City Council Chambers
214 SE 8th Street
Topeka, Kansas, 66603
https://www.topeka.org

Governing Body Agenda

August 25, 2026
6:00 PM

SPECIAL BUDGET MEETING

Mayor: Spencer L. Duncan

Councilmembers

Karen A. Hiller	District No. 1	Marcus D L Miller	District No. 6
Christina Valdivia-Alcala	District No. 2	Michelle A. Bradberry	District No. 7
Sylvia E. Ortiz	District No. 3	Murray McGee	District No. 8
David Banks	District No. 4	Michelle Hoferer	District No. 9
Brett D. Kell	District No. 5		

City Manager: Dr. Robert M Perez

No public comment will be allowed. View the meeting online at https://www.topeka.org/communications/live-stream/ or at https://www.facebook.com/cityoftopeka/.

Written public comment may considered to the extent it is personally submitted at the meeting or to the City Clerk's Office located at 215 SE 7th Street, Room 166, Topeka, Kansas, 66603 or via email at cclerk@topeka.org on or before the date of the meeting for attachment to the meeting minutes.

If you need any accommodations for the meeting, please contact the City ADA Coordinator at 785-368-4470. Kansas Relay Service at 800-766-3777. Please provide a 48 Hour Notice if possible.

Agendas are available by 5:00 p.m. on Thursday in the City Clerk's Office, 215 SE 7th Street, Room 166, Topeka, Kansas, 66603 or on the City's website at https://www.topeka.org.

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

1. **ROLL CALL:**

2. **ACTION ITEMS:**

   A. **Public Hearing and Resolution - Topeka Metro Transit Authority (TMTA) Revenue Neutral Rate (RNR) - 2027 City Operating Budget**

   PUBLIC HEARING to consider comment from the public concerning the Governing Body's consideration whether to exceed the Topeka Metro Transit Authority's revenue neutral rate of 3.832 and impose a proposed tax rate of 4.2 mills.

   RESOLUTION introduced by City Manager Dr. Robert M. Perez, to levy a property tax rate on behalf of the Topeka Metro Transit Authority (TMTA) that exceeds the Revenue Neutral Rate.

   Voting Requirement: Action requires at least six (6) votes of the Governing Body.

   (Approval would determine whether or not to exceed the TMTA's RNR of 3.832 and impose a rate of 4.2 mills)

   B. **Public Hearing and Resolution - City of Topeka Revenue Neutral Rate (RNR) 2027 City Operating Budget**

   PUBLIC HEARING to consider comment from the public concerning the Governing Body's consideration of adopting a budget for 2027 that exceeds the Revenue Neutral Rate (RNR) which is 35.580

   RESOLUTION introduced by City Manager Dr. Robert M. Perez, to levy a property tax rate that exceeds the City of Topeka's Revenue Neutral Rate.

   Voting Requirement: Action requires at least six (6) votes of the Governing Body.

   (Approval would determine whether or not to exceed the City's RNR of 35.580 and impose a rate of 37.126 mills)

3. **NON-ACTION ITEMS:**

   A. **Discussion - City of Topeka 5-Year Financial Forecast**

   DISCUSSION regarding the City of Topeka 5-year Financial Forecast.

   B. **Discussion - 2027 Operating Budget**

   DISCUSSION related to the City of Topeka 2027 Operating Budget.

   (Discussions will continue through the months of July, August and September.)

4. **ANNOUNCEMENTS:**

5. **ADJOURNMENT:**

City of Topeka
Governing Body Action Form
City Council Chambers
214 SE 8th Street
Topeka, Kansas 66603
www.topeka.org
August 25, 2026

DATE:	**August 25, 2026**	
CONTACT PERSON:	**Josh McAnarney, Deputy Finance Director**	**DOCUMENT #:**
SECOND PARTY/SUBJECT:	**Topeka Metro Transit Authority (TMTA) Revenue Neutral Rate (RNR)**	**PROJECT #:**
CIP PROJECT:	**No**	
ACTION OF COUNCIL:		**JOURNAL #:**
		PAGE #:

DOCUMENT DESCRIPTION:

PUBLIC HEARING to consider comment from the public concerning the Governing Body's consideration whether to exceed the Topeka Metro Transit Authority's revenue neutral rate of 3.832 and impose a proposed tax rate of 4.2 mills.

RESOLUTION introduced by City Manager Dr. Robert M. Perez, to levy a property tax rate on behalf of the Topeka Metro Transit Authority (TMTA) that exceeds the Revenue Neutral Rate.

Voting Requirement: Action requires at least six (6) votes of the Governing Body.

(Approval would determine whether or not to exceed the TMTA's RNR of 3.832 and impose a rate of 4.2 mills)

VOTING REQUIREMENTS:

Action requires at least six (6) votes of the Governing Body.

POLICY ISSUE:

K.S.A. 79-2988, as amended, requires the Governing Body to hold a public hearing, to allow comment regarding exceeding the revenue neutral rate. After the public hearing is conducted, the Governing Body must determine whether or not to exceed the TMTA's RNR of 3.832 and impose a rate of 4.2 mills.

STAFF RECOMMENDATION:

Staff recommends the Governing Body conduct the public hearing as required by K.S.A. 79-2988. After the public hearing is closed, Staff recommends the Governing Body move to approve the resolution.

BACKGROUND:

The City's budget includes a levy on behalf of the TMTA. TMC A9-2 requires the Governing Body to levy a tax

of 4.2 mills on behalf of the TMTA, the proceeds of which are used to provide funding for bus services. However, the County Clerk, in accordance with K.S.A. 79-2988, as amended, has established the RNR rate for the TMTA at 3.832. This means that the Governing Body cannot levy a tax of 4.2 mills unless it first passes a resolution to exceed the TMTA's RNR of 3.832. Before the Governing Body can consider a resolution, it must entertain comment from the public. After considering comment the law requires the Governing Body to vote on the resolution before closing the public hearing.

BUDGETARY IMPACT:

There is no budgetary impact to the City since this is a pass-through fund.

SOURCE OF FUNDING:

Not Appliable.

ATTACHMENTS:

TMTA RNR Public Hearing Notice
Proposed Resolution - Exceed RNR (TMTA) 2027
Resolution 9828-A (August 11, 2026 - Amending Public Hearing Date)
Resolution 9828 (July 14, 2026)
PH Notice Affidavit of Publication - Aug 13 2026 - Topeka Capital Journal

Published in the Topeka Capital Journal on August 13, 2026

Notice of Revenue Neutral Rate (RNR) Public Hearing for the Topeka Metro Transit Authority (TMTA)

As the City of Topeka Governing Body is responsible for levying a mill levy on behalf of the Topeka Metro Transit Authority (TMTA), the Governing Body of the City of Topeka will meet on August 25, 2026, at 6:00 p.m. in the City Council Chambers located 214 SE 8th Street, 2nd Floor, Topeka, Kansas, 66603, for the purpose of holding a public hearing to consider comment from the public concerning whether to exceed the TMTA's revenue neutral rate of 3.8320 and impose a proposed tax rate of 4.200 mills.

This Notice also appears on the City of Topeka website at www.topeka.gov

RESOLUTION NO. _____

A RESOLUTION introduced by City Manager Robert M. Perez to levy a property tax rate on behalf of the Topeka Metro Transit Authority (TMTA) that exceeds the Revenue Neutral Rate

WHEREAS, the Revenue Neutral Rate for the TMTA was calculated as 3.8320 mills by the Shawnee County Clerk; and

WHEREAS, the City of Topeka is responsible for levying a mill levy on behalf of the TMTA; and

WHEREAS, the budget prepared by the TMTA will require the levy of a property tax of 4.200 mills which exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 1, 2026, allowing all interested individuals desiring to be heard an opportunity to provide oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY THAT the City shall levy, on behalf of the TMTA, a property tax of 4.200 mills which exceeds the Revenue Neutral Rate of 3.832. This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on _____.

CITY OF TOPEKA, KANSAS

_____
Spencer L. Duncan, Mayor

ATTEST:

_____
Brenda Younger, City Clerk

RECEIVED
AUG 13 2026
SHAWNEE COUNTY CLERK

RESOLUTION NO. 9828-A

A RESOLUTION introduced by City Manager Dr. Robert M. Perez amending the public hearing date to consider adopting a budget for the Topeka Metro Transit Authority (TMTA) that exceeds the revenue neutral rate.

WHEREAS, Resolution No. 9828 established the revenue neutral rate public hearing date of September 1, 2026, for the Topeka Metro Transit Authority (TMTA); and

WHEREAS, the property tax notice sent to residents by the county reflects the date of August 25, 2026; and

WHEREAS, staff recommends revising the resolution to align with the hearing date provided by the county's public notice to help avoid public confusion.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS that the public hearing to entertain public comment regarding possible adoption of a 2027 budget that exceeds the TMTA's RNR of 3.8320 shall take place on August 25, 2026, at 6:00 p.m. in the City Council Chambers, 214 SE 8th Street, Topeka, Kansas.

Any portion of Resolution No. 9828 not in conflict with this resolution remains in effect. This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on August 11, 2026.

CITY OF TOPEKA, KANSAS

Spencer L. Duncan, Mayor

ATTEST:

Brenda Younger, City Clerk

RESOLUTION NO. 9828

A RESOLUTION introduced by City Manager Dr. Robert M. Perez notifying the County Clerk of: (1) a proposed intent to exceed the revenue neutral rate for the Topeka Metro Transit Authority (TMTA); (2) the proposed tax rate; and (3) the date, time and location of the public hearing to consider adopting a budget that exceeds the revenue neutral rate.

WHEREAS, pursuant to Topeka Municipal Code Section A9-2, the Governing Body must levy a tax of 4.200 mills, the proceeds of which are used by the TMTA for transit services; and

WHEREAS, the TMTA mill levy is included in the City's budget for calendar year 2027; and

WHEREAS, K.S.A. 79-2988 prohibits a taxing subdivision from levying a tax rate in excess of the revenue neutral rate ("RNR") determined by the County Clerk unless certain procedures are followed; and

WHEREAS, K.S.A. 79-2988 requires the County Clerk, by June 15, 2026, to notify the TMTA of the TMTA's RNR; and

WHEREAS, the TMTA has requested that the Governing Body notify the County Clerk of a proposed intent to exceed the TMTA's RNR which is 3.832; and

WHEREAS, on July 7, 2026, the Governing Body met to discuss the TMTA's request; and

WHEREAS, K.S.A. 79-2988 requires the Governing Body to notify the County Clerk on or before July 20, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS that this Resolution shall constitute notice to the County Clerk of the Governing Body's proposed intent to adopt a resolution exceeding the

TMTA's RNR.

BE IT FURTHER RESOLVED THAT:

1. The Governing Body adopts a proposed tax rate for the TMTA at 4.200 mills.

2. The public hearing to entertain public comment regarding possible adoption of a 2027 budget that exceeds the TMTA's RNR of 3.8320 shall take place on September 1st , 2026, at 6:00 p.m. in the City Council Chambers, 214 SE 8th Street, Topeka, Kansas.

3. The City Clerk is directed to provide a certified copy of this Resolution to the County Clerk on or before July 20, 2026.

4. This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on July 14, 2026.

CITY OF TOPEKA, KANSAS

Spencer L. Duncan, Mayor

ATTEST:

Brenda Younger, City Clerk

USA TODAY CO.

LocaliQ

PO Box 631367 Cincinnati, OH 45263-1367

AFFIDAVIT OF PUBLICATION

Brenda Younger
Brenda Younger
215 SE 7th Street
Room 166
Topeka KS 66603-3914

STATE OF KANSAS, COUNTY OF SHAWNEE

I, said Legal Clerk, being duly sworn, says:
That I am the Legal Clerk of the Topeka Capital-Journal, a daily newspaper of general circulation, printed and published in Topeka, Shawnee County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper in the issues dated:

TOP cjonline.com 08/13/2026
TOP Topeka Capital-Journal 08/13/2026

That said newspaper was regularly issued and circulated on those dates. Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Topeka in said County as a second class matter.

Sworn to and subscribed before on 08/13/2026

Legal Clerk

Notary, State of WI, County of Brown

6/30/2029

My commission expires

Publication Cost:	$59.81	
Tax Amount:	$0.00	
Payment Cost:	$59.81	
Order No:	12553405	# of Copies:
Customer No:	1615273	1
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THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

AMY KOKOTT
Notary Public
State of Wisconsin

Notice of Revenue Neutral Rate (RNR) Public Hearing for the Topeka Metro Transit Authority (TMTA)

As the City of Topeka Governing Body is responsible for levying a mill levy on behalf of the Topeka Metro Transit Authority (TMTA), the Governing Body of the City of Topeka will meet on August 25, 2026, at 6:00 p.m. in the City Council Chambers located 214 SE 8th Street, 2nd Floor, Topeka, Kansas, 66603, for the purpose of holding a public hearing to consider comment from the public concerning whether to exceed the TMTA's revenue neutral rate of 3.8320 and impose a proposed tax rate of 4.200 mills.

This Notice also appears on the City of Topeka website at www.topeka.gov.

August 13 2026

LHUT0574473

City of Topeka
Governing Body Action Form
City Council Chambers
214 SE 8th Street
Topeka, Kansas 66603
www.topeka.org
August 25, 2026

DATE:	**August 25, 2026**	
CONTACT PERSON:	**Josh McAnarney, Budget and Finance Division Director**	**DOCUMENT #:**
SECOND PARTY/SUBJECT:	**City of Topeka Revenue Neutral Rate (RNR) 2027 City Operating Budget**	**PROJECT #:**
CIP PROJECT:	**No**	
ACTION OF COUNCIL:		**JOURNAL #:**
		PAGE #:

DOCUMENT DESCRIPTION:

PUBLIC HEARING to consider comment from the public concerning the Governing Body's consideration of adopting a budget for 2027 that exceeds the Revenue Neutral Rate (RNR) which is 35.580

RESOLUTION introduced by City Manager Dr. Robert M. Perez, to levy a property tax rate that exceeds the City of Topeka's Revenue Neutral Rate.

Voting Requirement: Action requires at least six (6) votes of the Governing Body.

(Approval would determine whether or not to exceed the City's RNR of 35.580 and impose a rate of 37.126 mills)

VOTING REQUIREMENTS:

Action requires at least six (6) votes of the Governing Body.

POLICY ISSUE:

K.S.A. 79-2988, as amended, requires the Governing Body to hold a public hearing to allow comment regarding exceeding the revenue neutral rate. After the public hearing is conducted, the Governing Body must determine whether or not to exceed the Revenue Neutral Rate of 35.580 and impose a possible maximum mill levy rate of 37.126 mills.

STAFF RECOMMENDATION:

Staff recommends the Governing Body conduct the public hearing as required by K.S.A. 79-2988. After the public hearing is closed, Staff recommends the Governing Body move to approve the resolution.

BACKGROUND:

The County Clerk, in accordance with K.S.A. 79-2988, as amended, has established an RNR of 35.580. This means that the Governing Body cannot levy a tax in excess of this amount unless it passes a resolution exceeding the RNR. Before the Governing Body can consider a resolution, it must entertain comment from the public. After considering comment the law requires the Governing Body to vote on the resolution before closing the public hearing.

BUDGETARY IMPACT:

If the Resolution is passed, the Governing Body may proceed to pass an appropriation ordinance adopting a budget with a possible maximum mill levy rate of 37.580 mills. If the Resolution fails, staff will have to revise the budget to accommodate reduced revenue.

SOURCE OF FUNDING:

Property Tax

ATTACHMENTS:

COT Notice (RNR Public Hearing) (August 25, 2026)
Proposed Resolution - Exceed RNR (City) 2027
Resolution 9827 City Notice to Exceed (July 14, 2026)
Topeka Metro Affidavit of Publication Aug 10 2025

Published in the Topeka Metro News on August 10, 2026

Notice of Revenue Neutral Rate (RNR) Public Hearing for the City of Topeka

The Governing Body of the City of Topeka will meet on August 25, 2026, at 6:00 p.m. in the City Council Chambers located 214 SE 8th Street, 2nd Floor, Topeka, Kansas, 66603, for the purpose of holding a public hearing to consider comment from the public concerning the Governing Body's consideration of adopting a budget for 2027 that exceeds the RNR which is 35.580. If the Governing Body approves exceeding the RNR, the Governing Body will adopt a budget that results in a tax rate of 37.126.

This Notice also appears on the City of Topeka website at www.topeka.gov

RESOLUTION NO. _____

A RESOLUTION introduced by City Manager Dr. Robert M. Perez to levy a property tax rate that exceeds the City of Topeka's Revenue Neutral Rate.

WHEREAS, the Revenue Neutral Rate for the City was calculated at 35.580 mills by the Shawnee County Clerk; and

WHEREAS, the budget proposed by the City Manager will require the levy of a property tax rate of 37.126 mills which exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 25, 2026, allowing all interested taxpayers desiring to be heard an opportunity to provide oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY THAT the City shall levy a property tax exceeding the Revenue Neutral Rate of 35.580 mills.

This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on _____.

CITY OF TOPEKA, KANSAS

_____
Spencer L. Duncan, Mayor

ATTEST:

_____
Brenda Younger, City Clerk

RESOLUTION NO. 9827

A RESOLUTION introduced by City Manager Dr. Robert M. Perez notifying the County Clerk of: (1) a proposed intent to exceed the revenue neutral rate for the City of Topeka; (2) the proposed tax rate; and (3) the date, time and location of the public hearing to consider adopting a budget that exceeds the revenue neutral rate.

WHEREAS, K.S.A. 79-2988 prohibits a taxing subdivision from levying a tax rate in excess of the revenue neutral rate ("RNR") determined by the County Clerk unless certain procedures are followed; and

WHEREAS, K.S.A. 79-2988 requires the County Clerk, by June 15, 2026, to notify the City of the City's RNR; and

WHEREAS, on July 7, 2026, the Governing Body met to discuss the RNR and whether to consider notifying the County Clerk of the City's propose intent to adopt a 2027 budget that exceeds the RNR of 35.580; and

WHEREAS, K.S.A. 79-2988 requires the Governing Body to notify the County Clerk on or before July 20, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS that this Resolution shall constitute notice to the County Clerk of the Governing Body's proposed intent to adopt a resolution exceeding the City's RNR.

BE IT FURTHER RESOLVED THAT:

1. The Governing Body adopts a proposed tax rate of 37.126 mills.

2. The public hearing to entertain public comment regarding possible adoption of a 2027 budget that exceeds the RNR of 35.580 shall take place on August 25, 2026, at 6:00 p.m. in the City Council Chambers, 214 SE 8th Street, Topeka, Kansas.

3. The City Clerk is directed to provide a certified copy of this Resolution to the County Clerk on or before July 20, 2026.

4. This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on July 14, 2026.

CITY OF TOPEKA, KANSAS

Spencer L. Duncan, Mayor

ATTEST:

Brenda Younger, City Clerk

The Topeka Metro News

800 SW Jackson St., Ste. 1118
Topeka, KS 66612-1244
(785) 232-8600

CITY OF TOPEKA - CITY CLERK'S OFFICE
215 SE 7TH ST RM 166
TOPEKA KS 66603-3914

Proof of Publication

STATE OF KANSAS, SHAWNEE COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Topeka Metro News which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Shawnee County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

NOTICE OF REVENUE NEUTRAL RATE PUBLIC HEARING FOR THE CITY OF TOPEKA
8/10/26

First published in The Topeka Metro News, Monday, August 10, 2026.

Notice of Revenue Neutral Rate (RNR) Public Hearing for the City of Topeka

The Governing Body of the City of Topeka will meet on August 25, 2026, at 6:00 p.m. in the City Council Chambers located 214 SE 8th Street, 2nd Floor, Topeka, Kansas, 66603, for the purpose of holding a public hearing to consider comment from the public concerning the Governing Body's consideration of adopting a budget for 2027 that exceeds the RNR which is 35.580. If the Governing Body approves exceeding the RNR, the Governing Body will adopt a budget that results in a tax rate of 37.126.

This Notice also appears on the City of Topeka website at www.topeka.gov

8/10

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
August 10, 2026

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L30446
Publication Fees: $7.50

City of Topeka
Governing Body Action Form
City Council Chambers
214 SE 8th Street
Topeka, Kansas 66603
www.topeka.org
August 25, 2026

DATE:	**August 25, 2026**
CONTACT PERSON:	**Josh McAnarney, Budget and Finance Director** **DOCUMENT #:**
SECOND PARTY/SUBJECT:	**5-year Financial Forecast** **PROJECT #:**
CIP PROJECT:	
ACTION OF COUNCIL:	**JOURNAL #:**
	PAGE #:

DOCUMENT DESCRIPTION:

DISCUSSION regarding the City of Topeka 5-year Financial Forecast.

VOTING REQUIREMENTS:

POLICY ISSUE:

Finance Office is providing an updated 5 year financial forecast. Staff will present updates to sales tax, General Fund, and Debt Service Fund projections.

STAFF RECOMMENDATION:

Discussion only. No action required by the Governing Body.

BACKGROUND:

The Finance Office is providing an update to the Governing Body on the 5 year forecast given current trends in revenue and expense data.

BUDGETARY IMPACT:

Not Applicable.

SOURCE OF FUNDING:

Various Funds

City of Topeka
Governing Body Action Form
City Council Chambers
214 SE 8th Street
Topeka, Kansas 66603
www.topeka.org
August 25, 2026

DATE:	**August 25, 2026**	
CONTACT PERSON:	**Josh McAnarney, Budget and Finance Division Director**	**DOCUMENT #:**
SECOND PARTY/SUBJECT:	**Discussion - 2027 Operating Budget**	**PROJECT #:**
CIP PROJECT:		
ACTION OF COUNCIL:	**Discussion: 07-14-26; Discussion: 7-21-26; Discussion 8-11-26; Discussion 8-18-26**	**JOURNAL #:**
		PAGE #:

DOCUMENT DESCRIPTION:

DISCUSSION related to the City of Topeka 2027 Operating Budget.

(Discussions will continue through the months of July, August and September.)

VOTING REQUIREMENTS:

Discussion only. No action required by the Governing Body.

POLICY ISSUE:

The City shall adopt an operating budget for each fiscal year and set forth estimated revenues and estimated costs for operations and maintenance, extension and replacement and debt service.

STAFF RECOMMENDATION:

Discussion only. No action required by the Governing Body.

BACKGROUND:

As Staff prepares the proposed budget, there is a need to seek direction from the Governing Body on appropriate options for the 2027 City mill rate. Staff expects property valuations from the County before the meeting which will allow staff to prepare scenarios to discuss with the Governing Body. As discussions continue through the months of August and September the 2027 Proposed Budget.

BUDGETARY IMPACT:

The budgetary impact is described in the proposed 2027 budget.

SOURCE OF FUNDING:

Various City Funds

ATTACHMENTS:

Budget Presentation (August 11, 2026 Governing Body Meeting)
Budget Presentation (July 21, 2026 Governing Body Meeting)
Budget Presentation (July 14, 2026 Governing Body Meeting)
Proposed City of Topeka Budget FY 2027 (July 14, 2026)

CITY OF TOPEKA

FY2027 Budget Presentation 8/11/2026

CITY OF TOPEKA

Department Budget Presentations: Fire

Fire Department Budget Overview (Page 46)

- **Total Budget =** $38,123,555
- **Personnel Cost Largest Portion of Budget (93%)**
  - FTE Reduction from 2024 to Present
    - 2026 Frozen: 7 Firefighters, Battalion Chief
    - 2027 Frozen: 10 Firefighters, Division Chief (Training)
  - 4% Union increase each year 2025-2027
- **Largest Non-Personnel Cost FY2027**
  - Fleet Charge Transfer: $800,598.55
  - Fleet Replacement Fund Transfer: $256,994.05
  - Motor Fuel: $220,500.00
  - Motor Vehicle Supplies: $207,250.00
  - Equipment Maintenance - Motor Vehicles: $203,250.00

Year	2024	2025	2026	2027
FTE Count	247	247	245	244

Personnel Costs*	Amount
2023 Actuals	$29,391,949
2024 Actuals	$31,577,970
2025 Actuals	$32,432,968
2026 Budget	$34,334,388
2027 Budget	$35,309,767

CITY OF TOPEKA

Department Budget Presentations: Police/PMU

Police Department Budget Overview (Page 48)

- **Total Budget =** $53,788,068
- **Personnel Cost Largest Portion of Budget (88%)**
  - FTE Reduction from 2024 to Present
  - Union Increase
    - 17% 2025, 5% each year 2026-2027
  - 20 Officer positions frozen for 2027
- **Largest Non-Personnel Cost FY2027**
  - Vehicles: $953,521
  - Body Worn Cameras/Tasers: $855,666
  - Fleet Internal Service Fees: $665,737
  - Vehicle Fuel: $632,370
  - Software Licenses/Maintenance Fees (PD Specific): $556,784

Year	2024	2025	2026	2027
FTE Count	351	349	346	344

Personnel Costs*	Amount
2023 Actuals	$35,837,099
2024 Actuals	$37,465,080
2025 Actuals	$42,326,951
2026 Budget	$46,739,220
2027 Budget	$47,253,087

USD 501 School Resource Officer/TCALC Highlight

- **Current Personnel Cost Funding Split**
  - City of Topeka 74% / USD501 26%
- **SRO Contract #52090**
  - July 1, 2024 – June 30, 2027
  - $250,000 Per Year for 6 Officers + 1 Sergeant
- **TCALC Contract #52088**
  - August 5, 2024 – May 28, 2027
  - $50,000 Per Year for 1 Officer
- **Historical Sworn Officer Caps**
  - **2025** – 300 **2026** – 295 (10 frozen, 285)
- **Potential 275 Sworn Officer Cap in 2027**
  - 20 Frozen FTE's based on 295 Authorized

	FY2026	FY2027
TPD	$839,144 (74%)	TBD
USD501	$300,000 (26%)	TBD

Personnel Costs*	Amount
2026 Projected	$1,139,144
2027 Budget	$1,206,440

*Base Wages, FICA, Healthcare
(Excludes Overtime, Holiday, Vehicles, Fuel, Etc.)

Law Enforcement Special Funds

- **Supplement not Supplant**
  - Forfeiture funds must be used to supplement the agencies general fund budget, it cannot be used to replace or supplant the agencies general fund budget (similar to grant funds)
  - KSA 60-4117 e(1) / DOJ Guide to Equitable Sharing
- **More Restrictive Civil Forfeiture Laws**
  - Possibly fewer forfeitures in the future
- **Forfeiture Guidelines**
  - Do's (examples) – Law Enforcement Equipment, Law Enforcement contracts for service, Law Enforcement Initiatives
  - Don'ts (examples) – Salaries*, Non-Law Enforcement Purchases, Construction
  - "Ineligible to receive equitable sharing funds if governing body directs specific expenditures of shared funds"
- **Police Benefit Fund**
  - Approximately 42.5% of the Law Enforcement Special Funds
  - Required to be spent on sworn officer medical reimbursement per TMC2.125 (TPD only administers the payment from these funds)
- **Law Enforcement Fund Sustainability Issues**
  - Multiple reoccurring annual contractual expenses (including Offsite Academy Lease)
  - Unstable Funding Sources

Property Maintenance Overview (Page 49)

- **Total Budget =** $2,759,641
- **Personnel Cost Largest Portion of Budget (59%)**
  - FTE Reduction from 2024 to Present
  - 1 Property Maintenance Inspector Vacant position eliminated for 2027
- **Largest Non-Personnel Cost FY2027**
  - Demolitions: $400,000
  - Vehicles (VERF): $158,000
  - Abatement Mowing: $137,250
  - Abatement Dump Fees: $85,000
  - Contract Labor – Inmate Crews Abatements: $51,245

Year	2024	2025	2026	2027
FTE Count	21	21	20	19

Personnel Costs*	Amount
2023 Actuals	$ 944,757
2024 Actuals	$1,433,456
2025 Actuals	$1,401,664
2026 Budget	$1,560,000
2027 Budget	$1,542,802

CITY OF TOPEKA

Department Budget Presentations: Municipal Court

Municipal Court Budget Overview (Page 42)

- **Total Budget =** $2,129,031
- **Personnel Cost Largest Portion of Budget is $1,660,116 (78%)**
  - 19 FTEs (Flat FTE Count from 2025 to 2027)
- **Largest Non-Personnel Expenses FY2027**
  - *Public Defender Contract = $358,313*
    - Tenopir & Huerter Transition
  - Contractual Services
    - Contracted Labor = $20,000
    - Astra Mental Health & Recovery = $40,000

CITY OF TOPEKA

Department Budget Presentations: Public Works

Public Works Funding Sources

100% General Fund

- Forestry
- Engineering
- Signs/Markings
- Evergy Streetlights

Partially General Fund Supported

- Fleet Fund
- Facilities Fund
- Debt Service Fund

Non-General Fund

- Parking Fund
- Street (Special Highway Fund)
- ½ Sales Taxes (City & JEDO)
- Federal Funds Exchange

Public Works General Fund (Page 51)

- **Total Budget =** $7,627,492
- **Personnel Cost Largest Portion of Budget at $4,490,546 (58.87%)**
  - Total General Fund FTEs = 42.75
    - Forestry = 9
    - Traffic = 13
    - Engineering = 21.75
- **Largest Non-Personnel Cost FY2027**
  - Evergy Streetlights = $1,845,000
  - Engineering Services = $250,000
  - Fleet Charges = $106,859
  - VERF = $75,721
  - Vehicle Insurance = $14,990
  - Fuel = $53,000
  - Licenses = $164,500

Special Highway Fund (Page 73)

- **Total Budget =** $7,810,338
  - 58 FTEs = $4,122,768 (52.7%)
- **Largest Non-Personnel Cost FY2027**
  - Fuel = $250,000
  - De-Icer = $550,000
  - Signs & Markings = $200,000
  - Vehicle Supplies = $225,000
  - Fleet/VERF Charges = $852,988
  - Equipment Maintenance = $204,000
  - Insurance = $81,942
- A structural deficit exists that will have to be supplemented by another revenue source, or a reduction in service

Year	Special Highway Fund Balance
2023	$3,589,181
2024	$2,331,577
2025	$397,759
2026*	$1,060,116
2027**	$0

- *City transferred $2.0 million from the Retirement Reserve.
- **2027 budget includes a $750,000 transfer from the Citywide Half-Cent Sales Tax Fund to help cover the structural deficit. Ending balance effectively $0.

