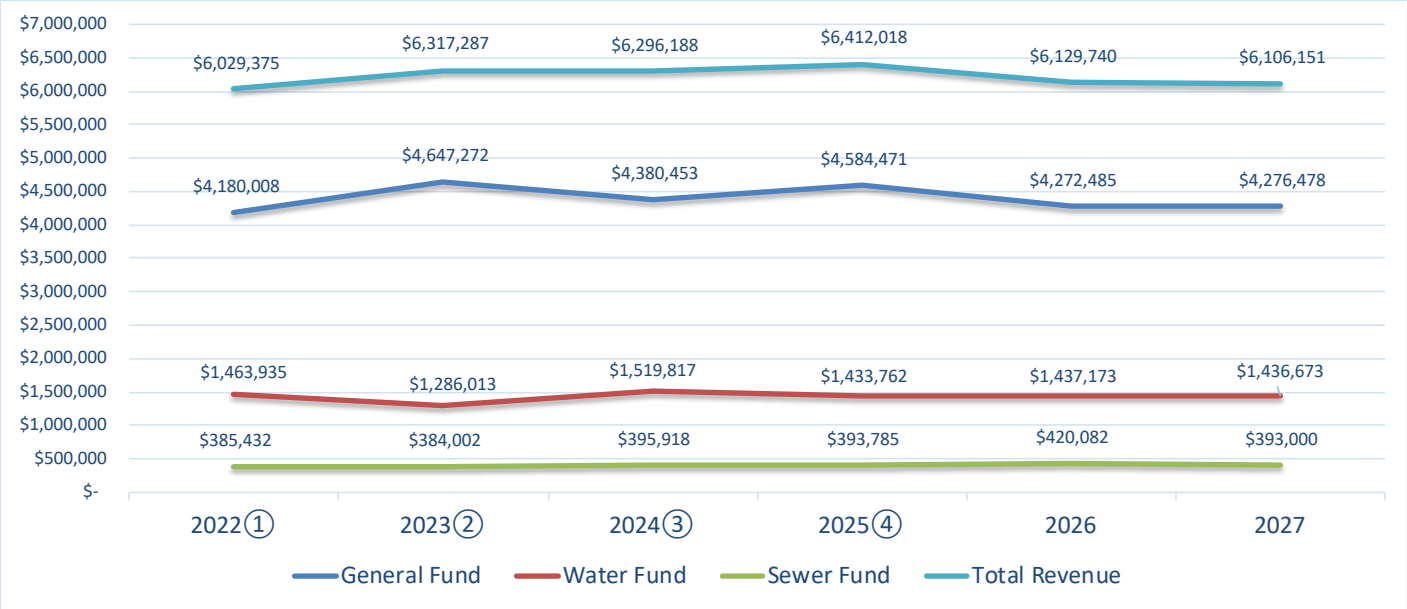
City	Population	Assed Tangible Valuation	Sales Tax Rate	Total City Levy
Colby	5,539	$ 65,214,905	9% - 11%	34.930
Dighton	907	$ 7,629,044	8.50%	68.761
Goodland	4,394	$ 43,521,074	9% - 11%	54.996
Holcomb	2,190	$ 19,849,262	8.80%	28.202
Leoti	1,424	$ 9,225,602	8.50%	66.896
Oakley	1,996	$ 19,579,922	9.75% - 12%	90.474
Ulysses	5,582	$ 41,627,735	8.50%	39.477
Scott City	3,929	$ 39,671,663	9.00%	58.105

*Information in this chart came from the 2025 edition of the Kansas Tax Rate & Fiscal Data Book published by the League of Kansas Municipalities and the Kansas Department of Revenue website (http://www.ksrevenue.org)

REVENUE SUMMARY

REVENUE SUMMARY

	2022① Actual	2023② Actual	2024③ Actual	2025④ Actual	2026 Estimate	2027 Budget
General Fund	$ 4,180,008	$ 4,647,272	$ 4,380,453	$ 4,584,471	$ 4,272,485	$ 4,276,478
Water Fund	$ 1,463,935	$ 1,286,013	$ 1,519,817	$ 1,433,762	$ 1,437,173	$ 1,436,673
Sewer Fund	$ 385,432	$ 384,002	$ 395,918	$ 393,785	$ 420,082	$ 393,000
Total Revenue	**$6,029,375**	**$6,317,287**	**$6,296,188**	**$6,412,018**	**$6,129,740**	**$6,106,151**



① - 2022 Water Fund revenue was calculated with the removal of $1,665,345 for the Water Project Phase 1 project to better reflect the actual preformance of the Water Fund compared to previous years.

② - 2023 Water Fund revenue was calculated with the removal of $82,115 for the Water Project Phase 2 to better reflect the actual preformance of the Water Fund compared to previous years.

③ - 2024 Water Fund revenue was calculated with the removal of $2,245,454 for the Water Project Phase 2 project to better reflect the actual preformance of the Water Fund compared to previous years.

④ - 2025 Water Fund revenue was calculated with the removal of $2,367,030 for the Water Project Phase 2 project to better reflect

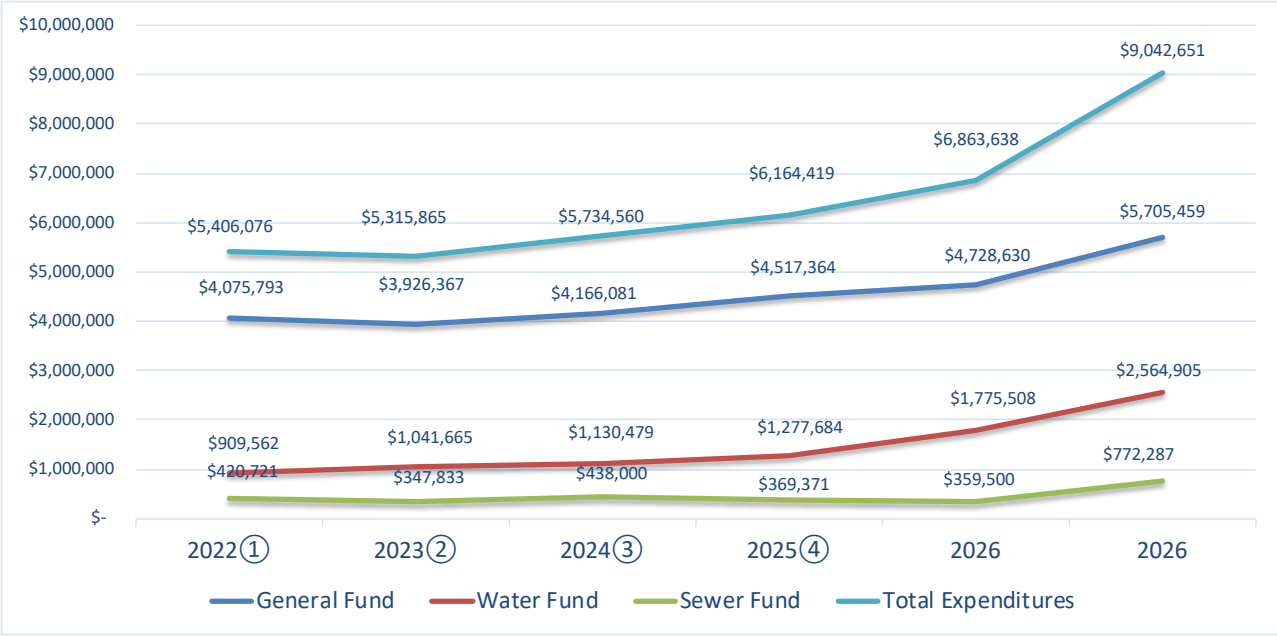
EXPENDITURE SUMMARY

Vibrant Today, Brighter Tomorrow

City of Scott City, Kansas 2027 Annual Budget

EXPENDITURE SUMMARY

	2022① Actual	2023② Actual	2024③ Actual	2025④ Actual	2026 Estimate	2026 Budget
General Fund	$ 4,075,793	$ 3,926,367	$ 4,166,081	$ 4,517,364	$ 4,728,630	$ 5,705,459
Water Fund	$ 909,562	$ 1,041,665	$ 1,130,479	$ 1,277,684	$ 1,775,508	$ 2,564,905
Sewer Fund	$ 420,721	$ 347,833	$ 438,000	$ 369,371	$ 359,500	$ 772,287
Total Expenditures	**$5,406,076**	**$5,315,865**	**$5,734,560**	**$6,164,419**	**$6,863,638**	**$9,042,651**



① - 2022 Water Fund expenditure was calculated with the removal of $1,665,345 for the New Water Tower project to better reflect the actual preformance of the Water Fund compared to previous years.

② - 2023 Water Fund expenditure was calculated with the removal of $82,115 for the New Water Tower & K96 project to better reflect the actual preformance of the Water Fund compared to previous years.

③ - 2024 Water Fund expenditure was calculated with the removal of $2,548,659 for the New Water Tower & K96 project to better reflect the actual preformance of the Water Fund compared to previous years.

④ - 2025 Water Fund expenditure was calculated with the removal of $2,038,743 for the Water Project Phase 2 project to better reflect the actual preformance of the Water Fund compared to previous years.

FUND BALANCES

City of Scott City
Comparison of Actual and Estimated Fund Balances
December 31

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	"Target Balance"
GENERAL FUND	$1,986,419	$ 810,824	$ 915,039	$1,635,944	$1,850,316	$1,917,423	$1,461,278	$ 1,335,000
OTHER LEVY FUNDS								
Employee Benefit	$ 25,087	$ 27,975	$ 45,023	$ 58,818	$ 56,850	$ 94,066	$ 60,308	$ 30,000
Airport Sinking Fund	$ 334,974	$ 321,073	$ 284,480	$ 323,740	$ 363,181	$ 46,429	$ 253,274	$ 200,000
Fire Equpitment Fund	$ 333,805	$ 93,126	$ 46,914	$ 61,934	$ 20	$ 29	$ -	$ -
SPECIAL REVENUE FUNDS								
Special Highways	$ 265,984	$ 218,197	$ 257,824	$ 66,268	$ 34,178	$ 34,471	$ 144,830	
Special Parks	$ 13,437	$ 16,127	$ 5,204	$ 4,396	$ 10,715	$ 18,256	$ 24,756	
Transient Guest Tax	$ 61,526	$ 35,902	$ 49,371	$ 57,933	$ 67,150	$ 75,923	$ 84,273	$ 40,000
VIN Fund	N/A	$ 4,314	$ 6,072	$ 9,489	$ 13,724	$ 19,429	$ 11,244	
911 Fund	N/A	N/A	$ 29,866	$ 271,519	$ 219,746	$ 156,326	$ 154,326	$ 225,000
Kansas Fights Addiction Fund	N/A	N/A	$ 915	$ 11,443	$ 23,264	$ 30,373	$ 32,673	
ARPA Fund	N/A	$ 279,951	$ 438,946	$ 189,586	$ -	$ -	$ -	$ -
ENTERPRISE FUNDS								
Airport Enterpise Fund	$ 51,913	$ 69,281	$ 79,369	$ 87,714	$ 100,168	$ 84,881	$ 44,181	$ 50,000
Water Fund	$ 837,219	$ 158,773	$ 713,146	$ 951,069	$1,037,202	$1,521,567	$1,128,232	$ 500,000
Sewer Fund	$ 518,289	$ 335,493	$ 300,204	$ 336,373	$ 294,291	$ 318,705	$ 379,287	$ 100,000
RESERVE FUNDS								
Municipal Equipment Fund	$ 96,262	$ 122,859	$ 100,804	$ 115,404	$ 111,767	$ 108,754	$ 86,136	$ 200,000
Water Reserve Fund	N/A	N/A	$ 150,000	$ 250,000	$ 350,000	$ 442,607	$ 471,995	$ 700,000
Sewer Reserve Fund	N/A	N/A	$ 150,000	$ 250,000	$ 350,000	$ 185,557	$ 270,039	$ 500,000
Capital Improvement Fund	N/A	N/A	N/A	N/A	$ 443,331	$ 210,728	$ 166,107	

BUDGET OVERVIEW

GENERAL FUND

Revenue:

General Fund revenues are expected to similar to 2026 in 2027.

2025 Revenue Actual: $4,584,471
2026 Revenue Budget: $4,276,479
2027 Revenue Budget: $4,276,478

Expenditures:

The overall expenditures in the General Fund are expected to increase by $273,274 in 2027. This increase is due to increasing costs of needed commodities, personnel and increased transfer to Special Highways.

2025 Expenditure Actual: $4,517,364
2026 Expenditure Budget: $5,432,185
2027 Expenditure Budget: $5,705,459

Mayor, Council & Treasurer

2025 Actual: $58,559 **2026 Budget: $61,890** **2027 Budget: $67,350**

- The total budget increased by $5,460
- Salary increased by $5,000

City Administrator

2025 Actual: $117,800 **2026 Budget: $115,751** **2027 Budget: $118,280**

- The total budget increased by $2,529
- All line items remained similar to 2026.

Sales Tax Project

2025 Actual: $476,000 **2026 Budget: $492,500** **2027 Budget: $513,821**

- The total budget increased by $21,321.
- 2027 Budget figure is based on .5% sales tax collected by the City for the most recent audited year (2025)

Municipal Court

2025 Actual: $37,226 **2026 Budget: $78,300** **2027 Budget: $74,850**

- The total budget decreased by $3,450.
- All line items remain similar to previous years.

City Attorney

2025 Actual: $92,685 **2026 Budget: $71,835** **2027 Budget: $85,450**

- The total budget increased by $13,615.
- Legal Services increased by $15,000.
- All other line items remain similar to previous years.

City Hall

2025 Actual: $10,037 **2026 Budget: $70,525** **2027 Budget: $76,700**

- The total budget was increased by $6,175.
- Contract Ground maintenance increased by $6,040.

City Clerk

2025 Actual: $167,971 **2026 Budget: $210,000** **2027 Budget: $212,810**

- The total budget increased by $2,810.
- Employee Salary increased by $10,000.
- Auditing Services decreased by $6,135.

- All line items remain similar to previous years.

Police Department

2025 Actual: $1,029,704 2026 Budget: $1,175,115 2027 Budget: $1,330,150

- The total budget increased by $155,035.
- Employee Salary increased by $106,355.
- Overtime Salary decreased by $23,000.
- Fuel, Oil and Lubricants increased by $10,800
- Equipment and Mach Parts increased by $67,245
- Remaining line items were similar to 2026.

City Inspector

2025 Actual: $54,622 2026 Budget: $70,204 2027 Budget: $72,818

- The total budget increased by $2,614.
- Remaining line items were similar to 2026.

Public Works

2025 Actual: $527,306 2026 Budget: $692,000 2027 Budget: $698,500

- The total budget increased by $6,500.
- Employee Salary increased by $10,000.
- NRCNTSVC Bld, STRCT & Pub Work decreased by $17,000.
- Remaining line items similar to 2026.

Swimming Pool

2025 Actual: $292,752 **2026 Budget: $178,000** **2027 Budget: $182,500**

- The total budget was increased by $4,500.
- Remaining line items were similar to 2026.

Park Department

2025 Actual: $117,262 **2026 Budget: $179,000** **2027 Budget: $178,000**

- The total budget decreased by $1,000.
- Employee Salary decreased by $10,000
- Overtime Salary decreased by $4,000
- Remaining line items were similar to 2026.

Public Utility Services

2025 Actual: $112,982 **2026 Budget: $115,000** **2027 Budget: $120,000**

- The total budget increased by $5,000.
- Electricity increased by $5,000.

Community Support Program

2025 Actual: $51,735 **2026 Budget: $57,200** **2027 Budget: $57,700**

- All line items remain similar to previous years.

Special City Projects

2025 Actual: $664,422 **2026 Budget: $650,000** **2027 Budget: $503,350**

- The total budget decreased by $146,650.
- This department is used for large City projects as well as a reserve for the General Fund.

Risk Management

2025 Actual: $108,319 **2026 Budget: $124,865** **2027 Budget: $138,180**

- The total budget increased by $13,315.
- Insurance expenses are projected to increase by about 10% in 2027 from actual cost in 2026, line items were increased accordingly to reflect this projection.

Health Insurance

2025 Actual: $560,012 **2026 Budget: $760,000** **2027 Budget: $835,000**

- Total budget increased by $75,000.

Transfers

2025 Actual: $140,000 **2026 Budget: $190,000** **2027 Budget: $440,000**

- Total budget increased by $250,000.
- Transfer to the Municipal Equipment Fund - $40,000.
- Transfer to Special Highway Fund - $350,000.
- Transfer to Capital Improvement Fund - $50,000.

OTHER LEVY FUNDS

Employee Benefit Fund

Revenue:

Employee Benefit Fund is used to cover employee benefits such as: Workers Compensation, KPERS, FICA, Unemployment Insurance and Kansas Police & Fire Retirement. This fund will have a mill rate of 10.861 mills. This is a mill decrease of .334 mills from 2026 (10.527 mills).

2025 Revenue Actual: $492,035
2026 Revenue Budget: $474.242
2027 Revenue Budget: $489,983

Expenditures:

The overall expenditures in the Employee Benefit Fund are expected to increase with added staff to Police Department.

2025 Expenditure Actual: $454,819
2026 Expenditure Budget: $520,000
2027 Expenditure Budget: $543,000

Airport Sinking Fund

Revenue:

The Airport Sinking Fund is used for larger projects and maintenance of the Scott City Airport. Revenues are expected to decrease by $158,300 due to the completion of the new 8-bay T-hangar project at the Scott City Municipal Airport in 2026. The mill rate for this fund for 2027 will be 4.00 mills, generating $160,640 in revenue.