Pavement Preservation Methods

- Two main pavement preservation methods currently in use
  - Ultra Light Bonded Asphaltic Surface (UBAS)
    - 5/8" thick emulsion bonding liquid with aggregate
  - Microsurface
    - 1/4" thick slurry of emulsion and fine aggregate
- Additional methods are always being tested and experimented with
- Both methods are designed to produce a uniform wearing surface that protects the underlying pavement and slow degradation

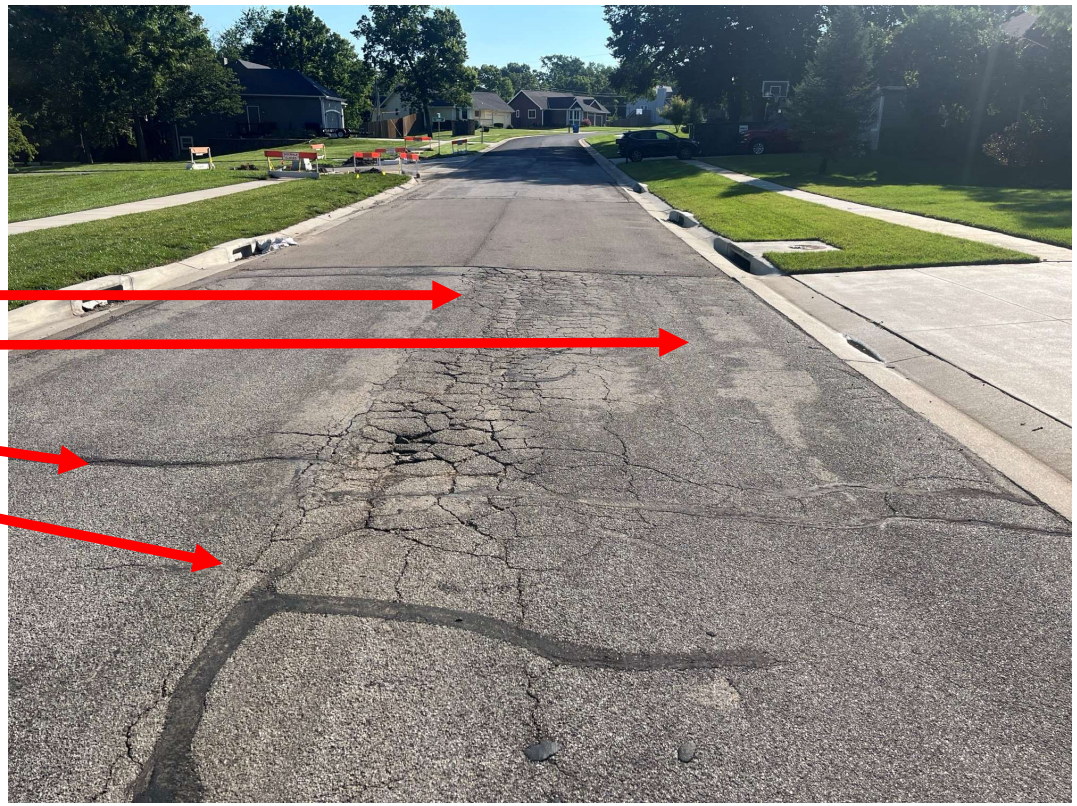
Pavement Preservation Methods

- Microsurface Example (After)
  - 25th Adams to California
  - Provides a uniform consistent surface
  - Protects pavement from UV light that causes oxidation
  - Prevents moisture from degrading the pavement



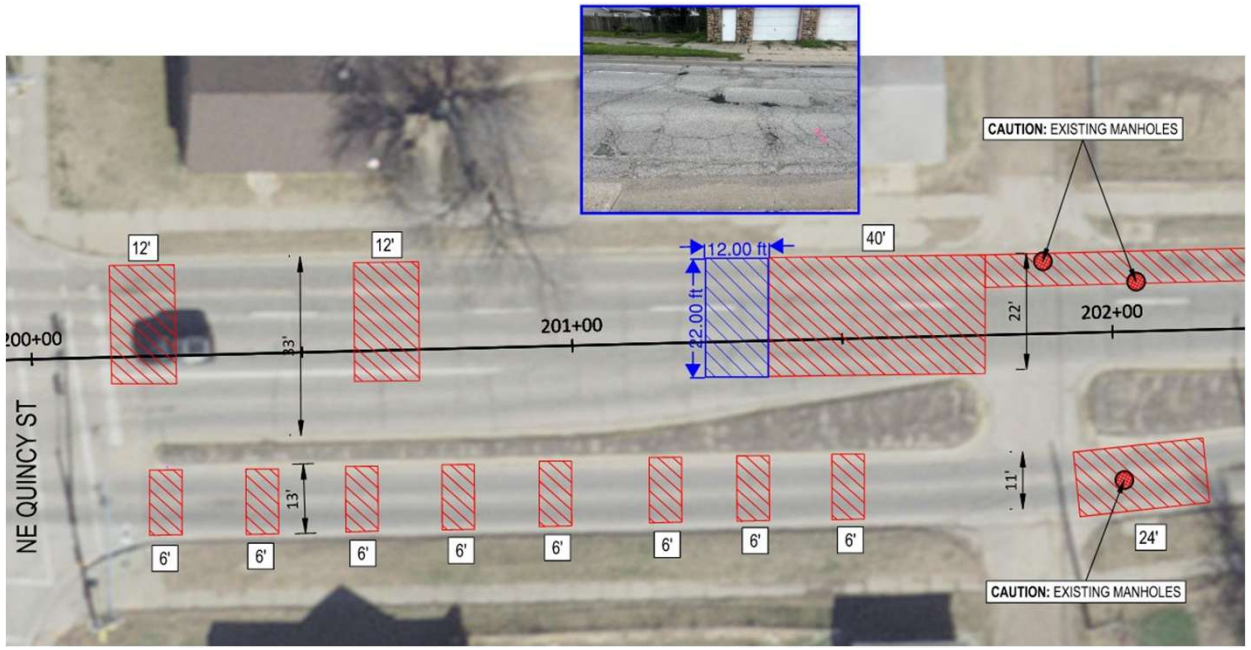
Pavement Preservation Methods

- Microsurface Example (Before)
  - Multiple imperfections in the pavement surface
  - Alligator Cracking
  - Rutting
  - Transverse Cracks
  - Longitudinal Cracks
- Microsurface and UBAS will not address these issues, and preparatory repairs are required



Pavement Preservation Methods

- Preparation Work
  - Project Engineer and inspector have to carefully document each of these deficiencies and the repair method
  - Mill patching
  - Full depth patching
  - Crack seal
  - Rut fill
- Process is time consuming and costly
  - Exact quantities are unknown



Pavement Preservation Preparation

2026 UBAS

	Estimated Quantity	UNIT	Engineer Estimate	Average Bid price	Bid Total
Mill patching (small area)	890	SY	$45	$105	$93,450
Full Depth patch	350	SY	$325	$367	$128,450

2026 Microsurfacing

Mill patching (Large area)	6390	SY	$22	$35	$223,650
Full depth patch	1205	SY	$230	$227	$273,535
Large crack fill	905	LF	$45	$48	$43,576
rut fill	955	SY	$10	$27	$25,575

- Contractor Pricing is typically higher than estimates because of the unknowns, need for various equipment to be mobilized, and additional time required

Pavement Preservation Preparation

- Total Costs for 2026 are shown
- This represents roughly 20% of the cost of the UBAS and Microsurfacing annual budgets
- These preparation costs are currently paid using Citywide ½ Sales Tax Funds

2026 Total Costs	
Total patch prep work	$788,236
2026 Crack Seal contract	$530,517
Total	**$1,318,753**

Pavement Preservation Preparation Proposal

- Each of the surface preparation methods are currently activities performed by street operations in their daily work
  - Street has the equipment and personnel to perform each of the preparation methods at significantly reduced labor costs, using materials we already purchase regularly
- Surface preparation does not have to be performed immediately prior to pavement preservation, so coordination with contractors is manageable
- Operations staff and Engineering can adjust methods as needed to changing conditions without extensive re-negotiation of costs
- Staff recommends that in 2027 budget, Citywide ½ Cent funds be used to compensate Street Operations internally for these preparations, rather than 3rd party contractors

Fleet Fund (Page 84)

- **Total Budget =** $3,762,326
- **Personnel Cost Largest Portion of Budget at $2,054,045**
  - Total FTEs = 22
- **Largest Non-Personnel Cost FY2027**
  - $1,500,000 Transfer to the General Fund (Cash Spenddown)
  - VERF Charges = $49,258
  - Licenses = $24,000
  - Fuel = $10,000
  - Faster SAAS = $35,000
  - Tools/Equipment = $28,000

Facilities Fund (Page 85)

- **Total Budget =** $3,706,149
- **Personnel Cost Largest Portion of Budget at $1,179,591**
  - Total FTEs = 15
- **Largest Non-Personnel Cost FY2027**
  - Evergy Electric = $830,827
  - Natural Gas = $202,402
  - Sewer = $75,000
  - Water = $71,572
  - Fleet/VERF Charges = $97,778
  - Solid Waste = $30,060
  - Payments to Outside Contractors for Repair = $395,000
  - Established Service Contracts = $525,000

CITY OF TOPEKA

FY2027 Budget Presentation 8/11/2026

CITY OF TOPEKA

FY2027 Budget Presentations 7/21/2026

642 Health Insurance Fund - Overview

- Approximately 9% of expected 2026 expenditures are attributable to the employer's share of health insurance premiums ($11.9 million).
- **Revenues:** The health insurance fund is funded by approximately 85% employer contributions and 15% employee contributions (health & dental), which are used to pay health insurance claims.
  - Employer contributions are paid by the fund from which the employee is paid and are transferred to the Health Insurance Fund as revenue.
  - City contributed an additional $2.2M at the beginning of 2026
- **Expenses:** Incurred claims
- **2027:** 1% premium increase under the cost-sharing agreement (2026–2028)

Year	Balance
2023	$5,011,599
2024	$3,650,875
2025	$1,193,655
2026	$4,368,594
2027	$4,960,177
2028	$5,164,899
2029	$4,967,107

301 Debt Service Fund - Overview

- **Primary Revenues:** Property Taxes & Special Assessments
- **Primary Expenses:** General Obligation Bonds Principal & Interest Payments
- **Key Notes:** Debt service obligations are paid over 15–20 years, so it is important to evaluate long-term trends rather than relying on a single-year snapshot.
- Assumes current CIP Schedule

Year	Revenues	Expenses	Surplus / (Deficit)	End of Year Fund Balance
2026	$17,570,052	$20,622,009	-$3,051,957	$21,292,168
2027	$15,014,913	$20,740,776	-$5,725,864	$15,566,305
2028	$18,399,530	$22,108,223	-$3,708,693	$11,857,612
2029	$19,593,013	$22,625,622	-$3,032,609	$8,825,003
2030	$20,863,751	$23,589,959	-$2,726,208	$6,098,795
2031	$21,722,780	$24,726,122	-$3,003,341	$3,095,453
2032	$23,232,466	$23,338,178	-$105,712	$2,989,741
2033	$23,694,755	$23,719,381	-$24,626	$2,965,115
2034	$23,874,004	$24,097,445	-$223,441	$2,741,674
2035	$23,943,960	$23,434,224	$509,737	$3,251,410
2036	$24,315,091	$24,210,390	$104,701	$3,356,111
2037	$24,977,113	$25,483,584	-$506,471	$2,849,640
2038	$25,512,665	$25,502,178	$10,487	$2,860,127
2039	$26,205,228	$26,715,194	-$509,966	$2,350,161
2040	$26,913,641	$27,131,782	-$218,140	$2,132,021

301 Debt Service Fund - Overview Continued

- The City's annual debt service payments are expected to increase in future years due to planned projects included in the Capital Improvement Program (CIP).
- Assumes current CIP Schedule

Year	Principal	Interest	Total D/S	Balance
2024	$17,433,023	$3,705,593	$21,138,617	$169,175,000
2025	$17,595,000	$3,612,202	$21,207,202	$151,580,000
2026	$16,430,000	$4,611,752	$21,041,752	$143,400,000
2027	$15,947,324	$4,558,453	$20,505,776	$154,209,764
2028	$16,461,425	$5,409,798	$21,871,223	$152,799,839
2029	$16,661,017	$5,725,585	$22,386,602	$148,716,867
2030	$17,449,963	$5,898,936	$23,348,899	$171,496,337
2031	$17,070,535	$7,412,466	$24,483,001	$166,736,600
2032	$15,638,323	$7,454,654	$23,092,976	$165,501,873
2033	$15,879,484	$7,592,592	$23,472,077	$171,372,388
2034	$15,789,403	$8,058,614	$23,848,018	$166,332,985
2035	$15,227,303	$7,955,349	$23,182,652	$166,105,681
2036	$15,912,803	$8,043,850	$23,956,653	$175,192,881
2037	$16,649,500	$8,578,160	$25,227,660	$173,543,382
2038	$16,696,609	$8,547,435	$25,244,044	$171,846,773
2039	$17,963,574	$8,491,255	$26,454,829	$168,883,198
2040	$18,498,637	$8,370,526	$26,869,163	$165,384,561

CITY OF TOPEKA

Department Budget Presentations: Finance

Finance Department Budget Overview

- **Personnel Cost Largest Portion of Budget (87%)**
  - FTE Reduction from 2024 to Present
  - Personnel Actual Expense Totals Decreased vs. Prior Years

- **Largest Non-Personnel Cost FY2027**
  - Financial Advisor Contract = $90,000
  - Financial Audit Contract = $131,000
  - Lease/Debt Software = $23,010
  - Tax Factory W2's = $41,000

Year	2024	2025	2026	2027
FTE Count	27	25	22	21

Personnel Costs*	Amount
2023 Actuals	$2,190,915
2024 Actuals	$2,152,643
2025 Actuals	$2,131,562
2026 Projected	$1,922,820
2027 Budget	$2,343,747

*Base Wage, FICA, Healthcare

CITY OF TOPEKA

Department Budget Presentations: City Manager's Office

City Manager Office Budget Overview

- **Personnel Cost Largest Portion of Budget (90%)**
  - **City Manager FTEs =** 7
  - **Communications FTEs =** 6
  - **City Clerk FTEs =** 3
- **Largest Non-Personnel Cost FY2027**
  - **City Manager**
    - Lobbying Contract = $60,000
    - Education/Travel = $10,000
    - Professional Memberships = $5,000
  - **City Clerk**
    - Granicus = $16,000
    - Code Update = $20,000
    - Copier = $5,200
    - Ordinance Publications = $3,700
  - **Communications**
    - Equipment Replacement Cycle = $17,000
    - Open Meetings - $10,000
    - Software = $4,300

CITY OF TOPEKA

Department Budget Presentations: Legal

Legal Budget Overview

- **Legal Total FTEs = 17 FTEs**
  - **General Fund FTEs =** 12.75
  - **Special Liability FTEs =** 4.25
- **General Fund Budget is 91% Personnel**
- **Largest Non-Personnel Cost FY2027**
  - **General Fund**
    - Outside Counsel & VISA Lawyer = $40,000
    - Thompson Rueters Legal Software = $55,000
    - West Law & Statute Books = $17,000
    - Education/Travel =$10,000

CITY OF TOPEKA

FY2027 Budget Presentations 7/21/2026

CITY OF TOPEKA

Budget Presentation
7/14/2026

101 - General Fund: FY2027 Starting Point

1. Revenues = $127,653,298
2. Expenses = $138,714,420
3. Variance = ($11,061,122)

Personnel Reductions

1. **Freezing 32 Vacant Positions ($3.4M)**
    1. 19 Police Officers ($2M)
    2. 10 Firefighters ($920k)
    3. 1 Engineering Tech ($80k)
    4. Division Chief Fire-Training & Assistant Chief PD ($400k)

Personnel Reductions

1. **Eliminating 17 Vacant Positions ($1.7M)**
    1. Deputy Director Public Works & Division Director of Procurement & Grants Management
    2. Evidence & Property Technician I (PD) & Police Records Clerk II (PD)
    3. Senior Management Analyst (Public Works)
    4. Division Director Information Technology (IT)
    5. Engineering Technician I & Foreperson (Utilities)
    6. 2x Manager Infrastructure (Utilities)
    7. Asset Manager (Water)
    8. Engineer (Water)
    9. Emergency Preparedness Manager (CMO)
    10. 4x Street Workers (Street)

Transfers In/Out

1. Transfer in from Worker's Comp Fund ($3M)
2. Lower revenues allocated to the Debt Service Fund causing a fund balance spenddown ($5.8M)
3. Transfer in from Fleet Fund ($1.5M)
4. Moved $2.1 million of revenues and expenditures into a separate fund to establish the Planning & Development Enterprise Fund.

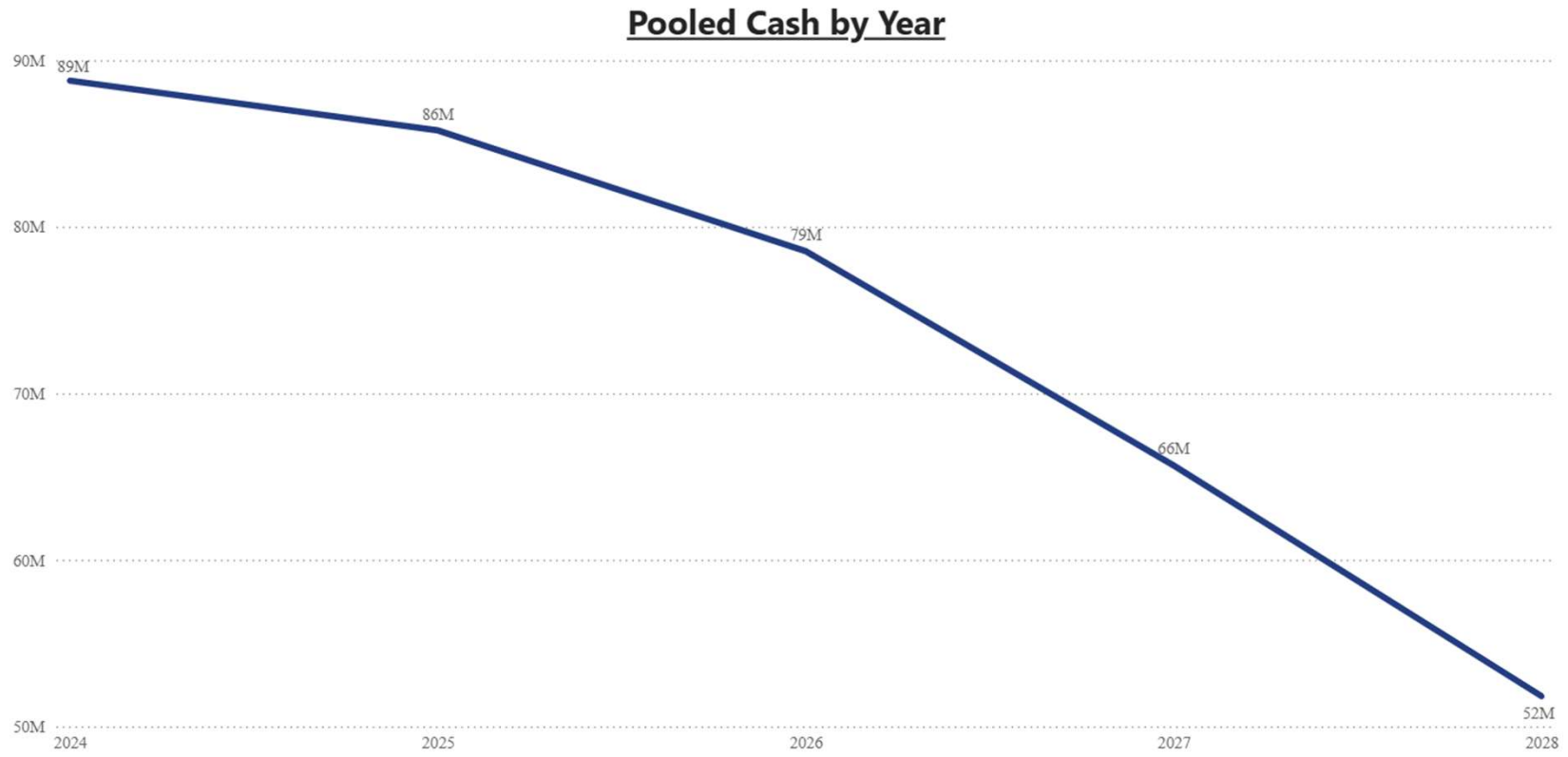
101 - General Fund: Income Statement

Income Statement	2026 Budget	2026 Projected	2027 Projected	2028 Projected
Revenues	$132,997,320	$126,059,306	$133,455,856	$130,000,000
Expenses	$132,997,320	$130,111,936	$133,455,856	$136,500,000
Surplus / (Deficit)		($4,052,630)	$-	($6,500,000)
End of Year Balance		**$28,811,054**	**$28,811,054**	**$22,311,054**

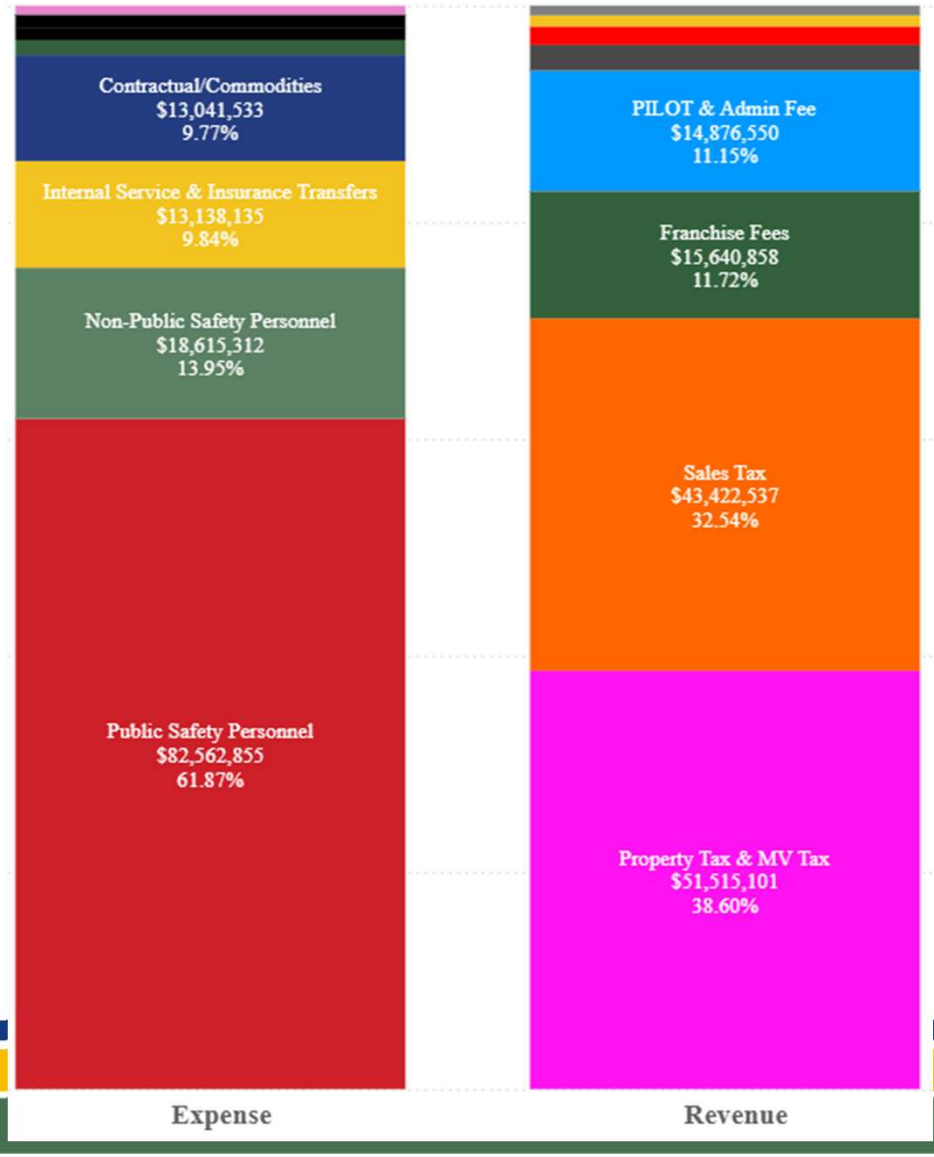
Projected End of Year Fund Balances

Fund Name	2024	2025	2026	2027	2028
101 - General Fund	$ 36,871,539	$ 32,859,716	$ 28,811,054	$ 28,811,054	$ 22,311,054
227 - Court Technology	$ 239,730	$ 200,583	$ 200,583	$ 200,583	$ 200,583
228 - Special Alcohol	$ 225,883	$ 352,725	$ 352,725	$ 58,524	$ 58,524
229 - Alcohol Drug & Safety	$ 9,171	$ 8,191	$ 8,191	$ 12,356	$ 12,356
232 - Law Enforcement	$ 1,674,845	$ 1,682,787	$ 1,559,880	$ 982,403	$ 982,403
236 - Special Liability	$ 1,885,712	$ 2,030,942	$ 1,900,000	$ 1,900,000	$ 1,900,000
286 - Retirement Reserve	$ 5,596,340	$ 4,770,350	$ 1,346,975	$ -	$ (1,250,000)
291 - Special Highway Fund	$ 2,331,577	$ 397,761	$ 1,060,116	$ -	$ (1,000,000)
299 - Affordable Housing Trust Fund	$ 1,073,675	$ 1,149,136	$ 323,007	$ -	$ -
301 - Debt Service	$ 18,490,145	$ 24,344,126	$ 21,292,168	$ 15,566,305	$ 11,857,612
613 - IT	$ (793,455)	$ 331,774	$ 800,000	$ 800,000	$ 800,000
614 - Fleet	$ 2,223,037	$ 2,401,408	$ 3,149,921	$ 2,249,921	$ 2,249,921
615 - Facilities	$ (845,336)	$ (577,947)	$ 121,803	$ 472,803	$ 472,803
640 - Insurance	$ 799,625	$ 123,587	$ 2,479,421	$ 2,770,260	$ 2,770,260
641 - Work Comp	$ 13,366,552	$ 12,651,448	$ 9,334,653	$ 4,834,653	$ 3,494,653
642 - Health Insurance	$ 3,650,875	$ 1,193,655	$ 4,846,730	$ 6,121,730	$ 6,121,730
643 - Risk Reserve	$ 443,782	$ 443,782	$ -	$ -	$ -
644 - Unemployment Fund	$ 509,122	$ 501,044	$ 455,794	$ 400,794	$ 345,794
740 - Economic Development	$ 521,537	$ 429,099	$ -	$ -	$ -
740 - Land Bank	$ 500,000	$ 492,211	$ 491,351	$ 491,351	$ 491,351
Totals	**$ 88,774,356**	**$ 85,786,378**	**$ 78,534,372**	**$ 65,672,737**	**$ 51,819,044**

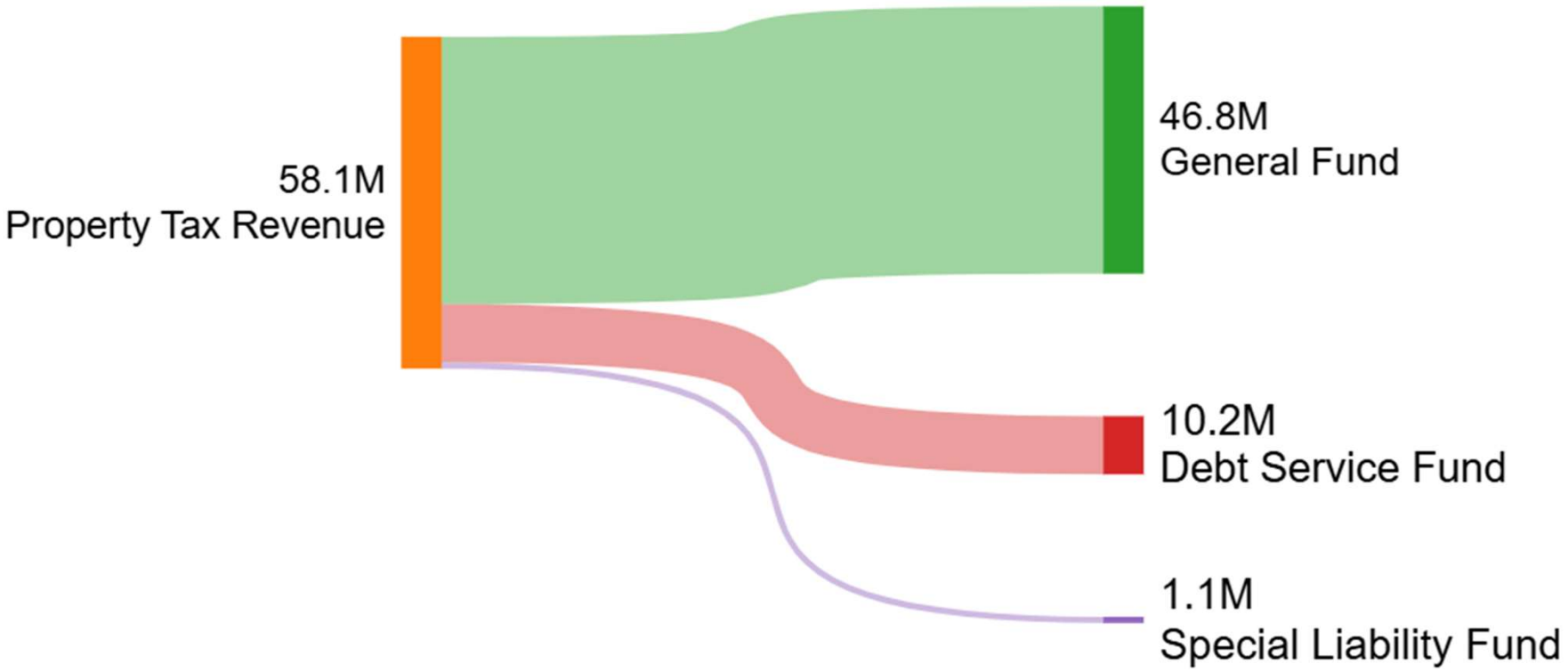
Projected Fund Balances Chart



101- General Fund by Categories



City Portion of Property Tax Distribution



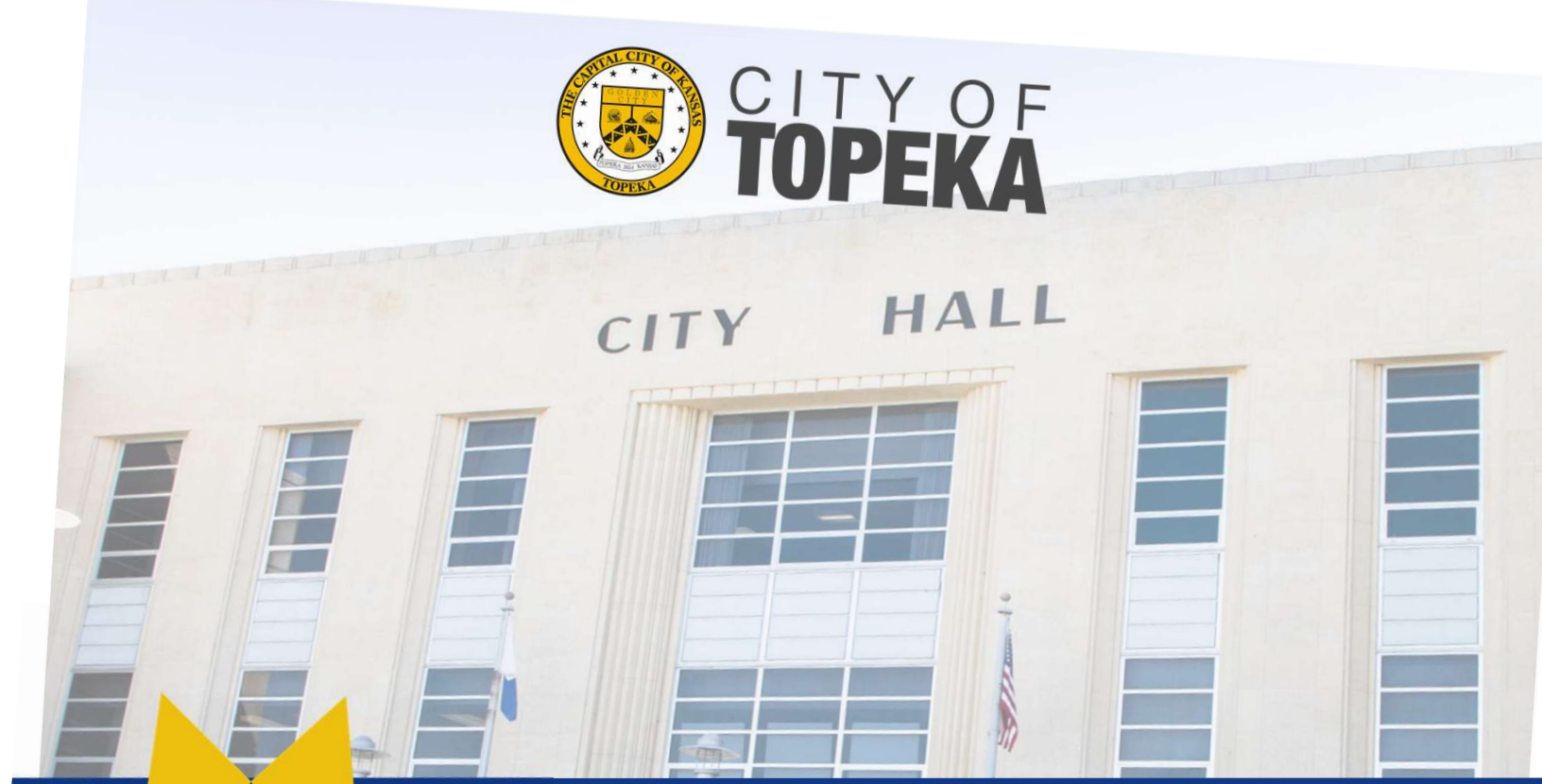
Policy Considerations

1. Creation of Planning and Development Services Enterprise Funds, with a five-year transition to increase development fees and achieve self-sufficiency.
2. Implementation of lane and sidewalk closure fees.
3. Phase out the cost-sharing agreements for School Resource Officer (SRO) and TCALC positions with USD #501 (May 2027)
4. Implement paid parking on Kansas Avenue.
5. Hotel Topeka Sale into Debt Service Fund Not Assumed ($1M)
6. Sales tax initiative consideration (March 2027)

Schedule Timeline

1. **July 21st** : Department Presentations
2. **August 11th :** Department Presentations
3. **August 18th :** Department Presentations
4. **August 25th :** Continued Discussions & City RNR Hearing
5. **September 1st :** Continued Discussions & TMTA RNR Hearing
6. **September 8th :** Continued Discussions with possible action
7. **September 15th :** Final Scheduled Date to take action

CITY OF TOPEKA



PROPOSED BUDGET
FY 2027



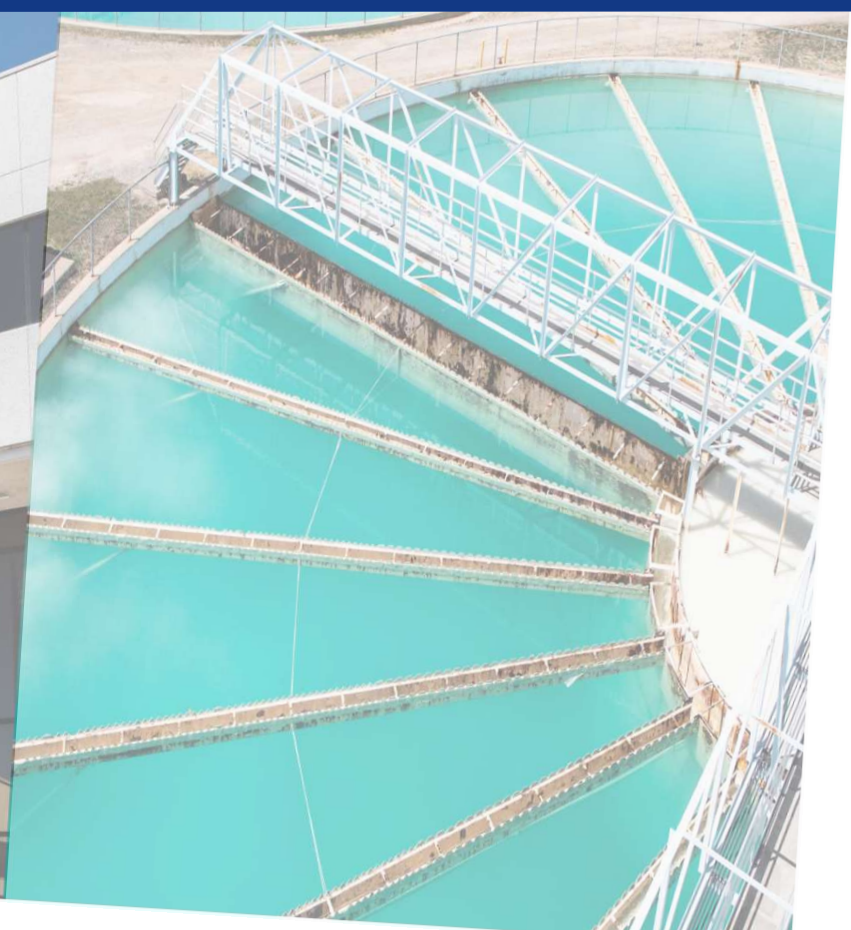


TABLE OF CONTENTS

INTRODUCTION

City Manager's Letter - 5
Budget Calendar - 8

FINANCIAL INFORMATION

Financial Summary

Citywide Fund Details - 10
Revenue Section - 20
FTE Overview - 24
Reduction Section - 27
Financial Forecast Section - 28
Statistical Section - 29

Department Summary

City Council - 32
Mayor's Office - 33
City Manager - 35
Office of Inclusive Communities- 36
City Attorney - 38
Financial Services - 40
Municipal Court - 42
Human Resources - 44
Fire - 46
Police Department - 48
Code Enforcement - 49
Public Works - 51
Planning & Development Services - 53
Utilities - 55
Information Technology - 59
Miscellaneous Non-Departmental - 60

Fund Overview

General Fund Overview - 63
Other City Funds- 64 - 96

APPENDIX

City of Topeka Profile - 98
Debt Schedules - 101
Financial Policies - 104
Glossary - 112
FY2027 Budget Export - 115

GOVERNING BODY



Since 2005, the City of Topeka has operated under a Council-Manager form of government. This system of local government combines the strong political leadership of elected officials with the managerial experience of a professional local government manager.