2025 Revenue Actual: $899,544
2026 Revenue Budget: $339,441
2027 Revenue Budget: $181,141

Expenditures:

Expenditures for the Airport Sinking Fund will increase by $32,097. Total funds in this fund are budgeted to be expended every year to provide flexibility to use these funds for repairs to airport that may come up during the year.

2025 Expenditure Actual: $1,216,296
2026 Expenditure Budget: $399,633
2027 Expenditure Budget: $431,730

ENTERPRISE FUNDS

Water Fund

Revenue:

Water Utility Fund revenues are budgeted to decrease in 2027. Water sales are largely dependent on the weather and fluctuate from year to year. The Water Utility fund carried a fund balance of $1,521,567 into 2026.

2025 Revenue Actual: $3,800,792 ($2,367,030 of which was from the KDHE loan)
2026 Revenue Budget: $1,451,000
2027 Revenue Budget:$1,436,673

Expenditures:

2025 Expenditure Actual: $3,316,427
2026 Expenditure Budget: $2,300,497 (Estimated $1,830,508)
2027 Expenditure Budget: $2,564,905

- The total budget increased by $264,408.
- Employee salary & overtime increased by $14,000.
- Capital Outlay increased by $183,094
- Water fund is budgeted to transfer $100,000 to General Fund to pay back General Fund expenses for paying $1.5 million dollars towards the early pay off water infrastructure debt.
- Water Fund is budgeted to transfer $300,000 to Water Reserve Fund.
- Remaining line items were similar to 2026.

Sewer Fund

Revenue:

Sewer Fund revenues are budgeted to remain similar in 2027 as 2026. The Sewer Fund carried a balance of $318,705 into 2026.

2025 Revenue Actual: $393,785
2026 Revenue Budget: $383,000
2027 Revenue Budget: $393,000

Expenditures:

2025 Expenditure Actual: $369,371
2026 Expenditure Budget: $599,391 (Estimated $359,500)
2027 Expenditure Budget: $772,287

- Total expenses increased by $172,896.
- Capital Outlay line item increased by $14,896.
- Transfer to Sewer reserve fund increased from $100,000 to $250,000.
- Remaining line items were similar to 2026.

Airport Enterprise Fund

Revenue:

This Fund is used for the day-to-day operations of the airport, as well as utilities, small repairs, and maintenance of the Scott City Airport. Revenues are expected to increase with new hangar space rental income.

2025 Revenue Actual: $24,496
2026 Revenue Budget: $25,000
2027 Revenue Budget: $33,000

Expenditures:

This fund has all available funds budgeted to be expended every year to provide flexibility for the airport for repairs and maintenance.

2025 Expenditure Actual: $ 39,783
2026 Expenditure Budget: $131,468 (Estimated $66,700)
2027 Expenditure Budget: $77,181

SPECIAL REVENUE FUNDS

Special Highway Fund

Revenue:

Revenues from the State of Kansas and General Fund transfers are expected to increase in 2027 to provide matching funds for KDOT grant for improvements on Highway 83 (Main Street).

2025 Revenue Actual: $206,331
2026 Revenue Budget: $204,770
2027 Revenue Budget: $454,830

Expenditures:

The expenditures in this fund will match the revenue as closely as possible so there is no reason to carry a large fund balance over from year to year. A fund balance of $34,471 was carried over into 2026. Total expenditure has increased by $107,262 for 2027.

2025 Expenditure Actual: $206,038
2026 Expenditure Budget: $227,738 (Estimated $95,000)
2027 Expenditure Budget: $335,000

Special Parks & Recreation Fund

Revenue:

The Special Parks and Recreation Fund is funded by local liquor taxes. Revenue is projected to remain steady in 2027. A fund balance of $18,256 was carried over into 2026.

2025 Revenue Actual: $7,541
2026 Revenue Budget: $6,400
2027 Revenue Budget: $6,664

Expenditures:

This fund is used for City parks, the full amount of funds available is budgeted under the Capital Outlay line item should a project or need arise. If the funds are not expended, they are carried over into the following year.

2025 Expenditure Actual: $0
2026 Expenditure Budget: $23,431 (Estimated $0)
2027 Expenditure Budget: $31,419

Travel & Tourism Fund

Revenue:

Revenue from Transient Guest Tax (TGT) is expected to remain steady for 2027. The Travel & Tourism Fund carried a balance of $75,923 into 2026.

2025 Revenue Actual: $99,136
2026 Revenue Budget: $100,000
2027 Revenue Budget: $100,000

Expenditures:

Expenditures from this fund are expected to increase in 2027. This fund is close to balance with expenditures and revenues close. All available funds in this fund are budgeted to be expended each year to provide flexibility to sponsor events and advertising opportunities.

2025 Expenditure Actual: $90,363
2026 Expenditure Budget: $167,550 (Estimated $91,650)
2027 Expenditure Budget: $184,273

Municipal Equipment Fund

Revenue:

Revenue for the Municipal Equipment Fund is transferred annually from the General Fund. When Public Works sells old equipment, the proceeds from said sales are credited to this fund. This fund is primarily used for the acquisition of equipment for the Public Works Department.

2025 Revenue Actual: $49,100
2026 Revenue Budget: $40,000
2027 Revenue Budget: $40,000

Expenditures:

All funds available in this fund are budgeted to be expended every year to provide funds for unexpected purchases.

2025 Expenditure Actual: $52,113
2026 Expenditure Budget: $148,754 (Estimated $62,618)
2027 Expenditure Budget: $126,136

Police Vehicle Inspection Fund

Revenue:

Revenue for the Police Vehicle Inspection Fund is generated from services offered by the police department such as VIN Inspections, Urinalysis and UTV license and Inspections.

2025 Revenue Actual: $8,103
2026 Revenue Budget: $4,500
2027 Revenue Budget: $7,250

Expenditures:

All funds available in this fund are budgeted to be expended every year to provide funds for unexpected purchases. This fund is intended to be utilized by the Police Department for equipment and other resources.

2025 Expenditure Actual: $2,398
2026 Expenditure Budget: $22,274
2027 Expenditure Budget: $18,494

Kansas Fights Addiction Fund

Revenue:

Revenue for the Kansas Fights Addiction Fund is monies from court settlements as a result of the opioid epidemic. The State of Kansas receives settlements fund and then disburses funds to municipalities based on population. This fund will continue to receive revenues as court cases are settled.

2025 Revenue Actual: $7,109
2026 Revenue Budget: $2,200
2027 Revenue Budget: $800

Expenditures:

All funds available in this fund are budgeted to be expended every year to provide funds for unexpected purchases. The State of Kansas has various restrictions on what expenses these dollars can but utilized for with the primary goal of reimbursing municipalities for costs and ongoing costs associated with the opioid epidemic.

2025 Expenditure Actual: $0
2026 Expenditure Budget: $27,664
2027 Expenditure Budget: $33,473

Capital Improvement Fund

Revenue:

Revenue for the Capital Improvement Fund is generated from large grants the City receives for various projects along with annual transfers from the General Fund. This fund is primarily used as a savings account for the City and also used to fund large capital projects.

2025 Revenue Actual: $569,884
2026 Revenue Budget: $100,172
2027 Revenue Budget: $50,000

Expenditures:

All funds available in this fund are budgeted to be expended every year to provide funds for potential capital projects that may arise during the year.

2025 Expenditure Actual: $802,487
2026 Expenditure Budget: $144,793
2027 Expenditure Budget: $216,107

Detailed Budget

General Fund Revenue

DEPT 000 NON DEPARTMENTAL

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Estimated Revenue---						
100-000-4111.00	MOTOR VEHICLE TAX	225,190.00	266,767.99	231,545.00	149,330.04	234,384.00
100-000-4112.00	RECREATIONAL VEH, REG, TAX	3,979.00	3,936.10	3,653.00	2,099.70	3,426.00
100-000-4113.00	16/20M VEHICLES	3,070.00	3,929.64	3,530.00	2,871.00	2,707.00
100-000-4115.00	DELINQUENT PROPERTY TAX	0.00	3,952.12	0.00	2,024.64	0.00
100-000-4116.00	PROTESTED TAXES	0.00	0.00	0.00	0.00	0.00
100-000-4118.00	L,A,V,T,R	0.00	0.00	0.00	0.00	0.00
100-000-4119.00	PROPERTY TAX	1,752,465.00	1,719,687.32	1,728,686.00	1,659,985.31	1,932,146.00
100-000-4120.00	REDEMPTION TAX	10,000.00	25,153.08	10,000.00	12,935.21	10,000.00
100-000-4121.00	COMMERCIAL VEHICLES	8,543.00	8,928.17	9,401.00	8,531.66	9,223.00
100-000-4123.00	CITY SALES TAX	500,000.00	558,096.19	500,000.00	310,282.95	600,000.00
100-000-4124.00	1/2 % CITY SALES TAX	470,000.00	496,856.41	450,000.00	287,024.05	500,000.00
100-000-4125.00	COMPENSATION USE TAX	130,000.00	185,007.95	190,000.00	135,462.30	220,000.00
100-000-4126.00	RENTAL & EXCISE TAX	0.00	35.04	0.00	5.47	0.00
100-000-4129.00	SPECIAL ASSESSMENTS PRINCIPAL	50,000.00	1,279.39	52,000.00	0.00	2,000.00
100-000-4130.00	LOCAL LIQUOR TAX	5,935.00	7,541.45	6,400.00	2,961.36	6,664.00
100-000-4131.00	ESCAPED CURRENT TAXES	0.00	0.00	0.00	0.00	0.00
100-000-4132.00	WATERCRAFT TAXES	1,248.00	1,184.28	1,150.00	845.80	0.00
100-000-4210.00	DOG LICENSES	100.00	167.00	145.00	85.00	160.00
100-000-4211.00	DOG REDEMPTION FEES	1,500.00	1,325.00	2,000.00	1,000.00	1,350.00
100-000-4212.00	LIQUOR LICENSES	3,000.00	1,650.00	3,000.00	800.00	1,500.00
100-000-4213.00	CONTRACTORS LICENSES	12,000.00	14,942.50	12,000.00	5,962.50	12,000.00
100-000-4219.00	OTHER LICENSES	0.00	3,742.00	10,000.00	0.00	6,500.00
100-000-4220.00	BUILDING PERMITS	14,000.00	59,542.44	30,000.00	27,937.97	30,000.00
100-000-4229.00	OTHER PERMITS	12,000.00	2,160.00	10,000.00	2,827.00	2,000.00
100-000-4311.00	INTEREST ON INVESTMENTS	75,000.00	155,041.52	50,000.00	89,212.01	50,000.00
100-000-4320.00	PROPERTY SALES	0.00	159,948.00	0.00	79,085.03	0.00
100-000-4325.00	CELL TOWER LEASE	3,750.00	3,780.00	2,647.00	2,065.00	3,780.00
100-000-4410.00	FEDERAL GRANTS	0.00	122,941.00	0.00	0.00	0.00
100-000-4411.00	KLINKS GRANT	0.00	0.00	0.00	0.00	0.00
100-000-4415.00	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
100-000-4419.00	NEIGHBORHOOD REVITALIZATION	(16,823.00)	(28,883.94)	(25,590.00)	(26,245.59)	(29,361.00)
100-000-4516.00	CABLE T.V. FRANCHISE	3,000.00	4,447.79	0.00	3,593.79	3,000.00
100-000-4517.00	GAS FRANCHISE	55,000.00	53,720.02	45,000.00	41,344.54	60,000.00
100-000-4518.00	ELECTRIC FRANCHISE	186,200.00	189,256.33	170,000.00	197,469.59	194,000.00
100-000-4519.00	TELEPHONE FRANCHISE	800.00	316.00	0.00	213.00	0.00
100-000-4530.00	SWIMMING POOL FEES	17,000.00	21,549.00	17,000.00	20,331.90	17,000.00
100-000-4531.00	RED CROSS LESSONS	3,000.00	0.00	3,000.00	2,650.00	3,000.00
100-000-4532.00	CONCESSION SALES	15,000.00	13,090.60	15,000.00	12,955.37	15,000.00
100-000-4534.00	CLEAN UP WEEDS	0.00	0.00	0.00	0.00	0.00
100-000-4550.00	HIGHWAY CONNECTING LINKS	25,000.00	25,282.58	25,000.00	18,923.02	25,000.00
100-000-4560.00	COURT FINES	45,000.00	30,904.00	30,000.00	30,911.00	30,000.00
100-000-4565.00	COURT FEES	20,000.00	10,359.50	20,000.00	10,036.00	10,000.00
100-000-4566.00	DIVERSIONS	10,000.00	5,578.50	10,000.00	5,556.00	6,000.00
100-000-4711.00	DISPATCHER SALARY REIMBURSEMI	165,000.00	169,999.92	165,000.00	115,316.65	175,000.00
100-000-4712.00	INVESTIGATOR SALARY REIMB	0.00	0.00	0.00	0.00	0.00
100-000-4716.00	PRIVATE SECTOR REIMBURSEMENT	50,000.00	99,034.47	40,000.00	44,860.30	40,000.00
100-000-4717.00	PROJECT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
100-000-4718.00	ROYALTIES	0.00	747.79	0.00	0.00	0.00
100-000-4800.00	MISCELLANEOUS REVENUE	1,530.00	30,464.83	4,472.00	1,435.00	0.00
100-000-4900.00	TRANSFERS IN	150,000.00	150,240.00	0.00	0.00	100,000.00
Total Estimated Revenue:		**4,011,487.00**	**4,583,701.98**	**3,825,039.00**	**3,262,684.57**	**4,276,479.00**
Net of Revenues & Appropriations Fund 100:		**4,011,487.00**	**4,583,701.98**	**3,825,039.00**	**3,262,684.57**	**4,276,479.00**

General Fund Expenditures
Mayor, Council, Treasurer

DEPT 120 MAYOR COUNCIL AND TREASURER

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-120-5100.00	REGULAR EMPLOYEE SALARY	64,000.00	54,791.80	55,000.00	32,731.12	60,000.00
100-120-5266.00	SEMINARS, CONFERENCES & SCHO(	5,000.00	2,699.02	5,000.00	1,796.86	5,000.00
100-120-5291.00	MEMBERSHIP AND DUES	400.00	50.00	100.00	50.00	100.00
100-120-5296.01	BOND ISSUANCE COSTS	540.00	869.92	540.00	0.00	1,000.00
100-120-5371.01	OFFICE SUPPLIES	250.00	0.00	250.00	0.00	250.00
100-120-5399.00	OTHER SUPPLIES	1,000.00	148.54	1,000.00	1,223.24	1,000.00
Total Appropriations:		**71,190.00**	**58,559.28**	**61,890.00**	**35,801.22**	**67,350.00**
Net of Revenues & Appropriations:		**(71,190.00)**	**(58,559.28)**	**(61,890.00)**	**(35,801.22)**	**(67,350.00)**

City Administrator

DEPT 110 CITY ADMINSITRATOR

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-110-5100.00	REGULAR EMPLOYEE SALARY	97,359.00	100,896.15	104,586.00	70,009.86	109,130.00
100-110-5201.00	MAILING AND DELIVERY SERVICES	0.00	0.00	0.00	0.00	0.00
100-110-5209.10	TELEPHONE LINE EXPENSE	650.00	681.52	750.00	429.29	750.00
100-110-5209.20	OTHER TELEPHONE EXPENSE	650.00	625.35	600.00	354.30	650.00
100-110-5229.00	OTHER ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00
100-110-5251.00	EMPLOYEE TRAVEL EXPENSE	2,000.00	553.34	2,000.00	44.96	1,000.00
100-110-5266.00	SEMINARS, CONFERENCES & SCHO(	2,000.00	375.00	2,000.00	325.00	1,000.00
100-110-5291.00	MEMBERSHIP AND DUES	1,000.00	200.00	1,000.00	200.00	1,000.00
100-110-5291.10	PROFESSIONAL SUBSCRIPTIONS	200.00	0.00	200.00	0.00	0.00
100-110-5296.01	BOND ISSUANCE COSTS	175.00	175.00	175.00	175.00	175.00
100-110-5299.00	OTHER TECHNICAL SERVICES	205.00	53.00	200.00	1,445.97	350.00
100-110-5370.00	DATA PROCESSING & COMP, SUPPL	12,000.00	14,240.21	3,000.00	3,282.14	3,000.00
100-110-5371.01	OFFICE SUPPLIES	100.00	0.00	170.00	0.00	150.00
100-110-5399.00	OTHER SUPPLIES	100.00	0.00	70.00	170.86	75.00
100-110-5403.00	CAPOUT-OFFICE EQUIPMENT	1,000.00	0.00	1,000.00	0.00	1,000.00
100-110-5411.90	PROFESSIONAL BOOKS/MATERIALS	167.00	0.00	0.00	0.00	0.00
Total Appropriations:		**117,606.00**	**117,799.57**	**115,751.00**	**76,437.38**	**118,280.00**
Net of Revenues & Appropriations:		**(117,606.00)**	**(117,799.57)**	**(115,751.00)**	**(76,437.38)**	**(118,280.00)**