The City is governed by a ten-member Governing Body, including a directly elected Mayor and a nine-member City Council, elected by district. Governing Body members serve 4-year staggered terms. A City Manager, appointed by the Governing Body, is responsible for the implementation of the Governing Body's policy and the day-to-day operations of the City.

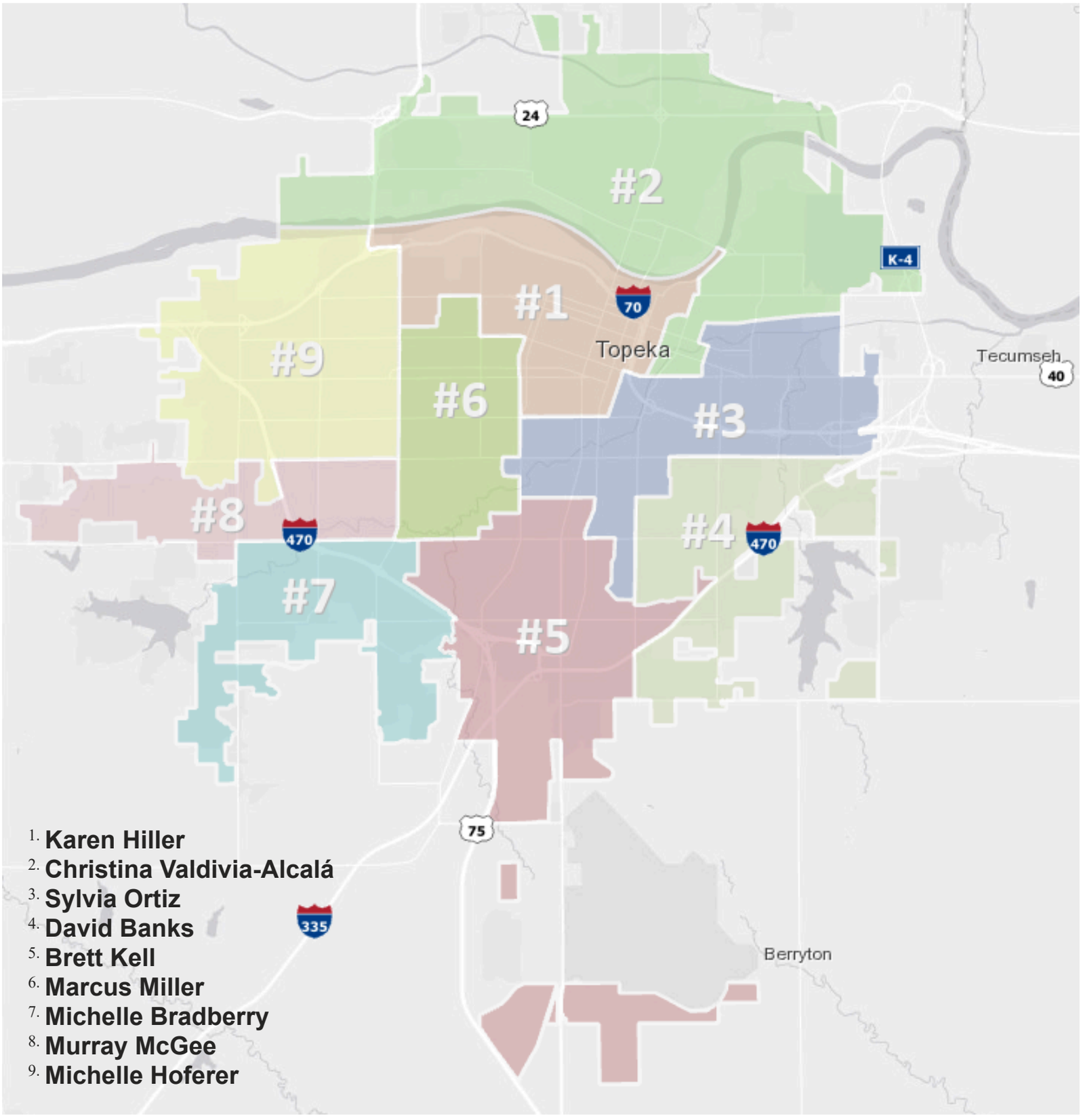
The Governing Body conducts the business of the City by voting on ordinances, resolutions, applications, major plats, zoning petitions, receiving reports, and other items. The Governing Body elects a Deputy Mayor every year, which presides over Council meetings in the absence of the Mayor, makes committee assignments, and chairs various Council committees.

Contacts:

Mayor Spencer Duncan
City Hall, Room 350 --- 785-368-3895

Members of the Topeka City Council
City Hall, Room 255 --- 785-368-3710

CITY COUNCIL DISTRICTS



1. **Karen Hiller**
2. **Christina Valdivia-Alcalá**
3. **Sylvia Ortiz**
4. **David Banks**
5. **Brett Kell**
6. **Marcus Miller**
7. **Michelle Bradberry**
8. **Murray McGee**
9. **Michelle Hoferer**

City Manager's Letter

Honorable Mayor Spencer Duncan
Members of the Topeka City Council
215 SE 7th Street
Topeka, Kansas 66603

Dear Mayor Duncan and City Councilmembers,

I am pleased to present the Fiscal Year 2027 (FY27) Budget for your review. This budget is structurally balanced; however, it relies on the use of one-time reserves to address the gap between recurring revenues and ongoing expenditures.

Over the past three years, revenues have stabilized relative to budgeted expectations, unlike prior years when actual collections consistently exceeded projections. At the same time, personnel costs have increased due to contractual obligations and other cost pressures. As a result, while this budget meets the current needs of Topeka residents, policy adjustments will be necessary in FY28, as these one-time reserves are projected to be fully depleted. Accordingly, the Governing Body will need to consider long-term strategies to align recurring revenues with ongoing expenditures and ensure the City's continued fiscal sustainability.

Budget Issues Facing the Governing Body

Policy Issues

Several policy issues were considered in developing this budget. Over the City eliminated 17 vacant positions and froze 32 positions for a grand total of $5M. Additionally the City took the following measures to have a balanced budget for resources in 2027:

- Transfer in from Worker's Comp Fund ($3M)
- Lower revenues allocated to the Debt Service Fund causing a fund balance spenddown ($5.8M)
- Transfer in from Fleet Fund ($1.5M)
- Moved $2.1 million of revenues and expenditures into a separate fund to establish the Planning & Development Enterprise Fund.

Making these changes would allow the City to adopt a balanced budget in 2027; however, many of these actions are one-time solutions. To achieve long-term financial sustainability, the City will need to implement ongoing measures to increase revenues, reduce expenditures, or pursue a combination of both in the coming years.

The table below presents the General Fund financial projections for 2026 through 2028 based on information available as of the date of this document. These projections illustrate the City's current financial outlook and highlight the need for ongoing structural changes to maintain fiscal stability beyond 2027.

Income Statement	2026 Budget	2026 Projected	2027 Projected	2028 Projected
Revenues	$132,997,320	$126,059,306	$133,455,856	$130,000,000
Expenses	$132,997,320	$130,111,936	$133,455,856	$136,500,000
Surplus / (Deficit)		($4,052,630)	$-	($6,500,000)
End of Year Balance		**$28,811,054**	**$28,811,054**	**$22,311,054**

City Manager's Letter

Economic Issues

The City's overall assessed valuation sees a projected increase by 4.09% based on the most recent assessment conducted by Shawnee County. This growth could generate approximately $2.4 million in additional revenue if the current mill rate of 37.126 is maintained, compared to the Revenue Neutral Rate (RNR) of 35.580.

Sales tax collections have remained relatively flat in 2026. From January through April, collections totaled $12.84 million compared to $13.0 million during the same period in the prior year. The City anticipates only modest and conservative growth in sales tax revenue in FY27 and beyond.

Despite increases in assessed valuation, expenses continue to rise. The City is bound by existing union contracts, and inflation continues to drive up the cost of services and commodities. To help offset property tax impact, the City will continue the Property Tax Rebate Program at $220,000. Initiated in 2024, this program assists eligible residents and is administered by the CRC, which also manages the Franchise Fee and Utility Rebate programs, providing a more streamlined service delivery model for residents and staff.

Legislative Issues

The City remains subject to K.S.A. 70-2088, which requires a public hearing in September if the Governing Body intends to exceed the Revenue Neutral Rate. Because this budget assumes a mill levy above the RNR, a public hearing will be required.

While several legislative proposals with potential fiscal impacts were introduced during the 2026 session, none were enacted. Continued monitoring of state-level fiscal policy is expected as additional proposals may be considered in future sessions.

Fund Overview

General Fund

The General Fund is the City's primary operating fund, supporting core services including the City Council, Mayor's Office, Police, Fire, Public Works, Finance, Planning, Human Resources, and other essential functions. It represents approximately one-third of the citywide budget, with FY27 planned expenditures of $133.5 million. Personnel costs account for 75% of the General Fund reflecting finalized union contracts and a 3% cost-of-living adjustment for non-union employees.

This year's budget increase is supported through a combination of one-time reserve usage, position freezes, and targeted reductions. Unlike prior years, the City is no longer projecting significant sales tax growth, with only modest increases of approximately 2.25% anticipated for 2026. However, at the time of budget development, only four months of sales tax data were available, and projections will be refined as additional data becomes available.

City Manager's Letter

Utility Funds

The Water, Wastewater, and Stormwater Utility Funds reflect previously approved rate adjustments and continue to follow a long-term infrastructure replacement strategy targeting a 150-year lifecycle. These funds continue to draw down reserves consistent with prior planning discussions. Beginning in 2024, the General Fund reduced the annual Payment in Lieu of Taxes (PILOT) from $7.5 million to $5.5 million. In 2027, this contribution increased to $6.306 million.

Internal Service Funds

Internal Service Funds, including Information Technology, Fleet, and Facilities, are supported through internal service charges to departments. In FY27, these charges have been adjusted to improve cash flow positions, particularly within Facilities and IT, ensuring both funds maintain positive operating balances compared to past practices.

Citywide Half-Cent Sales Tax

The Citywide Half-Cent Sales Tax Fund supports street, curb, gutter, sidewalk, and infrastructure improvements. The 2027–2036 Capital Improvement Plan (CIP) will be presented alongside this budget. FY27 includes a $14 million investment in the Pavement Management Program to further accelerate infrastructure improvements.

Other Policy Considerations

The FY27 budget continues to rely on one-time reserves to balance operations, a strategy that is not sustainable in FY28 and beyond. The City is actively evaluating long-term revenue enhancements and cost containment strategies to ensure a more sustainable fiscal path forward. Some future policy considerations consider the following:

1. Implementation of lane and sidewalk closure fees.

2. Creation of Planning and Development Services Enterprise Funds, with a five-year transition to increase development fees and achieve self-sufficiency.

3. Phase out the cost-sharing agreements for School Resource Officer (SRO) and TCALC positions with USD #501 (May 2027)

4. Parking rate increases on Kansas Avenue.

5. Sales tax initiative consideration (March 2027)

Conclusion

Slowing revenue growth, rising personnel and operational costs, inflationary pressures, and ongoing capital needs continue to present significant fiscal challenges. City management remains committed to addressing these issues and working with the Governing Body to achieve long-term financial sustainability.

Sincerely,

2027 Budget Calendar

January - March

- Close the prior fiscal year and review preliminary year-end results.
- Update the multi-year financial forecast.
- Meet with departments to discuss priorities and major issues.
- Begin Capital Improvement Plan (CIP) discussions.
- Departments begin preparing budget requests.
- Departments submit operating and capital budget requests.
- Finance reviews submissions for completeness.
- Update revenue estimates.

April - May

- Conduct departmental budget meetings.
- Review personnel costs, contracts, and major expenditures.
- Prioritize capital projects.
- Identify funding gaps and reduction options.
- Prepare the recommended budget.
- Meet with the City Manager to review recommendations.
- Finalize revenue projections and debt schedules.

June

- Complete the proposed operating and capital budgets.
- Develop fund balance projections.
- Prepare budget documents and presentation materials.

July

- Present the proposed budget to the Governing Body.
- **July 7:** Initial discussion of the Revenue Neutral Rate (RNR).
- **July 14:** Set the RNR hearing and public budget hearing dates; present the budget to the City Council.
- Conduct budget workshops and work sessions during subsequent Council meetings.

August

- Continue budget workshops and work sessions during subsequent Council meetings.
- **August 26:** Conduct the Revenue Neutral Rate (RNR) roll call vote and public budget hearing for the City

September

- **September 1:** Conduct the Revenue Neutral Rate (RNR) roll call vote and public budget hearing for TMTA
- **September 8:** Budget presentation wrap-up.
- **September 15:** Adopt the annual budget.

October

- Submit the adopted budget to Shawnee County by **October 1.**



BUDGET OVERVIEW

FINANCIAL SUMMARY

Expenditures Glossary

The purpose of this section is to describe the major expenditure types for all funds. These major expenditures are divided into **six categories**: Capital Outlay, Commodities, Contractual, Debt, Other Payments, Personnel.

Capital Outlay: Capital Outlay expenditures include payments that are made for land, building improvements, furniture, motor vehicles, computer software, tools, and equipment.

Commodities: Commodities include materials for asphalt, rock, sand, salt, insecticide, fuel, chemicals, and office supplies.

Contractual: Contractual costs are expenditures related to the operations of the City. They include items such as property insurance premiums, utility costs, printing services, rent, and maintenance services.

Debt: Debt expenditures include the costs of principal and interest for all current outstanding debt and any debt obligations refinanced during the fiscal year.

Other Payments: Other Payments include expenditures for debt service payments and operating transfers. The types of expenditures in this category consist of transfers between funds and debt payments that are paid by the Utilities, Parking, and Debt Service funds.

Personnel: Personnel costs are expenditures related to employee compensation, including employee benefit costs such as the City’s contribution for retirement, social security, and health insurance.

FINANCIAL SUMMARY

Revenues Glossary

The purpose of this section is to describe the major revenues of the City. The major revenue sources fall into nine categories: Fees for Service, Franchise Fees, Intergovernmental Revenue, Licenses & Permits, Miscellaneous, Municipal Court, PILOTs, Special Assessments, and Taxes.

Fees for Service: Fees for Service revenues are those collected in return for a service provided by the City such as water, stormwater, wastewater, and parking.

Franchise Fees: Franchise Fees are revenue generated from agreements between the City and local utilities for the use of rights-of-ways. These agreements result in 5-6% of the utility's revenue due to the City.

Intergovernmental Revenue: Intergovernmental Revenue is revenue collected by the City that comes from other government agencies such as the State of Kansas and Shawnee County.

Licenses & Permits: Licenses and Permits are revenues related to various permitting and licensing services available in the City Clerk and Development Services divisions. These include business licenses and development permits.

Miscellaneous: Miscellaneous revenue is all other revenues collected by the City that is not otherwise assigned to a category in this list.

Municipal Court: Municipal Court revenue are those fines and fee assessed and collected by the City's judicial system.

PILOTs: Payments in Lieu of Taxes (PILOTs) are payments made to the City by various organizations or agencies based on agreements. In these agreements, the City may have granted tax abatements, and PILOTs are a portion of the taxes that may be due to the City.

Special Assessments: Special Assessment revenue are the taxes levied against property owners inside an approved improvement district that provide for the construction of certain public projects such as water and sewer lines or streets.

Taxes: Tax revenues include ad valorem (property) tax, sales taxes, and motor vehicle tax. Property tax is derived from tax levied on real property, personal property, and state assessed utilities. The City receives three sales taxes, two for direct operations and one for countywide purposes.

CITYWIDE FUND DETAILS

Citywide Funds: Detailed Four Year Summary

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$430,496,282**	**$510,979,936**	**$383,776,644**	**$387,637,252**
Fees for Service	$140,461,044	$146,682,796	$155,915,580	$157,696,037
Sales Tax	$82,625,539	$84,675,286	$86,456,808	$87,907,937
Property Tax	$65,005,538	$67,436,501	$69,038,304	$72,932,803
Intergovernmental Revenue	$38,943,263	$21,065,207	$15,037,728	$16,085,073
Franchise Fee	$15,199,441	$15,610,767	$16,223,904	$15,640,858
Investments from Interest	$13,003,836	$15,915,901	$5,160,408	$7,533,200
PILOT Transfer	$5,692,720	$5,632,962	$6,510,000	$6,634,000
Operational Transfer - Revenue	$38,143,202	$87,916,584	$5,064,996	$5,500,000
Administrative Fees	$3,727,013	$3,229,009	$3,737,004	$3,742,550
TGT Tax	$3,130,089	$2,948,491	$3,324,996	$3,660,000
Special Assessments	$4,330,372	$5,001,713	$3,896,952	$3,539,239
Miscellaneous	$2,791,008	$8,264,592	$9,110,544	$2,142,650
Licenses & Permits	$2,005,913	$2,090,575	$1,846,668	$2,137,477
Fines	$1,427,503	$1,545,449	$1,505,004	$1,560,000
Municipal Court	$542,957	$609,219	$545,508	$553,180
PILOT	$411,000	$441,026	$402,240	$372,247
Bond Proceeds	$13,055,845	$41,913,857		
Expense	**($404,101,155)**	**($466,490,038)**	**($416,902,728)**	**($417,759,516)**
Other Payments	($25,363,687)	($26,967,371)	($3,169,668)	($700,600)
Capital Outlays	($877,932)	($14,003,304)	($2,734,356)	($2,502,321)
Operational Transfer - Expense	($39,767,718)	($87,934,362)	($34,939,008)	($35,867,500)
Debt Payments	($32,485,832)	($33,688,632)	($51,616,944)	($50,706,417)
Contractual	($81,546,793)	($80,344,786)	($71,374,368)	($76,974,940)
Commodities	($105,711,108)	($98,143,013)	($114,021,132)	($109,291,761)
Personnel	($118,348,085)	($125,408,570)	($139,047,252)	($141,715,977)
Total	**$26,395,127**	**$44,489,897**	**($33,126,084)**	**($30,122,264)**

CITYWIDE FUND DETAILS

Expenditure Summary for Citywide Funds

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($118,440,698)	($127,480,250)	($132,997,320)	($133,455,856)
102 - UNASSIGNED RESERVE FUND	($1,998,061)	($0)	($6,500,004)	($7,500,000)
110 - CAPITAL ASSETS	$0	$0		
227 - COURT TECHNOLOGY FUND	($26,035)	($69,943)	($250,008)	($195,000)
228 - SPECIAL ALCOHOL PROGRAM	($695,927)	($588,221)	($735,000)	($1,000,000)
229 - ALCOHOL & DRUG SAFETY	($9,275)	($6,306)	($5,172)	($12,835)
231 - PARKLAND ACQUISITIONS	($11,173)	($10,047)		
232 - LAW ENFORCEMENT	($497,913)	($443,477)	($766,488)	($766,477)
236 - SPECIAL LIABILITY EXP	($2,612,796)	($1,121,118)	($1,639,776)	($1,376,686)
271 - TRANSIENT GUEST TAX	($2,233,723)	($2,161,698)	($2,375,004)	($2,405,000)
273 - TGT - PROJECTS	($692,458)	($1,380,262)	($763,956)	($790,000)
274 - .50% SALES TAX (STATE TO JEDO)	($11,889,918)	($12,306,988)	($12,500,004)	($13,000,000)
275 - 0.5% SALES TAX (JEDO PROJ)	($2,267,849)	($1,989,739)	($10,002,792)	($7,543,000)
276 - FEDERAL FUNDS EXCHANGE	($4,355,000)	($1,826,976)	($1,550,004)	($1,900,000)
286 - RETIREMENT RESERVE	($1,137,818)	($1,555,857)	($3,633,756)	($2,094,717)
287 - K P & F RATE EQUALIZATION	($107,804)	($57,926)		
289 - HISTORIC ASSET TOURISM		($29,711)	($29,712)	$0
291 - SPECIAL STREET REPAIR	($6,891,912)	($7,478,203)	($7,781,748)	($7,810,338)
292 - SALES TAX STREET MAINT	($18,491,826)	($18,370,853)	($28,468,008)	($31,049,251)
299 - CITY DONATIONS & GIFTS	($1,125)	($9,825)	($1,073,676)	($400,000)
301 - DEBT SERVICE	($20,232,030)	($20,484,330)	($21,395,724)	($20,740,777)
401 - BUSINESS IMPROVEMENT DISTRICTS	($526,701)	($519,278)	($572,220)	($564,000)
403 - COMMUNITY IMPROVEMENT DISTS	($1,649,173)	($1,697,140)	($1,700,016)	($1,885,400)
405 - TAX INCREMENT FINANCING	($967,699)	($1,864,631)	($1,065,012)	($1,400,000)
407 - REINVESTMENT HOUS INCENT DIST		($20,336)	($50,004)	($200,000)
499 - Economic Dev - Clearing Fund	($16,000)	($56,500)		
500 - METRO TRANS AUTHORITY	($6,532,718)	($6,977,930)	($6,944,232)	($7,277,240)

CITYWIDE FUND DETAILS

Expenditure Summary for Citywide Funds

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
601 - PUBLIC PARKING	($2,915,257)	($2,961,638)	($3,157,260)	($2,849,188)
613 - INFORMATION TECHNOLOGY	($7,814,959)	($6,231,380)	($6,930,972)	($6,775,724)
614 - FLEET MANAGEMENT	($2,817,356)	($2,494,996)	($2,310,612)	($3,762,326)
615 - FACILITIES OPERATIONS	($3,658,091)	($3,443,970)	($3,555,708)	($3,706,149)
616 - PLANNING ENTERPRISE				($2,136,942)
621 - WATER UTILITY	($54,795,201)	($75,799,008)	($61,936,404)	($61,485,596)
623 - STORMWATER UTILITY	($13,487,015)	($21,476,787)	($12,633,624)	($13,140,984)
625 - WASTEWATER FUND	($49,167,195)	($66,181,929)	($45,393,372)	($44,922,235)
640 - PROPERTY & VEHICLE INSURANCE	($3,222,675)	($3,512,767)	($3,901,500)	($3,901,500)
641 - WORKERS COMP SELF INS	($1,539,818)	($1,695,041)	($3,859,788)	($5,610,000)
642 - GROUP HEALTH INSURANCE	($17,259,543)	($19,902,877)	($22,296,888)	($19,176,208)
643 - RISK MANAGEMENT RESERVE	($875)		($467,004)	
644 - UNEMPLOYMENT COMP	($22,071)	($25,937)	($81,000)	($100,000)
700 - FEDERAL GRANTS	($6,213,882)	($4,822,752)	($3,945,288)	($3,923,154)
710 - OTHER GRANTS	($1,540,745)	($1,528,369)	($899,232)	($986,828)
730 - OPIOID SETTLEMENT FUND	($6,600)	($6,600)	($834,444)	($1,100,000)
740 - ECONOMIC DEVELOPMENT FUND	($44,260)	($100,377)	($900,000)	($816,102)

CITYWIDE FUND DETAILS

Expenditure Summary: Total Citywide Funds by Category

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Personnel	**($118,348,085)**	**($125,408,570)**	**($139,047,252)**	**($141,715,977)**
Allowances & Reimbursements	($151,220)	($125,451)	($82,200)	($65,710)
Benefits	($37,127,822)	($36,037,416)	($37,713,696)	($39,765,026)
Compensation	($81,069,043)	($89,245,703)	($101,251,356)	($101,885,240)
Other Payments	**($25,363,687)**	**($26,967,371)**	**($3,169,668)**	**($700,600)**
Other Payments	($25,363,687)	($26,967,371)	($3,169,668)	($700,600)
Operational Transfer - Expense	**($39,767,718)**	**($87,934,362)**	**($34,939,008)**	**($35,867,500)**
Operational Transfer - Expense	($39,767,718)	($87,934,362)	($34,939,008)	($35,867,500)
Debt Payments	**($32,485,832)**	**($33,688,632)**	**($51,616,944)**	**($50,706,417)**
Debt Service	($32,485,832)	($33,688,632)	($51,616,944)	($50,706,417)
Contractual	**($81,546,793)**	**($80,344,786)**	**($71,374,368)**	**($76,974,940)**
Equipment Maintenance	($6,036,710)	($5,265,431)	($5,445,948)	($5,594,917)
Individual & Contractual Services	($44,778,802)	($39,180,872)	($31,129,512)	($33,051,321)
Insurance	($6,828,389)	($7,368,509)	($8,999,832)	($9,262,339)
Maintenance	($5,908,583)	($6,583,952)	($5,790,240)	($8,351,100)
Purchased Services	($7,657,784)	($10,481,228)	($7,910,400)	($8,021,769)
Rent	($437,904)	($1,570,481)	($1,412,628)	($1,331,911)
Utilities	($9,898,621)	($9,894,314)	($10,685,808)	($11,361,584)
Commodities	**($105,711,108)**	**($98,143,013)**	**($114,021,132)**	**($109,291,761)**
Grants	($15,930,544)	($14,846,044)	($14,302,500)	($15,170,515)
Other Payments	($38,581,478)	($40,830,234)	($44,865,180)	($42,824,398)
Purchased Services	($31,340,979)	($22,629,933)	($34,755,384)	($32,762,700)
Supplies	($19,858,107)	($19,836,802)	($20,098,068)	($18,534,147)
Capital Outlays	**($877,932)**	**($14,003,304)**	**($2,734,356)**	**($2,502,321)**
Capital Outlays	($877,932)	($14,003,304)	($2,734,356)	($2,502,321)
Total	**($404,101,155)**	**($466,490,038)**	**($416,902,728)**	**($417,759,516)**

CITYWIDE FUND DETAILS

Revenue Summary for Citywide Funds

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	$117,123,001	$125,121,702	$132,997,284	$133,455,856
102 - UNASSIGNED RESERVE FUND	$4,134,894	$143,525		$0
227 - COURT TECHNOLOGY FUND	$25,442	$30,796	$24,996	$25,000
228 - SPECIAL ALCOHOL PROGRAM	$717,749	$715,063	$735,000	$705,799
229 - ALCOHOL & DRUG SAFETY	$10,976	$5,326	$22,008	$17,000
231 - PARKLAND ACQUISITIONS	$11,106	$10,827		
232 - LAW ENFORCEMENT	$415,723	$452,465	$189,012	$189,000
236 - SPECIAL LIABILITY EXP	$1,157,694	$1,362,601	$1,121,820	$1,223,688
271 - TRANSIENT GUEST TAX	$2,238,852	$2,104,454	$2,375,004	$2,735,000
273 - TGT - PROJECTS	$891,236	$844,037	$949,992	$925,000
274 - .50% SALES TAX (STATE TO JEDO)	$11,889,918	$12,306,988	$12,500,004	$13,000,000
275 - 0.5% SALES TAX (JEDO PROJ)	$9,856,120	$10,639,640	$9,445,176	$9,600,000
276 - FEDERAL FUNDS EXCHANGE	$1,461,707	$3,578,639	$1,665,000	$1,700,000
286 - RETIREMENT RESERVE	$2,308,209	$770,003	$30,000	$75,000
287 - K P & F RATE EQUALIZATION	($108,573)	$166,499		
291 - SPECIAL STREET REPAIR	$5,541,691	$5,637,004	$7,503,120	$6,453,126
292 - SALES TAX STREET MAINT	$21,298,009	$22,576,732	$21,447,276	$21,490,000
299 - CITY DONATIONS & GIFTS	$75,000	$85,286	$99,996	
301 - DEBT SERVICE	$23,362,361	$26,485,134	$16,393,812	$15,014,913
401 - BUSINESS IMPROVEMENT DISTRICTS	$490,681	$472,380	$572,220	$564,000
403 - COMMUNITY IMPROVEMENT DISTS	$1,626,964	$1,818,869	$1,700,004	$1,885,400
405 - TAX INCREMENT FINANCING	$1,017,844	$1,814,548	$1,065,000	$1,400,000
407 - REINVESTMENT HOUS INCENT DIST		$20,336	$50,004	$200,000
499 - Economic Dev - Clearing Fund	$21,500	$46,500		
500 - METRO TRANS AUTHORITY	$6,532,718	$6,977,930	$6,944,232	$7,277,240

CITYWIDE FUND DETAILS

Revenue Summary for Citywide Funds

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
601 - PUBLIC PARKING	$2,455,322	$2,683,924	$2,721,012	$2,894,630
613 - INFORMATION TECHNOLOGY	$5,177,504	$7,020,855	$7,281,072	$7,219,082
614 - FLEET MANAGEMENT	$2,905,620	$2,893,521	$2,868,528	$2,868,541
615 - FACILITIES OPERATIONS	$3,033,503	$4,324,287	$4,058,040	$4,058,042
616 - PLANNING ENTERPRISE				$2,136,942
621 - WATER UTILITY	$55,175,755	$64,401,830	$60,613,500	$60,684,900
623 - STORMWATER UTILITY	$12,579,712	$14,337,675	$12,096,204	$13,483,900
625 - WASTEWATER FUND	$42,211,602	$47,382,888	$44,400,900	$44,928,900
640 - PROPERTY & VEHICLE INSURANCE	$2,748,759	$2,953,743	$4,070,256	$4,192,339
641 - WORKERS COMP SELF INS	$3,479,971	$932,543	$200,004	$150,000
642 - GROUP HEALTH INSURANCE	$15,420,188	$17,622,342	$22,179,024	$20,451,903
643 - RISK MANAGEMENT RESERVE	$15,559	$5,830	$15,000	
644 - UNEMPLOYMENT COMP	$99,077	$19,907	$5,004	$5,000
700 - FEDERAL GRANTS	$4,417,574	$4,522,913	$4,350,000	$5,176,685
710 - OTHER GRANTS	$1,540,745	$1,575,366	$1,087,140	$1,301,288
730 - OPIOID SETTLEMENT FUND	$428,446	$289,598		$149,077
740 - ECONOMIC DEVELOPMENT FUND	$27,442	$150		$0

SCHEDULE OF FUND BALANCES

Fund Name	2024	2025	2026	2027
101 - General Fund	$36,871,539	$32,859,716	$28,811,054	$28,811,054
227 - Court Technology	$239,730	$200,583	$200,583	$200,583
228 - Special Alcohol	$225,883	$352,725	$352,725	$58,524
229 - Alcohol Drug & Safety	$9,171	$8,191	$8,191	$12,356
232 - Law Enforcement	$1,674,845	$1,682,787	$1,559,880	$982,403
236 - Special Liability	$1,885,712	$2,030,942	$1,900,000	$1,900,000
271 - Transient Guest Taxes	$853,575	$260,106	$660,106	$1,060,106
275 - JEDO Sales Tax	$21,116,143	$29,383,506	$26,439,651	$27,815,435
276 - Federal Fund Exchange	$515,150	$2,266,813	$187,504	$438,504
286 - Retirement Reserve	$5,596,340	$4,770,350	$1,346,975	$0
291 - Special Highway Fund	$2,331,577	$397,761	$1,060,116	$0
292 - Citywide Half-Cent Sales Tax	$39,812,277	$43,705,714	$31,612,343	$22,865,207
299 - Affordable Housing Trust Fund	$1,073,675	$1,149,136	$323,007	$0
301 - Debt Service	$18,490,145	$24,344,126	$21,292,168	$15,566,305
401 - Business Improvement District	$75,295	$28,397	$0	$0
403 - Community Improvement District	$0	$0	$0	$0
405 - Tax Increment Financing	$0	$0	$0	$0
407 - RHID	$0	$0	$0	$0
500 - TMTA	$0	$0	$0	$0
601 - Parking	$1,057,079	$811,756	$601,867	$647,309
613 - IT	($793,455)	$331,774	$800,000	$800,000
614 - Fleet	$2,223,037	$2,401,408	$3,149,921	$2,249,921
615 - Facilities	($845,336)	($577,947)	$121,803	$472,803
616 - Development Enterprise Fund	$0	$0	$0	$0
621 - Water	$17,105,007	$15,721,730	$14,054,172	$13,773,089
623 - Stormwater	$5,995,850	$4,575,626	$4,038,213	$3,957,449
625 - Wastewater	$20,147,185	$20,744,099	$19,752,344	$19,509,390
640 - Insurance	$799,625	$123,587	$2,479,421	$2,770,260
641 - Work Comp	$13,366,552	$12,651,448	$9,334,653	$4,834,653
642 - Health Insurance	$3,650,875	$1,193,655	$4,368,594	$4,960,177
643 - Risk Reserve	$443,782	$443,782	$0	$0
644 - Unemployment Fund	$509,122	$501,044	$455,794	$400,794
730 - Opioid	$823,947	$1,096,449	$1,096,449	$1,096,449
740 - Economic Development	$521,537	$429,099	$0	$0
740 - Land Bank	$500,000	$492,211	$491,351	$491,351

GENERAL FUND DEPARTMENTS

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	**($118,440,698)**	**($127,480,250)**	**($132,997,320)**	**($133,455,856)**
00 - NON-DEPARTMENTAL	($7,012,965)	($11,226,061)	($15,239,844)	($14,950,988)
01 - CITY COUNCIL	($273,157)	($502,968)	($498,300)	($500,117)
02 - EXECUTIVE	($2,222,999)	($2,851,445)	($2,867,124)	($3,345,690)
03 - CITY ATTORNEY	($1,652,780)	($1,722,403)	($1,708,908)	($1,833,294)
04 - ADMIN & FINANCIAL SERVICES	($6,449,284)	($2,957,419)	($2,845,368)	($2,700,614)
05 - MUNICIPAL COURT	($1,880,330)	($1,984,564)	($2,068,656)	($2,129,031)
06 - HUMAN RESOURCES	($1,831,171)	($1,863,271)	($2,337,708)	($2,486,916)
07 - MAYOR'S OFFICE	($169,106)	($171,821)	($165,864)	($167,496)
20 - FIRE DEPARTMENT	($36,281,139)	($36,796,242)	($37,328,388)	($38,123,555)
25 - POLICE DEPARTMENT	($45,499,005)	($51,627,233)	($52,478,772)	($53,788,068)
30 - PUBLIC WORKS	($7,704,246)	($8,112,052)	($7,626,432)	($7,627,492)
40 - PARK AND RECREATION	($717,749)	($715,063)	($735,000)	($705,799)
60 - PLANNING & DEVELOPMENT DEPART	($6,634,941)	($6,949,279)	($7,096,956)	($5,096,795)
70 - ZOO	($111,826)	($431)		
Total	**($118,440,698)**	**($127,480,250)**	**($132,997,320)**	**($133,455,856)**

TAX REVENUE BREAKDOWN

Tax Revenue

The purpose of this section is to breakdown the tax revenue the City of Topeka receives. The City receives four main types of tax revenue: Ad Valorem Tax, Sales Tax, Motor Vehicle Tax, and Transient Guest Tax.