Sales Tax Project

DEPT 117 SALES TAX PROJECT

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-117-5270.00	OTHER COMMUNITY SUPPORT	476,000.00	470,500.00	492,500.00	237,767.50	513,821.00
Total Appropriations:		**476,000.00**	**470,500.00**	**492,500.00**	**237,767.50**	**513,821.00**
Net of Revenues & Appropriations:		**(476,000.00)**	**(470,500.00)**	**(492,500.00)**	**(237,767.50)**	**(513,821.00)**

Municipal Court

DEPT 130 MUNICPAL COURTS

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-130-5100.00	REGULAR EMPLOYEE SALARY	60,954.00	32,626.78	63,500.00	34,493.35	66,650.00
100-130-5103.00	OVERTIME SALARY	300.00	137.13	300.00	1,190.09	500.00
100-130-5201.00	MAILING AND DELIVERY SERVICES	400.00	17.21	250.00	42.67	250.00
100-130-5203.00	LONG DISTANCE EXPENSE	0.00	0.00	0.00	0.00	0.00
100-130-5209.10	TELEPHONE LINE EXPENSE	0.00	0.00	0.00	0.00	0.00
100-130-5251.00	EMPLOYEE TRAVEL EXPENSE	500.00	0.00	500.00	0.00	0.00
100-130-5266.00	SEMINARS, CONFERENCES & SCHO(	300.00	0.00	300.00	0.00	0.00
100-130-5272.00	LEGAL SERVICES	4,000.00	300.00	5,000.00	540.00	2,000.00
100-130-5279.00	INTERPRETER (COURT)	500.00	360.00	1,000.00	200.00	1,000.00
100-130-5281.00	ELECTRICITY	0.00	714.07	1,100.00	0.00	0.00
100-130-5291.00	MEMBERSHIP AND DUES	440.00	50.00	250.00	50.00	50.00
100-130-5296.01	BOND ISSUANCE COSTS	300.00	250.00	300.00	200.00	300.00
100-130-5299.00	OTHER TECHNICAL SERVICES	500.00	145.39	400.00	152.63	400.00
100-130-5370.00	DATA PROCESSING & COMP, SUPPL	2,500.00	896.32	2,500.00	4,835.42	2,500.00
100-130-5371.00	CONTRACT PRINTING EXPENSE	400.00	333.54	400.00	515.99	400.00
100-130-5371.01	OFFICE SUPPLIES	1,000.00	558.92	700.00	740.36	700.00
100-130-5371.10	NRCNTSVC OFF MACH & EQUIP	200.00	0.00	200.00	0.00	0.00
100-130-5399.00	OTHER SUPPLIES	100.00	0.00	100.00	50.17	100.00
100-130-5403.00	CAPOUT-OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-130-5420.00	CAPOUT-BUILDINGS AND STRUCTU	0.00	836.71	1,500.00	0.00	0.00
Total Appropriations:		**72,394.00**	**37,226.07**	**78,300.00**	**43,010.68**	**74,850.00**
Net of Revenues & Appropriations:		**(72,394.00)**	**(37,226.07)**	**(78,300.00)**	**(43,010.68)**	**(74,850.00)**

City Attorney

DEPT 140 CITY ATTORNEY

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-140-5100.00	REGULAR EMPLOYEE SALARY	0.00	0.00	0.00	0.00	0.00
100-140-5103.00	OVERTIME SALARY	0.00	0.00	0.00	0.00	0.00
100-140-5201.00	MAILING AND DELIVERY SERVICES	150.00	12.26	100.00	0.00	0.00
100-140-5272.00	LEGAL SERVICES	70,000.00	92,436.23	70,000.00	39,675.20	85,000.00
100-140-5281.00	ELECTRICITY	0.00	0.00	0.00	0.00	0.00
100-140-5291.00	MEMBERSHIP AND DUES	35.00	0.00	35.00	0.00	0.00
100-140-5299.00	OTHER TECHNICAL SERVICES	230.00	12.00	200.00	5.00	200.00
100-140-5370.00	DATA PROCESSING & COMP, SUPPL	1,670.00	180.00	1,500.00	120.00	250.00
100-140-5411.90	PROFESSIONAL BOOKS/MATERIALS	0.00	45.00	0.00	45.00	0.00
100-140-5420.00	CAPOUT-BUILDINGS AND STRUCTUI	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		**72,085.00**	**92,685.49**	**71,835.00**	**39,845.20**	**85,450.00**
Net of Revenues & Appropriations:		**(72,085.00)**	**(92,685.49)**	**(71,835.00)**	**(39,845.20)**	**(85,450.00)**

City Hall

DEPT 150 CITY HALL

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-150-5240.20	PMCNTSVC OTHER MACH & EQUIP	600.00	1,582.29	1,700.00	383.64	1,700.00
100-150-5244.00	CONTRACT GROUNDS MAINTENAN	8,000.00	3,190.00	460.00	3,360.00	6,500.00
100-150-5286.00	REFUSE COLLECTION	675.00	621.96	675.00	362.81	650.00
100-150-5341.00	BUILDING MAINTENANCE MATERIA	2,000.00	1,000.05	1,700.00	2,230.21	1,700.00
100-150-5341.01	NRCNTSVC BLD, . STRCT. & PUB WC	7,000.00	1,956.01	57,000.00	3,992.36	57,000.00
100-150-5341.10	OTHER GROUNDS MAINT MATERIAI	1,500.00	84.95	1,500.00	0.00	1,500.00
100-150-5369.10	SAFETY EQUIPMENT	700.00	374.36	240.00	231.08	400.00
100-150-5392.00	CLEANING SUPPLIES	500.00	273.78	500.00	802.08	500.00
100-150-5395.00	SMALL TOOLS & EQUIP	250.00	0.00	250.00	24.98	250.00
100-150-5399.00	OTHER SUPPLIES	2,000.00	953.49	1,500.00	525.97	1,500.00
100-150-5490.50	CAPOUT-OTHER IMPROVEMENTS	10,000.00	0.00	5,000.00	0.00	5,000.00
Total Appropriations:		**33,225.00**	**10,036.89**	**70,525.00**	**11,913.13**	**76,700.00**
Net of Revenues & Appropriations:		**(33,225.00)**	**(10,036.89)**	**(70,525.00)**	**(11,913.13)**	**(76,700.00)**

City Clerk

DEPT 155 CITY CLERK

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-155-5100.00	REGULAR EMPLOYEE SALARY	121,500.00	123,686.18	130,000.00	84,685.70	140,000.00
100-155-5103.00	OVERTIME SALARY	1,500.00	2,382.32	3,000.00	1,296.40	3,210.00
100-155-5201.00	MAILING AND DELIVERY SERVICES	1,500.00	1,108.41	1,500.00	814.10	1,500.00
100-155-5209.10	TELEPHONE LINE EXPENSE	1,000.00	681.54	1,000.00	429.27	750.00
100-155-5209.20	OTHER TELEPHONE EXPENSE	500.00	0.00	500.00	0.00	0.00
100-155-5224.01	EMPLOYMENT NOTICES	300.00	0.00	100.00	0.00	100.00
100-155-5224.02	LEGAL/PUBLIC NOTICES	7,500.00	2,938.25	7,500.00	1,214.25	5,000.00
100-155-5224.03	OTHER ADVERTISING SERVICES	450.00	168.00	450.00	180.00	450.00
100-155-5233.00	OFFICE EQUIP, AND MACH, RENT	700.00	606.12	750.00	303.06	900.00
100-155-5240.10	PMCNTSVC OFF MACH & EQUIPMEI	1,500.00	1,723.50	1,800.00	1,239.00	2,200.00
100-155-5251.00	EMPLOYEE TRAVEL EXPENSE	1,500.00	1,367.87	1,500.00	868.18	1,500.00
100-155-5266.00	SEMINARS, CONFERENCES & SCHO(	2,500.00	1,541.35	2,500.00	1,749.59	3,500.00
100-155-5278.00	AUDITING SERVICES	30,000.00	18,725.00	38,135.00	26,260.00	32,000.00
100-155-5291.00	MEMBERSHIP AND DUES	500.00	480.00	500.00	360.00	500.00
100-155-5291.10	PROFESSIONAL SUBSCRIPTIONS	40.00	37.50	40.00	47.50	50.00
100-155-5296.01	BOND ISSUANCE COSTS	425.00	425.00	475.00	275.00	500.00
100-155-5299.00	OTHER TECHNICAL SERVICES	500.00	245.73	500.00	625.00	900.00
100-155-5370.00	DATA PROCESSING & COMP, SUPPL	10,000.00	9,973.62	10,000.00	2,858.60	10,000.00
100-155-5371.00	CONTRACT PRINTING EXPENSE	1,000.00	742.64	1,000.00	205.07	1,000.00
100-155-5371.01	OFFICE SUPPLIES	2,000.00	827.08	2,000.00	435.25	2,000.00
100-155-5371.10	NRCNTSVC OFF MACH & EQUIP	750.00	0.00	750.00	0.00	750.00
100-155-5399.00	OTHER SUPPLIES	1,000.00	311.36	1,000.00	64.70	1,000.00
100-155-5403.00	CAPOUT-OFFICE EQUIPMENT	5,000.00	0.00	5,000.00	0.00	5,000.00
Total Appropriations:		**191,665.00**	**167,971.47**	**210,000.00**	**123,910.67**	**212,810.00**
Net of Revenues & Appropriations:		**(191,665.00)**	**(167,971.47)**	**(210,000.00)**	**(123,910.67)**	**(212,810.00)**

Police Department

DEPT 210 POLICE						
GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-210-5100.00	REGULAR EMPLOYEE SALARY	838,846.00	675,664.71	810,000.00	532,393.10	916,355.00
100-210-5103.00	OVERTIME SALARY	143,000.00	138,448.89	143,000.00	97,556.82	120,000.00
100-210-5201.00	MAILING AND DELIVERY SERVICES	725.00	1,742.79	725.00	331.28	725.00
100-210-5209.10	TELEPHONE LINE EXPENSE	6,000.00	0.00	6,000.00	0.00	6,000.00
100-210-5209.20	OTHER TELEPHONE EXPENSE	6,900.00	5,860.38	11,000.00	2,788.00	11,000.00
100-210-5224.01	EMPLOYMENT NOTICES	900.00	0.00	900.00	0.00	0.00
100-210-5224.02	LEGAL/PUBLIC NOTICES	200.00	0.00	200.00	0.00	0.00
100-210-5224.03	OTHER ADVERTISING SERVICES	300.00	0.00	200.00	181.50	0.00
100-210-5244.00	CONTRACT GROUNDS MAINTENAN	990.00	0.00	990.00	4,012.26	1,000.00
100-210-5251.00	EMPLOYEE TRAVEL EXPENSE	7,000.00	2,604.58	7,000.00	4,515.71	7,000.00
100-210-5266.00	SEMINARS, CONFERENCES & SCHO	9,000.00	4,645.23	9,000.00	5,320.96	9,000.00
100-210-5273.10	PSYCHOLOGICAL SERVICES	2,400.00	875.00	5,000.00	3,016.90	2,500.00
100-210-5276.00	VETERINARY SERVICES	0.00	0.00	0.00	686.90	0.00
100-210-5281.00	ELECTRICITY	18,900.00	15,218.85	15,000.00	9,778.96	15,375.00
100-210-5282.00	GAS SERVICE	2,050.00	911.19	2,000.00	989.20	2,000.00
100-210-5286.00	REFUSE COLLECTION	825.00	741.84	750.00	494.56	750.00
100-210-5291.00	MEMBERSHIP AND DUES	1,100.00	635.00	1,100.00	100.00	1,100.00
100-210-5291.10	PROFESSIONAL SUBSCRIPTIONS	300.00	0.00	300.00	0.00	0.00
100-210-5296.01	BOND ISSUANCE COSTS	100.00	50.00	100.00	150.00	0.00
100-210-5299.00	OTHER TECHNICAL SERVICES	18,000.00	28,996.96	16,000.00	22,532.28	16,000.00
100-210-5300.00	UNIFORMS	6,000.00	19,298.56	6,000.00	10,111.97	6,000.00
100-210-5310.00	ANIMAL SUPPLIES	7,400.00	7,114.48	8,000.00	1,795.19	8,000.00
100-210-5341.00	BUILDING MAINTENANCE MATERIA	7,000.00	9,951.29	4,000.00	4,857.32	4,000.00
100-210-5350.10	NRCNTSVC VEHICLE REPAIR	6,000.00	139.99	6,000.00	8,217.43	6,000.00
100-210-5351.00	FUEL. OIL AND LUBRICANTS	34,170.00	22,148.57	27,000.00	12,496.20	37,800.00
100-210-5357.00	VEHICLE EQUIPMENT & TIRES	22,700.00	860.94	12,000.00	2,022.16	12,000.00
100-210-5357.10	NRCNTSVC TIRE REPAIR	200.00	24.53	200.00	0.00	200.00
100-210-5369.10	SAFETY EQUIPMENT	1,500.00	6,487.03	1,500.00	0.00	1,500.00
100-210-5369.50	JAIL EXPENSE	4,500.00	0.00	5,000.00	1,305.60	5,000.00
100-210-5370.00	DATA PROCESSING & COMP, SUPPL	27,100.00	57,069.33	28,000.00	38,399.84	28,000.00
100-210-5371.00	CONTRACT PRINTING EXPENSE	500.00	433.75	400.00	617.55	0.00
100-210-5371.01	OFFICE SUPPLIES	3,700.00	2,950.77	3,000.00	2,027.03	3,000.00
100-210-5371.50	NRCNTSVC COMMUN & EQUIP	4,600.00	0.00	4,600.00	1,087.89	4,600.00
100-210-5392.00	CLEANING SUPPLIES	6,000.00	7,064.62	6,000.00	5,145.38	6,000.00
100-210-5395.00	SMALL TOOLS & EQUIP	22,700.00	5,176.58	20,000.00	37,855.59	20,000.00
100-210-5399.00	OTHER SUPPLIES	13,000.00	12,176.04	12,000.00	9,628.46	12,000.00
100-210-5399.30	EQUIPMENT AND MACH PARTS	0.00	0.00	0.00	259.56	67,245.00
100-210-5399.80	OTHER REPLACEMENT PARTS	150.00	532.00	150.00	20.00	0.00
100-210-5403.00	CAPOUT-OFFICE EQUIPMENT	2,000.00	1,880.32	2,000.00	648.72	0.00
100-210-5420.00	CAPOUT-BUILDINGS AND STRUCTU	0.00	0.00	0.00	0.00	0.00
100-210-5470.00	CAPOUT-VEHICLES	60,000.00	0.00	0.00	0.00	0.00
100-210-5490.00	SUBJECT TO REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		**1,286,756.00**	**1,029,704.22**	**1,175,115.00**	**821,344.32**	**1,330,150.00**
Net of Revenues & Appropriations Fund 100:		**(1,286,756.00)**	**(1,029,704.22)**	**(1,175,115.00)**	**(821,344.32)**	**(1,330,150.00)**

City Inspector

DEPT 230 CITY INSPECTOR

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-230-5100.00	REGULAR EMPLOYEE SALARY	44,024.00	44,388.24	46,264.00	30,921.56	49,355.00
100-230-5201.00	MAILING AND DELIVERY SERVICES	1,050.00	11.95	1,050.00	58.28	1,071.00
100-230-5209.10	TELEPHONE LINE EXPENSE	600.00	681.53	805.00	429.28	822.00
100-230-5209.20	OTHER TELEPHONE EXPENSE	600.00	480.12	1,115.00	280.07	1,137.00
100-230-5229.00	OTHER ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00
100-230-5251.00	EMPLOYEE TRAVEL EXPENSE	1,751.00	904.23	0.00	0.00	0.00
100-230-5266.00	SEMINARS, CONFERENCES & SCHO(	1,560.00	652.50	1,765.00	0.00	1,765.00
100-230-5291.00	MEMBERSHIP AND DUES	575.00	288.00	600.00	320.00	605.00
100-230-5296.01	BOND ISSUANCE COSTS	200.00	175.00	175.00	175.00	175.00
100-230-5299.00	OTHER TECHNICAL SERVICES	1,500.00	183.44	1,000.00	352.63	1,000.00
100-230-5350.00	VEHICLE PARTS	2,000.00	842.47	2,000.00	546.86	2,000.00
100-230-5351.00	FUEL. OIL AND LUBRICANTS	3,000.00	1,014.23	3,220.00	507.34	2,500.00
100-230-5357.00	VEHICLE EQUIPMENT & TIRES	1,600.00	0.00	1,600.00	0.00	1,600.00
100-230-5370.00	DATA PROCESSING & COMP, SUPPL	9,902.00	4,526.38	8,910.00	4,981.98	9,088.00
100-230-5371.01	OFFICE SUPPLIES	200.00	89.44	200.00	0.00	200.00
100-230-5395.00	SMALL TOOLS & EQUIP	500.00	0.00	500.00	16.99	500.00
100-230-5399.00	OTHER SUPPLIES	850.00	384.69	500.00	34.31	500.00
100-230-5411.90	PROFESSIONAL BOOKS/MATERIALS	500.00	0.00	500.00	0.00	500.00
Total Appropriations:		**70,412.00**	**54,622.22**	**70,204.00**	**38,624.30**	**72,818.00**
Net of Revenues & Appropriations:		**(70,412.00)**	**(54,622.22)**	**(70,204.00)**	**(38,624.30)**	**(72,818.00)**

Public Works

DEPT 270 PUBLIC WORKS						
GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-270-5100.00	REGULAR EMPLOYEE SALARY	310,000.00	253,221.12	325,000.00	157,318.26	335,000.00
100-270-5103.00	OVERTIME SALARY	40,000.00	36,307.85	42,000.00	35,294.86	45,000.00
100-270-5209.20	OTHER TELEPHONE EXPENSE	3,000.00	2,099.49	3,000.00	1,120.00	3,000.00
100-270-5224.01	EMPLOYMENT NOTICES	200.00	0.00	100.00	0.00	0.00
100-270-5224.03	OTHER ADVERTISING SERVICES	1,000.00	784.00	1,500.00	900.00	1,500.00
100-270-5240.00	NRCTNSVC OTHER MACH & EQUIP	35,000.00	12,227.76	36,000.00	2,819.23	36,000.00
100-270-5251.00	EMPLOYEE TRAVEL EXPENSE	0.00	0.00	0.00	2,375.04	1,000.00
100-270-5286.00	REFUSE COLLECTION	1,000.00	599.88	1,000.00	349.93	1,000.00
100-270-5299.00	OTHER TECHNICAL SERVICES	2,000.00	28.75	1,000.00	529.58	1,000.00
100-270-5299.10	SNOW REMOVAL	10,000.00	2,490.00	11,000.00	0.00	10,000.00
100-270-5299.11	FIRE EXTINGUISHER RECHARGE	2,000.00	895.56	2,000.00	1,225.41	2,000.00
100-270-5299.20	CITY-WIDE CLEAN-UP	6,000.00	4,097.84	7,000.00	5,447.08	8,000.00
100-270-5300.00	UNIFORMS	1,200.00	674.95	1,200.00	250.66	1,000.00
100-270-5339.00	BOTTLES GAS	2,500.00	1,637.50	1,000.00	0.00	1,000.00
100-270-5341.00	BUILDING MAINTENANCE MATERIA	2,000.00	2,497.38	2,000.00	429.82	3,000.00
100-270-5341.01	NRCNTSVC BLD, . STRCT. & PUB WC	42,000.00	57,997.96	42,000.00	17,614.49	25,000.00
100-270-5341.10	OTHER GROUNDS MAINT MATERIAI	11,000.00	10,436.69	12,000.00	15,194.78	12,000.00
100-270-5342.10	CONCRETE & ASPHALT	21,000.00	33,749.41	20,000.00	40,003.96	20,000.00
100-270-5350.00	VEHICLE PARTS	2,500.00	875.01	3,000.00	1,180.74	3,000.00
100-270-5350.10	NRCNTSVC VEHICLE REPAIR	3,000.00	3,213.25	4,000.00	338.17	5,000.00
100-270-5351.00	FUEL. OIL AND LUBRICANTS	39,000.00	20,499.69	39,000.00	16,417.44	39,000.00
100-270-5357.00	VEHICLE EQUIPMENT & TIRES	10,000.00	479.02	10,000.00	2,399.55	10,000.00
100-270-5357.10	NRCNTSVC TIRE REPAIR	2,000.00	656.58	1,000.00	268.30	2,000.00
100-270-5369.10	SAFETY EQUIPMENT	1,500.00	2,047.10	1,907.00	2,596.50	2,000.00
100-270-5370.00	DATA PROCESSING & COMP, SUPPL	2,000.00	149.98	2,000.00	3,373.48	2,000.00
100-270-5371.01	OFFICE SUPPLIES	200.00	91.21	200.00	180.41	500.00
100-270-5391.10	HERBICIDES/PESTICIDES	6,000.00	5,993.16	6,000.00	7,983.51	7,000.00
100-270-5392.00	CLEANING SUPPLIES	1,000.00	966.03	1,500.00	784.02	1,500.00
100-270-5395.00	SMALL TOOLS & EQUIP	5,000.00	7,721.55	6,000.00	7,665.36	7,000.00
100-270-5399.00	OTHER SUPPLIES	2,500.00	5,815.19	3,000.00	6,211.03	4,000.00
100-270-5399.02	MISCELLANEOUS CHARGES & TRAN	40,000.00	40,000.00	40,000.00	0.00	40,000.00
100-270-5399.30	EQUIPMENT AND MACH PARTS	4,000.00	7,852.41	4,000.00	13,331.25	5,000.00
100-270-5399.80	OTHER REPLACEMENT PARTS	4,000.00	2,449.61	4,000.00	2,891.02	5,000.00
100-270-5409.00	CAPOUT-MACHINE EQUIPMENT	5,000.00	0.00	5,000.00	0.00	5,000.00
100-270-5409.10	CAPOUT-LEASE/PURCHASE	45,000.00	48,750.00	48,593.00	47,759.96	50,000.00
100-270-5411.90	PROFESSIONAL BOOKS/MATERIALS	0.00	0.00	0.00	298.50	0.00
100-270-5470.00	CAPOUT-VEHICLES	0.00	0.00	0.00	0.00	0.00
100-270-5490.50	CAPOUT-OTHER IMPROVEMENTS	4,500.00	0.00	5,000.00	0.00	5,000.00
Total Appropriations:		**667,100.00**	**567,305.93**	**692,000.00**	**394,552.34**	**698,500.00**
Net of Revenues & Appropriations:		**(667,100.00)**	**(567,305.93)**	**(692,000.00)**	**(394,552.34)**	**(698,500.00)**

Swimming Pool

DEPT 310 SWIMMING POOL

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-310-5100.00	REGULAR EMPLOYEE SALARY	65,000.00	63,864.98	68,000.00	63,062.43	68,000.00
100-310-5103.00	OVERTIME SALARY	1,200.00	1,909.28	2,200.00	3,053.44	3,000.00
100-310-5209.20	OTHER TELEPHONE EXPENSE	200.00	111.90	200.00	111.93	500.00
100-310-5224.01	EMPLOYMENT NOTICES	300.00	120.00	300.00	0.00	500.00
100-310-5224.03	OTHER ADVERTISING SERVICES	2,000.00	1,031.80	1,500.00	1,006.50	1,500.00
100-310-5240.00	NRCTNSVC OTHER MACH & EQUIP	2,500.00	244.38	3,500.00	8,033.88	4,500.00
100-310-5251.00	EMPLOYEE TRAVEL EXPENSE	300.00	0.00	0.00	0.00	0.00
100-310-5266.00	SEMINARS, CONFERENCES & SCHO(	2,500.00	2,469.00	2,500.00	2,015.00	3,500.00
100-310-5281.00	ELECTRICITY	7,000.00	5,617.31	7,000.00	4,149.13	7,000.00
100-310-5282.00	GAS SERVICE	9,500.00	7,395.51	9,500.00	5,418.60	9,500.00
100-310-5286.00	REFUSE COLLECTION	1,000.00	2,052.75	1,000.00	801.43	1,000.00
100-310-5296.60	SALES TAX EXPENSE	1,500.00	319.27	1,500.00	277.25	500.00
100-310-5299.00	OTHER TECHNICAL SERVICES	2,000.00	2,590.66	3,000.00	969.00	3,000.00
100-310-5300.00	UNIFORMS	1,500.00	1,323.24	1,500.00	494.36	1,500.00
100-310-5341.00	BUILDING MAINTENANCE MATERIA	3,000.00	2,404.04	3,000.00	2,069.55	3,000.00
100-310-5341.01	NRCNTSVC BLD, . STRCT. & PUB WC	3,000.00	1,432.37	3,000.00	2,065.00	3,000.00
100-310-5341.10	OTHER GROUNDS MAINT MATERIAI	500.00	0.00	500.00	105.55	500.00
100-310-5342.10	CONCRETE & ASPHALT	1,000.00	0.00	1,000.00	0.00	1,000.00
100-310-5363.00	OTHER CHEMICALS	20,000.00	19,843.52	21,000.00	23,010.47	22,000.00
100-310-5369.10	SAFETY EQUIPMENT	1,000.00	2,160.18	1,000.00	550.81	1,000.00
100-310-5371.00	CONTRACT PRINTING EXPENSE	0.00	0.00	0.00	0.00	0.00
100-310-5371.01	OFFICE SUPPLIES	500.00	0.00	300.00	19.00	0.00
100-310-5392.00	CLEANING SUPPLIES	1,500.00	952.08	2,000.00	542.90	2,000.00
100-310-5399.00	OTHER SUPPLIES	3,000.00	2,836.61	3,000.00	2,586.38	3,000.00
100-310-5399.30	EQUIPMENT AND MACH PARTS	0.00	0.00	0.00	0.00	1,000.00
100-310-5399.50	CONCESSIONS SUPPLIES	7,000.00	5,746.25	7,000.00	5,176.73	7,000.00
100-310-5399.80	OTHER REPLACEMENT PARTS	1,500.00	585.03	2,500.00	0.00	3,000.00
100-310-5409.00	CAPOUT-MACHINE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-310-5420.00	CAPOUT-BUILDINGS AND STRUCTUI	16,000.00	152,254.46	16,000.00	0.00	16,000.00
100-310-5490.50	CAPOUT-OTHER IMPROVEMENTS	16,000.00	15,487.87	16,000.00	0.00	16,000.00
Total Appropriations:		**170,500.00**	**292,752.49**	**178,000.00**	**125,519.34**	**182,500.00**
Net of Revenues & Appropriations:		**(170,500.00)**	**(292,752.49)**	**(178,000.00)**	**(125,519.34)**	**(182,500.00)**

Park Department

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
	DEPT 320 PARKS					
Fund 100						
---Appropriations---						
100-320-5100.00	REGULAR EMPLOYEE SALARY	91,000.00	36,974.11	95,000.00	41,176.88	85,000.00
100-320-5103.00	OVERTIME SALARY	7,800.00	1,983.03	8,000.00	4,309.06	4,000.00
100-320-5209.20	OTHER TELEPHONE EXPENSE	1,500.00	840.00	1,500.00	1,050.00	2,000.00
100-320-5224.01	EMPLOYMENT NOTICES	1,000.00	0.00	0.00	0.00	1,000.00
100-320-5240.00	NRCTNSVC OTHER MACH & EQUIP	3,500.00	2,248.19	4,000.00	0.00	0.00
100-320-5244.00	CONTRACT GROUNDS MAINTENAN	2,000.00	0.00	3,000.00	3,846.75	4,000.00
100-320-5286.00	REFUSE COLLECTION	2,500.00	1,067.79	2,500.00	422.52	2,500.00
100-320-5299.00	OTHER TECHNICAL SERVICES	1,500.00	600.00	2,000.00	460.00	2,000.00
100-320-5300.00	UNIFORMS	1,000.00	0.00	1,000.00	0.00	1,000.00
100-320-5341.01	NRCNTSVC BLD, . STRCT. & PUB WC	4,000.00	5,762.36	4,000.00	0.00	5,000.00
100-320-5341.10	OTHER GROUNDS MAINT MATERIAI	3,500.00	4,038.99	4,500.00	20,217.94	5,500.00
100-320-5342.10	CONCRETE & ASPHALT	2,000.00	4,533.92	3,000.00	140.81	4,000.00
100-320-5350.10	NRCNTSVC VEHICLE REPAIR	2,000.00	5,241.74	3,000.00	506.14	4,000.00
100-320-5351.00	FUEL. OIL AND LUBRICANTS	7,000.00	4,796.56	7,000.00	2,857.28	7,000.00
100-320-5357.00	VEHICLE EQUIPMENT & TIRES	3,200.00	542.29	4,000.00	109.40	5,000.00
100-320-5357.10	NRCNTSVC TIRE REPAIR	2,000.00	298.45	2,000.00	57.00	2,000.00
100-320-5369.00	IRRIGATION MATERIALS	3,500.00	620.84	3,500.00	254.53	4,500.00
100-320-5369.10	SAFETY EQUIPMENT	200.00	0.00	500.00	0.00	1,000.00
100-320-5371.01	OFFICE SUPPLIES	500.00	0.00	0.00	0.00	0.00
100-320-5391.00	FERTILIZER	2,500.00	2,645.00	2,500.00	0.00	3,500.00
100-320-5391.10	HERBICIDES/PESTICIDES	3,500.00	5,357.52	4,500.00	2,745.00	5,500.00
100-320-5391.60	SEED & SOD	1,000.00	1,190.00	1,000.00	1,987.98	2,000.00
100-320-5391.70	TREES	2,500.00	0.00	3,000.00	0.00	3,000.00
100-320-5392.00	CLEANING SUPPLIES	2,000.00	291.76	3,000.00	0.00	3,000.00
100-320-5395.00	SMALL TOOLS & EQUIP	2,000.00	1,366.62	2,500.00	620.88	3,500.00
100-320-5399.00	OTHER SUPPLIES	3,500.00	1,763.44	3,500.00	3,509.32	4,500.00
100-320-5399.30	EQUIPMENT AND MACH PARTS	2,000.00	2,124.88	3,000.00	0.00	4,000.00
100-320-5399.80	OTHER REPLACEMENT PARTS	2,500.00	1,755.14	3,000.00	0.00	4,000.00
100-320-5409.00	CAPOUT-MACHINE EQUIPMENT	1,500.00	10,555.30	1,500.00	404.24	2,500.00
100-320-5420.00	CAPOUT-BUILDINGS AND STRUCTUI	0.00	15,918.50	0.00	0.00	0.00
100-320-5470.00	CAPOUT-VEHICLES	0.00	0.00	0.00	0.00	0.00
100-320-5490.00	SUBJECT TO REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
100-320-5490.50	CAPOUT-OTHER IMPROVEMENTS	3,000.00	4,745.85	3,000.00	0.00	3,000.00
Total Appropriations:		**165,700.00**	**117,262.28**	**179,000.00**	**84,675.73**	**178,000.00**
Net of Revenues & Appropriations:		**(165,700.00)**	**(117,262.28)**	**(179,000.00)**	**(84,675.73)**	**(178,000.00)**

Public Utility Service

DEPT 480 PUBLIC UTILITIES SERVICES

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-480-5281.00	ELECTRICITY	100,000.00	103,861.34	100,000.00	55,393.96	105,000.00
100-480-5282.00	GAS SERVICE	15,000.00	9,120.43	15,000.00	6,059.74	15,000.00
Total Appropriations:		**115,000.00**	**112,981.77**	**115,000.00**	**61,453.70**	**120,000.00**
Net of Revenues & Appropriations:		**(115,000.00)**	**(112,981.77)**	**(115,000.00)**	**(61,453.70)**	**(120,000.00)**

Community Support Program

DEPT 510 COMMUNITY SUPPORT PROGRAM

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-510-5270.00	OTHER COMMUNITY SUPPORT	7,000.00	1,735.00	7,000.00	0.00	2,500.00
100-510-5299.00	OTHER TECHNICAL SERVICES	0.00	0.00	0.00	0.00	0.00
100-510-5399.40	KANSAS MALT BEVERAGE FEE	200.00	0.00	200.00	0.00	200.00
100-510-5399.75	ECONOMIC DEVELOPMENT	50,000.00	50,000.00	50,000.00	50,000.00	55,000.00
100-510-5490.00	SUBJECT TO REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		**57,200.00**	**51,735.00**	**57,200.00**	**50,000.00**	**57,700.00**
Net of Revenues & Appropriations:		**(57,200.00)**	**(51,735.00)**	**(57,200.00)**	**(50,000.00)**	**(57,700.00)**

Special City Projects

DEPT 650 SPECIAL CITY PROJECTS

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-650-5201.00	MAILING AND DELIVERY SERVICES	0.00	1,334.58	0.00	267.86	1,000.00
100-650-5229.00	OTHER ADMINISTRATIVE SERVICES	4,000.00	6,920.50	2,000.00	1,818.00	3,000.00
100-650-5244.00	CONTRACT GROUNDS MAINTENAN	4,000.00	2,035.00	4,000.00	580.00	4,000.00
100-650-5271.00	PROFESSIONAL ENGINEERING	10,000.00	2,200.00	10,000.00	0.00	10,000.00
100-650-5273.00	MEDICAL SERVICES	22,000.00	16,693.36	20,000.00	9,293.88	20,000.00
100-650-5299.00	OTHER TECHNICAL SERVICES	14,000.00	6,466.79	77,000.00	0.00	12,000.00
100-650-5341.01	NRCNTSVC BLD, . STRCT. & PUB WC	0.00	0.00	0.00	0.00	0.00
100-650-5369.20	EMERGENCY/DISASTER PREP/RECO	0.00	0.00	0.00	0.00	0.00
100-650-5399.00	OTHER SUPPLIES	1,500.00	2,558.30	1,600.00	81.34	2,750.00
100-650-5399.01	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
100-650-5399.02	MISCELLANEOUS CHARGES & TRAN	0.00	100,000.00	0.00	0.00	0.00
100-650-5399.10	EMPLOYEE FLOWERS	600.00	698.20	400.00	500.82	700.00
100-650-5400.00	CAPITAL	449,900.00	287,850.05	417,000.00	69,074.78	328,550.00
100-650-5420.00	CAPOUT-BUILDINGS AND STRUCTUI	18,000.00	0.00	18,000.00	0.00	18,000.00
100-650-5430.00	CAPOUT-LAND	1,000.00	0.00	0.00	0.00	0.00
100-650-5490.00	SUBJECT TO REIMBURSEMENT	0.00	46,024.90	0.00	8,023.57	3,350.00
100-650-5490.10	CASH BACK REBATE	0.00	(164.46)	0.00	(226.33)	0.00
100-650-5490.30	REIMB W/FEDERAL GRANT	0.00	45,498.74	0.00	0.00	0.00
100-650-5490.50	CAPOUT-OTHER IMPROVEMENTS	75,000.00	149,775.90	100,000.00	3,410.00	100,000.00
Total Appropriations:		**600,000.00**	**667,891.86**	**650,000.00**	**92,823.92**	**503,350.00**
Net of Revenues & Appropriations:		**(600,000.00)**	**(667,891.86)**	**(650,000.00)**	**(92,823.92)**	**(503,350.00)**