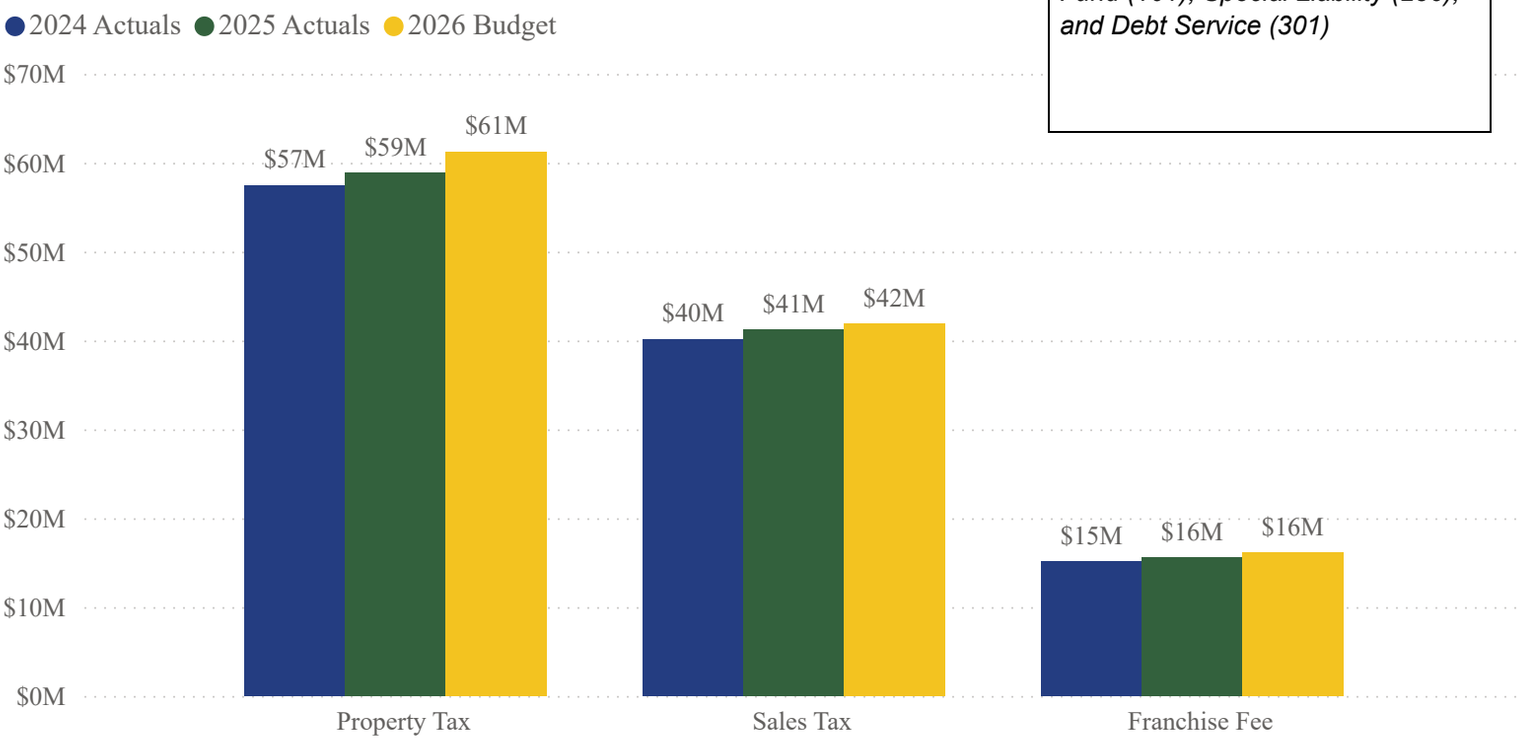
Ad Valorem (Property Taxes): The Ad Valorem Tax is one of the largest single revenue streams available to Kansas cities. These revenues are derived from taxes levied on real property, personal property, and state assessed utilities. The Shawnee County Appraiser assigns values to real and personal properties, while the State of Kansas assigns values to state assessed utilities. The City maintains three taxing funds: the General Fund, Debt Service Fund, and Special Liability Fund.

Sales Tax: The City of Topeka receives three sales taxes - two for direct operations and one for countywide purposes. In addition to those, the City also manages sales tax for the payment of debt service and pay-as-you-go community improvement districts. The two sales taxes that are utilized for operations are a 1 cent sales tax for the General Fund and a 1/2 cent sales tax utilized for existing street maintenance.

Motor Vehicles: The State of Kansas collects taxes when an applicant applies for title on a motor vehicle, trailer, all-terrain vehicle, boat, or outboard motor (unit), regardless of the purchase date. Revenue projections are received from the County.

Transient Guest Tax: The Transient Guest Tax (TGT) is charged on hotel nights within the city. The City Council sets the tax rate. The TGT is closely tied to the same factors as sales tax and is sensitive to the broader economy.

***Note**: Chart includes the General Fund (101), Special Liability (236), and Debt Service (301)*



PROPERTY TAX BREAKDOWN

Property Tax Revenue

Property tax is one of the largest revenue sources for the City. The State of Kansas uses mills to levy property tax. One mill is one dollar per $1,000 dollars of assessed value. Residential properties pay 11.5% of their value in property taxes. Multiple entities in Shawnee County levy and collect property tax. The below chart illustrates all the entities that levy property tax and their mill rate in 2025.

Description	2023 Mill Levy	2024 Mill Levy	2025 Mill Levy	2026 Mill Levy
CITY OF TOPEKA	38.96	36.95	36.96	37.13
METRO TOPEKA AIRPORT AUTH	1.75	2.16	2.24	2.19
METRO TRANSIT AUTHORITY	4.20	4.20	4.20	4.00
SHAWNEE COUNTY	49.86	48.65	48.33	48.91
STATE OF KANSAS	1.50	1.50	1.50	1.50
TOP & SN CO PUBLIC LIB.	8.89	8.19	7.91	7.59
USD 501 TOPEKA	46.01	44.54	44.34	46.39
WASHBURN UNIVERSITY	3.45	3.45	3.45	3.47
Total	**154.63**	**149.64**	**148.92**	**151.17**

USER FEE BREAKDOWN

User Fee Revenue

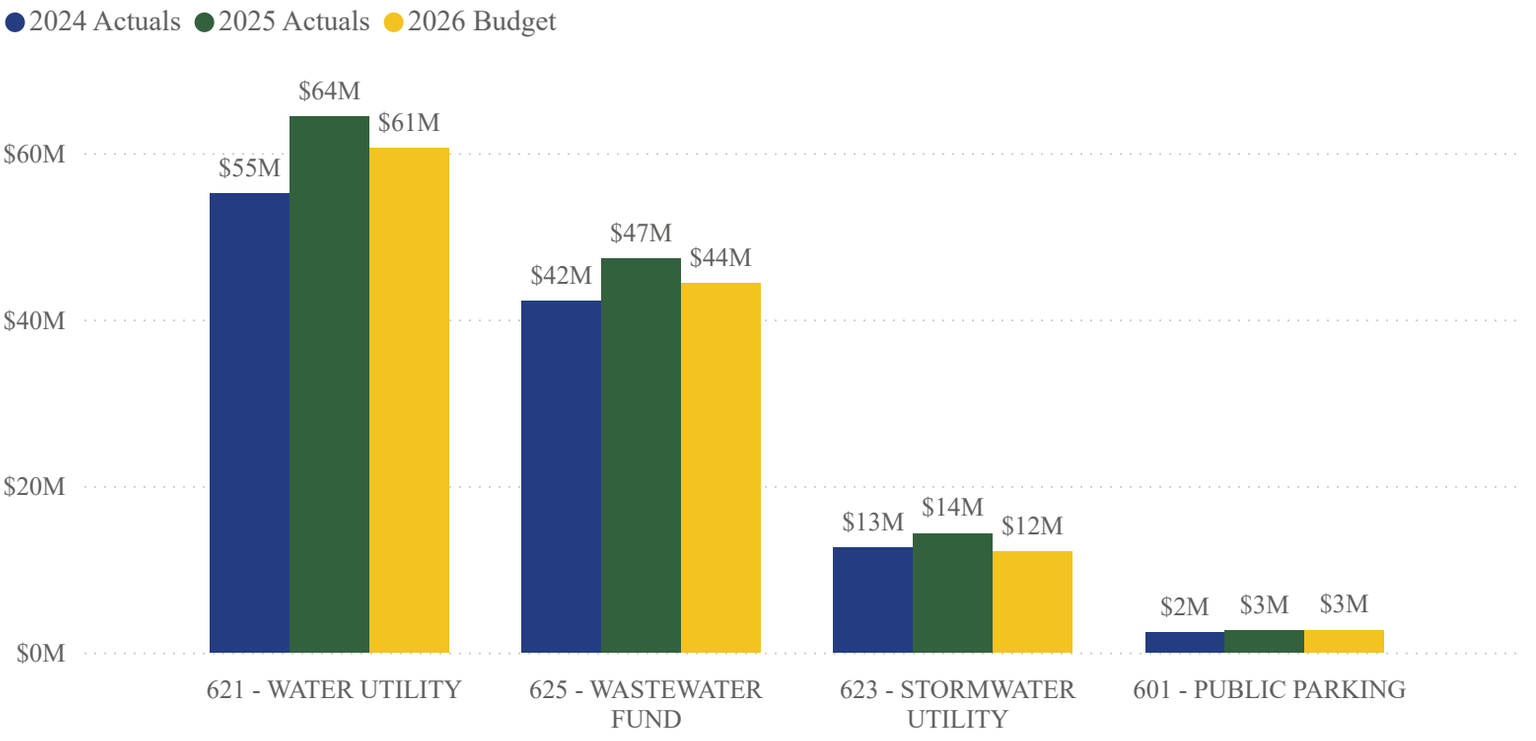
User fees are typically determined with the assistance of rate studies. Rate studies look at the financing needs of the particular utility, the rate base, changes in the number of users, and other factors to determine the rate level necessary to support a particular revenue stream. Customers that are city residents pay a lower rate than those outside the city limits.

Water Utility: Water division staff produce estimated revenues based upon approved rates, the number of users, and predicted usage. The City Council establishes the City's water rates and approved a 8.5% rate increase for 2024.

Wastewater Fund: Water Pollution Control division staff produce estimated rates based upon approved rates, the number of users, and predicted usage. The City Council establishes the City's wastewater rates and approved a 7.5% rate increase for 2024.

Stormwater Utility: Water Pollution Control division staff produce estimated rates for the Stormwater Utility based upon approved rates, the number of users, and estimated impervious surface. The City Council establishes the City's stormwater rates and approved a 6.5% rate increase for 2024. This fee is only charged to inside city residents.

Public Parking: The City of Topeka owns eight parking garages. Garage stalls are either leased or funded by hourly fees. This revenue is founded on expert-based estimation from an evaluation of trends, current pricing, spaces available, and contracts/agreements.



FRANCHISE FEE BREAKDOWN

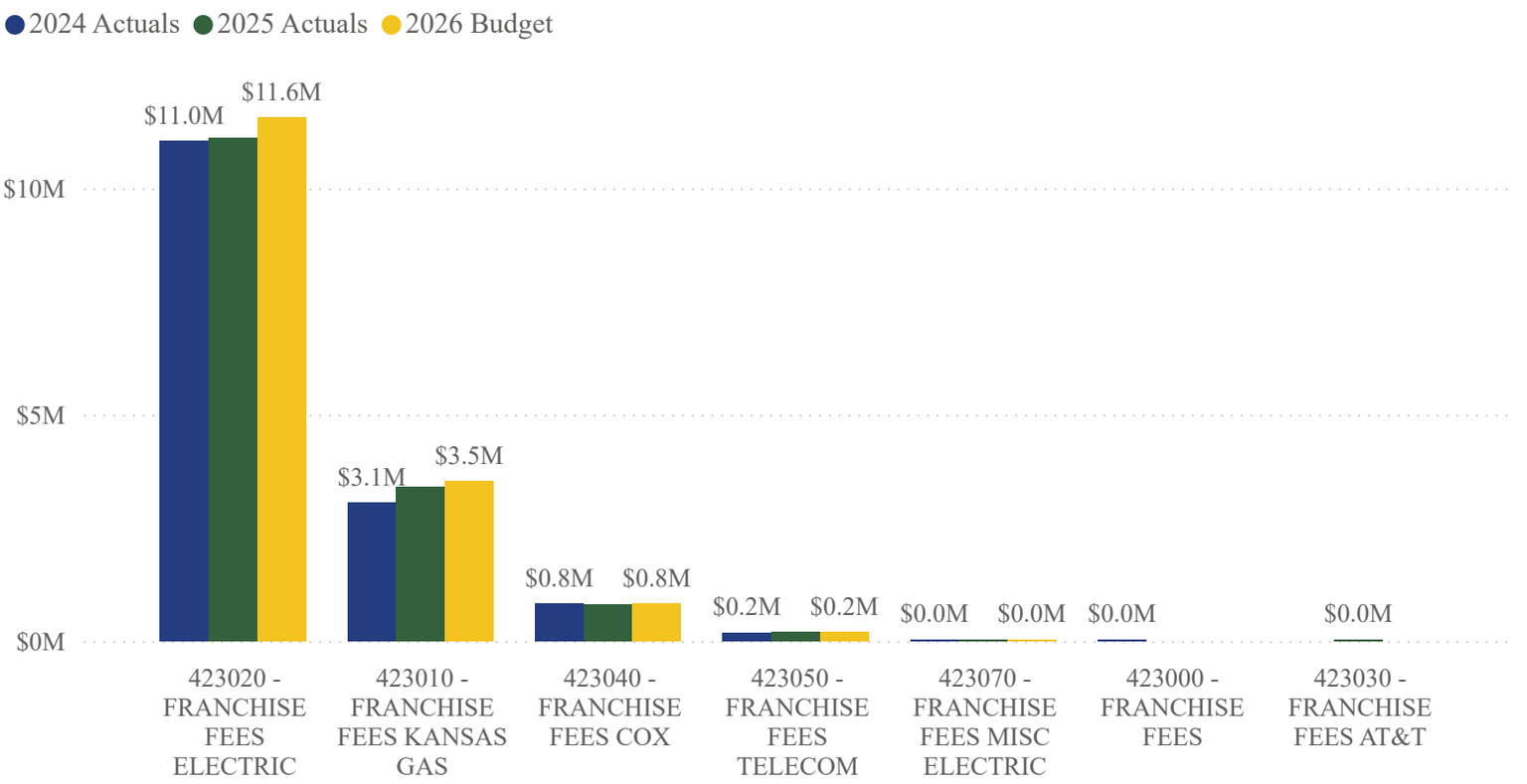
Franchise Fee Revenue

Franchise Fees are revenue generated from agreements between the City and local utilities for the use of rights-of-ways. These agreements result in 5-6% of the utility's revenue due to the City.

Franchise Westar Electric: Electric franchise fees are applied to the gross receipts of electric utilities operating within the City. Currently, the fee for Kaw Valley Electric is 5% and Evergy is 6%. Electric Franchise Fees are dependent on the number of users and usage. This revenue source is affected significantly by changes in the weather, as well as modifications to electric rates permitted by the Kansas Corporation Commission.

Franchise Oneok Gas Service: Gas franchise fees are applied to the gross receipts of natural gas utilities operating within the City. Currently, the fee for the sole natural gas utility in Topeka is 5%. Gas Franchise Fees are dependent on the number of users and usage. This revenue source is affected significantly by changes in the weather, changes in the price of wholesale natural gas, as well as modifications to natural gas rates permitted by the Kansas Corporation Commission.

Franchise Cox Cable: Cable franchise fees are applied to the gross receipts of cable television utilities operating within the City. Currently, the fee for cable providers in Topeka is 5%. Cable franchise fees are dependent on the number of users and the level of service demanded by those users. This revenue source is affected primarily by changing viewer habits, such as some users “cutting the cord” and dropping cable service and the increasing costs of cable service over time.



POSITION CHANGE OVERVIEW

Full Time Equivalent Positions

Department	2024 Budget	2025 Budget	2026 Budget	2027 Budget
10101 - City Council	10.00	11.00	11.00	11.00
10102 - City Manager	17.00	21.00	19.60	20.60
10103 - City Attorney	12.90	12.28	12.40	12.75
10104 - Financial Services	27.00	25.00	22.00	21.00
10105 - Municipal Court	20.67	19.00	19.00	19.00
10106 - Human Resources	10.00	10.50	14.00	14.00
10107 - Mayor's Office	2.00	2.00	2.00	2.00
10120 - Fire Department	247.00	247.00	245.00	244.00
10125 - Police Department	351.00	349.00	346.00	345.00
10130 - Public Works	45.25	43.60	43.60	42.75
10150 - Topeka Zoological Park	3.00			
10160 - Planning Department	36.50	36.50	34.50	15.50
10170 - Neighborhood Relations/Code Enforcement	21.00	21.00	20.00	19.00
22905 - Alcohol & Drug Safety	0.33			
23603 - Special Liability (Legal)	5.10	5.72	4.60	4.25
29130 - Special Highway Fund (Public Works)	61.00	58.00	58.00	54.00
29230 - Citywide Half-Cent Sales Tax (Public Works)	1.00	4.25	7.25	6.25
60130 - Parking (Public Works)	10.25	10.15	10.15	10.00
61312 - Information Technology	25.00	25.00	27.00	26.00
61404 - Fleet Management (Public Works)	22.25	22.00	22.00	22.00
61530 - Facilities Operations (Public Works)	15.25	15.00	15.00	15.00
61660 - Planning Enterprise Fund	0.00	0.00	0.00	18.00
62130 - Water Utility	121.00	123.00	122.00	118.00
62330 - Stormwater	26.00	25.00	25.00	24.00
62530 - Wastewater	76.00	76.00	76.00	74.00
64150 - Workers Comp (Human Resources)	2.00	2.25	0.00	0.00
64252 - Health Fund (Human Resources)	2.00	2.25	0.00	0.00
70002 - HUD Comm. Eng. Grants	2.00			0.00
70071 - HND State Grants	10.50	10.50	10.90	10.90
71025 - Other Grants (Police)	1.00	1.00	1.00	1.00
71057 - Prosecution Grants			1.00	1.00
71060 - Other Grants (Planning)	2.00	2.00	2.00	2.00
71071 - Other Grants (Planning)	1.00	2.00	1.00	2.00
Total	**1,187.00**	**1,182.00**	**1,172.00**	**1,155.00**

POSITION CHANGE OVERVIEW

Full Time Equivalent Positions

10102 – City Manager: Moved Economic Development Director from the Planning Department

10103 – City Attorney: City Attorney split change between the General Fund & Special Liability Fund

10104 – Financial Services: Removed a Division Director

10120 – Fire Department: Removed & Froze 2x Division Chiefs & Froze 10 Firefighters

10125 – Police Department: Froze 1x Assistant Chief, Evidence & Property Tech, and Police Records Clerk II. Added Lieutenant position; froze 19 Police Officer positions.

10130 – Public Works: Removed Deputy Director (0.85 FTE)

10160 – Planning Department: Move Economic Development director to City Manager; moved 18 employees into a separate Planning Enterprise Fund.

10170 – Code Enforcement: Remove Property Maintenance Inspector

23603 – Special Liability (Legal): City Attorney split change between the General Fund & Special Liability Fund

29130 – Special Highway Fund (Public Works): Removed 4 Street Maintenance Workers

29230 – Citywide Half-Cent Sales Tax (Public Works): Removed Engineering Technician II

60130 – Parking (Public Works): Removed Deputy Director (0.15 FTE)

61312 – Information Technology: Removed Division Director

61660 – Planning Enterprise Fund: Moved 18 employees into a separate Planning Enterprise Fund from 10160 - Planning

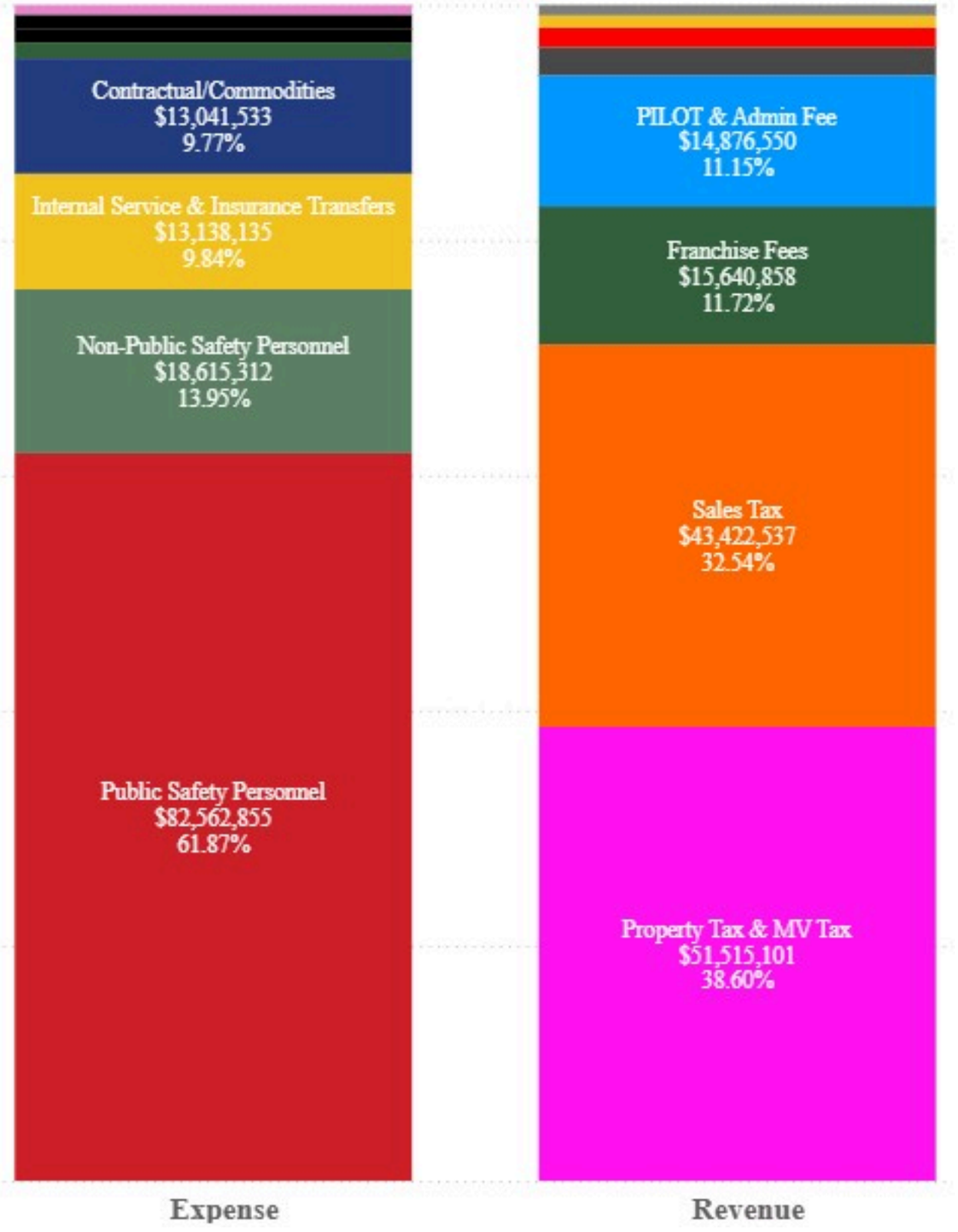
62130 – Water Utility: Removed Foreperson, Infrastructure Manager, and Engineer

62330 – Stormwater: Removed Engineering Technician I

62530 – Wastewater: Removed Asset Manager and Infrastructure Manager

General Fund by Categories

Breakdown Revenues vs. Expenses



Reductions to FY27 Budget

Reductions to Citywide Budget

Removed Positions:

This budget assumes eliminating 17 vacant positions for a total of $1.7M positions include: Deputy Director of Public Works; Division Director of Procurement & Grants Management; Evidence & Property Technician I and Police Records Clerk II within the Police Department; Senior Management Analyst within Public Works; Division Director of Information Technology; Engineering Technician I and Foreperson within Utilities; two Manager Infrastructure positions within Utilities; Asset Manager and Engineer within the Water Division; Emergency Preparedness Manager within the City Manager's Office; and four Street Worker positions within the Street Division.

Frozen Positions:

This budget assumes freezing 32 positions for a total of $3.4M. Positions include: The proposed staffing additions include 19 Police Officers at an estimated cost of $2.0 million, 10 Firefighters at an estimated cost of $920,000, one Engineering Technician at an estimated cost of $80,000, and a Division Chief of Fire Training and an Assistant Chief of Police at a combined estimated cost of $400,000. The total estimated cost of these positions is approximately $3.4 million.

Other Reductions:

The City reduced several line items to better align budgeted amounts with historical actual spending levels. The most notable reductions include decreasing the Police overtime allocation by $300,000, reducing the citywide AT&T phone bill budget by $40,000, and lowering programmatic grant spending by $10,000. These adjustments help ensure budgeted expenditures more accurately reflect anticipated operational needs.

Overall:

The big-picture takeaway is that approval of the budget does not mean the City stops evaluating opportunities to reduce expenditures. Throughout the year, the City continues to monitor revenues, expenditures, and changing financial conditions while identifying ways to align spending with available resources. As revenue projections fluctuate, the City must remain adaptable and make adjustments to ensure expenditures remain sustainable and consistent with financial goals.

2-Year Financial Forecast

2-Year Forecast Projected Year End Cash Balances

Fund Name	2024	2025	2026	2027	2028
101 - General Fund	$ 36,871,539	$ 32,859,716	$ 28,811,054	$ 28,811,054	$ 22,311,054
227 - Court Technology	$ 239,730	$ 200,583	$ 200,583	$ 200,583	$ 200,583
228 - Special Alcohol	$ 225,883	$ 352,725	$ 352,725	$ 58,524	$ 58,524
229 - Alcohol Drug & Safety	$ 9,171	$ 8,191	$ 8,191	$ 12,356	$ 12,356
232 - Law Enforcement	$ 1,674,845	$ 1,682,787	$ 1,559,880	$ 982,403	$ 982,403
236 - Special Liability	$ 1,885,712	$ 2,030,942	$ 1,900,000	$ 1,900,000	$ 1,900,000
286 - Retirement Reserve	$ 5,596,340	$ 4,770,350	$ 1,346,975	$ -	$ (1,250,000)
291 - Special Highway Fund	$ 2,331,577	$ 397,761	$ 1,060,116	$ -	$ (1,000,000)
299 - Affordable Housing Trust Fund	$ 1,073,675	$ 1,149,136	$ 323,007	$ -	$ -
301 - Debt Service	$ 18,490,145	$ 24,344,126	$ 21,292,168	$ 15,566,305	$ 11,857,612
613 - IT	$ (793,455)	$ 331,774	$ 800,000	$ 800,000	$ 800,000
614 - Fleet	$ 2,223,037	$ 2,401,408	$ 3,149,921	$ 2,249,921	$ 2,249,921
615 - Facilities	$ (845,336)	$ (577,947)	$ 121,803	$ 472,803	$ 472,803
640 - Insurance	$ 799,625	$ 123,587	$ 2,479,421	$ 2,770,260	$ 2,770,260
641 - Work Comp	$ 13,366,552	$ 12,651,448	$ 9,334,653	$ 4,834,653	$ 3,494,653
642 - Health Insurance	$ 3,650,875	$ 1,193,655	$ 4,368,594	$ 4,960,177	$ 5,164,899
643 - Risk Reserve	$ 443,782	$ 443,782	$ -	$ -	$ -
644 - Unemployment Fund	$ 509,122	$ 501,044	$ 455,794	$ 400,794	$ 345,794
740 - Economic Development	$ 521,537	$ 429,099	$ -	$ -	$ -
740 - Land Bank	$ 500,000	$ 492,211	$ 491,351	$ 491,351	$ 491,351
Totals	**$ 88,774,356**	**$ 85,786,378**	**$ 78,056,236**	**$ 64,511,184**	**$ 50,862,213**

General Fund Projection

Income Statement	2026 Budget	2026 Projected	2027 Projected	2028 Projected
Revenues	$132,997,320	$126,059,306	$133,455,856	$130,000,000
Expenses	$132,997,320	$130,111,936	$133,455,856	$136,500,000
Surplus / (Deficit)		($4,052,630)	$-	($6,500,000)
End of Year Balance		**$28,811,054**	**$28,811,054**	**$22,311,054**

STATISTICAL SECTION

Employment

The City has a consistent employer base due to a diverse business community ranging from federal and state government to distribution centers and manufacturing facilities, complimented by a full range of retail and service businesses.

The unemployment rate is a measure of prevalence of unemployment and is calculated as a percentage by dividing the number of unemployed individuals by all individuals currently in the labor force or actively seeking employment and willing to work. Data can be found on the Bureau of Labor Statistics website.

Rank	Employer	Employees
1	State of Kansas	9,900
2	Stormont-Vail Health Care	4,400
3	Hills Pet Nutrition Inc	3,400
4	Unified School District # 501	2,500
5	Blue Cross Blue Shield of Kansas	2,000
6	BNSF Railway Company	1,900
7	Washburn University	1,550
8	Colmery-O'Neil VA Medical Center	1,500
9	University of Ks Health Systems- St Francis Campus	1,300
10	Security Benefit Group of Companies	1,000
Total		**29,450**

STATISTICAL SECTION

Tax Base

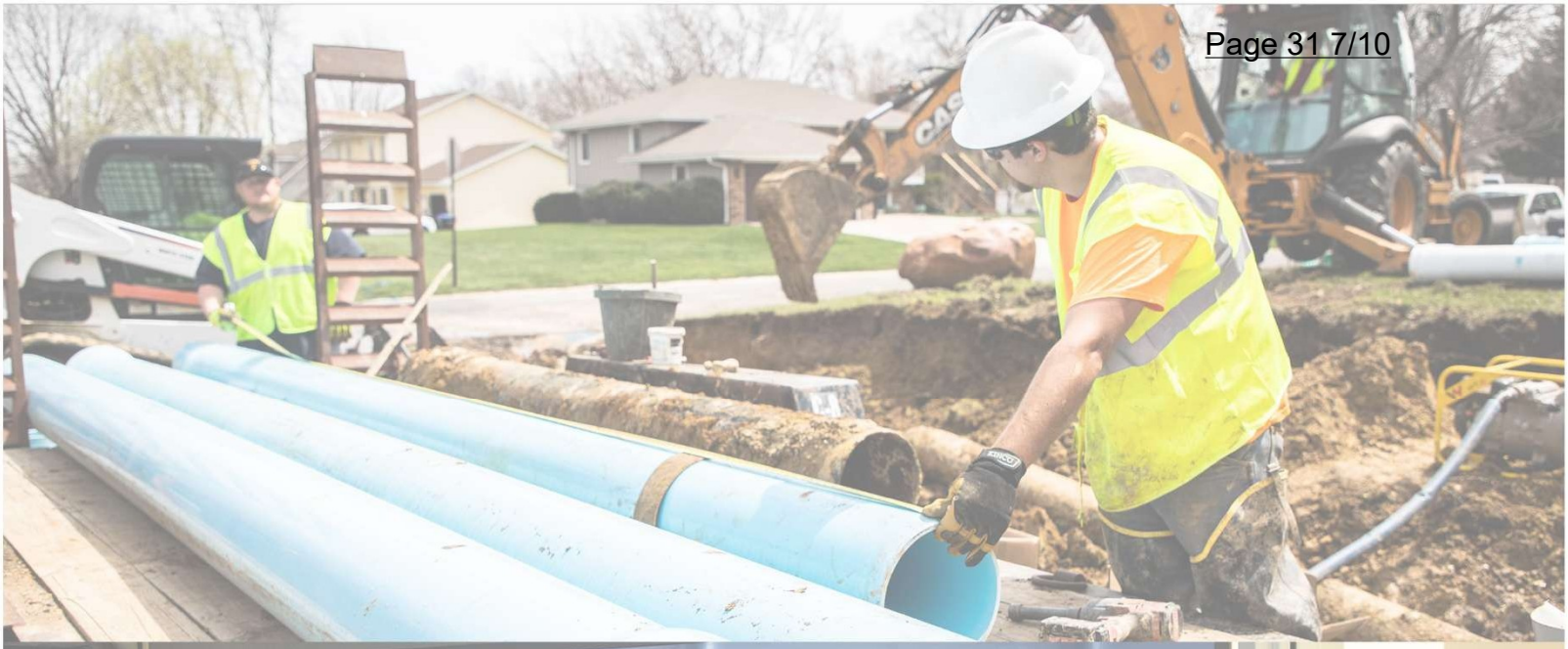
Below are the top ten assessed values within the City of Topeka.

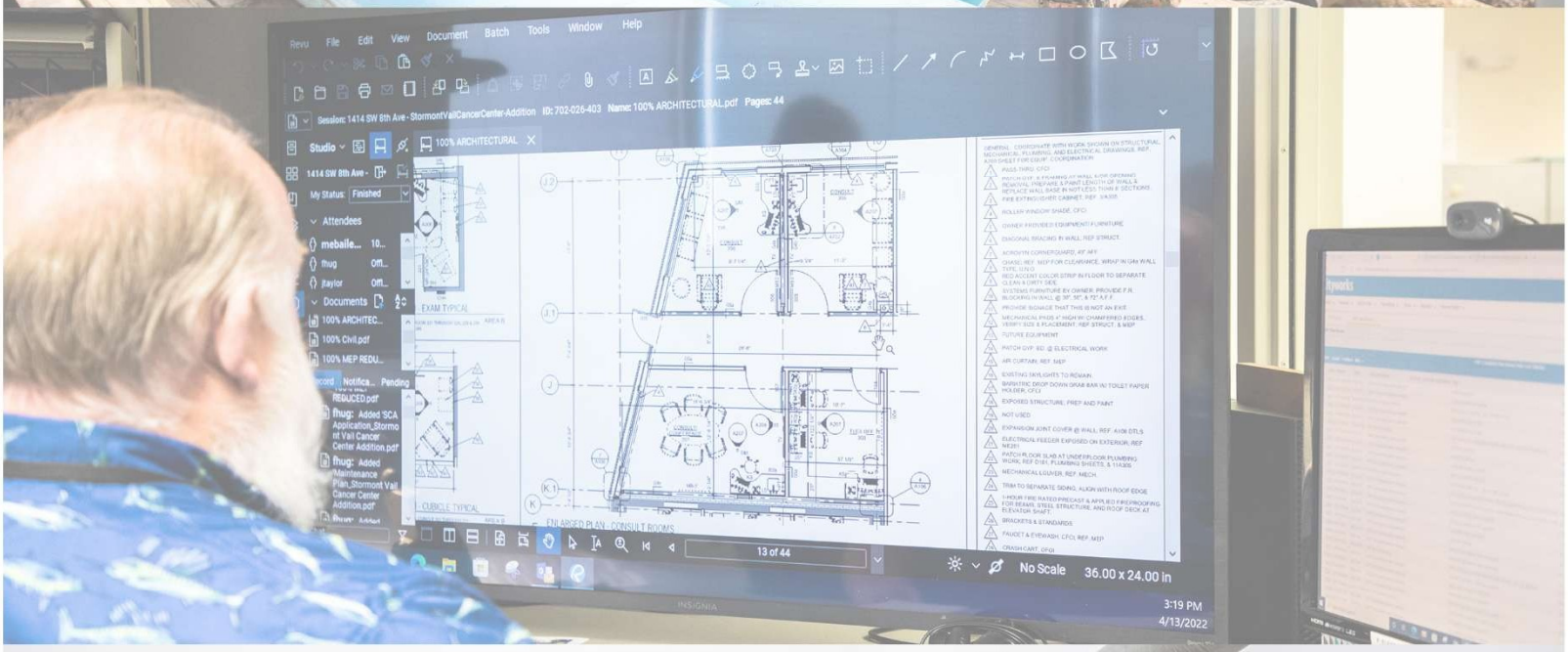
Rank	Taxpayer	Value
1	Evergy Kansas Central Inc/Westar***	105,324,928
2	Mars	17,190,243
3	Kansas Gas Service/Utility***	15,210,359
4	Burlington Northern/Santa Fe/Utility***	14,129,090
5	Target Corporation	13,677,800
6	Walmart Properties and Sam's Club	12,339,514
7	Big Heart Pet Brands	8,464,899
8	Blue Cross/Blue Shield/Ks Hospital Serv/Insurance	8,021,373
9	Frito Lay/Manufacturing	7,391,459
10	Resers Fine Foods	6,793,633
Total		**208,543,298**

Assessed Value of Taxable Property

The City's tax base remained relatively stable through the 2004–2009 recession, and total assessed value has trended upward since then. Values exclude assessed valuation within Tax Increment Financing districts.

Year	Assessed Value
2021	1,221,260,674
2022	1,330,600,273
2023	1,448,724,649
2024	1,514,569,229
2025	1,582,507,708
2026	1,647,176,615







CITYWIDE DEPARTMENTS

CITY COUNCIL

The City Council is responsible for setting the policy directives of the City. The Council serves as a resource for citizens and neighborhood groups by providing vision, leadership, and strategic planning. They set priorities to guide the adoption of the annual operating budget and Capital Improvement Plan.

Department Budget History

Tyler Fund Search	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($502,968)	($498,300)	($500,117)
Total	**($502,968)**	**($498,300)**	**($500,117)**

Object Category	2025 Actuals	2026 Budget	2027 Budget
Commodities	($2,702)	($6,960)	($6,950)
Contractual	($44,622)	($11,784)	($11,776)
Personnel	($455,644)	($479,556)	($481,391)
Total	**($502,968)**	**($498,300)**	**($500,117)**

NOTES

→ No material changes

MAYOR'S OFFICE

The Mayor is the City's chief elected officer. The Mayor is elected at-large and serves a four-year term. The Mayor makes policy recommendations to the City Council and votes on all matters before the City Council except for those issues that the Mayor has veto power in. The Mayor serves on the Washburn Board of Regents and other local, state, and national boards. In addition, the Mayor makes appointments to the 31 boards, commissions, and authorities for the City.

Department Budget History

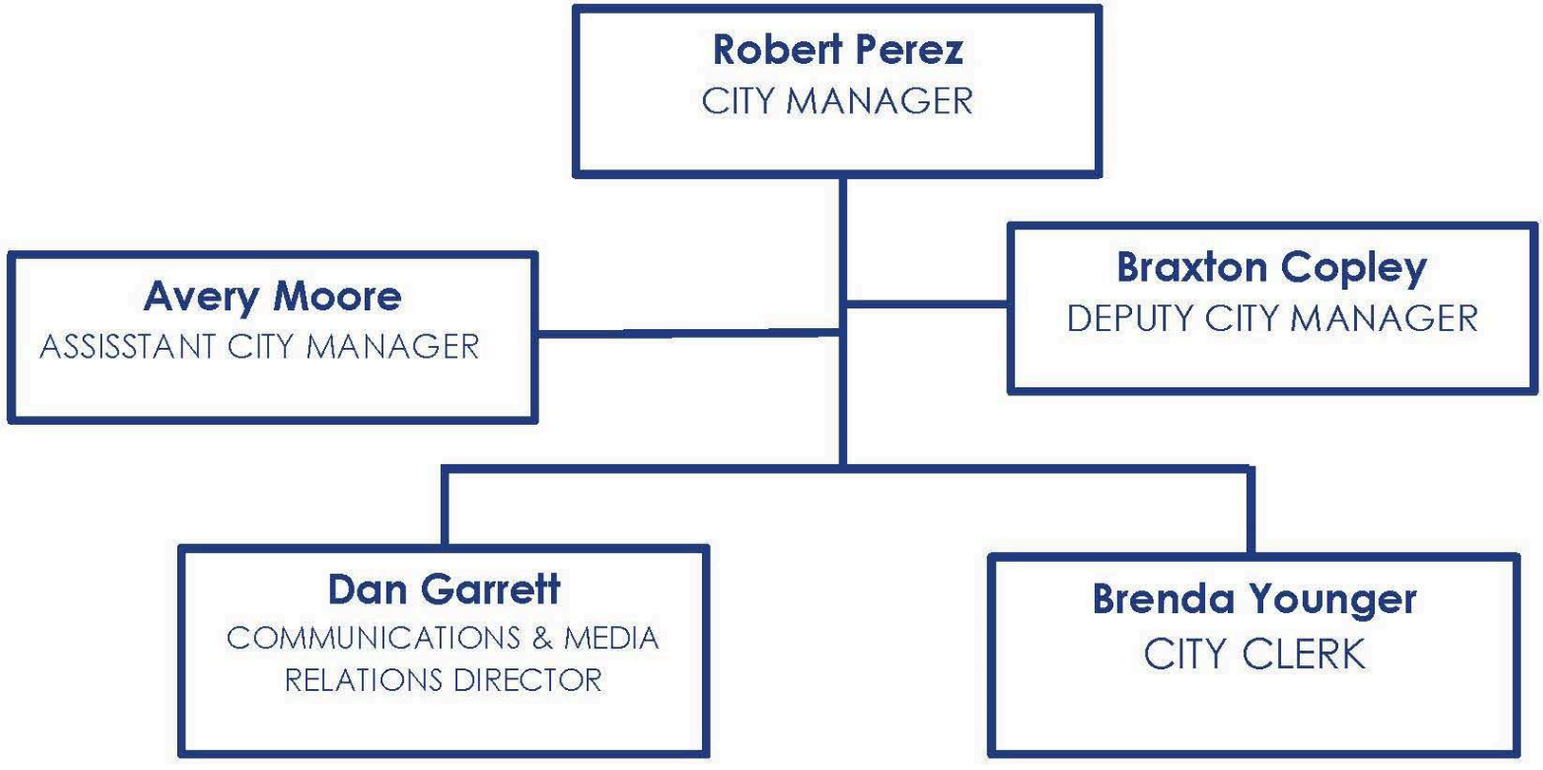
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($169,106)	($171,821)	($165,864)	($167,496)
Total	**($169,106)**	**($171,821)**	**($165,864)**	**($167,496)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Commodities	($3,448)	($2,801)	($4,008)	($4,000)
Contractual	($27,957)	($28,456)	($18,264)	($18,258)
Personnel	($137,701)	($140,564)	($143,592)	($145,238)
Total	**($169,106)**	**($171,821)**	**($165,864)**	**($167,496)**

NOTES

→ No material changes

CITY MANAGER'S OFFICE



The City Manager's Office is responsible for the performance and productivity of all other City departments. It is composed of the City Clerk and Communications Divisions. It is responsible for delivering the highest level of quality information on policy, services and activities of Topeka government

CITY MANAGER'S OFFICE

The City Manager’s office is responsible for ensuring the effective implementation, administration, and evaluation of City programs that have been established through the policy directives of the Governing Body. The City Manager's office aims to provide vision, leadership, and strategic planning for the preparation of the annual operating budget and Capital Improvement Project (CIP) program. The City Manager's office also serves as a resource for citizens and neighborhood groups. The City Manager’s office directs the City Clerk and Communications divisions.

Department Budget History

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($1,671,756)	($2,217,313)	($2,267,820)	($2,661,725)
Total	**($1,671,756)**	**($2,217,313)**	**($2,267,820)**	**($2,661,725)**

Full Org Code Name	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
10100050 - CITY MANAGER	**($665,184)**	**($1,209,327)**	**($1,288,944)**	**($1,665,902)**
Personnel	($467,015)	($1,049,672)	($1,136,640)	($1,517,712)
Contractual	($138,899)	($150,112)	($120,804)	($114,940)
Commodities	($59,269)	($9,542)	($31,500)	($33,250)
10100041 - COMMUNICATIONS	**($646,476)**	**($631,935)**	**($609,720)**	**($621,551)**
Personnel	($547,595)	($520,196)	($560,520)	($572,350)
Commodities	($49,768)	($53,565)	($29,100)	($29,100)
Contractual	($49,113)	($58,175)	($20,004)	($20,001)
Other Payments			($96)	($100)
10100005 - CITY CLERK	**($360,096)**	**($376,051)**	**($369,156)**	**($374,272)**
Personnel	($280,557)	($297,849)	($310,320)	($318,222)
Contractual	($73,867)	($76,485)	($53,844)	($53,550)
Commodities	($1,531)	($1,717)	($4,992)	($2,500)
Debt Payments	($4,141)			
Total	**($1,671,756)**	**($2,217,313)**	**($2,267,820)**	**($2,661,725)**

NOTES

→ No material changes

OFFICE OF INCLUSIVE COMMUNITIES

The Office of Inclusive Communities (OIC) works to strengthen community connections by supporting programs and initiatives that encourage understanding, belonging, and inclusive practices across the community. The office supports community events, outreach initiatives, educational workshops, and partnerships with local organizations to ensure all neighbors feel seen, heard, and valued. In addition, OIC develops resources and programs that build trust and collaboration throughout the community.

Department Budget History

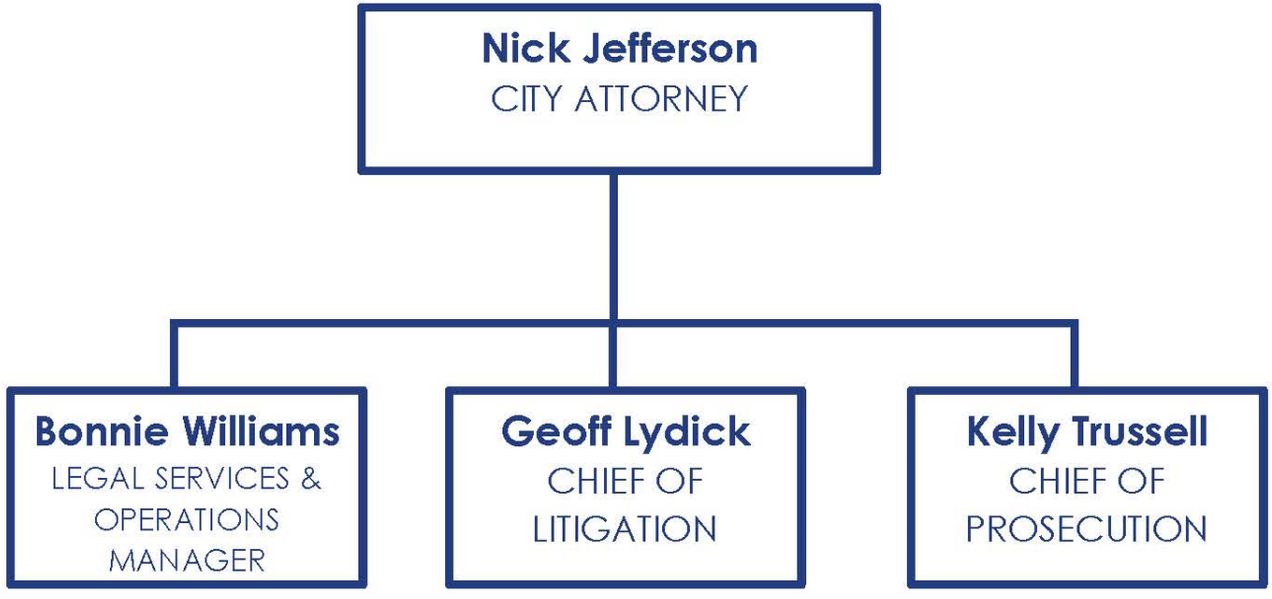
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($551,243)	($634,132)	($599,304)	($683,965)
Total	**($551,243)**	**($634,132)**	**($599,304)**	**($683,965)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Personnel	($449,091)	($457,934)	($434,556)	($518,915)
Commodities	($58,299)	($75,039)	($92,256)	($92,250)
Contractual	($43,853)	($101,159)	($72,492)	($72,800)
Total	**($551,243)**	**($634,132)**	**($599,304)**	**($683,965)**

NOTES

→ No material changes

CITY ATTORNEY'S OFFICE



The mission of the Legal Department is to provide efficient legal services of the highest standard to the City of Topeka, as embodied by the city manager, governing body, city employees, boards and commissions, to achieve success.

LEGAL DEPARTMENT

The City Attorney's Office provides legal advice and services to the city organization and departments. There are three divisions within the department: Civil Litigation, General Government, and Criminal Prosecution. The Civil Litigation division pursues claims on behalf of the City and defends city officials and employees. The General Government division provides legal advice and representation to the City. The Criminal Prosecution division prosecutes alleged violations of City ordinances in the Municipal Court and appeals in the district and appellate courts.

Department Budget History

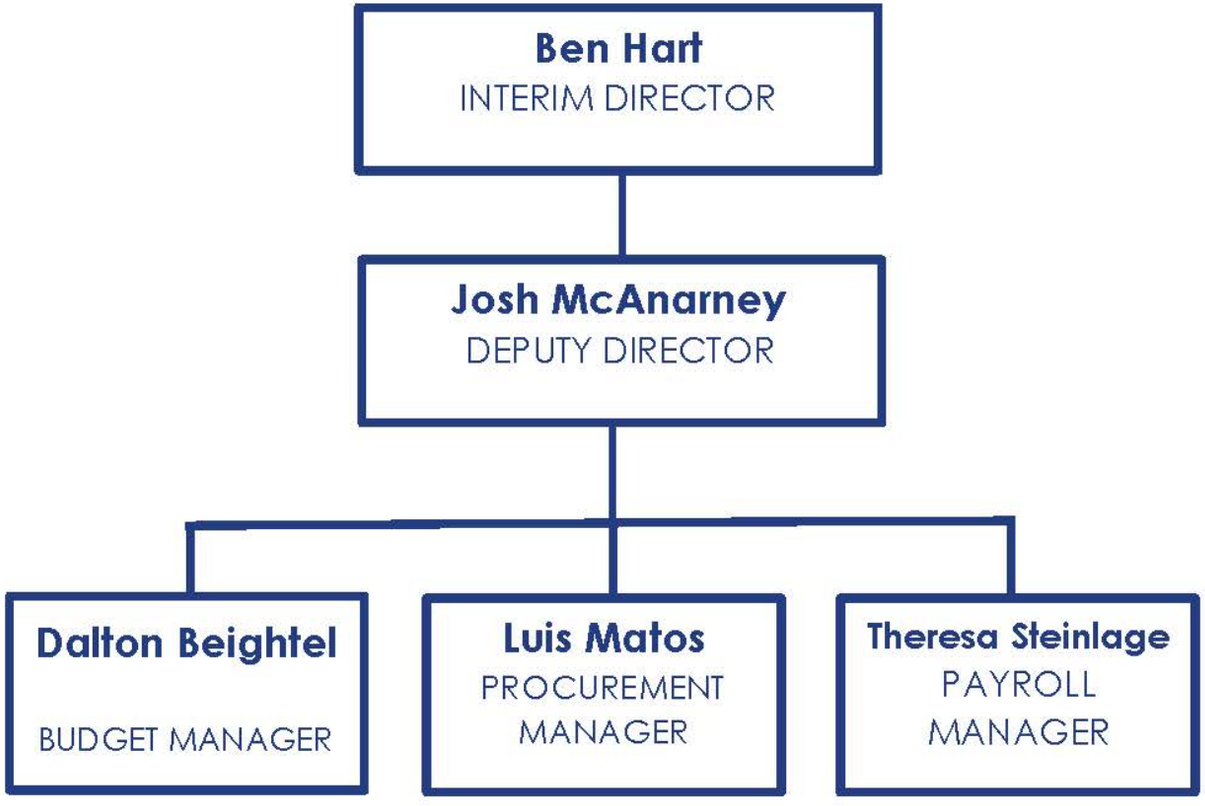
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($1,652,780)	($1,722,403)	($1,708,908)	($1,833,294)
236 - SPECIAL LIABILITY EXP	($2,612,796)	($1,121,118)	($1,639,776)	($1,376,686)
Total	**($4,265,577)**	**($2,843,521)**	**($3,348,684)**	**($3,209,980)**

Full Org Code Name	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
10100034 - CITY ATTORNEY	**($1,652,780)**	**($1,722,403)**	**($1,708,908)**	**($1,833,294)**
Personnel	($1,384,232)	($1,516,167)	($1,549,956)	($1,674,334)
Contractual	($242,920)	($198,564)	($131,448)	($131,460)
Commodities	($18,916)	($7,672)	($27,504)	($27,500)
Debt Payments	($6,712)			
23600001 - SPECIAL LIABILITY EXP	**($2,612,796)**	**($1,121,118)**	**($1,639,776)**	**($1,376,686)**
Personnel	($577,525)	($631,063)	($855,828)	($592,736)
Commodities	($1,514,389)	($197,435)	($507,012)	($507,000)
Contractual	($520,883)	($292,620)	($276,936)	($276,950)
Total	**($4,265,577)**	**($2,843,521)**	**($3,348,684)**	**($3,209,980)**

NOTES

→ No material changes

FINANCIAL SERVICES



Our mission is to provide accurate, timely, clear and complete financial information and support to city departments, citizens and the community at large.

FINANCIAL SERVICES

The Administrative & Financial Services department includes the Central Accounting, Budget and Performance Management, Payroll, and Contracts and Procurements and Grant Management divisions. This department maintains transparency of City finances and purchases.

Department Budget History

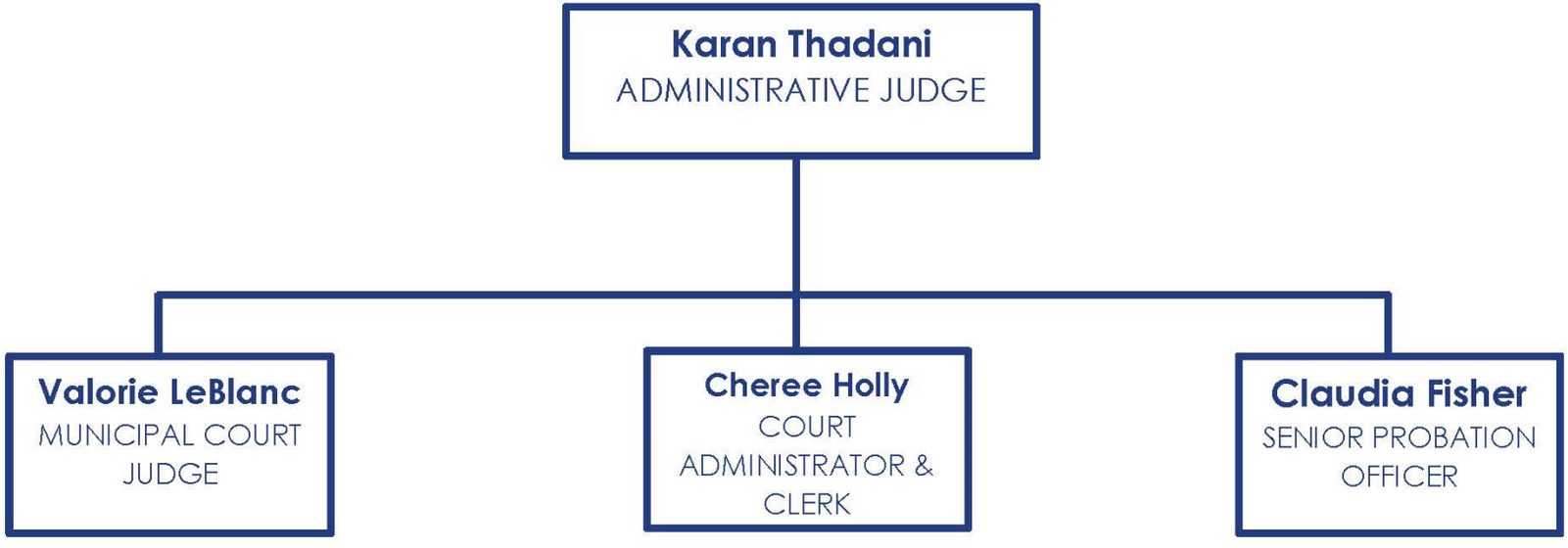
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($6,449,284)	($2,957,419)	($2,845,368)	($2,700,614)
Total	**($6,449,284)**	**($2,957,419)**	**($2,845,368)**	**($2,700,614)**

Full Org Code Name	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
10100001 - CENTRAL ACCOUNTING & CASH	**($5,924,387)**	**($2,418,486)**	**($2,177,268)**	**($2,162,058)**
Personnel	($1,774,247)	($1,701,279)	($1,729,272)	($1,821,065)
Contractual	($581,194)	($511,146)	($404,484)	($298,493)
Commodities	($25,334)	($40,769)	($43,512)	($42,500)
Debt Payments	($59,054)			
Operational Transfer - Expense	($3,484,559)	($165,307)		$0
Other Payments	$1	$16		$0
10100012 - CONTRACTS AND PROCUREMENT	**($524,897)**	**($538,933)**	**($668,100)**	**($538,556)**
Personnel	($456,045)	($468,514)	($652,212)	($522,682)
Contractual	($68,299)	($68,781)	($13,740)	($13,724)
Commodities	($553)	($1,638)	($2,148)	($2,150)
Total	**($6,449,284)**	**($2,957,419)**	**($2,845,368)**	**($2,700,614)**

NOTES

→ No material changes

MUNICIPAL COURT



The Topeka Municipal Court, through its judges and staff, adjudicates traffic infractions and misdemeanor offenses alleged to have occurred within the Topeka city limits pursuant to applicable provisions of City Ordinance, various state laws and court rules and collects fines and fees.

MUNICIPAL COURT

The Municipal Court handles traffic infractions and misdemeanor offenses. The Probation division provides supervision to defendants for various misdemeanor offenses as well as tracks community service and house arrest defendants.

Department Budget History

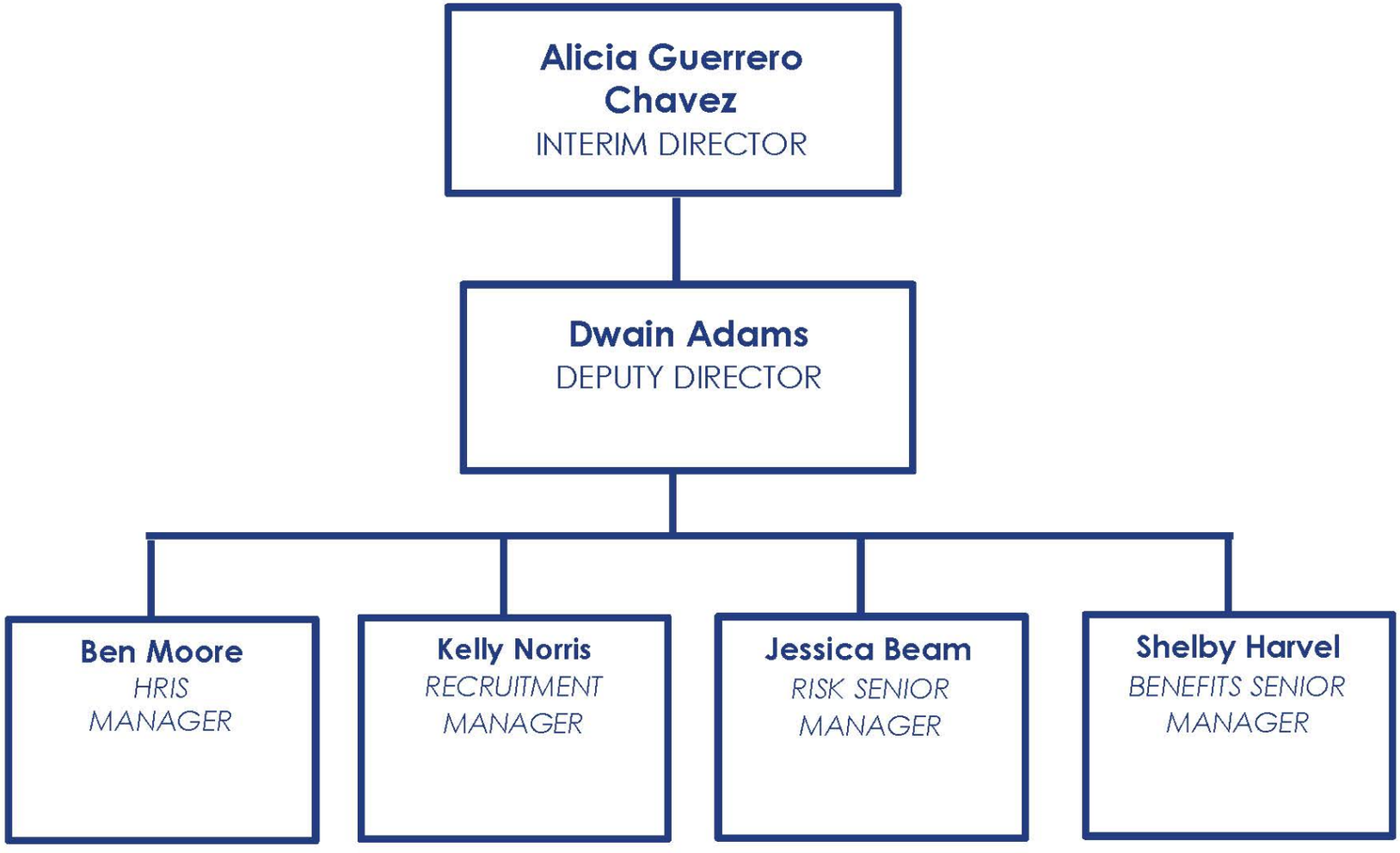
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($1,880,330)	($1,984,564)	($2,068,656)	($2,129,031)
Total	**($1,880,330)**	**($1,984,564)**	**($2,068,656)**	**($2,129,031)**

Full Org Code Name	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
10100022 - MUNICIPAL COURT	**($1,535,252)**	**($1,585,804)**	**($1,635,744)**	**($1,687,539)**
Personnel	($1,067,564)	($999,964)	($1,204,248)	($1,233,974)
Contractual	($459,306)	($578,582)	($423,204)	($444,066)
Commodities	($7,962)	($7,257)	($6,792)	($8,000)
Capital Outlays	($421)		($1,500)	($1,500)
10100023 - PROBATION	**($345,078)**	**($398,760)**	**($432,912)**	**($441,492)**
Personnel	($286,753)	($336,270)	($417,564)	($426,142)
Contractual	($56,725)	($60,939)	($13,344)	($13,350)
Commodities	($1,599)	($1,551)	($2,004)	($2,000)
Total	**($1,880,330)**	**($1,984,564)**	**($2,068,656)**	**($2,129,031)**

NOTES

→ At the time of publication, the Public Defender contract had transitioned to a new vendor; additional updates may be necessary as more information is gathered.

HUMAN RESOURCES DEPARTMENT



The Human Resources Department embraces the City of Topeka's mission by delivering core administrative services that attract, support, enhance, develop and retain a superior and diverse workforce.

HUMAN RESOURCES

The Human Resources department provides core administrative services which support all employees through close coordination with the City Manager and departments. The primary functional areas include: recruitment, position classification, compensation, employee relations, labor relations, benefit programs, risk management, occupational health, wellness programs, employee training and development, and employee recognition.

Department Budget History

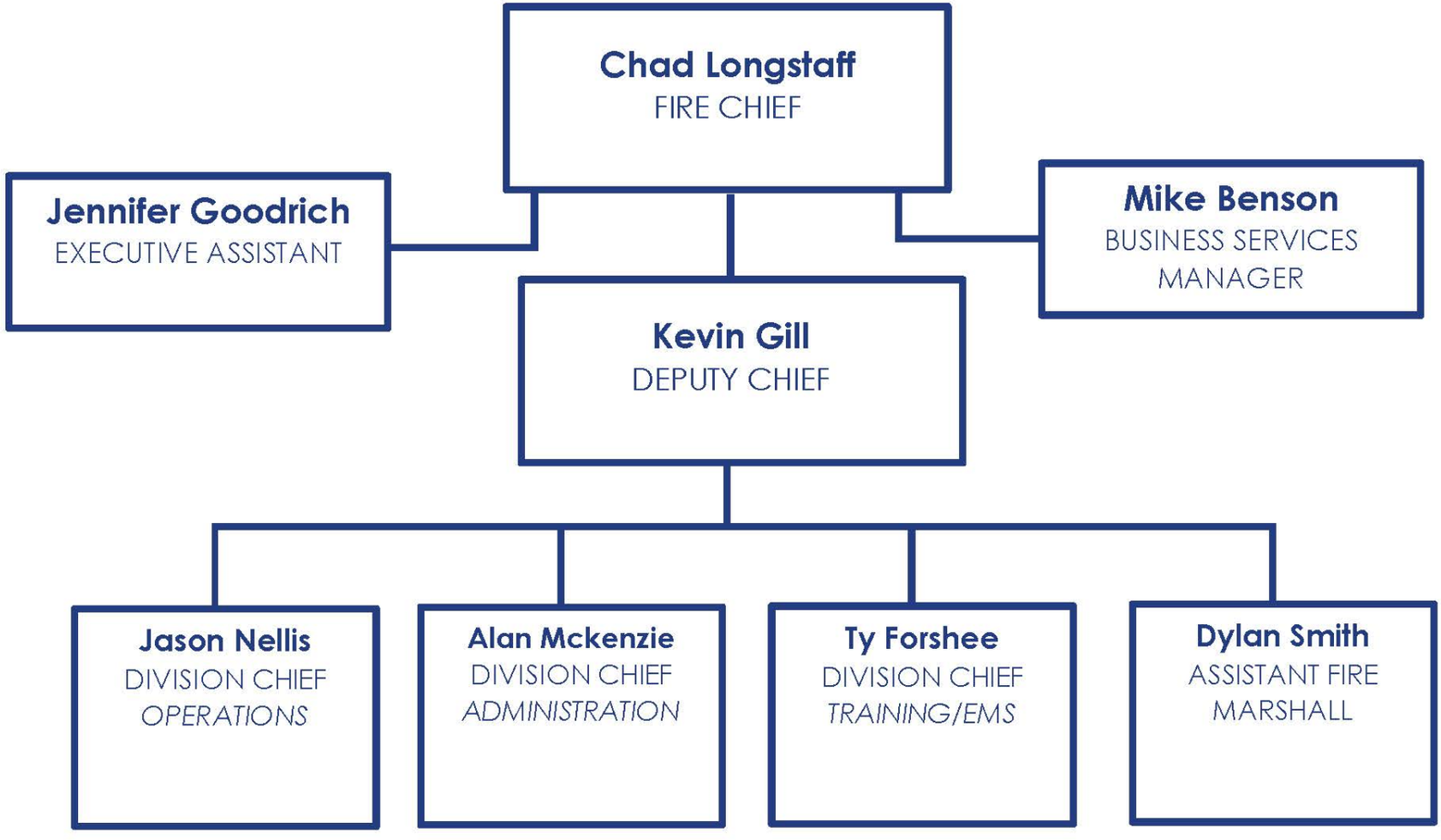
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($1,831,171)	($1,863,271)	($2,337,708)	($2,486,916)
Total	**($1,831,171)**	**($1,863,271)**	**($2,337,708)**	**($2,486,916)**

Full Org Code Name	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
⊟ **10100016 - HUMAN RESOURCES**	**($1,831,171)**	**($1,863,271)**	**($2,337,708)**	**($2,486,916)**
Personnel	($1,165,009)	($1,115,710)	($1,656,792)	($1,761,599)
Contractual	($631,206)	($705,131)	($553,260)	($670,917)
Commodities	($34,957)	($42,430)	($127,656)	($54,400)
Total	**($1,831,171)**	**($1,863,271)**	**($2,337,708)**	**($2,486,916)**

NOTES

→ No material changes

FIRE DEPARTMENT



Our mission is to save lives and protect property by providing excellence and leadership in fire, rescue, emergency medical response, fire prevention and public education.

FIRE DEPARTMENT

The Fire department supplies fire and medical services throughout the City of Topeka. The Fire Administration division provides customer service and resources to support the Fire department. The City's Fire Prevention, Training, Operations, and Emergency Medical Services (EMS) divisions aid in maintaining security throughout City neighborhoods.