Risk Management

DEPT 920 RISK MANAGEMENT

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-920-5296.00	GENERAL LIABILITY	15,177.00	13,306.00	18,460.00	14,388.00	15,830.00
100-920-5296.10	LINEBACKER LIABILITY	18,846.00	18,227.00	18,850.00	21,470.00	23,650.00
100-920-5296.20	VEHICLE LIABILITY	43,797.00	41,995.00	43,800.00	45,548.00	50,200.00
100-920-5296.30	COMMERCIAL PROPERTY	20,072.00	20,591.00	20,075.00	24,736.00	27,300.00
100-920-5296.40	INLAND MARINE	18,674.00	11,700.00	18,680.00	14,663.00	16,200.00
100-920-5296.50	DEDUCTIBLES	5,000.00	2,500.00	5,000.00	2,500.00	5,000.00
Total Appropriations:		**121,566.00**	**108,319.00**	**124,865.00**	**123,305.00**	**138,180.00**
Net of Revenues & Appropriations:		**(121,566.00)**	**(108,319.00)**	**(124,865.00)**	**(123,305.00)**	**(138,180.00)**

Health Insurance

DEPT 930 INSURANCE						
GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-930-5195.00	HEALTH INS, BCBS	700,000.00	560,012.36	760,000.00	457,377.32	835,000.00
Total Appropriations:		**700,000.00**	**560,012.36**	**760,000.00**	**457,377.32**	**835,000.00**
Net of Revenues & Appropriations:		**(700,000.00)**	**(560,012.36)**	**(760,000.00)**	**(457,377.32)**	**(835,000.00)**

Other Levy Funds

Employee Benefit Fund - Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 112						
---Estimated Revenue---						
112-000-4111.00	MOTOR VEHICLE TAX	47,938.00	55,935.50	58,346.00	35,410.24	56,622.00
112-000-4112.00	RECREATIONAL VEH, REG, TAX	847.00	824.24	920.00	493.97	828.00
112-000-4113.00	16/20M VEHICLES	653.00	781.89	889.00	611.17	654.00
112-000-4115.00	DELINQUENT PROPERTY TAX	0.00	914.39	0.00	495.95	0.00
112-000-4116.00	PROTESTED TAXES	0.00	0.00	0.00	0.00	0.00
112-000-4118.00	L,A,V,T,R	0.00	0.00	0.00	0.00	0.00
112-000-4119.00	PROPERTY TAX	441,595.00	433,316.01	417,610.00	401,025.02	436,182.00
112-000-4120.00	REDEMPTION TAX	0.00	5,383.96	0.00	3,008.72	0.00
112-000-4121.00	COMMERCIAL VEHICLES	1,819.00	1,898.17	2,369.00	2,142.65	2,228.00
112-000-4126.00	RENTAL & EXCISE TAX	0.00	7.34	0.00	1.16	0.00
112-000-4132.00	WATERCRAFT TAXES	266.00	252.11	290.00	213.11	0.00
112-000-4419.00	NEIGHBORHOOD REVITALIZATION	(4,210.00)	(7,277.99)	(6,182.00)	(6,340.50)	(6,531.00)
112-000-4716.00	PRIVATE SECTOR REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
112-000-4900.00	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		**488,908.00**	**492,035.62**	**474,242.00**	**437,061.49**	**489,983.00**
Net of Revenues & Appropriations Fund 112:		**488,908.00**	**492,035.62**	**474,242.00**	**437,061.49**	**489,983.00**

Employee Benefit Fund – Expenditures

DEPT 112 EMPLOYEE BENEFIT

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 112						
---Appropriations---						
112-112-5192.00	FICA EXPENSE	160,000.00	151,630.72	160,000.00	113,029.42	165,000.00
112-112-5193.00	KPERS EXPENSE	140,000.00	132,982.02	140,000.00	94,988.29	150,000.00
112-112-5194.00	KP&F EXPENSE	147,000.00	136,629.76	147,000.00	99,311.37	155,000.00
112-112-5197.00	WORKMAN'S COMPENSATION	50,000.00	31,725.00	50,000.00	41,136.00	50,000.00
112-112-5198.00	UNEMPLOYMENT COMPENSATION	3,000.00	1,852.04	3,000.00	1,053.76	3,000.00
112-112-5199.00	EMPLOYEE ASSISTANCE	0.00	0.00	0.00	0.00	0.00
112-112-5399.01	MISCELLANEOUS	20,000.00	0.00	20,000.00	0.00	20,000.00
Total Appropriations:		**520,000.00**	**454,819.54**	**520,000.00**	**349,518.84**	**543,000.00**
Net of Revenues & Appropriations:		**(520,000.00)**	**(454,819.54)**	**(520,000.00)**	**(349,518.84)**	**(543,000.00)**

Airport Sinking Fund - Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 146						
---Estimated Revenue---						
146-000-4111.00	MOTOR VEHICLE TAX	18,401.00	21,284.78	15,148.00	10,693.16	21,532.00
146-000-4112.00	RECREATIONAL VEH, REG, TAX	325.00	313.40	239.00	151.99	315.00
146-000-4113.00	16/20M VEHICLES	251.00	294.56	231.00	234.58	249.00
146-000-4115.00	DELINQUENT PROPERTY TAX	0.00	272.42	0.00	167.32	0.00
146-000-4116.00	PROTESTED TAXES	0.00	0.00	0.00	0.00	0.00
146-000-4118.00	L,A,V,T,R	0.00	0.00	0.00	0.00	0.00
146-000-4119.00	PROPERTY TAX	114,647.00	112,510.59	158,807.00	152,493.88	160,640.00
146-000-4120.00	REDEMPTION TAX	0.00	1,895.73	0.00	874.91	0.00
146-000-4121.00	COMMERCIAL VEHICLES	698.00	728.01	615.00	561.14	847.00
146-000-4126.00	RENTAL & EXCISE TAX	0.00	2.79	0.00	0.45	0.00
146-000-4132.00	WATERCRAFT TAXES	102.00	96.76	75.00	55.34	0.00
146-000-4410.00	FEDERAL GRANTS	1,048,000.00	764,034.00	0.00	166,712.00	0.00
146-000-4415.00	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
146-000-4419.00	NEIGHBORHOOD REVITALIZATION	(1,097.00)	(1,889.73)	(2,386.00)	(2,411.04)	(2,442.00)
146-000-4716.00	PRIVATE SECTOR REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
146-000-4717.00	PROJECT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		**1,181,327.00**	**899,543.31**	**172,729.00**	**329,533.73**	**181,141.00**
Net of Revenues & Appropriations Fund 146:		**1,181,327.00**	**899,543.31**	**172,729.00**	**329,533.73**	**181,141.00**

Airport Sinking Fund – Expenditures

DEPT 146 AIRPORT SINKING

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 146						
---Appropriations---						
146-146-5100.00	REGULAR EMPLOYEE SALARY	0.00	0.00	0.00	0.00	0.00
146-146-5103.00	OVERTIME SALARY	0.00	0.00	0.00	0.00	0.00
146-146-5229.00	OTHER ADMINISTRATIVE SERVICES	75,000.00	72,000.00	75,000.00	55,370.00	75,000.00
146-146-5244.00	CONTRACT GROUNDS MAINTENAN	30,000.00	19,500.00	30,000.00	22,416.91	30,000.00
146-146-5271.00	PROFESSIONAL ENGINEERING	8,000.00	6,875.00	7,000.00	4,000.00	7,000.00
146-146-5296.00	GENERAL LIABILITY	5,500.00	3,866.00	5,000.00	3,596.00	3,600.00
146-146-5490.50	CAPOUT-OTHER IMPROVEMENTS	1,393,700.00	1,114,054.66	222,633.00	14,702.95	316,130.00
Total Appropriations:		**1,512,200.00**	**1,216,295.66**	**339,633.00**	**100,085.86**	**431,730.00**
Net of Revenues & Appropriations:		**(1,512,200.00)**	**(1,216,295.66)**	**(339,633.00)**	**(100,085.86)**	**(431,730.00)**

Enterprise Funds
Water Fund - Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 700						
---Estimated Revenue---						
700-000-4123.00	CITY SALES TAX	500.00	0.00	0.00	0.00	0.00
700-000-4325.00	CELL TOWER LEASE	19,500.00	21,041.97	20,000.00	21,673.23	21,673.00
700-000-4415.00	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
700-000-4420.00	LOAN DISBURSEMENT	5,602,812.00	2,367,030.37	0.00	971,417.72	0.00
700-000-4511.00	UTILITY PENALITIES	6,000.00	8,621.35	6,000.00	6,252.11	8,000.00
700-000-4513.00	SERVICE CONNECTION FEES	10,000.00	13,548.47	10,000.00	5,474.62	7,000.00
700-000-4515.00	WATER SALES	1,225,000.00	1,385,112.50	1,400,000.00	923,122.29	1,400,000.00
700-000-4716.00	PRIVATE SECTOR REIMBURSEMENT	6,500.00	2,445.00	15,000.00	0.00	0.00
700-000-4800.00	MISCELLANEOUS REVENUE	0.00	2,232.69	0.00	1,755.00	0.00
700-000-4875.00	CREDIT CARD FEE	0.00	1,030.00	0.00	0.00	0.00
Total Estimated Revenue:		**6,870,312.00**	**3,801,062.35**	**1,451,000.00**	**1,929,694.97**	**1,436,673.00**
Net of Revenues & Appropriations Fund 700:		**6,870,312.00**	**3,801,062.35**	**1,451,000.00**	**1,929,694.97**	**1,436,673.00**

Water Fund - Expenditures

DEPT 810 WATER UTILITY

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 700						
---Appropriations---						
700-810-5100.00	REGULAR EMPLOYEE SALARY	292,000.00	271,316.52	306,000.00	181,184.30	315,000.00
700-810-5103.00	OVERTIME SALARY	14,000.00	14,569.79	15,000.00	14,066.83	20,000.00
700-810-5201.00	MAILING AND DELIVERY SERVICES	9,000.00	8,891.68	9,000.00	5,655.95	10,000.00
700-810-5209.10	TELEPHONE LINE EXPENSE	1,000.00	681.54	1,000.00	429.25	1,000.00
700-810-5209.20	OTHER TELEPHONE EXPENSE	2,000.00	1,020.00	2,000.00	680.00	2,000.00
700-810-5224.03	OTHER ADVERTISING SERVICES	0.00	112.00	0.00	0.00	0.00
700-810-5240.00	NRCTNSVC OTHER MACH & EQUIP	46,000.00	34,601.33	46,000.00	27,246.34	46,000.00
700-810-5251.00	EMPLOYEE TRAVEL EXPENSE	500.00	912.07	500.00	145.00	1,000.00
700-810-5266.00	SEMINARS, CONFERENCES & SCHO(	1,000.00	765.00	1,000.00	480.00	1,000.00
700-810-5269.00	CREDIT CARD FEES	1,000.00	1,030.00	1,000.00	0.00	1,000.00
700-810-5271.00	PROFESSIONAL ENGINEERING	75,000.00	8,215.69	75,000.00	0.00	75,000.00
700-810-5281.00	ELECTRICITY	135,000.00	96,993.06	135,000.00	57,693.82	135,000.00
700-810-5282.00	GAS SERVICE	15,000.00	7,609.22	15,000.00	4,252.46	1,000.00
700-810-5291.00	MEMBERSHIP AND DUES	3,000.00	1,270.00	4,000.00	2,929.00	2,000.00
700-810-5296.30	COMMERCIAL PROPERTY	36,500.00	27,285.00	36,500.00	40,266.00	40,000.00
700-810-5296.60	SALES TAX EXPENSE	0.00	30,592.10	0.00	5,335.53	0.00
700-810-5299.00	OTHER TECHNICAL SERVICES	37,000.00	27,446.70	37,000.00	37,693.19	37,000.00
700-810-5300.00	UNIFORMS	500.00	290.00	0.00	0.00	500.00
700-810-5339.00	BOTTLES GAS	15,000.00	10,362.89	7,000.00	4,445.28	8,000.00
700-810-5340.00	WATER & SEWER LINE MATERIALS	175,000.00	47,573.58	60,000.00	32,357.52	60,000.00
700-810-5340.10	WATER METER MATERIALS	25,000.00	28,222.89	60,000.00	1,360.43	50,000.00
700-810-5341.00	BUILDING MAINTENANCE MATERIA	2,000.00	5,433.94	2,000.00	4,875.35	3,000.00
700-810-5341.01	NRCNTSVC BLD, . STRCT. & PUB WC	5,000.00	16,062.16	6,000.00	7,342.24	7,000.00
700-810-5341.10	OTHER GROUNDS MAINT MATERIAI	1,500.00	0.00	0.00	275.00	0.00
700-810-5342.10	CONCRETE & ASPHALT	6,000.00	3,068.97	3,000.00	1,841.38	4,000.00
700-810-5350.10	NRCNTSVC VEHICLE REPAIR	1,000.00	0.00	2,000.00	0.00	2,000.00
700-810-5351.00	FUEL. OIL AND LUBRICANTS	6,000.00	3,158.41	6,000.00	2,618.94	6,000.00
700-810-5357.10	NRCNTSVC TIRE REPAIR	0.00	24.50	0.00	75.67	1,000.00
700-810-5363.00	OTHER CHEMICALS	116,000.00	71,703.99	115,000.00	22,876.29	90,000.00
700-810-5369.10	SAFETY EQUIPMENT	3,000.00	163.07	3,000.00	0.00	1,000.00
700-810-5370.00	DATA PROCESSING & COMP, SUPPL	13,500.00	15,280.11	13,500.00	3,207.18	14,000.00
700-810-5371.00	CONTRACT PRINTING EXPENSE	2,500.00	4,127.93	3,000.00	0.00	4,000.00
700-810-5371.01	OFFICE SUPPLIES	1,000.00	333.15	1,000.00	143.04	1,000.00
700-810-5392.00	CLEANING SUPPLIES	500.00	0.00	500.00	63.93	500.00
700-810-5395.00	SMALL TOOLS & EQUIP	2,500.00	407.29	2,500.00	1,058.57	2,500.00
700-810-5399.00	OTHER SUPPLIES	1,500.00	443.70	1,500.00	1,016.39	1,500.00
700-810-5399.01	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
700-810-5399.02	MISCELLANEOUS CHARGES & TRAN	321,705.00	214,160.86	177,411.00	177,411.00	360,505.00
700-810-5399.30	EQUIPMENT AND MACH PARTS	0.00	1,961.32	0.00	1,114.47	1,000.00
700-810-5399.80	OTHER REPLACEMENT PARTS	3,000.00	723.97	3,000.00	0.00	4,000.00
700-810-5400.00	CAPITAL	433,445.00	7,986.31	800,086.00	250,910.72	856,400.00
700-810-5470.00	CAPOUT-VEHICLES	0.00	0.00	0.00	0.00	0.00
700-810-5490.00	SUBJECT TO REIMBURSEMENT	5,602,812.00	2,038,743.11	0.00	971,417.72	0.00
700-810-5490.50	CAPOUT-OTHER IMPROVEMENTS	0.00	32,884.14	0.00	0.00	0.00
Total Appropriations:		**7,406,462.00**	**3,036,427.99**	**1,950,497.00**	**1,862,468.79**	**2,164,905.00**
Net of Revenues & Appropriations:		**(7,406,462.00)**	**(3,036,427.99)**	**(1,950,497.00)**	**(1,862,468.79)**	**(2,164,905.00)**

Sewer Fund - Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 710						
---Estimated Revenue---						
710-000-4410.00	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
710-000-4415.00	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
710-000-4512.00	SEWER PENALTIES	3,000.00	(24,898.65)	3,000.00	30,381.78	3,000.00
710-000-4514.00	SEWER COLLECTIONS	380,000.00	418,038.73	380,000.00	235,784.50	390,000.00
710-000-4800.00	MISCELLANEOUS REVENUE	0.00	645.00	0.00	285.00	0.00
Total Estimated Revenue:		**383,000.00**	**393,785.08**	**383,000.00**	**266,451.28**	**393,000.00**
Net of Revenues & Appropriations Fund 710:		**383,000.00**	**393,785.08**	**383,000.00**	**266,451.28**	**393,000.00**