Department Budget History

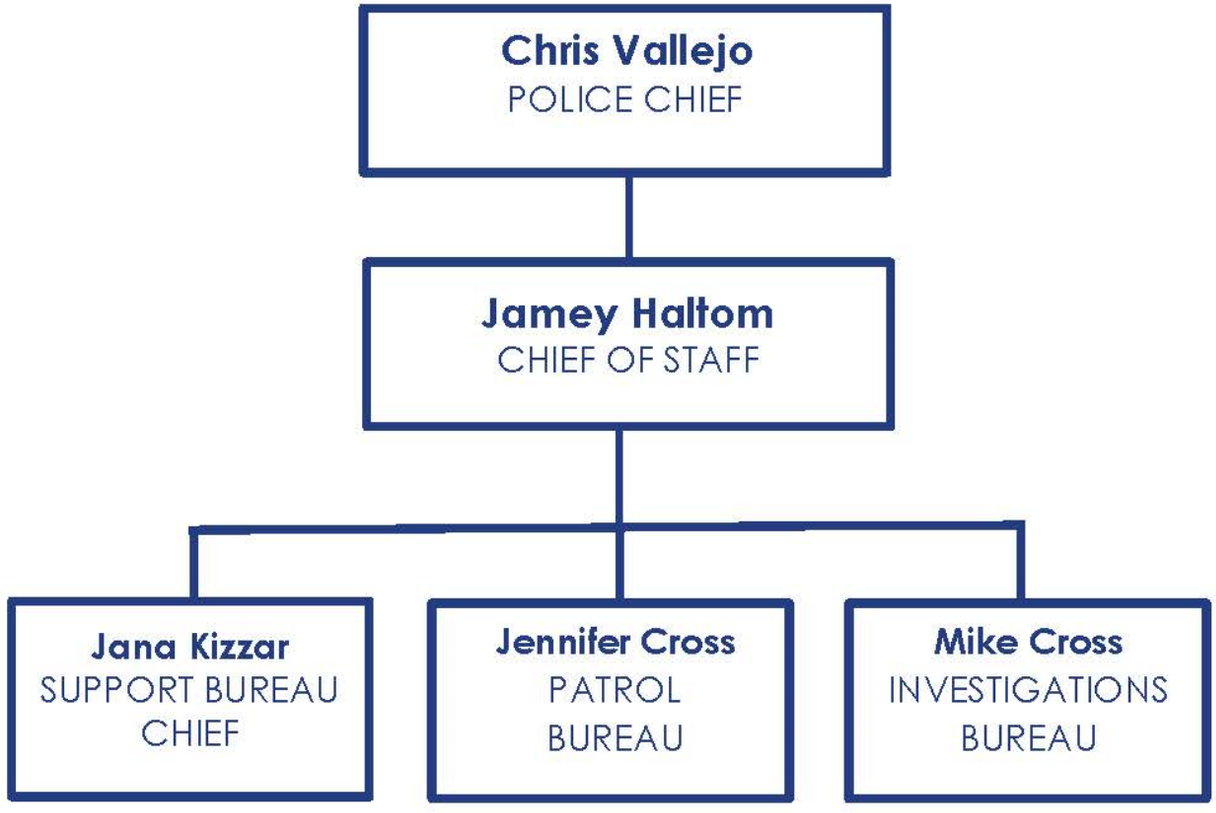
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($36,281,139)	($36,796,242)	($37,328,388)	($38,123,555)
Total	**($36,281,139)**	**($36,796,242)**	**($37,328,388)**	**($38,123,555)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Personnel	($31,577,970)	($32,432,968)	($34,334,388)	($35,309,767)
Contractual	($3,308,755)	($3,483,695)	($1,785,564)	($1,770,937)
Commodities	($953,632)	($878,940)	($968,436)	($1,012,850)
Capital Outlays	($72,404)	($639)	($240,000)	($30,000)
Debt Payments	($368,379)			
Total	**($36,281,139)**	**($36,796,242)**	**($37,328,388)**	**($38,123,555)**

NOTES

→ The 2027 budget assumes 10 firefighter positions and one Division Chief position will remain vacant.

POLICE DEPARTMENT



The mission of the Topeka Police Department is to provide a safe community and faithfully serve our citizens with impeccable integrity, enduring professionalism and immeasurable honor.

POLICE DEPARTMENT

The Police department maintains safety and prevents criminal activity throughout the City of Topeka. The Police department's Office of the Chief of Police maintains the overall integrity and security of the department. The department also runs several other divisions including Investigations and Patrol.

Department Budget History

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($45,499,005)	($51,627,233)	($52,478,772)	($53,788,068)
Total	**($45,499,005)**	**($51,627,233)**	**($52,478,772)**	**($53,788,068)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Personnel	($37,465,080)	($42,326,951)	($46,739,220)	($47,253,087)
Contractual	($5,402,878)	($5,798,891)	($2,902,980)	($3,131,597)
Commodities	($2,052,370)	($2,464,666)	($2,086,044)	($2,449,862)
Capital Outlays	($576,647)	($1,036,724)	($750,528)	($953,521)
Debt Payments	($2,030)			
Total	**($45,499,005)**	**($51,627,233)**	**($52,478,772)**	**($53,788,068)**

NOTES

→ The 2027 budget assumes 19 police officer positions and one Assistant Chief position will remain vacant.

PROPERTY MAINTENANCE

Property Maintenance Code Enforcement is responsible for ensuring that residential, commercial, and vacant properties within the city are maintained in a safe, sanitary, and livable condition in accordance with local property maintenance and nuisance ordinances. This division investigates complaints and conducts inspections related to issues such as tall grass and weeds, junk and debris accumulation, unsafe or dilapidated structures, inoperable vehicles, exterior housing conditions, illegal dumping, and other public nuisances. The goal of code enforcement is to protect public health and safety, preserve neighborhood appearance and property values, and promote community quality of life through education, compliance efforts, and enforcement actions when necessary.

Department Budget History

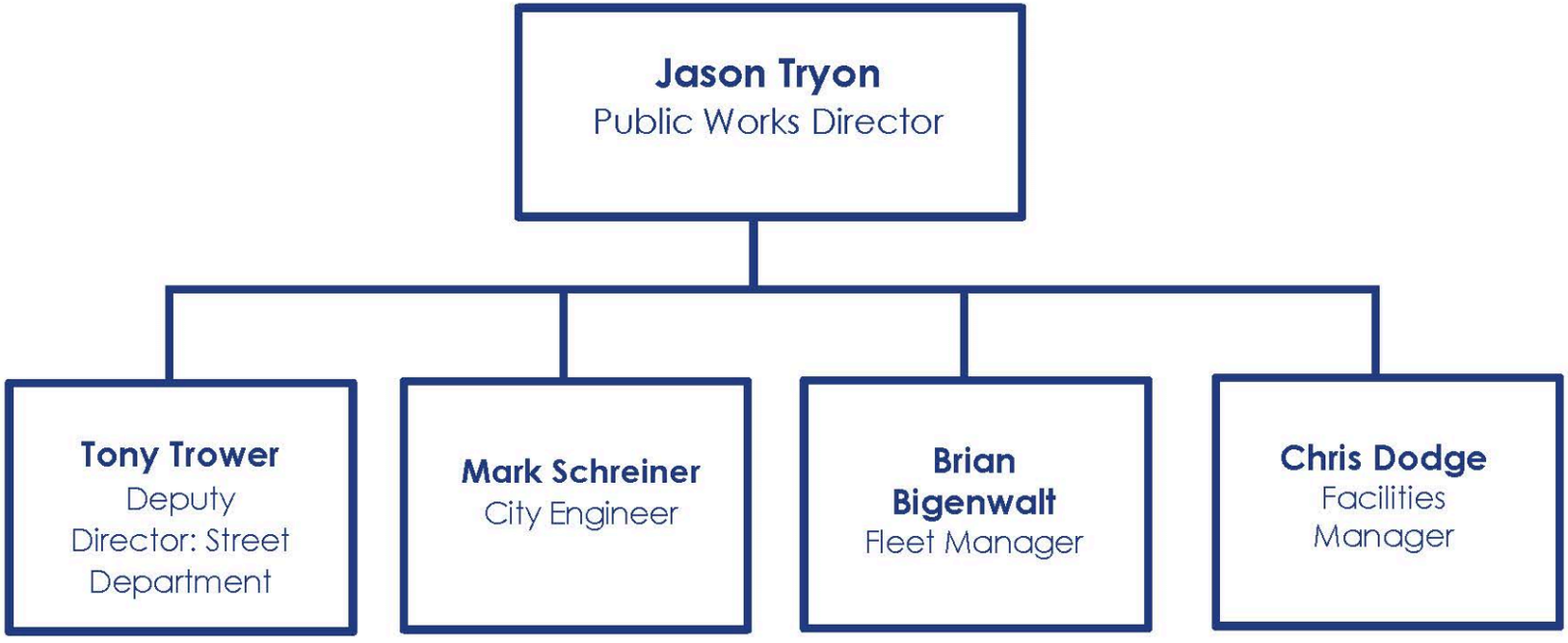
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($2,273,551)	($2,294,507)	($2,600,388)	($2,759,641)
Total	**($2,273,551)**	**($2,294,507)**	**($2,600,388)**	**($2,759,641)**

Full Org Code Name	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
⊟ **10100017 - PROPERTY CODE SERVICES**	**($2,155,232)**	**($2,146,411)**	**($2,450,388)**	**($2,609,641)**
Personnel	($1,433,456)	($1,401,664)	($1,560,000)	($1,542,802)
Contractual	($640,983)	($560,726)	($715,572)	($861,419)
Capital Outlays		($100,958)	($95,004)	($120,000)
Commodities	($80,793)	($83,063)	($79,812)	($85,420)
⊟ **10100067 - NEIGHBORHOODS HOME MATCH**	**($118,319)**	**($148,096)**	**($150,000)**	**($150,000)**
Commodities	($118,319)	($148,096)	($150,000)	($150,000)
Total	**($2,273,551)**	**($2,294,507)**	**($2,600,388)**	**($2,759,641)**

NOTES

→ Increased demolition budget $350,000 to $400,000

PUBLIC WORKS DEPARTMENT



The mission of the City of Topeka Public Works Department is to enhance the community by providing and maintaining quality infrastructure and public services

PUBLIC WORKS GENERAL FUND

The Public Works department runs several divisions to help maintain and construct infrastructure in the City. The Administration division operates and maintains the City's infrastructure including streets, parking, traffic signals, signs and markings, forestry, bridges, city facilities, and fleet services. The Engineering division reviews and administers all public street improvement projects, inspects work performed in each public right-of-way, maintains and controls all survey data within the city, and manages the city bridge inspection and maintenance program.

Department Budget History

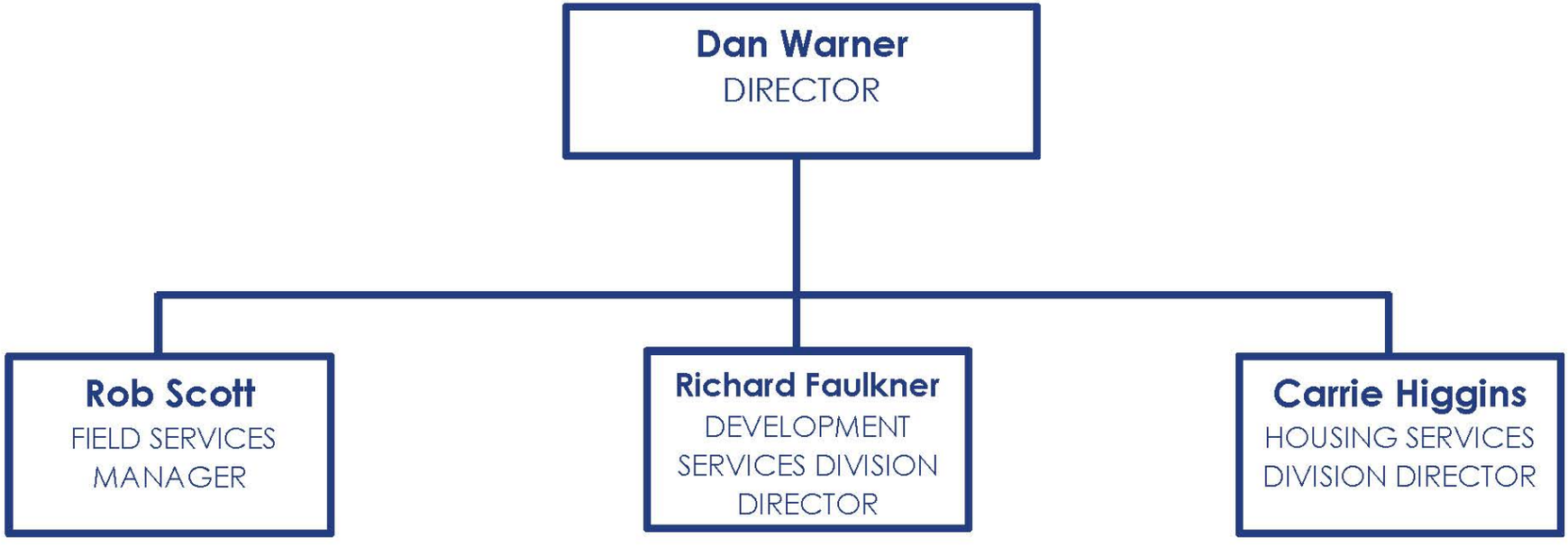
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($7,704,246)	($8,112,052)	($7,626,432)	($7,627,492)
Total	**($7,704,246)**	**($8,112,052)**	**($7,626,432)**	**($7,627,492)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Personnel	($3,776,150)	($3,948,582)	($4,602,648)	($4,490,546)
Contractual	($3,772,063)	($3,809,490)	($2,725,488)	($2,915,671)
Commodities	($156,033)	($200,605)	($161,292)	($174,275)
Capital Outlays		($352)	($137,004)	($47,000)
Operational Transfer - Expense		($153,023)		
Total	**($7,704,246)**	**($8,112,052)**	**($7,626,432)**	**($7,627,492)**

NOTES

→ No material changes

PLANNING AND DEVELOPMENT



The Planning team assists in creating a sustainable and vibrant city by engaging the community in current, comprehensive, and transportation planning and development. Major activities of the Planning Services Division include land use planning, zoning administration, neighborhood revitalization, Comprehensive Plan elements, annexation, regional transportation planning and historic preservation. The Development Services Division is responsible for the permitting, inspection and enforcement of all construction activity and Housing Services is responsible for creating affordable housing opportunities.

PLANNING AND DEVELOPMENT

The Planning & Development Department is composed of three divisions: Planning, Development Services, and Housing Services. Together, they support future land development, licensing and permitting, and the social services needs of the community. The Planning division focuses on comprehensive planning, current planning, and transportation planning. Development Services oversees permits, inspections, and licensing. Housing Services manages housing development, homeless programs, and other social services.

Department Budget History

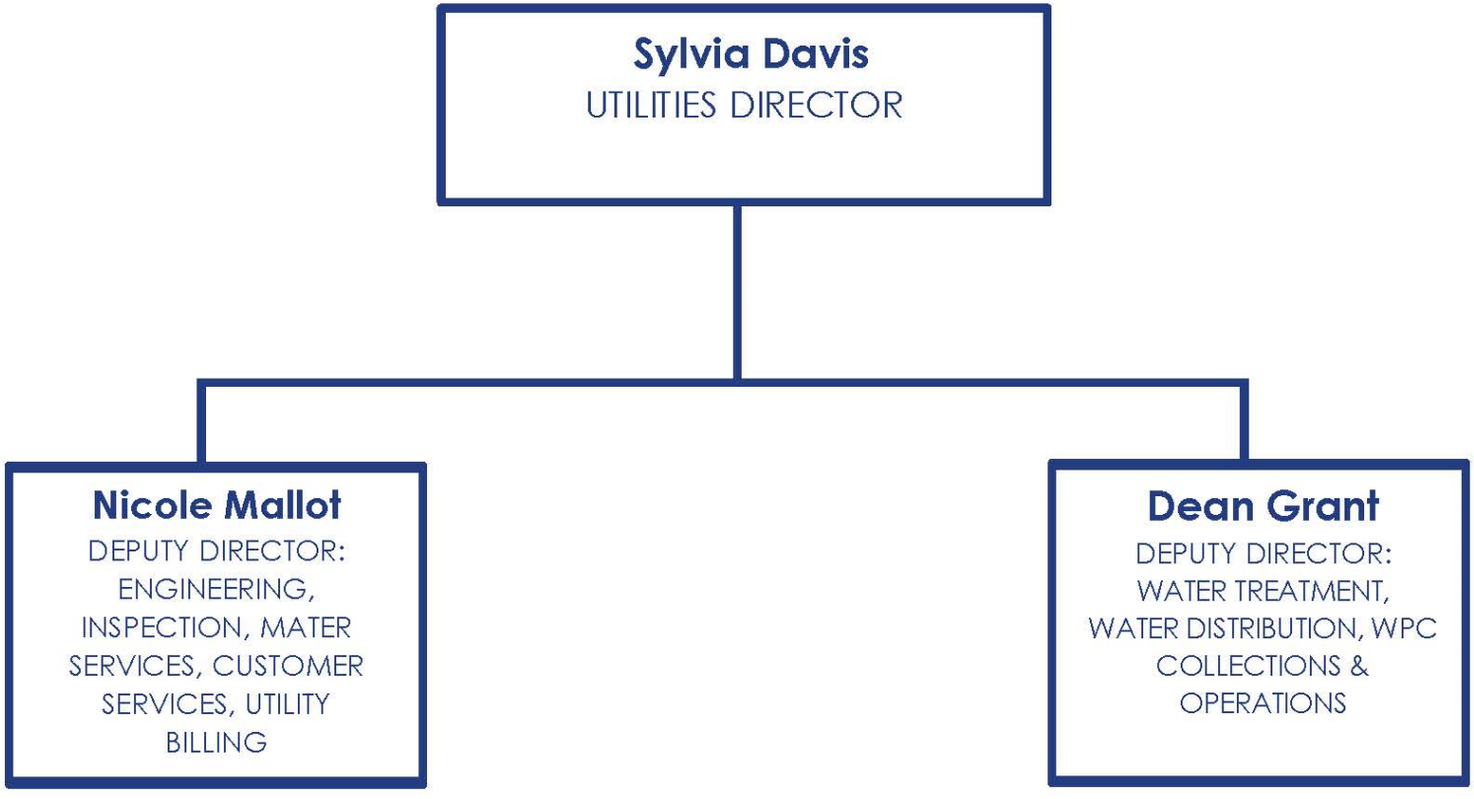
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($3,708,520)	($4,004,477)	($3,929,568)	($1,770,154)
616 - PLANNING ENTERPRISE				($2,136,942)
Total	**($3,708,520)**	**($4,004,477)**	**($3,929,568)**	**($3,907,097)**

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
⊟ **101 - GENERAL**	**($3,708,520)**	**($4,004,477)**	**($3,929,568)**	**($1,770,154)**
Personnel	($3,073,888)	($3,140,040)	($3,618,396)	($1,588,339)
Contractual	($605,356)	($712,493)	($280,176)	($172,965)
Commodities	($27,052)	($43,764)	($30,996)	($8,850)
Capital Outlays		($108,180)		$0
Debt Payments	($2,224)			
⊟ **616 - PLANNING ENTERPRISE**				**($2,136,942)**
Commodities				($146,650)
Contractual				($137,043)
Personnel				($1,853,250)
Total	**($3,708,520)**	**($4,004,477)**	**($3,929,568)**	**($3,907,097)**

NOTES

→ A material change in the Planning Department is the creation of a separate Development Services enterprise fund. Development-related activities have been moved out of the General Fund so that their costs are supported by dedicated revenues, improving financial transparency and alignment of services with funding.

UTILITIES DEPARTMENT



From river to river, we manage water – protecting the health and safety of our community.

UTILITIES DEPARTMENT: WATER

The Water Utility produces our community's safe drinking water and manages all operations and maintenance of the water system in order to supply water to Topeka, Shawnee County, and surrounding areas.

Department Budget History

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
621 - WATER UTILITY	($54,795,201)	($75,799,008)	($61,936,404)	($61,485,596)
Total	**($54,795,201)**	**($75,799,008)**	**($61,936,404)**	**($61,485,596)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Commodities	($15,351,201)	($12,354,900)	($14,950,044)	($12,692,029)
Debt Payments	($4,703,946)	($6,116,954)	($13,386,168)	($14,589,712)
Personnel	($9,422,269)	($9,396,715)	($11,616,564)	($11,612,256)
Operational Transfer - Expense	($7,400,000)	($27,035,764)	($10,200,000)	($9,650,000)
Contractual	($8,869,929)	($8,571,145)	($10,156,536)	($12,541,600)
Other Payments	($10,352,964)	($11,112,499)	($1,227,096)	$0
Capital Outlays	$1,305,109	($1,211,031)	($399,996)	($400,000)
Total	**($54,795,201)**	**($75,799,008)**	**($61,936,404)**	**($61,485,596)**

NOTES

→ At the time of publication of this document, the Utilities rate ordinance had not yet been approved. Further modifications to this document may be necessary as additional information becomes available and final decisions are made.

UTILITIES DEPARTMENT: STORMWATER

The Stormwater Utility operates and maintains the City's flood protection and drainage systems. Services of the Stormwater Utility are primarily managed by the Water Pollution Control division. Services include stormwater collection system maintenance, levee system operations and maintenance, and best management practices (BMP).

Department Budget History

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
623 - STORMWATER UTILITY	($13,487,015)	($21,476,787)	($12,633,624)	($13,140,984)
Total	**($13,487,015)**	**($21,476,787)**	**($12,633,624)**	**($13,140,984)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Operational Transfer - Expense	($6,165,000)	($11,190,000)	($3,762,000)	($4,212,500)
Debt Payments	($975,847)	($1,321,968)	($2,586,564)	($2,804,849)
Personnel	($1,858,319)	($2,342,996)	($2,346,084)	($2,482,739)
Contractual	($1,970,618)	($2,156,720)	($2,222,856)	($2,367,297)
Commodities	($890,378)	($798,693)	($1,073,820)	($973,599)
Capital Outlays	$1,088,554	($627,604)	($500,004)	($300,000)
Other Payments	($2,715,407)	($3,038,805)	($142,296)	$0
Total	**($13,487,015)**	**($21,476,787)**	**($12,633,624)**	**($13,140,984)**

NOTES

→ At the time of publication of this document, the Utilities rate ordinance had not yet been approved. Further modifications to this document may be necessary as additional information becomes available and final decisions are made.

UTILITIES DEPARTMENT: WASTEWATER

The Wastewater fund supports all wastewater operations throughout the City. Fees for services serve as the primary revenue for the wastewater fund, and expenses are utilized for operations, capital improvement projects, and debt service.

Department Budget History

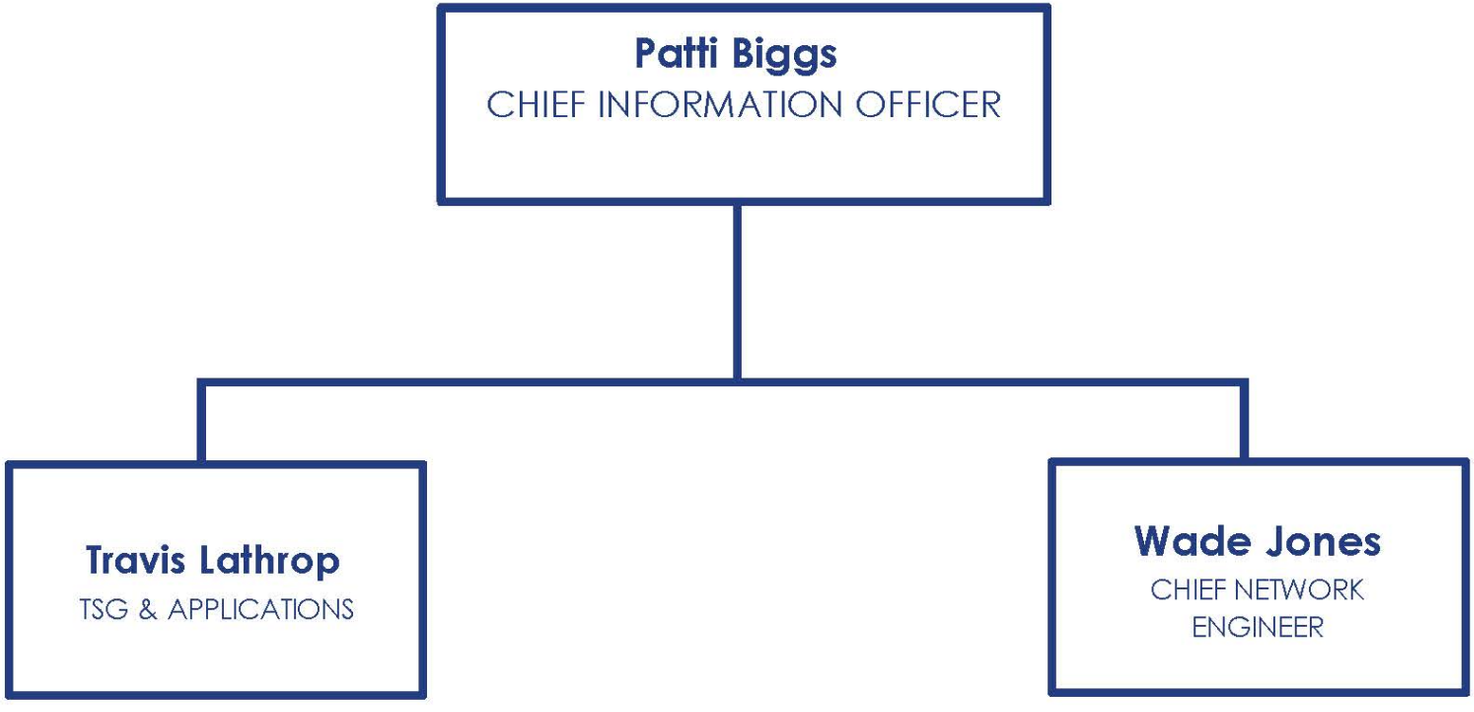
Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
625 - WASTEWATER FUND	($49,167,195)	($66,181,929)	($45,393,372)	($44,922,235)
Total	**($49,167,195)**	**($66,181,929)**	**($45,393,372)**	**($44,922,235)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Debt Payments	($4,500,529)	($5,575,213)	($13,892,028)	($12,806,079)
Contractual	($10,097,048)	($11,512,168)	($10,565,220)	($12,008,441)
Operational Transfer - Expense	($13,543,400)	($25,379,193)	($8,124,996)	($7,105,000)
Personnel	($6,316,110)	($6,564,785)	($7,124,100)	($7,350,887)
Commodities	($4,397,041)	($4,474,561)	($4,816,032)	($5,301,828)
Other Payments	($11,498,839)	($11,967,579)	($570,996)	$0
Capital Outlays	$1,185,772	($708,430)	($300,000)	($350,000)
Total	**($49,167,195)**	**($66,181,929)**	**($45,393,372)**	**($44,922,235)**

NOTES

→ At the time of publication of this document, the Utilities rate ordinance had not yet been approved. Further modifications to this document may be necessary as additional information becomes available and final decisions are made.

INFORMATION TECHNOLOGY



The Information Technology Department is responsible for all Telecommunications, Computing and Business System functions and to provide critical information systems and services of the highest quality to assure availability of accurate, reliable, and timely information necessary for the support and operation within the computing enterprise of the City of Topeka.

INFORMATION TECHNOLOGY

The Information Technology Department provides IT services to all City departments through three divisions: Business Systems, Computing, and Telecommunications. Business Systems handles application support, data analytics, web development, and backend services. Computing manages networking, computer systems, help desk support, servers, storage, and cybersecurity. Telecommunications oversees fiber optics, cabling, leased circuits, and telephone systems.

Department Budget History

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
613 - INFORMATION TECHNOLOGY	($7,814,959)	($6,231,380)	($6,930,972)	($6,775,724)
Total	**($7,814,959)**	**($6,231,380)**	**($6,930,972)**	**($6,775,724)**

Object Category	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Contractual	($3,083,468)	($3,398,427)	($3,386,916)	($3,371,987)
Personnel	($3,898,867)	($2,808,905)	($3,352,260)	($3,211,835)
Capital Outlays	($848)	($9,678)	($185,004)	($185,000)
Commodities	($28,902)	($10,951)	($6,792)	($6,902)
Debt Payments	($799,275)			
Operational Transfer - Expense		$0		
Other Payments	($3,600)	($3,421)		
Total	**($7,814,959)**	**($6,231,380)**	**($6,930,972)**	**($6,775,724)**

NOTES

→ The 2027 budget assumes no material rate increases; updates may be required as information becomes available.

MISC. NON-DEPARTMENTAL

The Non-Departmental budget within the City's General Fund exists primarily to post expenses that are citywide in nature and not generated through the actions of a specific department.

Department Budget History

Tyler Fund Search	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
101 - GENERAL	($7,665,834)	($11,876,356)	($15,806,844)	($15,517,988)
Total	**($7,665,834)**	**($11,876,356)**	**($15,806,844)**	**($15,517,988)**

Full Org Code Name	2025 Actuals	2026 Budget	2027 Budget
10100018 - MISC. NON - DEPARTMENTAL	**($7,090,268)**	**($13,165,848)**	**($12,995,988)**
Contractual	($3,651,243)	($12,680,844)	($12,595,988)
Operational Transfer - Expense	($2,840,053)	($249,996)	($250,000)
Commodities	($516,162)	($230,004)	($150,000)
Other Payments	($82,810)	($5,004)	$0
10100066 - PRISONER CARE	**($1,471,131)**	**($1,500,000)**	**($1,530,000)**
Contractual	($1,471,131)	($1,500,000)	($1,530,000)
10100068 - SOCIAL SERVICE GRANTS	**($650,295)**	**($567,000)**	**($567,000)**
Commodities	($650,295)	($567,000)	($567,000)
10100060 - CEMETERIES	**($294,975)**	**($294,000)**	**($295,000)**
Commodities	($280,000)	($279,996)	($280,000)
Contractual	($14,975)	($14,004)	($15,000)
10100058 - TOPEKA PERFORMANCE CENTER	**($721,861)**	**($150,000)**	**$0**
Commodities	($150,000)	($150,000)	$0
Contractual	($571,861)		$0
10100073 - FRANCHISE FEE PROGRAM	**($130,000)**	**($129,996)**	**($130,000)**
Other Payments	($100,000)	($99,996)	($100,000)
Contractual	($30,000)	($30,000)	($30,000)
10100064 - NON DEPARTMENTAL - HOTEL	**($1,517,826)**		**$0**
Capital Outlays	($32,192)		$0
Commodities	($1,448,656)		$0
Contractual	($36,979)		$0
Operational Transfer - Expense			$0
Total	**($11,876,356)**	**($15,806,844)**	**($15,517,988)**

MISC. NON-DEPARTMENTAL

Itemized List of 2027 Non-Departmental Expenses

Below are list of material expenditures in the Misc. Non-Departmental Expense Budget:

→ Cemeteries: $295,000
→ SNCO Prisoner Care: $1,530,000
→ Social Service Grants with United Way Administration: $425,000
→ PARS/Safe Streets: $22,750
→ Kansas Children's Services: $60,000
→ YWCA Northeast Kansas: $20,000
→ Lineage Expense: $125,000
→ IT Allocation for General Fund: $5,039,637
→ Facilities Allocation for General Fund: $3,715,965
→ Insurance Allocation for General Fund: $1,407,735
→ League of Kansas Municipalities: $42,000
→ GTP: $14,000
→ Pocket Park Maintenance & Kansas Avenue Landscaping: $103,707
→ Intelli-Time: $110,000
→ Downtown Topeka Redevelopment Grant: $150,000
→ SAAS Fees: $1,049,693
→ Eviction Defense Contract: $90,000
→ Property Tax Rebate Program with CRC: $250,000
→ Franchise Fees Rebate with CRC: $130,000
→ CID Payments: $618,000



CITYWIDE FUNDS

101 - GENERAL FUND

The General Fund is the City of Topeka's primary operating fund. It finances a number of departments such as City Council, Mayor, Police, Fire, Executive, Public Works, and various others. The General Fund receives the largest portion of the mill levy to support various services throughout the City.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
101 - General Fund	$32,859,716	$28,811,054	$28,811,054

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$117,123,001**	**$125,121,702**	**$132,997,284**	**$133,455,856**
Property Tax	$39,783,619	$42,170,876	$47,437,140	$51,515,101
Sales Tax	$39,894,883	$41,105,214	$41,710,344	$43,422,537
Franchise Fee	$15,165,089	$15,576,415	$16,189,548	$15,640,858
PILOT Transfer	$5,692,720	$5,632,962	$6,510,000	$6,634,000
Operational Transfer - Revenue	$263,982	$4,232,261	$489,996	$4,500,000
Administrative Fees	$3,705,513	$3,182,509	$3,737,004	$3,742,550
Investments from Interest	$2,066,937	$4,022,251	$2,899,992	$3,150,000
Intergovernmental Revenue	$1,435,498	$1,430,125	$1,469,964	$1,411,598
Fines	$1,158,708	$1,271,742	$1,190,004	$1,200,000
Fees for Service	$791,599	$789,174	$831,012	$809,500
Municipal Court	$488,155	$551,464	$478,500	$491,180
Special Assessments	$277,996	$865,574	$295,008	$340,000
PILOT	$275,342	$313,939	$277,248	$252,247
Miscellaneous	$4,268,229	$1,993,880	$7,652,352	$184,750
Licenses & Permits	$1,854,731	$1,983,317	$1,829,172	$161,535
Expense	**($118,440,698)**	**($127,480,250)**	**($132,997,320)**	**($133,455,856)**
Debt Payments	($788,711)			
Other Payments	($178,590)	($182,794)	($105,096)	($100,100)
Operational Transfer - Expense	($4,962,744)	($3,158,383)	($249,996)	($250,000)
Capital Outlays	($649,471)	($1,279,045)	($1,224,036)	($1,152,021)
Commodities	($6,021,416)	($7,825,993)	($5,817,012)	($5,888,656)
Contractual	($20,073,764)	($22,724,067)	($24,471,300)	($24,886,912)
Personnel	($85,766,003)	($92,309,968)	($101,129,880)	($101,178,167)
Total	**($1,317,698)**	**($2,358,548)**	**($36)**	**$0**

227 - COURT TECHNOLOGY FUND

The Court Technology fund collects fees in addition to existing mandatory court costs for upgrading the court's electronic records and payment system.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
227 - Court Technology	$200,583	$200,583	$200,583

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$25,442**	**$30,796**	**$24,996**	**$25,000**
Municipal Court	$25,442	$30,796	$24,996	$25,000
Expense	**($26,035)**	**($69,943)**	**($250,008)**	**($195,000)**
Contractual	($23,164)	($69,943)	($45,000)	($45,000)
Commodities	($967)		($185,004)	($130,000)
Capital Outlays	($1,904)		($20,004)	($20,000)
Total	**($593)**	**($39,147)**	**($225,012)**	**($170,000)**

NOTES

→ No material changes

228 - SPECIAL ALCOHOL FUND

The Special Alcohol fund is collected and distributed in accordance with state statute K.S.A. 79-41a04. Revenues come from a 10% tax on the sale of liquor and must be spent towards drug and alcohol abuse programs.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
228 - Special Alcohol	$352,725	$352,725	$58,524