Sewer Fund – Expenditures

DEPT 820 SEWER

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 710						
---Appropriations---						
710-820-5100.00	REGULAR EMPLOYEE SALARY	200,000.00	143,674.58	210,000.00	103,726.60	210,000.00
710-820-5103.00	OVERTIME SALARY	8,000.00	5,325.32	8,000.00	7,867.16	9,000.00
710-820-5201.00	MAILING AND DELIVERY SERVICES	4,000.00	3,987.58	4,000.00	2,090.45	5,000.00
710-820-5209.20	OTHER TELEPHONE EXPENSE	500.00	595.00	500.00	525.00	500.00
710-820-5240.00	NRCTNSVC OTHER MACH & EQUIP	26,000.00	34,121.74	27,000.00	18,074.10	28,000.00
710-820-5244.00	CONTRACT GROUNDS MAINTENAN	0.00	0.00	0.00	0.00	0.00
710-820-5266.00	SEMINARS, CONFERENCES & SCHO(	200.00	390.30	0.00	0.00	1,000.00
710-820-5271.00	PROFESSIONAL ENGINEERING	0.00	14,539.03	6,000.00	0.00	6,000.00
710-820-5281.00	ELECTRICITY	18,000.00	16,651.06	18,000.00	9,588.88	20,000.00
710-820-5282.00	GAS SERVICE	3,000.00	1,573.68	3,000.00	963.69	3,000.00
710-820-5291.00	MEMBERSHIP AND DUES	1,500.00	185.00	1,000.00	185.00	1,000.00
710-820-5299.00	OTHER TECHNICAL SERVICES	5,000.00	4,868.10	5,000.00	2,651.82	6,000.00
710-820-5300.00	UNIFORMS	1,000.00	0.00	1,000.00	0.00	1,000.00
710-820-5340.00	WATER & SEWER LINE MATERIALS	17,000.00	4,510.83	9,000.00	1,005.60	9,000.00
710-820-5341.00	BUILDING MAINTENANCE MATERIA	1,500.00	17,110.82	2,000.00	0.00	2,000.00
710-820-5342.10	CONCRETE & ASPHALT	3,000.00	0.00	1,000.00	0.00	1,000.00
710-820-5350.10	NRCNTSVC VEHICLE REPAIR	1,000.00	2,673.81	2,000.00	0.00	3,000.00
710-820-5351.00	FUEL. OIL AND LUBRICANTS	7,000.00	2,757.06	7,000.00	0.00	7,000.00
710-820-5363.00	OTHER CHEMICALS	4,000.00	2,318.95	5,000.00	1,907.90	5,000.00
710-820-5370.00	DATA PROCESSING & COMP, SUPPL	4,000.00	1,597.63	2,000.00	708.34	2,000.00
710-820-5371.00	CONTRACT PRINTING EXPENSE	1,200.00	1,980.31	2,000.00	0.00	2,500.00
710-820-5371.01	OFFICE SUPPLIES	500.00	109.42	500.00	19.73	500.00
710-820-5392.00	CLEANING SUPPLIES	1,000.00	0.00	1,000.00	0.00	500.00
710-820-5395.00	SMALL TOOLS & EQUIP	2,000.00	1,194.39	3,000.00	337.77	3,000.00
710-820-5399.00	OTHER SUPPLIES	1,500.00	971.45	1,500.00	0.00	1,500.00
710-820-5399.01	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
710-820-5400.00	CAPITAL	0.00	3,141.67	0.00	0.00	0.00
710-820-5490.50	CAPOUT-OTHER IMPROVEMENTS	227,238.00	5,066.25	179,891.00	1,536.40	194,787.00
Total Appropriations:		**538,138.00**	**269,343.98**	**499,391.00**	**151,188.44**	**522,287.00**
Net of Revenues & Appropriations:		**(538,138.00)**	**(269,343.98)**	**(499,391.00)**	**(151,188.44)**	**(522,287.00)**

Airport Enterprise Fund – Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 145						
---Estimated Revenue---						
145-000-4123.00	CITY SALES TAX	0.00	0.00	0.00	0.00	0.00
145-000-4128.00	FUEL FLOWAGE FEE	7,000.00	3,093.90	3,000.00	2,185.41	3,000.00
145-000-4229.00	OTHER PERMITS	0.00	0.00	0.00	0.00	0.00
145-000-4314.00	RENTAL OF FARMLAND	0.00	7,961.78	0.00	2,544.33	0.00
145-000-4330.00	AIRPORT RENTALS	22,000.00	13,440.00	22,000.00	19,081.93	30,000.00
145-000-4800.00	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
145-000-4820.00	AIRPORT FUEL SALES	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		**29,000.00**	**24,495.68**	**25,000.00**	**23,811.67**	**33,000.00**
Net of Revenues & Appropriations Fund 145:		**29,000.00**	**24,495.68**	**25,000.00**	**23,811.67**	**33,000.00**

Airport Enterprise Fund – Expenditures

DEPT 145 AIRPORT ENTERPRISE

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 145						
---Appropriations---						
145-145-5209.10	TELEPHONE LINE EXPENSE	3,000.00	1,062.09	1,500.00	552.85	1,500.00
145-145-5244.00	CONTRACT GROUNDS MAINTENAN	1,000.00	0.00	0.00	0.00	0.00
145-145-5281.00	ELECTRICITY	9,000.00	9,761.33	11,000.00	5,221.90	11,000.00
145-145-5291.00	MEMBERSHIP AND DUES	100.00	200.00	100.00	0.00	200.00
145-145-5299.00	OTHER TECHNICAL SERVICES	7,000.00	5,632.98	7,000.00	3,814.63	7,000.00
145-145-5341.00	BUILDING MAINTENANCE MATERIA	2,500.00	0.00	2,500.00	1,715.76	2,500.00
145-145-5395.00	SMALL TOOLS & EQUIP	0.00	0.00	0.00	0.00	0.00
145-145-5399.00	OTHER SUPPLIES	2,000.00	0.00	1,000.00	209.25	1,000.00
145-145-5490.50	CAPOUT-OTHER IMPROVEMENTS	96,714.00	23,127.23	108,368.00	53,496.01	53,981.00
Total Appropriations:		**121,314.00**	**39,783.63**	**131,468.00**	**65,010.40**	**77,181.00**
Net of Revenues & Appropriations:		**(121,314.00)**	**(39,783.63)**	**(131,468.00)**	**(65,010.40)**	**(77,181.00)**

Special Revenue Funds

Special Highway Fund - Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 200						
---Estimated Revenue---						
200-000-4418.00	SPECIAL HIGHWAY PAYMENT	101,410.00	106,330.75	101,780.00	79,847.10	104,830.00
200-000-4899.00	OTHER REVENUES	0.00	0.00	0.00	0.00	0.00
200-000-4900.00	TRANSFERS IN	100,000.00	100,000.00	0.00	100,000.00	350,000.00
Total Estimated Revenue:		**201,410.00**	**206,330.75**	**101,780.00**	**179,847.10**	**454,830.00**
Net of Revenues & Appropriations Fund 200:		**201,410.00**	**206,330.75**	**101,780.00**	**179,847.10**	**454,830.00**

Special Highway Fund – Expenditures

DEPT 410 SPECIAL HIGHWAY

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 200						
---Appropriations---						
200-410-5341.10	OTHER GROUNDS MAINT MATERIAI	300,178.00	201,135.00	217,738.00	87,000.00	315,000.00
200-410-5342.10	CONCRETE & ASPHALT	27,000.00	4,902.50	10,000.00	0.00	20,000.00
Total Appropriations:		**327,178.00**	**206,037.50**	**227,738.00**	**87,000.00**	**335,000.00**
Net of Revenues & Appropriations:		**(327,178.00)**	**(206,037.50)**	**(227,738.00)**	**(87,000.00)**	**(335,000.00)**

Special Parks & Recreation Fund - Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 215						
---Estimated Revenue---						
215-000-4130.00	LOCAL LIQUOR TAX	5,935.00	7,541.46	6,400.00	2,961.38	6,644.00
215-000-4715.00	DONATIONS	0.00	0.00	0.00	0.00	0.00
215-000-4800.00	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		**5,935.00**	**7,541.46**	**6,400.00**	**2,961.38**	**6,644.00**
Net of Revenues & Appropriations Fund 215:		**5,935.00**	**7,541.46**	**6,400.00**	**2,961.38**	**6,644.00**

Special Parks & Recreation Fund – Expenditures

DEPT 340 SPECIAL PARKS

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 215						
---Appropriations---						
215-340-5341.10	OTHER GROUNDS MAINT MATERIAI	0.00	0.00	0.00	0.00	0.00
215-340-5490.50	CAPOUT-OTHER IMPROVEMENTS	14,931.00	0.00	23,431.00	0.00	31,419.00
Total Appropriations:		**14,931.00**	**0.00**	**23,431.00**	**0.00**	**31,419.00**
Net of Revenues & Appropriations:		**(14,931.00)**	**0.00**	**(23,431.00)**	**0.00**	**(31,419.00)**

Travel & Tourism Fund - Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 115						
---Estimated Revenue---						
115-000-4127.00	TRANSIENT GUEST TAX	107,000.00	99,135.71	100,000.00	61,898.21	100,000.00
115-000-4800.00	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		**107,000.00**	**99,135.71**	**100,000.00**	**61,898.21**	**100,000.00**
Net of Revenues & Appropriations Fund 115:		**107,000.00**	**99,135.71**	**100,000.00**	**61,898.21**	**100,000.00**

Travel & Tourism Fund – Expenditures

DEPT 115 TRANSIENT GUEST TAX

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 115						
---Appropriations---						
115-115-5100.00	REGULAR EMPLOYEE SALARY	0.00	0.00	0.00	0.00	0.00
115-115-5201.00	MAILING AND DELIVERY SERVICES	500.00	0.00	500.00	0.00	500.00
115-115-5203.00	LONG DISTANCE EXPENSE	0.00	0.00	0.00	0.00	0.00
115-115-5209.10	TELEPHONE LINE EXPENSE	0.00	0.00	0.00	0.00	0.00
115-115-5209.20	OTHER TELEPHONE EXPENSE	0.00	0.00	0.00	0.00	0.00
115-115-5224.03	OTHER ADVERTISING SERVICES	5,000.00	513.54	5,000.00	2,042.00	5,000.00
115-115-5229.00	OTHER ADMINISTRATIVE SERVICES	45,000.00	33,045.23	50,000.00	20,632.74	50,000.00
115-115-5251.00	EMPLOYEE TRAVEL EXPENSE	2,000.00	1,338.96	2,000.00	1,125.06	2,000.00
115-115-5266.00	SEMINARS, CONFERENCES & SCHO(	1,000.00	538.17	1,500.00	825.78	1,500.00
115-115-5270.00	OTHER COMMUNITY SUPPORT	50,000.00	33,372.50	50,000.00	18,518.86	50,000.00
115-115-5291.00	MEMBERSHIP AND DUES	500.00	100.00	500.00	375.00	150.00
115-115-5299.00	OTHER TECHNICAL SERVICES	15,400.00	2,656.00	4,000.00	919.98	4,000.00
115-115-5370.00	DATA PROCESSING & COMP, SUPPL	3,500.00	18,634.36	2,000.00	120.00	2,000.00
115-115-5371.00	CONTRACT PRINTING EXPENSE	6,000.00	165.00	7,000.00	1,530.13	5,000.00
115-115-5399.00	OTHER SUPPLIES	400.00	0.00	400.00	10.00	400.00
115-115-5400.00	CAPITAL	26,533.00	0.00	44,650.00	3,176.18	63,723.00
Total Appropriations:		**155,833.00**	**90,363.76**	**167,550.00**	**49,275.73**	**184,273.00**
Net of Revenues & Appropriations:		**(155,833.00)**	**(90,363.76)**	**(167,550.00)**	**(49,275.73)**	**(184,273.00)**

Municipal Equipment Reserve Fund – Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 135						
---Estimated Revenue---						
135-000-4814.00	OTHER SALES	0.00	0.00	0.00	0.00	0.00
135-000-4899.00	OTHER REVENUES	0.00	9,100.00	0.00	0.00	0.00
135-000-4900.00	TRANSFERS IN	40,000.00	40,000.00	0.00	0.00	40,000.00
Total Estimated Revenue:		**40,000.00**	**49,100.00**	**0.00**	**0.00**	**40,000.00**
Net of Revenues & Appropriations Fund 135:		**40,000.00**	**49,100.00**	**0.00**	**0.00**	**40,000.00**

Municipal Equipment Reserve Fund – Expenditures

DEPT 135 MUNICIPAL EQUIPMENT

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 135						
---Appropriations---						
135-135-5470.00	CAPOUT-VEHICLES	175,404.00	52,112.90	148,754.00	62,618.90	126,136.00
Total Appropriations:		**175,404.00**	**52,112.90**	**148,754.00**	**62,618.90**	**126,136.00**
Net of Revenues & Appropriations:		**(175,404.00)**	**(52,112.90)**	**(148,754.00)**	**(62,618.90)**	**(126,136.00)**

Police Vehicle Inspection Fund – Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 210						
---Estimated Revenue---						
210-000-4200.00	VIN REVENUE	3,500.00	6,967.50	3,500.00	5,220.00	6,800.00
210-000-4201.00	UA REVENUE	5,000.00	845.00	750.00	90.00	150.00
210-000-4202.00	POLICE REPORTS	0.00	0.00	0.00	0.00	0.00
210-000-4203.00	IMPOUND	0.00	0.00	0.00	0.00	0.00
210-000-4204.00	UTV REVENUE	400.00	290.00	250.00	390.00	300.00
210-000-4900.00	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		**8,900.00**	**8,102.50**	**4,500.00**	**5,700.00**	**7,250.00**
Net of Revenues & Appropriations Fund 210:		**8,900.00**	**8,102.50**	**4,500.00**	**5,700.00**	**7,250.00**

Police Vehicle Inspection Fund – Expenditures

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 210						
---Appropriations---						
210-210-5266.00	SEMINARS, CONFERENCES & SCHO(	0.00	0.00	0.00	0.00	0.00
210-210-5395.00	SMALL TOOLS & EQUIP	7,189.00	2,226.85	9,174.00	9,983.06	13,244.00
210-210-5399.85	VIN	6,500.00	0.00	6,500.00	2,004.00	2,500.00
210-210-5399.86	UA	5,600.00	0.00	5,600.00	362.22	2,500.00
210-210-5399.87	UTV	1,000.00	170.00	1,000.00	0.00	250.00
Total Appropriations:		**20,289.00**	**2,396.85**	**22,274.00**	**12,349.28**	**18,494.00**
Net of Revenues & Appropriations:		**(20,289.00)**	**(2,396.85)**	**(22,274.00)**	**(12,349.28)**	**(18,494.00)**

Kansas Fights Addiction Fund – Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 800						
---Estimated Revenue---						
800-000-4197.00	KS FIGHTS ADDICT REVENUES	5,000.00	6,730.03	2,000.00	874.84	500.00
800-000-4311.00	INTEREST ON INVESTMENTS	100.00	378.93	200.00	325.86	300.00
Total Estimated Revenue:		**5,100.00**	**7,108.96**	**2,200.00**	**1,200.70**	**800.00**
Net of Revenues & Appropriations Fund 800:		**5,100.00**	**7,108.96**	**2,200.00**	**1,200.70**	**800.00**

Kansas Fights Addiction Fund – Expenditures

DEPT 800 KANSAS FIGHTS ADDICTION

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 800						
---Appropriations---						
800-800-5299.00	OTHER TECHNICAL SERVICES	18,241.00	0.00	27,664.00	0.00	33,473.00
800-800-5399.89	KS FIGHTS ADDICT EXPENSES	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		**18,241.00**	**0.00**	**27,664.00**	**0.00**	**33,473.00**
Net of Revenues & Appropriations:		**(18,241.00)**	**0.00**	**(27,664.00)**	**0.00**	**(33,473.00)**

Capital Improvement Fund – Revenue

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 900						
---Estimated Revenue---						
900-000-4410.00	FEDERAL GRANTS	0.00	375,000.00	0.00	0.00	0.00
900-000-4413.00	SAFETY GROUP DIVIDENDS	0.00	14,519.19	0.00	16,768.38	0.00
900-000-4414.00	INSURANCE PROCEEDS	0.00	152,916.68	0.00	0.00	0.00
900-000-4415.00	STATE GRANTS	0.00	25,038.31	0.00	25,038.30	0.00
900-000-4716.00	PRIVATE SECTOR REIMBURSEMENT	0.00	2,410.32	0.00	7,727.63	0.00
900-000-4718.00	ROYALTIES	0.00	0.00	0.00	637.88	0.00
900-000-4900.00	TRANSFERS IN	0.00	0.00	0.00	0.00	50,000.00
Total Estimated Revenue:		**0.00**	**569,884.50**	**0.00**	**50,172.19**	**50,000.00**
Net of Revenues & Appropriations:		**0.00**	**569,884.50**	**0.00**	**50,172.19**	**50,000.00**

Capital Improvement Fund – Expenditures

DEPT 900 CAPITAL IMPROVEMENT

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 900						
---Appropriations---						
900-900-5400.00	CAPITAL	0.00	0.00	0.00	0.00	0.00
900-900-5409.10	CAPOUT-LEASE/PURCHASE	0.00	0.00	0.00	0.00	0.00
900-900-5420.00	CAPOUT-BUILDINGS AND STRUCTU	0.00	0.00	0.00	0.00	0.00
900-900-5490.20	REIMB W/ STATE GRANT	0.00	50,076.61	0.00	0.00	0.00
900-900-5490.30	REIMB W/FEDERAL GRANT	0.00	750,000.00	0.00	0.00	0.00
900-900-5490.50	CAPOUT-OTHER IMPROVEMENTS	0.00	2,410.32	0.00	144,793.02	216,107.00
Total Appropriations:		**0.00**	**802,486.93**	**0.00**	**144,793.02**	**216,107.00**
Net of Revenues & Appropriations:		**0.00**	**(802,486.93)**	**0.00**	**(144,793.02)**	**(216,107.00)**

Transfers Out

DEPT 910 TRANSFER OUT

GL Number	Description	2025 Amended Budget	2025 Activity	08/31/2026 Amended Budget	YTD As Of 08/31/2026	2027 COUNCIL APPROVED
Fund 100						
---Appropriations---						
100-910-9100.00	TRANSFERS OUT	190,000.00	0.00	190,000.00	100,000.00	440,000.00
Total Appropriations:		**190,000.00**	**0.00**	**190,000.00**	**100,000.00**	**440,000.00**
Net of Revenues & Appropriations Fund 100:		**(190,000.00)**	**0.00**	**(190,000.00)**	**(100,000.00)**	**(440,000.00)**
Fund 211						
---Appropriations---						
211-910-9100.00	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Net of Revenues & Appropriations Fund 211:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund 700						
---Appropriations---						
700-910-9100.00	TRANSFERS OUT	250,000.00	250,000.00	350,000.00	0.00	400,000.00
Total Appropriations:		**250,000.00**	**250,000.00**	**350,000.00**	**0.00**	**400,000.00**
Net of Revenues & Appropriations Fund 700:		**(250,000.00)**	**(250,000.00)**	**(350,000.00)**	**0.00**	**(400,000.00)**
Fund 710						
---Appropriations---						
710-910-9100.00	TRANSFERS OUT	100,000.00	100,027.00	100,000.00	0.00	250,000.00
Total Appropriations:		**100,000.00**	**100,027.00**	**100,000.00**	**0.00**	**250,000.00**
Net of Revenues & Appropriations Fund 710:		**(100,000.00)**	**(100,027.00)**	**(100,000.00)**	**0.00**	**(250,000.00)**
Fund 900						
---Appropriations---						
900-910-9100.00	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Net of Revenues & Appropriations:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

BUDGET PAPERWORK SUBMITTED TO THE STATE

BUDGET CERTIFICATE

State of Kansas
City
2027

CERTIFICATE
To the Clerk of Scott County, State of Kansas
We, the undersigned, officers of
City of Scott City
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2027; and
(3) the Amounts(s) of 2026 Ad Valorem Tax are within statutory limitations.