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$717,749**	**$715,063**	**$735,000**	**$705,799**
Intergovernmental Revenue	$717,749	$715,063	$735,000	$705,799
Expense	**($695,927)**	**($588,221)**	**($735,000)**	**($1,000,000)**
Commodities	($695,927)	($588,221)	($735,000)	($1,000,000)
Total	**$21,822**	**$126,842**	**$0**	**($294,201)**

NOTES

→ Spenddown of built-up fund balance is represented in the 2027 Budget

229 - ALCOHOL & DRUG SAFETY FUND

The Alcohol and Drug Safety fund receives revenue through Municipal Court fees and supports the probation officer who interacts directly with alcohol and drug safety cases.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
229 - Alcohol Drug & Safety	$8,191	$8,191	$12,356

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$10,976**	**$5,326**	**$22,008**	**$17,000**
Municipal Court	$10,976	$5,326	$22,008	$17,000
Expense	**($9,275)**	**($6,306)**	**($5,172)**	**($12,835)**
Personnel	($5,772)		$672	$0
Contractual	($2,646)	($692)	($1,236)	($1,235)
Commodities	($857)	($5,613)	($4,608)	($11,600)
Total	**$1,701**	**($980)**	**$16,836**	**$4,165**

NOTES

→ No material changes

232 - LAW ENFORCEMENT FUND

This fund was established for collecting revenues through donations, federal monies, license fees, warrant fees, and Municipal Court fees. The purpose is to subsidize crime prevention activities including training, canine and officer equipment, and prevention programs

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
232 - Law Enforcement	$1,682,787	$1,559,880	$982,403

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$415,723**	**$452,465**	**$189,012**	**$189,000**
Municipal Court	$18,384	$21,634	$20,004	$20,000
Miscellaneous	$185,966	$242,153	$20,004	$20,000
Licenses & Permits	$15,000	$22,500	$17,496	$17,500
Investments from Interest	$121,540	$83,840	$36,504	$36,500
Intergovernmental Revenue	$563	$375	$5,004	$5,000
Fines	$74,271	$81,962	$90,000	$90,000
Expense	**($497,913)**	**($443,477)**	**($766,488)**	**($766,477)**
Debt Payments	$0			
Contractual	($155,624)	($205,530)	($350,688)	($350,688)
Commodities	($189,697)	($189,858)	($415,800)	($415,789)
Capital Outlays	($152,592)	($48,090)		$0
Total	**($82,189)**	**$8,988**	**($577,476)**	**($577,477)**

NOTES

→ No material changes

236 - SPECIAL LIABILITY FUND

The Special Liability fund is utilized to defend the City in court for cases and claims against the City.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
236 - Special Liability	$2,030,942	$1,900,000	$1,900,000

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$1,157,694**	**$1,362,601**	**$1,121,820**	**$1,223,688**
Property Tax	$1,053,506	$1,084,989	$1,118,820	$1,168,688
PILOT	$5,923	$5,928	$3,000	$5,000
Miscellaneous		$96,254		$0
Investments from Interest	$98,265	$175,430		$50,000
Expense	**($2,612,796)**	**($1,121,118)**	**($1,639,776)**	**($1,376,686)**
Personnel	($577,525)	($631,063)	($855,828)	($592,736)
Contractual	($520,883)	($292,620)	($276,936)	($276,950)
Commodities	($1,514,389)	($197,435)	($507,012)	($507,000)
Total	**($1,455,103)**	**$241,483**	**($517,956)**	**($152,997)**

NOTES

→ No material changes

271-273 - TRANSIENT GUEST TAXES

These funds account for revenues received from a transient guest tax imposed on hotel and motel room rentals. The tax is used to promote conventions and tourism in the City of Topeka. This fund accounts for transient guest tax revenues and distributes funding to four community entities.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
271 - Transient Guest Taxes	$260,106	$660,106	$1,060,106

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$3,130,089**	**$2,948,491**	**$3,324,996**	**$3,660,000**
TGT Tax	$3,130,089	$2,948,491	$3,324,996	$3,660,000
Expense	**($2,926,181)**	**($3,541,960)**	**($3,138,960)**	**($3,195,000)**
Operational Transfer - Expense	($218,533)	($205,415)	($230,004)	
Contractual	($62,438)	($508,690)	($90,000)	($390,000)
Commodities	($2,645,210)	($2,827,855)	($2,818,956)	($2,805,000)
Total	**$203,907**	**($593,469)**	**$186,036**	**$465,000**

NOTES

→ In 2027 the Transient Guest Tax rate increased from 7% to 8.5%
→ In 2027 the Transient Guest Tax revenue is covering payments to NOTO ($50k), ArtsConnect ($30k), and TPAC ($150k)

274-275 - JEDO SALES TAX FUND

This fund tracks sales tax being received from the state and transferred to the Joint Economic Development Organization (JEDO) for the funding of economic development and countywide infrastructure as authorized by voters in April of 2016.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
275 - JEDO Sales Tax	$29,383,506	$26,439,651	$27,815,435

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$21,746,038**	**$22,946,629**	**$21,945,180**	**$22,600,000**
Sales Tax	$20,879,968	$21,044,888	$21,945,180	$22,100,000
Miscellaneous	($382,538)	$383,538		
Investments from Interest	$1,248,609	$1,518,203		$500,000
Expense	**($14,157,767)**	**($14,296,727)**	**($22,502,796)**	**($20,543,000)**
Contractual	($516,044)	($1,059,059)	($1,037,988)	($1,542,000)
Commodities	($13,641,723)	($13,237,669)	($21,463,812)	($19,000,000)
Capital Outlays			($996)	($1,000)
Total	**$7,588,271**	**$8,649,901**	**($557,616)**	**$2,057,000**

NOTES

→ No material changes

276 - FEDERAL FUNDS EXCHANGE

Federal Funds Exchange is a voluntary program that allows local agencies to trade all or part of its federal fund allocation in a specific federal fiscal year with the Kansas Department of Transportation (KDOT) in exchange for state transportation dollars. The available funds are determined annually by KDOT for use on specific types of transportation improvement projects including, but not limited to, roadway construction, reconstruction, and pavement preservation.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
276 - Federal Fund Exchange	$2,266,813	$187,504	$438,504

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$1,461,707**	**$3,578,639**	**$1,665,000**	**$1,700,000**
Operational Transfer - Revenue		$1,866,417		$0
Miscellaneous	($18,744)	$95,797		
Investments from Interest	($95,797)	$8,009	$15,000	$0
Intergovernmental Revenue	$1,576,248	$1,608,416	$1,650,000	$1,700,000
Expense	**($4,355,000)**	**($1,826,976)**	**($1,550,004)**	**($1,900,000)**
Operational Transfer - Expense	($4,355,000)	($1,826,976)	($1,550,004)	($1,900,000)
Total	**($2,893,293)**	**$1,751,662**	**$114,996**	**($200,000)**

NOTES

→ No material changes

286 - RETIREMENT RESERVE

The Retirement Reserve fund provides revenues for and absorbs those accrued sick leave, vacation, and other related costs of City employees upon their retirement.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
286 - Retirement Reserve	$4,770,350	$1,346,975	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$2,308,209**	**$770,003**	**$30,000**	**$75,000**
Miscellaneous		$40,137		
Investments from Interest	$173,743	$197,565	$30,000	$75,000
Fees for Service	$2,134,465	$532,301		$0
Expense	**($1,137,818)**	**($1,555,857)**	**($3,633,756)**	**($2,094,717)**
Personnel	($1,120,287)	($1,389,688)	($1,633,752)	($2,094,717)
Operational Transfer - Expense		($165,994)	($2,000,004)	
Contractual	($17,532)	($175)		$0
Total	**$1,170,390**	**($785,854)**	**($3,603,756)**	**($2,019,717)**

NOTES

→ The City is not transferring money into this fund for 2027, which will result in a continued spenddown during 2027.

291 - SPECIAL HIGHWAY

The Special Highway fund receives the motor fuel taxes from the State of Kansas and pays for street improvements and staffing to maintain those assets throughout the City.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
291 - Special Highway Fund	$397,761	$1,060,116	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$5,541,691**	**$5,637,004**	**$7,503,120**	**$6,453,126**
Operational Transfer - Revenue			$2,000,004	$750,000
Miscellaneous	$17,790	$98,352	$12,492	$12,500
Investments from Interest	($44,758)	($25,915)		$0
Intergovernmental Revenue	$5,568,660	$5,564,567	$5,490,624	$5,690,626
Expense	**($6,891,912)**	**($7,478,203)**	**($7,781,748)**	**($7,810,338)**
Personnel	($3,876,875)	($4,122,768)	($4,740,204)	($4,738,643)
Debt Payments	($2,221)			
Contractual	($1,942,499)	($1,670,610)	($1,379,460)	($1,409,595)
Commodities	($1,070,317)	($1,684,824)	($1,662,084)	($1,662,100)
Total	**($1,350,220)**	**($1,841,199)**	**($278,628)**	**($1,357,212)**

NOTES

→ This fund continues to experience stagnant revenue, resulting in a $750,000 projected transfer from the 292 - Citywide Half-Cent Sales Tax Fund in 2027.

292 - CITYWIDE HALF-CENT SALES TAX

The Citywide Half-Cent Sales Tax fund provides for street improvements on existing streets. This sales tax was approved by voters. This report reflects actual dollars expended year to date and does not include encumbered funds or prior obligations.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
292 - Citywide Half-Cent Sales Tax	$43,705,714	$31,612,343	$22,865,207

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$21,298,009**	**$22,576,732**	**$21,447,276**	**$21,490,000**
Sales Tax	$19,947,441	$20,552,607	$20,957,280	$20,500,000
Miscellaneous	$27,587	$413,454	$39,996	$40,000
Investments from Interest	$1,322,981	$1,610,671	$450,000	$950,000
Expense	**($18,491,826)**	**($18,370,853)**	**($28,468,008)**	**($31,049,251)**
Personnel	($201,512)	($372,769)	($798,912)	($785,251)
Operational Transfer - Expense				($750,000)
Contractual	($1,601,730)	($1,325,007)	($2,614,116)	($2,484,000)
Commodities	($16,688,585)	($16,673,077)	($25,034,976)	($27,020,000)
Capital Outlays			($20,004)	($10,000)
Total	**$2,806,183**	**$4,205,879**	**($7,020,732)**	**($9,559,251)**

NOTES

→ The City maintains a relatively high fund balance in this fund, as it is a special use tax fund with the intended goal of spending it down to reinvest in street maintenance and repairs.

299 - AFFORDABLE HOUSING TRUST

A special revenue fund established in 2020 to account for revenue and expenses related to affordable housing.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
299 - Affordable Housing Trust Fund	$1,149,136	$323,007	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$75,000**	**$85,286**	**$99,996**	
Operational Transfer - Revenue			$99,996	
Miscellaneous		$10,125		
Investments from Interest	$75,000	$75,161		
Expense	**($1,125)**	**($9,825)**	**($1,073,676)**	**($400,000)**
Other Payments			($1,073,676)	($400,000)
Commodities	($1,125)	($9,825)		
Total	**$73,875**	**$75,461**	**($973,680)**	**($400,000)**

NOTES

→ Expense authority represents the approved spending capacity needed to utilize the remaining fund balance.

301 - DEBT SERVICE FUND

The Debt Service fund pays for the general obligation and revenue bonds, excluding utilities, that the City has incurred. This fund pays these expenses by levying taxes, special assessments, making transfers, and receiving STAR bond sales tax revenue.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
301 - Debt Service	$24,344,126	$21,292,168	$15,566,305

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$23,362,361**	**$26,485,134**	**$16,393,812**	**$15,014,913**
Special Assessments	$3,429,971	$3,531,801	$3,029,724	$2,539,239
Sales Tax	$276,284	$153,707	$144,000	
Property Tax	$16,654,344	$15,654,383	$12,710,100	$11,411,774
PILOT	$93,208	$84,597	$84,996	$75,000
Operational Transfer - Revenue	$1,147,808	$5,017,696		$0
Miscellaneous	$386,937	$565,273		$418,900
Investments from Interest	$726,886	$987,238	$174,996	$570,000
Intergovernmental Revenue	$646,923	$490,438	$249,996	
Expense	**($20,232,030)**	**($20,484,330)**	**($21,395,724)**	**($20,740,777)**
Debt Payments	($20,028,400)	($20,292,078)	($21,129,720)	($20,505,777)
Contractual	($194,815)	($186,326)	($251,004)	($230,000)
Commodities	($8,815)	($5,926)	($15,000)	($5,000)
Total	**$3,130,331**	**$6,000,804**	**($5,001,912)**	**($5,725,864)**

NOTES

→ The Debt Service Fund is projected to experience a significant drawdown in 2027 due to the use of one-time revenue replacement measures. With limited revenue growth, fund balance reserves are being used to support debt service obligations, resulting in a continued reduction in available reserves.

401 - BUSINESS IMPROVEMENT DISTRICT

This is the Business Improvement District Fund, which includes the following: the Downtown Business Improvement Fund accounts for assessments levied against tenants within the downtown business improvement district, and the Tourism Business Improvement Fund accounts for assessments levied against lodging facilities within the City of Topeka to support improvements and the promotion of the downtown plaza development area.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
401 - Business Improvement District	$28,397	$0	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$490,681**	**$472,380**	**$572,220**	**$564,000**
Special Assessments	$543,162	$508,203	$572,220	$564,000
Investments from Interest	($52,481)	($35,824)		$0
Expense	**($526,701)**	**($519,278)**	**($572,220)**	**($564,000)**
Contractual	($526,701)	($519,278)	($572,220)	($564,000)
Total	**($36,020)**	**($46,898)**	**$0**	**$0**

NOTES

→ No material changes

403 - COMM. IMPROVEMENT DISTRICT

In Kansas, a Community Improvement District (CID) fund is a special financing mechanism where a defined area (usually a commercial development) levies an extra sales tax and/or assessment to fund public improvements like infrastructure, parking, and utilities.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
403 - Community Improvement District	$0	$0	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$1,626,964**	**$1,818,869**	**$1,700,004**	**$1,885,400**
Sales Tax	$1,626,964	$1,818,869	$1,700,004	$1,885,400
Expense	**($1,649,173)**	**($1,697,140)**	**($1,700,016)**	**($1,885,400)**
Contractual	($53,711)	($113,827)	($53,640)	($44,900)
Commodities	($1,595,462)	($1,583,313)	($1,646,376)	($1,840,500)
Total	**($22,210)**	**$121,729**	**($12)**	**$0**

NOTES

→ No material changes

405 - TAX INCREMEMNT FINANCING

A Tax Increment Financing (TIF) fund is a financing mechanism used by cities to support economic development and redevelopment projects. When a TIF district is created, the current property tax value is set as a baseline, and any increase in property tax revenue generated from rising property values within the district is captured in the TIF fund. These incremental revenues are then used to pay for eligible project costs, such as infrastructure, site improvements, or redevelopment expenses, helping make projects financially viable without requiring upfront public funding.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
405 - Tax Increment Financing	$0	$0	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue		**$1,729,689**	**$532,500**	**$1,400,000**
Property Tax		$1,729,689	$532,500	$1,400,000
Expense		**($1,723,856)**	**($532,506)**	**($1,400,000)**
Operational Transfer - Expense		($669,337)	($2,502)	
Contractual		($21,090)	($11,100)	($28,000)
Commodities		($1,033,428)	($518,904)	($1,372,000)
Total		**$5,833**	**($6)**	**$0**

NOTES

→ No material changes

407 - RURAL HOUSING INCENT. DISTRICT

A Rural Housing Incentive District (RHID) in Kansas is a financing tool used by cities to encourage new housing development in rural or underserved areas. Under this program, a city designates a district where developers can build housing, and the increase in property tax revenue generated by the new development is used over time to reimburse the developer for eligible infrastructure costs such as streets, utilities, and site preparation. This approach helps make housing projects financially feasible without requiring the city to provide upfront funding.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
407 - RHID	$0	$0	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue		**$20,336**	**$50,004**	**$200,000**
Property Tax		$20,336	$50,004	$200,000
Expense		**($20,336)**	**($50,004)**	**($200,000)**
Other Payments			($50,004)	($200,000)
Contractual		($407)		
Commodities		($19,929)		
Total		**$0**	**$0**	**$0**

NOTES

→ No material changes

500 - TMTA PASS-THROUGH

The Topeka Metropolitan Transit Authority provides bus service within the Topeka city limits and works with other organizations to meet mass transit needs.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
500 - TMTA	$0	$0	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$6,532,718**	**$6,977,930**	**$6,944,232**	**$7,277,240**
Property Tax	$6,496,190	$6,691,369	$6,657,240	$7,237,240
PILOT	$36,528	$36,562	$36,996	$40,000
Operational Transfer - Revenue		$250,000	$249,996	
Expense	**($6,532,718)**	**($6,977,930)**	**($6,944,232)**	**($7,277,240)**
Contractual			($249,996)	
Commodities	($6,532,718)	($6,977,930)	($6,694,236)	($7,277,240)
Total	**$0**	**($0)**	**$0**	**$0**

NOTES

→ No material changes

601 - PARKING FUND

The Parking fund supports all on-street and garage parking that the City owns. Revenues are utilized to support ongoing maintenance and debt service payments of the parking garages.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
601 - Parking	$811,756	$601,867	$647,309

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$2,455,322**	**$2,683,924**	**$2,721,012**	**$2,894,630**
Miscellaneous	$22,811	$66,650	$14,004	$14,000
Investments from Interest	$3,493	$40,268		$0
Intergovernmental Revenue		$0		
Fines	$194,524	$191,744	$225,000	$270,000
Fees for Service	$2,234,494	$2,385,262	$2,482,008	$2,610,630
Expense	**($2,915,257)**	**($2,961,638)**	**($3,157,260)**	**($2,849,188)**
Personnel	($720,109)	($700,414)	($819,780)	($1,041,562)
Other Payments	($668,408)	($673,526)		
Debt Payments	($185,773)	($84,409)	($622,464)	$0
Contractual	($1,052,774)	($1,297,445)	($1,381,860)	($1,471,627)
Commodities	($297,828)	($182,144)	($248,844)	($251,699)
Capital Outlays	$9,635	($23,701)	($84,312)	($84,300)
Total	**($459,935)**	**($277,715)**	**($436,248)**	**$45,442**

NOTES

→ Beginning in 2027, debt service payments currently budgeted within the Parking Fund will be shifted to the Debt Service Fund, resulting in increased expenditures within the Debt Service Fund.

613 - IT FUND

The information technology needs of the City are funded through this internal service fund.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
613 - IT	$331,774	$800,000	$800,000

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$5,177,504**	**$7,020,855**	**$7,281,072**	**$7,219,082**
Operational Transfer - Revenue		$450,000		$0
Miscellaneous	($793,227)			
Franchise Fee	$34,352	$34,352	$34,356	$0
Fees for Service	$5,936,379	$6,536,503	$7,246,716	$7,219,082
Expense	**($7,814,959)**	**($6,231,380)**	**($6,930,972)**	**($6,775,724)**
Personnel	($3,898,867)	($2,808,905)	($3,352,260)	($3,211,835)
Other Payments	($3,600)	($3,421)		
Operational Transfer - Expense		$0		
Debt Payments	($799,275)			
Contractual	($3,083,468)	($3,398,427)	($3,386,916)	($3,371,987)
Commodities	($28,902)	($10,951)	($6,792)	($6,902)
Capital Outlays	($848)	($9,678)	($185,004)	($185,000)
Total	**($2,637,456)**	**$789,474**	**$350,100**	**$443,358**

NOTES

→ No material changes

614 - FLEET FUND

The Fleet fund pays for maintenance and repair of all City vehicles.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
614 - Fleet	$2,401,408	$3,149,921	$2,249,921

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$2,905,620**	**$2,893,521**	**$2,868,528**	**$2,868,541**
Miscellaneous	$14,824	$6,921	$4,992	$5,000
Fees for Service	$2,890,796	$2,886,600	$2,863,536	$2,863,541
Expense	**($2,817,356)**	**($2,494,996)**	**($2,310,612)**	**($3,762,326)**
Personnel	($1,929,883)	($1,942,739)	($2,049,792)	($2,054,045)
Other Payments	$8,604	($39,078)		$0
Operational Transfer - Expense	($9,329)	($18,577)		($1,500,000)
Debt Payments	($1,863)			
Contractual	($623,862)	($527,579)	($177,960)	($123,737)
Commodities	($80,090)	($61,125)	($82,860)	($84,544)
Capital Outlays	($180,932)	$94,103		$0
Total	**$88,264**	**$398,525**	**$557,916**	**($893,785)**

NOTES

→ In 2027, the Fleet Fund is transferring $1.5 million back to the General Fund, providing one-time revenue support to the General Fund.

615 - FACILITIES FUND

The Facilities fund pays for all maintenance of facilities throughout the City of Topeka.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
615 - Facilities	($577,947)	$121,803	$472,803

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$3,033,503**	**$4,324,287**	**$4,058,040**	**$4,058,042**
Operational Transfer - Revenue		$480,000		
Miscellaneous	($835,088)	$532	$2,496	$2,500
Intergovernmental Revenue		$0		
Fees for Service	$3,868,591	$3,843,755	$4,055,544	$4,055,542
Expense	**($3,658,091)**	**($3,443,970)**	**($3,555,708)**	**($3,706,149)**
Personnel	($832,258)	($929,393)	($1,141,704)	($1,179,591)
Other Payments	$45,517	$50,330	($504)	($500)
Operational Transfer - Expense		$0		
Contractual	($2,126,196)	($2,410,539)	($2,362,488)	($2,475,058)
Commodities	($840,802)	($179,591)	($51,012)	($51,000)
Capital Outlays	$95,648	$25,223		$0
Total	**($624,588)**	**$880,317**	**$502,332**	**$351,893**

NOTES

→ No material changes

616 - DEVELOPMENT ENTERPRISE FUND

The Development Services Fund is an enterprise fund that accounts for the costs of providing development-related services on a fee-supported basis. It is funded primarily through permits, plan review, inspections, and other development fees, and is intended to recover the full cost of services such as planning, zoning, building permitting, and inspections. The fund operates like a business model, aligning revenues with service demand and supporting efficient, transparent delivery of development services.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
616 - Development Enterprise Fund	$0	$0	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue				**$2,136,942**
Operational Transfer - Revenue				$250,000
Miscellaneous				$2,500
Licenses & Permits				$1,884,442
Fees for Service				$0
Expense				**($2,136,942)**
Personnel				($1,853,250)
Contractual				($137,043)
Commodities				($146,650)
Total				**($0)**

NOTES

→ This is a proposed creation of a Development Services Fund, established as an enterprise fund. It would shift related revenues and expenditures out of the General Fund into a dedicated fund supported primarily by development-related fees.

621 - WATER FUND

The Water fund supports all water operations throughout the City and surrounding areas. Fees for Service are the primary revenue for the Water fund, and expenses are utilized for operations, capital improvements, and debt service.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
621 - Water	$15,721,730	$14,054,172	$13,773,089

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$55,175,755**	**$64,401,830**	**$60,613,500**	**$60,684,900**
Operational Transfer - Revenue	$93,203	$5,757,553		$0
Miscellaneous	$1,570,427	$1,508,495	$1,299,696	$1,378,000
Investments from Interest	$2,483,942	$3,315,622	$677,604	$878,800
Fees for Service	$51,028,184	$53,820,161	$58,636,200	$58,428,100
Expense	**($54,795,201)**	**($75,799,008)**	**($61,936,404)**	**($61,485,596)**
Personnel	($9,422,269)	($9,396,715)	($11,616,564)	($11,612,256)
Other Payments	($10,352,964)	($11,112,499)	($1,227,096)	$0
Operational Transfer - Expense	($7,400,000)	($27,035,764)	($10,200,000)	($9,650,000)
Debt Payments	($4,703,946)	($6,116,954)	($13,386,168)	($14,589,712)
Contractual	($8,869,929)	($8,571,145)	($10,156,536)	($12,541,600)
Commodities	($15,351,201)	($12,354,900)	($14,950,044)	($12,692,029)
Capital Outlays	$1,305,109	($1,211,031)	($399,996)	($400,000)
Total	**$380,554**	**($11,397,178)**	**($1,322,904)**	**($800,696)**

NOTES

→ This budget does not reflect potential utility rate increases. Updates may be made as additional information becomes available.

623 - STORMWATER FUND

The Stormwater fund supports all stormwater operations throughout the City. Fees for service serve as the primary revenue for the stormwater fund, and expenses are utilized for operations and capital improvement projects.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
623 - Stormwater	$4,575,626	$4,038,213	$3,957,449

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$12,579,712**	**$14,337,675**	**$12,096,204**	**$13,483,900**
Operational Transfer - Revenue	$19,907	$308,893		$0
Miscellaneous	$395,187	$570,707	$55,200	$55,200
Investments from Interest	$658,933	$881,594	$162,804	$308,400
Fees for Service	$11,505,685	$12,576,481	$11,878,200	$13,120,300
Expense	**($13,487,015)**	**($21,476,787)**	**($12,633,624)**	**($13,140,984)**
Personnel	($1,858,319)	($2,342,996)	($2,346,084)	($2,482,739)
Other Payments	($2,715,407)	($3,038,805)	($142,296)	$0
Operational Transfer - Expense	($6,165,000)	($11,190,000)	($3,762,000)	($4,212,500)
Debt Payments	($975,847)	($1,321,968)	($2,586,564)	($2,804,849)
Contractual	($1,970,618)	($2,156,720)	($2,222,856)	($2,367,297)
Commodities	($890,378)	($798,693)	($1,073,820)	($973,599)
Capital Outlays	$1,088,554	($627,604)	($500,004)	($300,000)
Total	**($907,303)**	**($7,139,112)**	**($537,420)**	**$342,916**

NOTES

→ This budget does not reflect potential utility rate increases. Updates may be made as additional information becomes available.

625 - WASTEWATER FUND

The Wastewater fund supports all wastewater operations throughout the City. Fees for services serve as the primary revenue for the wastewater fund, and expenses are utilized for operations, capital improvement projects, and debt service.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
625 - Wastewater	$20,744,099	$19,752,344	$19,509,390

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$42,211,602**	**$47,382,888**	**$44,400,900**	**$44,928,900**
Special Assessments	$76,743	$96,135		$96,000
Operational Transfer - Revenue	$190,406	$1,743,401		
Miscellaneous	($71,776)	$479,978	$4,308	$4,300
Licenses & Permits	$125,076	$73,931		$74,000
Investments from Interest	$3,540,356	$3,376,159	$493,500	$804,500
Intergovernmental Revenue		$0		
Fees for Service	$38,350,797	$41,613,284	$43,903,092	$43,950,100
Expense	**($49,167,195)**	**($66,181,929)**	**($45,393,372)**	**($44,922,235)**
Personnel	($6,316,110)	($6,564,785)	($7,124,100)	($7,350,887)
Other Payments	($11,498,839)	($11,967,579)	($570,996)	$0
Operational Transfer - Expense	($13,543,400)	($25,379,193)	($8,124,996)	($7,105,000)
Debt Payments	($4,500,529)	($5,575,213)	($13,892,028)	($12,806,079)
Contractual	($10,097,048)	($11,512,168)	($10,565,220)	($12,008,441)
Commodities	($4,397,041)	($4,474,561)	($4,816,032)	($5,301,828)
Capital Outlays	$1,185,772	($708,430)	($300,000)	($350,000)
Total	**($6,955,593)**	**($18,799,041)**	**($992,472)**	**$6,665**

NOTES

→ No material information for 2026 thus far

640 - PROPERTY & VEHCILE INSURANCE

This is one of the City's Risk Funds. The Property and Vehicle Insurance fund is responsible for maintaining the City's property and vehicle insurance

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
640 - Insurance	$123,587	$2,479,421	$2,770,260

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$2,748,759**	**$2,953,743**	**$4,070,256**	**$4,192,339**
Miscellaneous	$52,779	$57,059		$0
Investments from Interest	($31,466)	($10,626)		$0
Fees for Service	$2,727,446	$2,907,310	$4,070,256	$4,192,339
Expense	**($3,222,675)**	**($3,512,767)**	**($3,901,500)**	**($3,901,500)**
Contractual	($2,974,636)	($3,366,093)	($3,616,500)	($3,651,500)
Commodities	($248,038)	($146,674)	($285,000)	($250,000)
Total	**($473,916)**	**($559,025)**	**$168,756**	**$290,839**

NOTES

→ The Property Insurance Fund ended 2025 with a fund balance of just over $100,000, which is not sufficient to provide a reasonable financial cushion for unexpected property loss claims or other insurance-related costs. During 2026 and 2027, the City is rebuilding the fund balance through increased contributions to establish a more responsible reserve. Strengthening the fund balance will improve the City's ability to absorb unexpected losses, reduce financial risk, and maintain long-term stability within the Property Insurance Fund.

641 - WORKERS COMPENSATION FUND

This is one of the City's Risk Funds. The Workers Compensation Self Insurance fund is responsible for the workers compensation claims that the City receives.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
641 - Work Comp	$12,651,448	$9,334,653	$4,834,653

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$3,479,971**	**$932,543**	**$200,004**	**$150,000**
Miscellaneous	$11,220	$436,525		$0
Investments from Interest	$426,593	($200,912)	$200,004	$150,000
Fees for Service	$3,042,158	$696,930		$0
Expense	**($1,539,818)**	**($1,695,041)**	**($3,859,788)**	**($5,610,000)**
Personnel	($227,685)	($244,672)	$204	$0
Operational Transfer - Expense			($1,749,996)	($3,000,000)
Contractual	($1,320,907)	($993,313)	($1,454,988)	($1,605,000)
Commodities	$8,774	($457,056)	($655,008)	($1,005,000)
Total	**$1,940,153**	**($762,498)**	**($3,659,784)**	**($5,460,000)**

NOTES

→ No additional revenue is being contributed to the Workers' Compensation Fund in 2027, and the City is transferring $3.0 million from the fund to the General Fund as a one-time measure, resulting in a continued drawdown of fund reserves.

642 - HEALTH INSURANCE FUND

This is one of the City's Risk Funds. The Group Health Insurance fund is responsible for the health insurance provided by the City of Topeka.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
642 - Health Insurance	$1,193,655	$4,368,594	$4,960,177

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$15,420,188**	**$17,622,342**	**$22,179,024**	**$20,451,903**
Operational Transfer - Revenue			$2,225,004	$0
Miscellaneous	$10,942	$196,204	$5,004	$5,000
Investments from Interest	$15,474	($24,678)		$0
Fees for Service	$15,393,771	$17,450,816	$19,949,016	$20,446,903
Expense	**($17,259,543)**	**($19,902,877)**	**($22,296,888)**	**($19,176,208)**
Personnel	($202,298)	($238,823)	$204	$0
Contractual	($2,507,906)	($2,678,568)	($2,453,628)	($2,565,262)
Commodities	($14,549,339)	($16,985,486)	($19,843,464)	($16,610,947)
Total	**($1,839,355)**	**($2,280,535)**	**($117,864)**	**$1,275,695**

NOTES

→ The Health Insurance Fund balance was drawn down rapidly from 2022 to 2025 due to claims exceeding premium revenues. By 2026, reserves were largely depleted, requiring premium increases and transfers from other funding sources to stabilize the fund and support financial sustainability through 2026 and onward.

643 - RISK RESERVE FUND

This is one of the City's Risk Funds. The Risk Management Reserve is available to assist the City with risk associated expenses.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
643 - Risk Reserve	$443,782	$0	$0

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$15,559**	**$5,830**	**$15,000**	
Special Assessments	$2,500			
Miscellaneous		$12,467		
Investments from Interest	$13,059	($6,637)	$15,000	
Expense	**($875)**		**($467,004)**	
Operational Transfer - Expense			($467,004)	
Contractual	($875)			
Total	**$14,684**	**$5,830**	**($452,004)**	

NOTES

→ The Risk Management Reserve Fund was effectively depleted in 2026, and no additional revenue is being contributed in 2027.

644 - UNEMPLOYMENT FUND

This is one of the City's Risk Funds. The Unemployment Compensation fund pays for the City's unemployment expenses.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
644 - Unemployment Fund	$501,044	$455,794	$400,794

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$99,077**	**$19,907**	**$5,004**	**$5,000**
Miscellaneous		$12,410		
Investments from Interest	$17,686	($7,614)	$5,004	$5,000
Fees for Service	$81,391	$15,111		
Expense	**($22,071)**	**($25,937)**	**($81,000)**	**($100,000)**
Contractual	($342)	($342)		
Commodities	($21,729)	($25,595)	($81,000)	($100,000)
Total	**$77,007**	**($6,030)**	**($75,996)**	**($95,000)**

NOTES

→ In 2027, we are transferring money into the unemployment fund, which will result in a planned spend-down in that fund during the year.

730 - OPIOID SETTLEMENT FUND

A special fund whose revenue can be used on activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction or to reimburse localities for previous expenses in these areas. Revenue in this fund comes from the State of Kansas who reached multiple settlements with pharmaceutical companies and related organizations. The authority to spend these funds comes from Kansas House Bill 2079.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
730 - Opioid	$1,096,449	$1,096,449	$1,096,449

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$428,446**	**$289,598**		**$149,077**
Miscellaneous		$10,495		
Investments from Interest	$41,281	$54,724		$55,000
Intergovernmental Revenue	$387,165	$224,379		$94,077
Expense	**($6,600)**	**($6,600)**	**($834,444)**	**($1,100,000)**
Personnel		$0		
Contractual			($834,444)	($1,100,000)
Commodities	($6,600)	($6,600)		
Total	**$421,846**	**$282,998**	**($834,444)**	**($950,923)**

NOTES

→ No material information

740 - ECONOMIC DEVELOPMENT FUND

The purpose of the fund shall be to promote, stimulate, and improve the economic welfare of the City and assist in the creation, retention, expansion, and development of economic opportunities for its citizens. The fund also encompasses Land Bank activities related to redevelopment and neighborhood revitalization.