			2027 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	5,705,459	1,932,146	
Airport Sinking	14-107	7	431,730	160,640	
Employee Benefits	12-16, 102	8	543,000	436,182	
Fire Equipment	12-1106	9			
Special Highway		10	335,000		
Transcient Guest Tax		10	184,273		
Municipal Equipment Reserve		11	126,136		
Special Parks		11	31,419		
Police Vehicle Inspection		12	18,494		
911 Fund		12	227,326		
Kansas Fights Addiction		13	33,473		
Capital Improvement		13	216,107		
Airport Enterprise		14	77,181		
Sewer		15	772,287		
Water		16	2,564,905		
Non-Budgeted Funds-A		17			
Totals		xxxxxx	11,266,790	2,528,968	
Budget Hearing Notice		18			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
Neighborhood Revitalization		19			Nov 1, 2026 Total Assessed Valuation
				Revenue Neutral Rate	57.398
				Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Rachael Thooft
Medill & Thooft, CPA
Address:
104 N Main
Ulysses, KS 67880
Email:
rthooft@mandt.cpa
Attest: _____, 2026

County Clerk

Governing Body

Page No. 1

ALLOCATIONS OF PERSONAL PROPERTY TAX ESTIMATES

City of Scott City 2027

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,728,686	234,384	3,426	2,707	9,223	0
Airport Sinking	158,807	21,532	315	249	847	0
Employee Benefits	417,610	56,622	828	654	2,228	0
Fire Equipment						
TOTAL	2,305,103	312,538	4,569	3,610	12,298	0

County Treas Motor Vehicle Estimate	312,538				
County Treas Recreational Vehicle Estimate		4,569			
County Treas 16/20M Vehicle Estimate			3,610		
County Treas Commercial Vehicle Tax Estimate				12,298	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.13559				
Recreational Vehicle Factor		0.00198			
16/20M Vehicle Factor			0.00157		
Commercial Vehicle Factor				0.00534	
Watercraft Factor					0.00000

SCHEDULE OF TRANSFERS

City of Scott City 2027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General Fund	Capital Improvement	-	50,000	50,000	K.S.A. 12-1, 117
General Fund	Employee Benefits	-	-	-	K.S.A. 12-16,102
General Fund	Municipal Equipment	40,000	40,000	40,000	K.S.A. 12-1, 117
General Fund	Special Highway	100,000	100,000	350,000	K.S.A. 12-1, 119
Water Fund	General Fund	150,000	150,000	100,000	K.S.A. 12-825d
Water Fund	Water Reserve Fund	100,000	200,000	300,000	K.S.A. 12-825d
Sewer Fund	Sewer Reserve Fund	100,027	100,000	250,000	K.S.A. 12-825d
	Totals	490,027	590,000	1,040,000	
	Adjustments		300,000	550,000	
	Adjusted Totals	490,027	290,000	490,000	

STATEMENT OF INDEBTEDNESS

City of Scott City 2027

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2023	5/15/2023	9/1/2043	3%	50,000	47,000	6/30, 9/01	9/1	1,410	2,000	1,350	2,000
Total G.O. Bonds					**47,000**			**1,410**	**2,000**	**1,350**	**2,000**
Revenue Bonds:											
KDHE No. 2982	7/23/2021	2/1/2043	1%	7,500,000	6,176,472	8/1, 2/1	8/1, 2/1	25,386	331,856	24,220	336,285
Total Revenue Bonds					**6,176,472**			**25,386**	**331,856**	**24,220**	**336,285**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**6,223,472**			**26,796**	**333,856**	**25,570**	**338,285**

STATEMENT OF LEASE PURCHASES

City of Scott City 2027

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2026	Payments Due 2026	Payments Due 2027
Street Sweeper	4/4/2025	48	4.80	242,250	171,500	47,760	47,760
				Totals	**171,500**	**47,760**	**47,760**

GENERAL FUND REVENUES

City of Scott City 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,850,316	1,917,423	1,461,278
Receipts:			
Ad Valorem Tax	1,719,687	1,728,686	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,952		
Motor Vehicle Tax	275,731	231,545	234,384
Recreational Vehicle Tax	5,120	3,653	3,426
16/20M Vehicle Tax	3,930	3,530	2,707
Commercial Vehicle Tax		9,401	9,223
Watercraft Tax		1,150	0
Redemption Tax	25,153	20,000	10,000
Special Assessments Tax Revenue	1,279		
Local Liquor Tax	7,541	6,400	6,664
City Sales Tax	951,843	1,100,000	1,100,000
Compensation Use Tax	288,118	216,000	220,000
Highway Connecting Links	25,283	25,000	25,000
Franchise Tax	247,740	257,000	257,000
Dog License	167	160	160
Dog Redemption Fees	1,325	1,345	1,350
Miscellaneous Licenses	20,335	21,900	20,000
Building Permits	59,542	34,000	30,000
Special Permits	2,160	2,025	2,000
Court Fines/Diversion Fees	46,842	46,000	46,000
Salaries Reimbursement	170,000	170,000	175,000
Private Sector Reimbursement	99,034	40,000	40,000
Pool Collections and Concessions	34,640	35,000	35,000
Interest on Bond Investment	1,470	0	0
Bond Principal Received	2,000	2,000	2,000
Interest on Idle Funds	155,042	150,000	50,000
Federal Grants	122,941		
Cell Tower Lease	3,780	3,780	3,780
Transfer from Water Fund	150,000	150,000	100,000
Neighborhood Revitalization Rebate	(28,884)	(25,590)	(29,361)
Miscellaneous	188,700	39,500	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,584,471**	**4,272,485**	**2,344,333**
Resources Available:	**6,434,787**	**6,189,908**	**3,805,611**

GENERAL FUND EXPENDITURES

City of Scott City 2027

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	6,434,787	6,189,908	3,805,611
Expenditures:			
City Administrator	117,800	115,751	118,280
Sales Tax Projects	470,500	475,535	513,821
Mayor, Council and Treasurer	58,559	61,890	67,350
Municipal Court	37,226	78,300	74,850
City Attorney	92,685	71,835	85,450
City Hall	10,037	70,525	76,700
City Clerk	167,971	210,000	212,810
Police Department	1,029,704	1,175,115	1,330,150
City Inspector	54,622	70,204	72,818
Public Works	527,306	692,000	698,500
Swimming Pool	292,752	178,000	182,500
Park Department	117,262	179,000	178,000
Public Utilities Services	112,982	115,000	120,000
Community Support Programs	51,735	57,200	57,700
City Improvements & Special Projects	664,422	250,000	500,000
Risk Management	108,319	124,865	138,180
Health Insurance	460,012	610,000	835,000
Bond Interest & Principal	3,470	3,410	3,350
Transfer to Capital Improvement		50,000	50,000
Transfer to Employee Benefits			
Transfer to Municipal Equipment	40,000	40,000	40,000
Transfer to Special Highway	100,000	100,000	350,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,517,364**	**4,728,630**	**5,705,459**
Unencumbered Cash Balance Dec 31	1,917,423	1,461,278	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	5,178,399	5,432,185	5,705,459
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,705,459
		Tax Required	1,899,849
	Delinquent Comp Rate:	1.7%	32,297
		Amount of 2026 Ad Valorem Tax	1,932,146

AIRPORT SINKING FUND

City of Scott City 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport Sinking**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	363,181	46,429	253,274
Receipts:			
Ad Valorem Tax	112,511	158,807	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	272		
Motor Vehicle Tax	22,016	15,148	21,532
Recreational Vehicle Tax	410	239	315
16/20M Vehicle Tax	295	231	249
Commercial Vehicle Tax		615	847
Watercraft Tax		75	0
Redemption Tax	1,896		
Federal Grants	764,034	166,712	
Private Sector Reimbursement			
Neighborhood Revitalization Rebate	(1,890)	(2,386)	(2,442)
Total Receipts	**899,544**	**339,441**	**20,501**
Resources Available:	**1,262,725**	**385,870**	**273,775**
Expenditures:			
Contractual Services	102,241	107,596	115,600
Capital Outlay	1,114,055	25,000	316,130
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,216,296**	**132,596**	**431,730**
Unencumbered Cash Balance Dec 31	46,429	253,274	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	1,512,200	339,633	431,730
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	431,730
		Tax Required	157,955
	Delinquent Comp Rate:	1.7%	2,685
		Amount of 2026 Ad Valorem Tax	160,640

EMPLOYEE BENEFIT FUND

City of Scott City 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	56,850	94,066	60,308
Receipts:			
Ad Valorem Tax	433,316	417,610	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	914		
Motor Vehicle Tax	57,841	58,346	56,622
Recreational Vehicle Tax	1,076	920	828
16/20M Vehicle Tax	782	889	654
Commercial Vehicle Tax		2,369	2,228
Watercraft Tax		290	0
Redemption Tax	5,384		
Trnsfer from General Fund	-	-	-
Neighborhood Revitalization Rebate	(7,278)	(6,182)	(6,531)
Total Receipts	**492,035**	**474,242**	**53,801**
Resources Available:	**548,885**	**568,308**	**114,109**
Expenditures:			
Workman's Compensation	31,725	50,000	50,000
KPERS	132,981	145,000	150,000
KP&F	136,630	150,000	155,000
FICA	151,631	160,000	165,000
Unemployment Insurance	1,852	3,000	3,000
Miscellaneous			20,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**454,819**	**508,000**	**543,000**
Unencumbered Cash Balance Dec 31	94,066	60,308	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	520,000	520,000	543,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	543,000
		Tax Required	428,891
	Delinquent Comp Rate:	1.7%	7,291
		Amount of 2026 Ad Valorem Tax	436,182

FIRE EQUIPMENT FUND

City of Scott City 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	20	29	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	9		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Total Receipts	**9**	**0**	**0**
Resources Available:	**29**	**29**	**0**
Expenditures:			
		29	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**29**	**0**
Unencumbered Cash Balance Dec 31	29	0	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	50	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.7%	0
		Amount of 2026 Ad Valorem Tax	0

SPECIAL HIGHWAYS & TRANSCIENT GUEST TAX FUNDS

City of Scott City 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	34,178	34,471	144,241
Receipts:			
State of Kansas Gas Tax	106,331	104,770	104,830
Transfer from General Fund	100,000	100,000	350,000
Total Receipts	**206,331**	**204,770**	**454,830**
Resources Available:	**240,509**	**239,241**	**599,071**
Expenditures:			
Other Materials	201,135	90,000	315,000
Asphalt and Concrete	4,903	5,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**206,038**	**95,000**	**335,000**
Unencumbered Cash Balance Dec 31	34,471	144,241	264,071
2025/2026/2027 Budget Authority Amount:	327,178	227,738	335,000

Adopted Budget

Transcient Guest Tax	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	67,150	75,923	84,273
Receipts:			
Transient Guest Tax	99,136	100,000	100,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,136**	**100,000**	**100,000**
Resources Available:	**166,286**	**175,923**	**184,273**
Expenditures:			
Other Advertising Services	678	3,000	10,500
Other Administrative Services	33,045	36,000	50,000
Travel	1,339	1,500	2,000
Seminars, Conferences & Schooling	538	1,500	1,500
Community Support	33,373	45,000	50,000
Dues	100	150	150
Other Technical Services	2,656	2,500	4,000
Office, Data processing & Supplies	18,634	2,000	2,400
Capital Outlay			63,723
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**90,363**	**91,650**	**184,273**
Unencumbered Cash Balance Dec 31	75,923	84,273	0
2025/2026/2027 Budget Authority Amount:	155,833	167,550	184,273

MUNICIPAL EQUPIMENT RESERVE & SPECIAL PARKS FUNDS

City of Scott City 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipal Equipment Reserve**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	111,767	108,754	86,136
Receipts:			
Transfers from General Fund	40,000	40,000	40,000
Sale of Equipment	9,100		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,100**	**40,000**	**40,000**
Resources Available:	**160,867**	**148,754**	**126,136**
Expenditures:			
Capital Outlay	52,113	62,618	126,136
Total Expenditures	**52,113**	**62,618**	**126,136**
Unencumbered Cash Balance Dec 31	108,754	86,136	0
2025/2026/2027 Budget Authority Amount:	175,404	148,754	126,136

Adopted Budget **Special Parks**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	10,715	18,256	24,756
Receipts:			
Local Liquor Tax	7,541	6,500	6,664
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,541**	**6,500**	**6,664**
Resources Available:	**18,256**	**24,756**	**31,420**
Expenditures:			
Capital Outlay	0	0	31,419
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**31,419**
Unencumbered Cash Balance Dec 31	18,256	24,756	1
2025/2026/2027 Budget Authority Amount:	14,931	23,431	31,419

POLICE VEHICLE INSPECTION & 911 FUNDS

City of Scott City 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Police Vehicle Inspection**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	13,724	19,429	11,244
Receipts:			
Vehicle Inspection Income	6,968	6,800	6,800
Urinalysis	845	150	150
Utility Vehicle Inspecition Income	290	365	300
Total Receipts	**8,103**	**7,315**	**7,250**
Resources Available:	**21,827**	**26,744**	**18,494**
Expenditures:			
Contractual Services	2,398	15,500	18,494
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,398**	**15,500**	**18,494**
Unencumbered Cash Balance Dec 31	19,429	11,244	0
2025/2026/2027 Budget Authority Amount:	20,289	22,274	18,494

Adopted Budget **911 Fund**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	219,746	156,326	154,326
Receipts:			
911 Revenues	69,778	70,000	70,000
Interest on Idle Funds	4,013	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,791**	**73,000**	**73,000**
Resources Available:	**293,537**	**229,326**	**227,326**
Expenditures:			
Contractual Services	137,211	75,000	227,326
Total Expenditures	**137,211**	**75,000**	**227,326**
Unencumbered Cash Balance Dec 31	156,326	154,326	0
2025/2026/2027 Budget Authority Amount:	298,519	310,746	227,326

KANSAS FIGHTS ADDICTION & CAPITAL IMPROVEMENT FUNDS

City of Scott City 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Fights Addiction**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	23,264	30,373	32,673
Receipts:			
Kansas Fights Addiction Fund	6,730	2,000	500
Interest on Idle Funds	379	300	300
Total Receipts	**7,109**	**2,300**	**800**
Resources Available:	**30,373**	**32,673**	**33,473**
Expenditures:			
Contractual Services	0	0	33,473
Total Expenditures	**0**	**0**	**33,473**
Unencumbered Cash Balance Dec 31	30,373	32,673	0
2025/2026/2027 Budget Authority Amount:	18,241	27,664	33,473

Adopted Budget **Capital Improvement**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	443,331	210,728	166,107
Receipts:			
Federal Grant	375,000		
Safety Group Dividends	14,519		
Insurance Proceeds	152,917		
State Grants	25,038	50,172	
Private Sector Reimbursements	2,410		
Transfer from General Fund	0	50,000	50,000
Total Receipts	**569,884**	**100,172**	**50,000**
Resources Available:	**1,013,215**	**310,900**	**216,107**
Expenditures:			
Contractual Services	802,487	144,793	216,107
Capital Outlay			
Total Expenditures	**802,487**	**144,793**	**216,107**
Unencumbered Cash Balance Dec 31	210,728	166,107	0
2025/2026/2027 Budget Authority Amount:	0	295,766	216,107

AIRPORT ENTERPRISE FUNDS

City of Scott City 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport Enterprise**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	100,168	84,881	44,181
Receipts:			
Lease Payments	21,402	23,000	30,000
Fuel Sales	3,094	3,000	3,000
Total Receipts	**24,496**	**26,000**	**33,000**
Resources Available:	**124,664**	**110,881**	**77,181**
Expenditures:			
Utilities	10,823	12,500	12,500
Membership and Dues	200	200	200
Technical Services	5,633	9,000	9,500
Materials, Small Tools & Equipment			1,000
Capital Outlay	23,127	45,000	53,981
Total Expenditures	**39,783**	**66,700**	**77,181**
Unencumbered Cash Balance Dec 31	84,881	44,181	0
2025/2026/2027 Budget Authority Amount:	121,314	131,468	77,181

SEWER FUND

City of Scott City 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	294,291	318,705	379,287
Receipts:			
Sewer Collections	389,894	390,000	390,000
Sewer Penalties	3,246	29,797	3,000
Miscellaneous	645	285	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**393,785**	**420,082**	**393,000**
Resources Available:	**688,076**	**738,787**	**772,287**
Expenditures:			
Salary and Overtime	148,999	185,000	219,000
Repairs, Supplies and Miscellaneous	44,722	6,000	6,500
Utilities	18,820	21,500	23,500
Printing, Mailing and Delivery Services	5,968	6,000	7,500
Professional Services	19,407	500	8,000
Data Processing	1,598	500	2,000
Water and Sewer Materials	21,622	25,000	61,000
Capital Outlay	8,208	15,000	194,787
Transfer to Sewer Reserve	100,027	100,000	250,000
Total Expenditures	**369,371**	**359,500**	**772,287**
Unencumbered Cash Balance Dec 31	318,705	379,287	0
2025/2026/2027 Budget Authority Amount:	638,138	599,391	772,287

WATER FUND

City of Scott City 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,037,202	1,521,567	1,128,232
Receipts:			
Water Sales	1,384,843	1,400,000	1,400,000
Service Connection Fees	13,548	7,000	7,000
Penalties	8,621	8,000	8,000
Tax Collected			
Private Sector Reimbursement	2,445		
Cell Tower Lease	21,042	21,673	21,673
KDHE Revolving Loan Reimb	2,367,030		
Miscellaneous	3,263	500	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,800,792**	**1,437,173**	**1,436,673**
Resources Available:	**4,837,994**	**2,958,740**	**2,564,905**
Expenditures:			
Salary and Overtime	285,884	309,000	335,000
Printing, Mailing and Dues	14,290	15,000	16,000
Education	1,677	1,500	2,000
Utilities	106,304	115,000	140,000
Professional Engineering Services	8,216	25,000	75,000
Technical Services and Maintenance	32,881	15,000	38,000
Taxes	30,592	0	0
Data Processing & Supplies	46,422	6,000	15,000
Repairs		2,500	7,000
Materials and Supplies	71,601	114,000	182,000
Chemicals	71,704	75,000	98,000
Capital Outlay	94,015	350,000	856,400
Insurance	27,285	40,266	40,000
KDHE Projects	2,038,743	55,000	0
Debt Service	236,813	357,242	360,505
Transfer to Water Reserve Fund	100,000	200,000	300,000
Transfer to General Fund	150,000	150,000	100,000
Total Expenditures	**3,316,427**	**1,830,508**	**2,564,905**
Unencumbered Cash Balance Dec 31	1,521,567	1,128,232	0
2025/2026/2027 Budget Authority Amount:	7,656,462	2,300,497	2,564,905

NON-BUDGETED FUNDS

City of Scott City **NON-BUDGETED FUNDS (A)** 2027

(Only the actual budget year for 2025 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		
Water Reserve Fund		**Sewer Reserve Fund**				
Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	350,000	Cash Balance Jan 1	281,000	Cash Balance Jan 1		631,000
Receipts:		Receipts:		Receipts:		
Transfer	100,000	Transfer	106,200			
Total Receipts	100,000	Total Receipts	106,200	Total Receipts	0	206,200
Resources Available:	450,000	Resources Available:	387,200	Resources Available:	0	837,200
Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	7,393	Capital Outlay	201,643			
Total Expenditures	7,393	Total Expenditures	201,643	Total Expenditures	0	209,036
Cash Balance Dec 31	442,607	Cash Balance Dec 31	185,557	Cash Balance Dec 31	0	**628,164**
						628,164

Page No. 17

NOTICE OF PUBLIC HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2027

The governing body of

City of Scott City

will meet on September 8, 2026 at 6:30 pm at City Hall - 221 W 5th Street 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 or scottcityks.org 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	4,517,364	45.854	4,728,630	43.575	5,705,459	1,932,146	48.111
Airport Sinking	1,216,296	3.000	132,596	4.003	431,730	160,640	4.000
Employee Benefits	454,819	11.554	508,000	10.527	543,000	436,182	10.861
Fire Equipment			29				
Special Highway	206,038		95,000		335,000		
Transcient Guest Tax	90,363		91,650		184,273		
Municipal Equipment Reserve	52,113		62,618		126,136		
Special Parks					31,419		
Police Vehicle Inspection	2,398		15,500		18,494		
911 Fund	137,211		75,000		227,326		
Kansas Fights Addiction					33,473		
Capital Improvement	802,487		144,793		216,107		
Airport Enterprise	39,783		66,700		77,181		
Sewer	369,371		359,500		772,287		
Water	3,316,427		1,830,508		2,564,905		
Non-Budgeted Funds-A	209,036						
Totals	11,413,706	60.408	8,110,524	58.105	11,266,790	2,528,968	62.972
						*Revenue Neutral Rate***	*57.398*
Less: Transfers	490,027		590,000		1,040,000		
Net Expenditure	10,923,679		7,520,524		10,226,790		
Total Tax Levied	2,308,707		2,305,103		xxxxxxxxxxxxxxxx		
Assessed Valuation	38,218,725		39,671,663		40,160,083		

Outstanding Indebtedness, January 1,	2024	2025	2026
G.O. Bonds	173,600	49,000	47,000
Revenue Bonds	7,500,000	3,992,914	6,176,472
Other	0	0	0
Lease Purchase Principal	0	0	171,500
Total	7,673,600	4,041,914	6,394,972

*Tax rates are expressed in mills

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

Bradley Pendergast

City Official Title: City Administrator

NEIGHBORHOOD REVITALIZATION REBATE

City of Scott City 2027

2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General	1,931,041	48.084	29,361
Airport Sinking	160,640	4.000	2,442
Employee Benefits	429,540	10.696	6,531
Fire Equipment			0
TOTAL	2,521,221	62.779	38,334

2026 July 1 Valuation: 40,160,083

Valuation Factor: 40,160.083

Neighborhood Revitalization Subj to Rebate: 610,623

Neighborhood Revitalization factor: 610.623

Proof of Publication: Budget Hearing

(Published in The Scott County Record on Wed., August 5, 2026)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND 2027 BUDGET HEARING

The governing body of the City of Scott City will meet on September 8, 2026, at 6:30 p.m. at City Hall, 221 W. 5th Street, Scott City, Ks. 67871, 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 to be levied.

Detailed budget information is available at City Hall, at scottcityks.org 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.

The estimated tax rate is subject to change depending on the final assessed valuation.

	2025		2026		Proposed Budget 2027		
Fund	Prior year Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Est. Tax Rate*
General	4,517,364	45.854	4,728,630	43.575	5,705,459	1,932,146	48.111
Airport Sinking	1,216,296	3.000	132,596	4.003	431,730	160,640	4.000
Employee Benefits	454,819	11.554	508,000	10.527	543,000	436,182	10.861
Fire Equipment			29				
Special Highway	206,038		95,000		335,000		
Transient Guest Tax	90,363		91,650		184,273		
Municipal Equip. Res.	52,113		62,618		126,136		
Special Parks					31,419		
Police VIN Fund	2,398		15,500		18,494		
911 Fund	137,211		75,000		227,326		
Ks. Fights Addiction					33,473		
Capital Improvement	802,487		144,793		216,107		
Airport Enterprise	39,783		66,700		77,181		
Sewer	369,371		359,500		772,287		
Water	3,316,427		1,830,508		2,564,905		
Non-Budgeted Funds-A							
Totals	11,204,670	60.408	8,110,524	58.105	11,266,790	2,528,968	62.972
Revenue Neutral Rate**							57.398
Less: Transfers	490,027		590,000		1,040,000		
Net Expenditure	10,714,643		7,520,524		10,226,790		
Total Tax Levied	2,308,707		2,305,103				
Assessed Valuation	38,218,725		39,671,663		40,160,083		
Jan. 1, Outstanding Indebtedness	**2024**		**2025**		**2026**		
G.O. Bonds	173,600		49,000		47,000		
Revenue Bonds	7,500,000		3,992,914		6,176,472		
Lease Pur. Princ.	0		0		171,500		
TOTAL	7,673,600		4,041,914		6,394,972		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Bradley Pendergast

City Administrator

tion

n

COUNTY, ss:

poses and says that he is
wspaper printed in the State
circulation in Scott County,
at said newspaper is not a

st 50 times a year in said
ss matter at the post office

f and was published in the
1 consecutive weeks,
said on the 5 day
vith subsequent publications

_____, 20____

_____, 20____

_____, 20____

_____,20____

_____,20____

$ 285.00

$

$285.00

Publisher

2 day of

29

Notary Public

(Published in The Scott County Record o

NOTICE OF HEARIN
REVENUE NEUTRAL RATE A

The governing body of the City of Scott City wil
221 W. 5th Street, Scott City, Ks. 67871, for the r
relating to the proposed use of all funds and t
Detailed budget information is available a
ing.

Proposed budget 2027 expendit
of the 2027 budget.
The estimated tax rate is su

Fund
General
Airport Sinking
Employee B
Fire Equi
Specia
Tran



roof of Publication

Affidavit of Publication

E OF KANSAS, SCOTT COUNTY, ss:

, being first duly sworn, deposes and says that he is
County Record, a weekly newspaper printed in the State
ublished in and of general circulation in Scott County,
eneral paid circulation and that said newspaper is not a
or fraternal publication.

er is a weekly, published at least 50 times a year in said
as been admitted as second class matter at the post office
in said county.

tached notice is a true copy thereof and was published in the
d entire issue of said newspaper for 1 consecutive weeks,
ublication thereof being made as aforesaid on the 5 day
August, 2026, with subsequent publications
nade on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____
_____, 20____

Publication Fee $285.00
Additional Copies @ _____ $_____
Total Publication Fee $285.00

Publisher

Subscribed and sworn to before me this 6 day of
August, 2026.

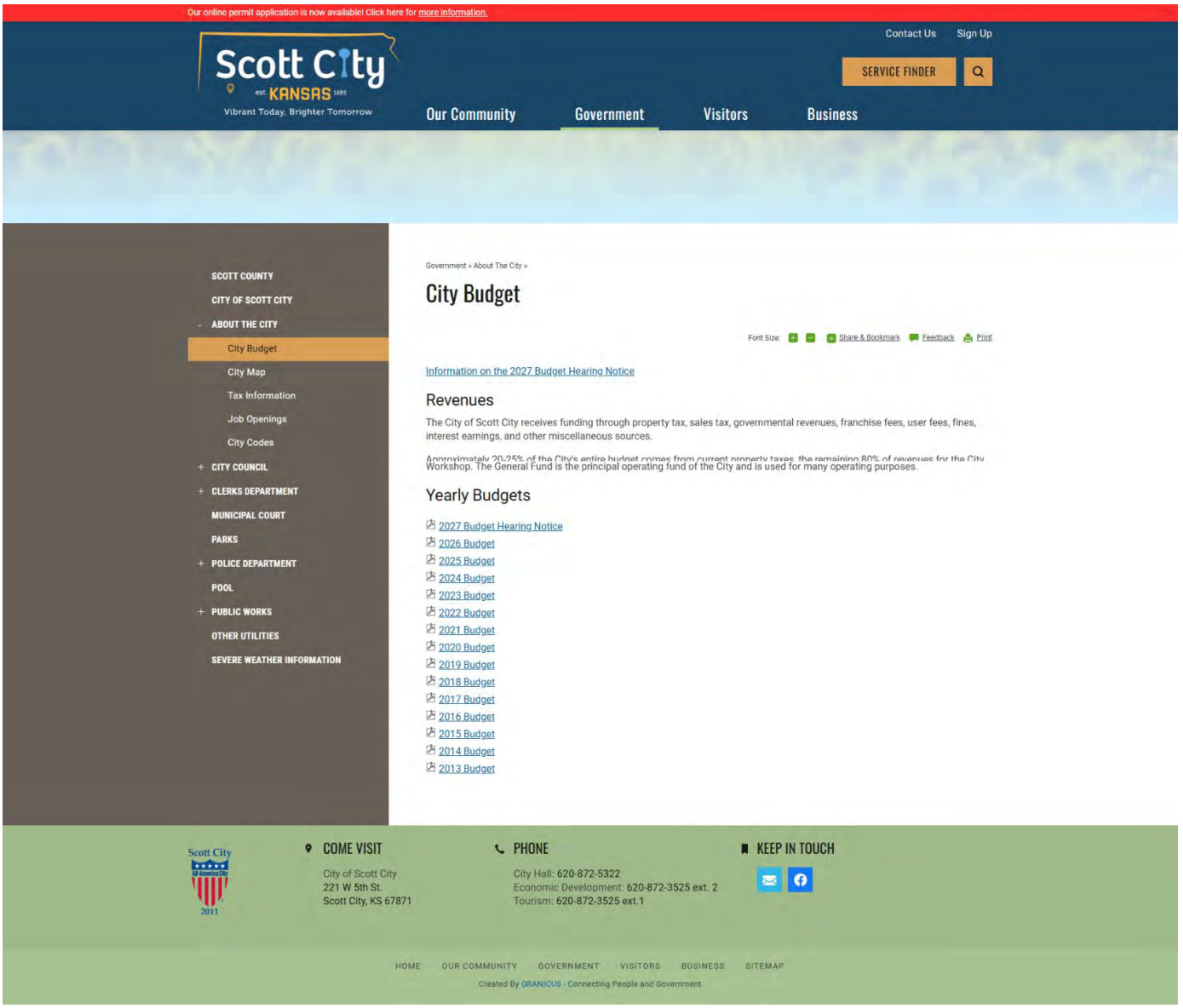
KATHRYN RANAE HAXTON
Notary Public
State of Kansas
My Commission Expires 8/8/29

Notary Public

My commission expires 8/8/29

Publication: Budget Hearing Online




Our online permit application is now available! Click here for more information.
Scott City
est. KANSAS 1885
Vibrant Today, Brighter Tomorrow
Contact Us
Sign Up
SERVICE FINDER
Our Community
Government
Visitors
Business
SCOTT COUNTY
CITY OF SCOTT CITY
ABOUT THE CITY
City Budget
City Map
Tax Information
Job Openings
City Codes
CITY COUNCIL
CLERKS DEPARTMENT
MUNICIPAL COURT
PARKS
POLICE DEPARTMENT
POOL
PUBLIC WORKS
OTHER UTILITIES
SEVERE WEATHER INFORMATION
Government » About The City »
City Budget
Font Size
Share & Bookmark
Feedback
Print
Information on the 2027 Budget Hearing Notice
Revenues
The City of Scott City receives funding through property tax, sales tax, governmental revenues, franchise fees, user fees, fines, interest earnings, and other miscellaneous sources.
Approximately 20-25% of the City's entire budget comes from current property taxes, the remaining 80% of revenues for the City
Workshop. The General Fund is the principal operating fund of the City and is used for many operating purposes.
Yearly Budgets
2027 Budget Hearing Notice
2026 Budget
2025 Budget
2024 Budget
2023 Budget
2022 Budget
2021 Budget
2020 Budget
2019 Budget
2018 Budget
2017 Budget
2016 Budget
2015 Budget
2014 Budget
2013 Budget
Scott City
2011
COME VISIT
City of Scott City
221 W 5th St.
Scott City, KS 67871
PHONE
City Hall: 620-872-5322
Economic Development: 620-872-3525 ext. 2
Tourism: 620-872-3525 ext.1
KEEP IN TOUCH
HOME
OUR COMMUNITY
GOVERNMENT
VISITORS
BUSINESS
SITEMAP
Created By GRANICUS - Connecting People and Government

Resolution 2026-04 to Exceed Revenue Neutral Rate

RESOLUTION 2026-04
CITY OF SCOTT CITY, SCOTT COUNTY, KANSAS

A RESOLUTION OF THE CITY OF SCOTT CITY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Scott City was calculated as 57.398 mills by the Scott County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Scott City will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2026, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Scott City, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SCOTT CITY:

The City of Scott City shall levy a property tax rate exceeding the Revenue Neutral Rate of 57.398 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 8th day of September 2026 and **SIGNED** by the Mayor.

CITY OF SCOTT CITY SEAL KANSAS

Joshua J. Gooden, Mayor

Attest:

Ruth Becker

Ruth Becker, City Clerk

Resolution 2026-04 to Exceed Revenue Neutral Rate Roll Call Vote

Roll Call Vote

A Roll Call Vote of the City Council of the City of Scott City
To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 8, 2026
Resolution No. 2026-04

Governing Body Member	Yes	No	No Vote
Craig Richards	X		
Kirk James	X		
Greg Mills	X		
Lana Tolley	X		
Bo Parkinson	X		
Barb Wilkinson	X		
Adam Winter	X		
Armando Tarango	X		
TOTAL	**8**	**0**	**0**

Certified: Ruth Berger, City Clerk 9/8/26

CITY OF SCOTT CITY SEAL KANSAS