Fund Name	2025 Balance	2026 Projected Balance	2027 Projected Balance
740 - Economic Development	$429,099	$0	$0
740 - Land Bank	$492,211	$491,351	$491,351

Main Type	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenue	**$27,442**	**$150**		**$0**
Miscellaneous		$150		
Intergovernmental Revenue	$27,442			$0
Expense	**($44,260)**	**($100,377)**	**($900,000)**	**($816,102)**
Operational Transfer - Expense			($99,996)	
Contractual	($2,200)	($66,770)	($800,004)	($823,000)
Commodities		($6,569)		$6,898
Capital Outlays	($42,060)	($27,038)		
Total	**($16,818)**	**($100,227)**	**($900,000)**	**($816,102)**

NOTES

→ No material information



APPENDIX

CITY OF TOPEKA PROFILE

History

Topeka lies on rich, sandy river bottomland where several Native American tribes lived for many years near the fords along the Kansas (Kaw) River. The granddaughters of the influential Kaw leader White Plume became wealthy landowners in the area that would later become Topeka. Three of the women married French-Canadian brothers known as the Pappans, who established the well-known “Pappan Ferry” in 1842 at a crossing along the Oregon Trail. Julie Pappan later passed her land down to her grandchildren, one of whom was Charles Curtis, the only Vice President of the United States of acknowledged Native American descent.

On December 5, 1854, nine men met on the banks of the Kansas River near present-day Kansas Avenue and Crane Street. They drafted an agreement that later became the foundation of the Topeka Association, the organization primarily responsible for the establishment and early growth of the city. Cyrus K. Holliday, one of the nine founders, became Topeka’s chief promoter and strongly advocated for Kansas to enter the Union as a free state.

Kansas was admitted to the Union in 1861 as the 34th state. A contest to determine the state capital centered on Lawrence and Topeka, with Topeka ultimately selected by voters. Dr. Charles Robinson became the first Governor of Kansas, and Cyrus K. Holliday donated land for construction of the State Capitol building. The City of Topeka was incorporated on February 14, 1857, with Holliday serving as its first Mayor.

In 1869, the railroad expanded westward from Topeka, and in 1878 the general offices and machine shops of the Atchison, Topeka and Santa Fe Railway were established in the city.

During the early 20th century, the region’s economy evolved into that of a typical mid-sized Midwestern community, relying heavily on agriculture while continuing to grow and diversify. Following World War II, the area’s economic base shifted from railroads, meatpacking, and agriculture toward manufacturing and government-related services. Forbes Air Force Base was established during the war, and the Goodyear Tire & Rubber Company opened a plant in 1944.

More recent developments include the establishment or expansion of major employers and facilities such as the Target Distribution Center, MARS, Reser’s Fine Foods, FHLBank Topeka, Home Depot Distribution Center, and Bimbo Bakeries USA at Central Crossing Commerce Park. In 2019, Walmart selected Topeka for its largest distribution center in Kansas. Evergy Plaza, located in the heart of downtown Topeka, opened in spring 2020. Additional business expansions and investments continue to support and strengthen Topeka’s economy.

CITY OF TOPEKA PROFILE

Stats

The City of Topeka serves as both the capital of Kansas and the seat of Shawnee County. With an estimated 2025 population of 125,467, Topeka is the fifth-largest city in Kansas, behind Wichita, Overland Park, Kansas City, and Olathe. The city encompasses approximately 61.4 square miles.

Topeka is home to the State Capitol complex, which includes the Capitol Building, the Kansas Judicial Center, and several state office buildings. The State of Kansas is also the city's largest employer.

Other major employers include Evergy, Stormont-Vail HealthCare, Topeka Unified School District #501, Blue Cross and Blue Shield of Kansas, and Burlington Northern Santa Fe Railway. Topeka has a diverse population with a wide range of gender, age, and racial backgrounds.

Form of Government

Topeka has operated under four forms of government since its founding. From 1857 to 1910, the City was governed under a Mayor-Council form of government. In 1910, voters adopted the commission form of government, which remained in place until 1985, when the Strong Mayor–City Council–Chief Administrative Officer form was implemented. On November 2, 2004, voters approved the current Council-City Manager form of government.

The Mayor is elected to a four-year term. Duties of the office include serving as the City's ceremonial head, presiding over council meetings, providing community leadership, promoting economic development, representing the City in intergovernmental relations, recommending legislation to the council, and encouraging programs that support the city's development.

CITY OF TOPEKA PROFILE

Community

Topeka and Shawnee County are served by five public school districts and a number of private schools. Topeka also enjoys the presence of Washburn University, which provides broadly based liberal arts and professional education through more than 200 certificate, associate, baccalaureate, master's, and juris doctor programs. Local theatrical production facilities include the Topeka Performing Arts Center, the Topeka Civic Theater, and Washburn University's White Concert Hall. Within 65 miles of Topeka, seven major lakes and reservoirs provide all forms of water recreation.

There are numerous community centers, offering competitive sports and opportunities for involvement, hundreds of classes in arts and crafts, as well as five public swimming pools, three public golf courses, public tennis courts, baseball diamonds, soccer fields, and various other amenities and natural areas. The City also has approximately 200 religious facilities for all faiths and denominations.

Recently, the development of an arts district in the historic North Topeka Crossing area, known as NOTO Arts District, stimulates cultural and economic life in the area and has promoted development of local arts studios.

Topeka also lies at a crossroads for major highways. As a result, trucking employs more than 5,500 Topeka workers and provides service to Topeka's agricultural, construction, and manufacturing industries.

Topeka's regional medical community is nationally recognized for offering high-quality healthcare for patients. A multitude of community outreach services are provided by two general hospitals and five specialized hospitals that together employ approximately 8,000 people.

DEBT SCHEDULES

General Obligation Debt Service Schedule

Year	Principal	Interest	Total	Balance
2027	$15,565,000.00	$4,145,952.62	$19,710,952.62	$119,585,000.00
2028	$14,820,000.00	$3,678,560.12	$18,498,560.12	$104,765,000.00
2029	$14,240,000.00	$3,323,842.62	$17,563,842.62	$90,525,000.00
2030	$14,325,000.00	$2,989,342.62	$17,314,342.62	$76,200,000.00
2031	$11,925,000.00	$2,647,648.86	$14,572,648.86	$64,275,000.00
2032	$9,665,000.00	$2,331,573.82	$11,996,573.82	$54,610,000.00
2033	$8,940,000.00	$2,047,998.80	$10,987,998.80	$45,670,000.00
2034	$7,495,000.00	$1,773,495.04	$9,268,495.04	$38,175,000.00
2035	$6,020,000.00	$1,547,450.04	$7,567,450.04	$32,155,000.00
2036	$5,550,000.00	$1,346,316.26	$6,896,316.26	$26,605,000.00
2037	$4,610,000.00	$1,148,766.26	$5,758,766.26	$21,995,000.00
2038	$3,360,000.00	$970,016.26	$4,330,016.26	$18,635,000.00
2039	$3,265,000.00	$830,666.26	$4,095,666.26	$15,370,000.00
2040	$2,370,000.00	$694,866.26	$3,064,866.26	$13,000,000.00
2041	$2,470,000.00	$592,375.00	$3,062,375.00	$10,530,000.00
2042	$2,585,000.00	$483,205.00	$3,068,205.00	$7,945,000.00
2043	$2,695,000.00	$368,572.50	$3,063,572.50	$5,250,000.00
2044	$2,605,000.00	$246,477.50	$2,851,477.50	$2,645,000.00
2045	$2,645,000.00	$124,665.00	$2,769,665.00	$0.00

DEBT SCHEDULES

Utilities GO Debt Service Schedule

Year	Principal	Interest	Total	Balance
2026	$259,436.24	$36,137.52	$295,573.76	$2,004,512.42
2027	$269,226.29	$28,354.44	$297,580.73	$1,735,286.13
2028	$276,568.83	$22,969.88	$299,538.71	$1,458,717.30
2029	$280,240.09	$20,204.20	$300,444.29	$1,178,477.21
2030	$282,687.60	$17,401.82	$300,089.42	$895,789.61
2031	$190,905.92	$14,574.94	$205,480.86	$704,883.69
2032	$190,905.92	$12,427.24	$203,333.16	$513,977.77
2033	$194,577.18	$10,279.54	$204,856.72	$319,400.59
2034	$198,248.45	$6,388.02	$204,636.47	$121,152.14
2035	$121,152.14	$2,423.04	$123,575.18	($0.00)

Parking GO Debt Service Schedule

Year	Principal	Interest	Total	Balance
2026	$505,628.91	$116,832.34	$622,461.25	$3,925,722.19
2027	$446,140.24	$102,651.05	$548,791.29	$3,479,581.95
2028	$429,597.02	$91,689.33	$521,286.35	$3,049,984.93
2029	$437,820.87	$82,984.59	$520,805.46	$2,612,164.06
2030	$451,351.42	$73,685.11	$525,036.53	$2,160,812.64
2031	$435,812.64	$62,807.06	$498,619.70	$1,725,000.00
2032	$320,000.00	$51,750.00	$371,750.00	$1,405,000.00
2033	$340,000.00	$42,150.00	$382,150.00	$1,065,000.00
2034	$345,000.00	$31,950.00	$376,950.00	$720,000.00
2035	$355,000.00	$21,600.00	$376,600.00	$365,000.00
2036	$365,000.00	$10,950.00	$376,600.00	($0.00)

DEBT SCHEDULES

Combined Utilities Debt: Revenue Bond Amortization Schedule

Year	Principal	Interest	Total D/S	Balance
2026	17,877,827.20	14,113,732.98	31,991,560.18	411,393,874.84
2027	17,817,123.10	13,674,421.45	31,491,544.55	393,576,751.74
2028	17,926,877.07	13,050,004.99	30,976,882.06	375,649,874.67
2029	15,819,417.09	12,494,222.29	28,313,639.38	359,830,457.58
2030	16,036,336.46	12,023,260.24	28,059,596.70	343,794,121.12
2031	16,402,840.20	11,567,156.51	27,969,996.71	327,391,280.92
2032	15,849,982.23	11,003,526.95	26,853,509.18	311,541,298.69
2033	16,362,778.00	10,470,799.92	26,833,577.92	295,178,520.69
2034	14,936,243.20	9,986,783.49	24,923,026.69	280,242,277.49
2035	15,075,394.01	9,506,771.45	24,582,165.46	265,166,883.48
2036	14,730,246.91	9,022,351.03	23,752,597.94	250,436,636.57
2037	15,005,818.87	8,548,861.57	23,554,680.44	235,430,817.70
2038	15,207,127.20	8,096,244.47	23,303,371.67	220,223,690.50
2039	15,574,189.68	7,632,294.52	23,206,484.20	204,649,500.82
2040	16,067,024.49	7,154,892.18	23,221,916.67	188,582,476.33
2041	15,775,650.18	6,655,014.00	22,430,664.18	172,806,826.15
2042	16,240,085.90	6,140,665.79	22,380,751.69	156,566,740.25
2043	16,775,351.12	5,603,529.31	22,378,880.43	139,791,389.13
2044	17,341,465.87	5,045,565.81	22,387,031.68	122,449,923.26
2045	17,228,450.54	4,466,196.05	21,694,646.59	105,221,472.72
2046	16,496,799.59	3,902,045.03	20,398,844.62	88,724,673.13
2047	15,839,738.02	3,338,614.11	19,178,352.13	72,884,935.11
2048	15,442,878.55	2,791,079.83	18,233,958.38	57,442,056.56
2049	13,217,056.56	2,249,975.73	15,467,032.29	44,225,000.00
2050	12,335,000.00	1,796,812.50	14,131,812.50	31,890,000.00
2051	9,735,000.00	1,363,800.00	11,098,800.00	22,155,000.00
2052	8,070,000.00	972,850.00	9,042,850.00	14,085,000.00
2053	8,420,000.00	623,450.00	9,043,450.00	5,665,000.00
2054	3,465,000.00	258,850.00	3,723,850.00	2,200,000.00
2055	2,200,000.00	104,500.00	2,304,500.00	
Total	**429,271,702.04**	**203,658,272.20**	**632,929,974.24**	**5,499,196,479.45**

FINANCIAL POLICIES

The City of Topeka relies on formal policies, state law, and established financial principles to guide its budgeting and financial practices. It also has policies established in accordance with GAAP and other best practices. These policies set forth the basic framework for the overall fiscal management of the City. The financial policies provide guidelines for evaluating both current activities and proposals for future programs. Most policies and procedures represent long-standing principles, traditions, and practices that guide the City and help to maintain its financial stability. The City continues to review and establish financial policies. The Governing Body adopted policies for capital improvements and debt management in 2004. It also adopted a resolution requiring a structurally balanced General Fund budget beginning in 2006. These and other financial policies are to be reviewed annually and are available online at http://www.topeka.org.

Basis of Budgeting

Since 2015, the City's annual operating budget has been prepared using the cash basis of budgeting for the budget and modified accrual accounting. Under the **modified accrual** basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized when the liability is incurred. The city accounts for governmental funds which includes the General and Debt Service Funds, based on the modified accrual basis of accounting.

Budgeting, Accounting, and Audit Practices

Kansas law prescribes the policies and procedures by which the cities prepare the Governing Body of the City to adopt a budget, which is filed with the County Clerk and the State Director of Accounts and Reports. The budget itemizes anticipated revenues and proposed expenditures, detailed by program and object of expenditures, for the next fiscal year. Funds must be balanced so that total resources equal obligations in accordance with Kansas law (K.S.A. 79-2927), which requires that, "the budget of expenditures for each fund shall balance with the budget of revenues for such fund….".

The level of budgetary control or expenditure limit is at the fund level, except for the General Fund which also has established expenditure limits for each Department financed. However, statutes allow for the transfer of budgeted amounts between line items within a fund. Departments are responsible for managing their budgets to the fund or department total level. The City maintains a financial and budgetary control system. Expenditures and revenues are tracked to ensure adherence to the budget and awareness of the financial environment. Monthly reports are prepared that compare actual revenues and expenditures to budgeted amounts and provide a picture of the City's cash position.

FINANCIAL POLICIES

Timing and Amendment Process: Revenue Neutral Rate

During the 2021 State of Kansas legislative session, the tax lid was removed and the legislature enacted SB13 and HB2104. This legislation establishes new notice and public hearing requirements if a municipality's required property tax revenue in its proposed budget will exceed the amount collected in property tax in the prior budget year.

The Revenue Neutral Rate (RNR) is the tax rate in mills that would generate the same property tax revenue in dollars as what the municipality collected the previous year using the current tax year's total assessed valuation.

The Revenue Neutral Rate is calculated by using last year's total property tax raised in dollars divided by the current year's assessed valuation as of June 15. The following process is required to exceed the Revenue Neutral Rate.

The City will receive the assessed value and Revenue Neutral Rate, calculated by the County Clerk, by June 15th of each year. Once received, the City uses this number to determine the budget needs for the upcoming budget year. When doing so, the amount of property tax needed to fund the budget is calculated. From this, it is determined whether the amount needed will require a tax levy that exceeds the predetermined Revenue Neutral Rate. The following process is required follow the RNR requirement.

If the Revenue Neutral Rate IS Exceeded:

By July 20th, the County Clerk must be notified of the City's intent to exceed the Revenue Neutral Rate. The City must hold a public hearing about its intent to exceed. To inform the public, the City must publish a notice on the City's website and in the newspaper for general circulation in the county. This notice must be published 10 days before the public hearing is scheduled. In addition, this notice must provide details on both the Revenue Neutral Rate hearing and overall Budget Approval hearing. These hearings must be completed by September 20th.

The Governing Body votes whether to approve exceeding the Revenue Neutral Rate at the hearing. Once approved, the Governing Body adopts a resolution to exceed the Revenue Neutral Rate. On or before October 1st, the City must certify to the County Clerk the amount of property taxes that will be levied.

If the Revenue Neutral Rate is NOT Exceeded:

If the Revenue Neutral Rate is not exceeded, the City must publish the proposed budget and hearing notice (which includes the Revenue Neutral Rate) on or before August 5th. A public hearing on the budget must be held on or before August 15th. Once approved, the City must certify the budget and tax levied to the County Clerk on or before August 15th.

FINANCIAL POLICIES

The Kansas State Legislature enacted a cash basis law in 1933 which states in part that it is unlawful, except where bonds, temporary notes, or no-fund warrants are authorized, “for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality, or to authorize the issuance of any order, warrant or check, or other evidence of such indebtedness of such municipality in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.”

The purpose of the cash basis law is to prevent municipalities from spending more than they receive annually in operating revenues and to prevent the issuance of short-term debt to cover operating expenditures. Kansas statutes and regulations of the Kansas Board of Accountancy provide for municipal accounting in conformance with generally accepted accounting principles (GAAP). Separate funds are maintained by the City for specific purposes and projects, in compliance with GAAP, State laws and regulations, bond covenants, tax levies, grant agreements, and City ordinances and resolutions. The City prepares an Annual Comprehensive Financial Report (ACFR), disclosing the financial position, results of operations, and changes in fund equities or retained earnings for all funds and account groups in accordance with GAAP. An independent firm of certified public accountants performs annual audits of this information. The audited ACFR is filed in the Office of the City Clerk and with the Nationally Recognized Municipal Securities Information Repositories (NRMSIRs), among other agencies.

Investment Policy

The City of Topeka recognizes that effective cash management is an integral component of good financial management. It shall be the policy of the City that funds deemed idle, based on projected cash flow, be invested in a manner that seeks to maximize their productivity until such time as they are needed for the operations of the City. The City’s investment portfolio shall be designed and managed in accordance with this policy to ensure public trust and be consistent with state and local laws. Investments shall be at the highest rates obtainable at the time of the investment, within the limitations of the law and the city’s prudent investment policy in accordance with the following criteria.

Liquidity and Return on Investment

The City of Topeka shall remain sufficiently liquid so as to meet all operating needs and expenses. The City will consider liquidity as a priority, while still recognizing the need to maximize yield.

The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City’s investment risk constraints, state statutes, and cash flow needs of the City. Investments shall be made at the highest rates obtainable at the time of investment, within the limitation of the law and the City’s prudent investment policy.

FINANCIAL POLICIES

Diversification

Market risk shall be minimized by diversification of investment types. The City shall diversify (where prudent judgment dictates) its investments so that reliance on any one issuer (financial institution) or investment type will not place an undue burden on the City. The investment policy also outlines safeguards, investment procedures, legal authority, and other procedures related to the prudent investment of funds.

Capital Improvement Policy and Procedure

The Capital Improvement Policy provides a guideline and methodology for the development of the City's ten-year Capital Improvement Plan (CIP). The first three years of the Capital Improvement Plan is called the Capital Improvement Budget (CIB). Thoughtful planning is essential for all departments submitting CIP requests. The Capital Improvement Policy includes definitions of a capital improvement project and other terms. It provides the following review principles to be followed in the adoption of the CIP:

1. The property tax levy for capital improvements should be maintained at a relatively consistent level from year to year. If movement either upward or downward becomes necessary, it should be done gradually.

2. When considering a consistent capital improvement property tax levy, the City should include the property tax requirements for debt service as well as for projects financed by direct appropriation or other means.

3. The City should maximize utilization of all Federal and State revenue sources for capital improvements.

4. The CIP is viewed as a long-term program that will continue to address capital requirements far into the future. The use of long-term debt should be minimized, allowing the City to put money into actual projects that benefit Topeka residents and businesses rather than into interest payments to financial institutions and bond holders. The City should issue debt only for major capital projects and not try to finance the entire capital program with debt. Bonds should not be used to fund operating projects or costs. Bonds should not be used to fund any project whose expected life does not exceed the maturity on the bonds. To the extent practicable, bonded indebtedness should be considered only for major capital projects where the City share is a minimum of $100,000.

5. Approved capital improvement projects should have a funding plan or maintenance and operating costs identified in the project description and project budget. When feasible, priority should be given to those that will result in a reduction in operating costs.

FINANCIAL POLICIES

Capital Improvement Policy and Procedure Continued

6. The City should not acquire and hold land that is not needed for existing or near future City purposes. Land for projects that are not part of the approved ten-year Capital Improvement Plan should not be acquired, except as part of a long-range annexation plan or other adopted plan.

7. Unless otherwise mandated by City ordinances, revenues derived from the sale and lease of surplus City real properties should be dedicated to the Capital Improvement Program and programmed after receipt by the City.

8. Enterprise funds should generate sufficient revenue to finance operations and related capital projects including debt service.

9. The City should fully investigate alternative financing sources for its capital projects, but should use such sources only if it can be clearly shown that they are in the best interests of the City.

10. The City should maximize utilization of current facilities and should give higher priority to maintaining present facilities and infrastructure over new construction where feasible.

11. In order to increase the long-term use of a City facility, as much flexibility as is consistent with operating efficiency should be built into all new or renovated facilities projects that the City undertakes.

12. Inflation factors for all projects in the capital improvement program should be considered each year and appropriate adjustments made to all project estimates.

13. All projects shall be reviewed by the CIP Review Committee for a recommendation to the City Manager and City Council.

In accordance with the definition of a capital improvement, City Departments submit capital improvement requests for each ten year period of the Capital Improvement Budget and Plan. Projects are to be submitted by priority and year. The CIP Review Team, which is a cross-departmental group, will then review all projects and rank them based on established Capital Project Criteria. These rankings will be provided to the City Manager for use in determining the City Manager's recommended CIP. The Public Works City Engineer and the Budget Manager will prepare a status report of prior approved projects. This status review allows the City Manager and Governing Body the opportunity to stay informed of these projects. Individual requests and a compilation are forwarded to the City Planning Commission for their review and input to the City Manager and Governing Body. The City Manager reviews the capital improvement project requests, considers the recommendations of the Planning Commission, if available, and develops the City Manager's Proposed CIP. The Proposed CIP is presented to the Governing Body, which reviews the document and makes changes as it deems necessary. The Governing Body has the final responsibility to adopt the CIB and CIP.

FINANCIAL POLICIES

Debt Management Policy

The debt management policy establishes debt issuance management guidelines. The policy is applicable to all debt financing for the City of Topeka. The City of Topeka projects debt requirements on a five-year basis to facilitate better short-term decisions in light of other priorities that may arise, and to examine the long-range implications and effects of existing and contemplated debt. The City does not fund current operations or routine maintenance costs from the proceeds of long-term debt. The City confines long-term borrowing and capital leases to capital acquisitions, improvements, projects, or equipment that cannot be financed from current financial resources, under the following circumstances:

- The project is included in the City's Capital Improvement Budget;
- The project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City;
- The project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing;
- Existing or projected revenues are sufficient to service the planned debt;
- The cost of the asset or assets financed would place an undue burden on today's current tax- or rate-payers if financed on a "pay-as-you-go" basis; or
- The use of debt is necessary to promote the stability over time of the City's property tax demands or user fee levels.

In an effort to conserve statutorily limited debt capacity, the City borrows only when necessary and uses "pay-as- you-go" financing to the extent possible. The City intends to maintain its overall debt burden within the following generally accepted benchmarks as established for municipalities by municipal debt rating agencies:

- Net debt per capita should remain under nine hundred fifty dollars ($950).
- Net debt as a percentage of estimated assessed value of taxable property within the City's corporate limits should not exceed thirteen percent (13%).
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed fourteen percent (14%).
- The debt per capita as a percentage of personal income per capita should not exceed five percent (5%).
- The City strives to achieve, and maintain a General Fund "Fund Balance" equal to no less than ten percent (10%) of General Fund "Revenue" for the next year.

The City strives to achieve, maintain, and, whenever possible, improve its bond credit ratings, currently assigned by Standard & Poor's Ratings Services for GO and Temp Notes, and Moody's Rating Services for Revenue Bonds. Ratings as of Fall 2022 are: General Obligation Bonds "AA"; General Obligation Temporary Notes rated "SP –1+", and Revenue Bonds rated "Aa3". The City understands that such ratings will facilitate the achievement of favorable interest rates in, and the preservation of its access to, the credit markets.

FINANCIAL POLICIES

Debt Management Policy Continued

In general, the City adheres to the following debt guidelines:

- When measuring its commitment to its infrastructure and related service delivery potential, the City addresses both its capital needs and its operating and maintenance requirements.
- In the case of capital needs, when measuring inter-period equity, the City considers the allocation of any debt burden among generations that will benefit from the financed capital assets, as well as the need to distribute the financing burden over appropriate fiscal periods.
- The City uses a level debt service strategy as a means to equalize the burden of its debt service assessment over time. This approach provides a slightly declining percentage of budget over time, presuming a gradually increasing budget.
- The City maintains a minimum ratio of Combined Utility Fund revenues to annual total revenue bond debt service requirements of 125%, and maintain operating reserves of 90 days.
- The City strives to keep the average maturity of its general obligation bonds at or below fifteen (15) years.
- When the City finances capital projects by issuing bonds, it will amortize the debt over a term not to exceed the average useful life of the projects being financed.

The City shall review at least annually its outstanding debt for economic refunding opportunities. The City shall evaluate refunding opportunities on a net present value savings basis, considering for execution those refunding opportunities that stand to produce present value savings as a ratio of refunded principal of no less than 3%, 5% and 7% for current, advance and synthetic refunding, respectively. Refunding or restructuring opportunities that do not meet these minimum savings thresholds, but are otherwise determined to produce substantive economic, strategic, budgetary or other material benefits to the City may be considered. Unless an alternative structure is deemed to serve a particularly prudent, economical or strategic purpose, refunding savings shall be structured substantially evenly over the life of the refunded bonds, or in a manner to reduce the terms of the bond repayment cycle.

The City shall evaluate each project to determine the most affordable and/or advantageous method of financing with consideration for the following principles. In general, “pay-as-you-go” capital projects shall be characterized by a cost of no more than $125,000, an asset life of no more than five years, or an improvement that is expected to extend the useful life of an existing capital asset by no more than five years. Debt financing capital projects shall generally be restricted to major, non-recurring capital expenditures for assets or asset improvements costing in excess of $125,000 and having an expected useful life in excess of five years.

The City confines long-term debt financing to capital items with useful lives of ten or more years, which cannot be financed from current revenues or fund equity. When appropriate, the City uses special assessment taxes or other user-based revenue sources to pay the costs of related debt financing, so that those benefiting from the improvements will absorb all or most of the cost of the capital item being financed.

FINANCIAL POLICIES

Debt Management Policy Continued

The City uses State Revolving Fund (SRF) Loan programs in lieu of revenue bond financing for utility projects whenever such funds are available at more favorable rates. The City continues to monitor bond rating agency concerns with overall utility debt levels when participating in the SRF program.

The City will continue to comply with SEC Rules by disclosing and updating its financial information to nationally recognized municipal securities information repositories, bondholders, and appropriate municipal debt rating agencies.

The City will continue to follow a policy of full disclosure in its Annual Comprehensive Financial Report and in its bond offering documents. The Debt Management Policy also lays out guidelines for debt administration and financing procedures and methods. This includes investment and arbitrage, use of an independent financial advisor, temporary note financing, conduit financing, and communication with credit rating agencies.

GLOSSARY

BOND: A written promise to pay a sum of money (the face value or principal amount) plus interest at a specified date in the future (the maturity date).

BUDGET: A plan of financial operation for a given time period based on proposed expenditures and revenues.

CAPITAL ASSET: A tangible asset owned by a government which has an initial cost greater than $5,000 and a useful life of three years or more. Examples of capital assets include land, buildings, furniture, fixtures, and equipment.

CAPITAL IMPROVEMENT PLAN (CIP): A capital improvement plan is a long-term multiyear plan for capital improvement projects (things such as street repair, facility maintenance, and water treatment plant upgrades). The **CAPITAL IMPROVEMENT BUDGET (CIB)** is the first three years of this plan.

CAPITAL OUTLAY: A category of expense related to spending money on/related to capital assets that are not included in the capital project fund.

COMMODITIES: Commodity expenditures include costs for materials. Examples are items such as asphalt, rock, sand, salt, insecticide, fuel, chemicals, and office supplies.

CONTRACTUALS: Contractual costs are expenditures related to the operations of the City. They include items such as property insurance premiums, utility costs, printing services, rent, and maintenance services.

DEBT FINANCING: The borrowing of money by government in order to obtain funding to pay for large scale projects and assets over the long term.

DEBT SERVICE FUND: Money in the Debt Service fund is used to pay off the City's debt principal and interest.

DEFICIT: A budget deficit occurs when the expenses are greater than the collected or expected revenues.

ENTERPRISE FUND: A fund established to record the financial transactions of an enterprise operation. An enterprise operation operates like a private sector business (such as the City's water utility) and receives revenues from fees charged for services.

EXPENDITURES: Decreases in financial resources for Governmental and Fiduciary Funds (money going out). Expenditures include current operating expenses funded through resources such as current assets, intergovernmental payments, or debt service.

EXPENSES: Outflows of assets and/or incurrence of liabilities in Proprietary Funds from activities within an organization's typical or central operations (money going out)

GLOSSARY

FISCAL YEAR: A period of time for the operating budget. The City of Topeka uses the calendar year as its fiscal year.

FULL-TIME EQUIVALENT (FTE): FTEs are a common unit used when budgeting for personnel costs. This is an employee position expressed as a decimal equivalent of a full-time position (40 hours a week, or 2,080 hours worked per year). For example, a City employee working 20 hours a week would be considered 0.5 FTE, while an employee with a typical full-time schedule is 1 FTE.

FUND: A fiscal and accounting entity where financial resources, liabilities, expenses, and other changes are recorded. Funds are typically related to a specific activity and often have special regulations or restrictions.

FUND BALANCE: The total dollars remaining after current expenditures for operations and debt service for capital improvements are subtracted from the sum of the beginning fund balance and current resources.

GENERAL FUND: As the City's largest fund, the General Fund (GF) includes all financial resources that are not in another fund. Services like public safety, public works, and administration are included in the GF.

GENERAL OBLIGATION BONDS: A G.O. Bond is debt issued by a government that is backed by the full faith, credit, and taxing power of the City.

GRANT: A contribution of funding by one governmental unit or organization to another. Often, these contributions are made to local governments from the Federal and State government for specified purposes and projects.

INFRASTRUCTURE: A permanent installation, facility, or system that provides service to the public. Examples include buildings, roads, and water treatment plants.

INTERGOVERNMENTAL REVENUES: Revenues that are collected by one government but shared with another government.

LEVY: (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The amount of taxes, special assessments, or service charges applied by a government.

MILL: One mill is $1 per $1000 of assessed value. Property tax rates are expressed in mills.

OPERATING BUDGET: The annual operating budget is the primary means by which most of the revenue collection, spending, and service delivery activities of a government are controlled.

GLOSSARY

PERSONNEL COST: Salaries, wages, benefits, and other labor costs. Personnel costs comprise a large portion of the City's budget.

REVENUE: An increase in the net assets of a fund (money coming in). The City primarily collects revenues from taxes and fees.

REVENUE BOND: A bond that is payable from a specific source of revenue. For example, water treatment plant upgrades are often funded through revenue bonds based on revenue from customer charges. Unlike a General Obligation bond, the full faith and credit of the City's taxing power is not pledged.

Row Labels	Sum of 2027 Budget
101 - GENERAL	$ (133,455,854)
00 - NON-DEPARTMENTAL	$ (14,950,989)
10100018 - MISC. NON - DEPARTMENTAL	$ (12,995,989)
Commodities	$ (150,000)
530000 - CONSTRUCTION SERVICES	$ -
531000 - CONTRACTUAL SERVICES	$ -
537000 - CONTRIB OTHER AGENCIES	$ (150,000)
544000 - FOOD HUMAN	$ -
Contractual	$ (12,595,989)
521000 - COMM - POSTAGE	$ (125,000)
521020 - COMM - DATA	$ -
522000 - INDIV & CONTRACT SERVICES	$ (2,027,693)
522030 - PROF ENGINEERING	$ -
522060 - IT ALLOCATION	$ (5,049,891)
522080 - MEMBERSHIP DUES	$ (56,000)
524000 - PRINTING & ADVERTISING	$ -
525020 - INSURANCE - PROPERTY	$ (1,407,733)
525030 - INSURANCE - VEHICLES	$ -
526000 - MAINT - BLDGS & GROUNDS	$ (103,707)
526025 - MAINT - FACILITY CHARGES	$ (3,715,965)
527030 - EQUIP MAINT - COMPUTERS	$ (110,000)
529000 - OTHER PURCHASED SERVICES	$ -
529050 - SERV BOND/NOTE COI	$ -
529070 - SERVICE LICENSES	$ -
Operational Transfer - Expense	$ (250,000)
591616 - OP TRANSFER - PLANNING ENTERPRISE	$ (250,000)
591800 - OP TRANSFER - CAP PROJECTS	$ -
Other Payments	$ -
581000 - OTHER COSTS	$ -
582000 - CLEARING EXPENSES	$ -
582040 - CLEARING EXP - COI BONDS	$ -
582050 - CLEARING EXP - EMPLOYER EXP	$ -
582060 - CLEARING EXP - CREDIT UNION	$ -
10100058 - TOPEKA PERFORMANCE CENTER	$ -
Commodities	$ -
537000 - CONTRIB OTHER AGENCIES	$ -
Contractual	$ -
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
10100060 - CEMETERIES	$ (295,000)
Commodities	$ (280,000)
537000 - CONTRIB OTHER AGENCIES	$ (280,000)
Contractual	$ (15,000)
522000 - INDIV & CONTRACT SERVICES	$ (15,000)
10100064 - NON DEPARTMENTAL - HOTEL	$ -
Capital Outlays	$ -

Row Labels	Sum of 2027 Budget
570100 - CAP OUTLAY - BUILDING	$ -
Commodities	$ -
541000 - CONSUMABLE ITEMS	$ -
559010 - ADMINISTRATIVE COSTS	$ -
Contractual	$ -
522020 - AUDIT / LEGAL	$ -
522030 - PROF ENGINEERING	$ -
524000 - PRINTING & ADVERTISING	$ -
Operational Transfer - Expense	$ -
591101 - OP TRANSFER - GENERAL FUND	$ -
10100066 - PRISONER CARE	$ (1,530,000)
Contractual	$ (1,530,000)
529020 - PRISONER CARE FEES	$ (1,530,000)
10100073 - FRANCHISE FEE PROGRAM	$ (130,000)
Contractual	$ (30,000)
522000 - INDIV & CONTRACT SERVICES	$ (30,000)
Other Payments	$ (100,000)
581080 - OTHER COSTS - FRANCHISE REF	$ (100,000)
01 - CITY COUNCIL	$ (500,118)
10100033 - CITY COUNCIL	$ (500,118)
Commodities	$ (6,950)
540000 - OFFICE SUPPLIES	$ (4,500)
541000 - CONSUMABLE ITEMS	$ (500)
544000 - FOOD HUMAN	$ (1,500)
553000 - PHOTO SUPPLIES	$ (250)
555000 - BOOKS/REF MATERIAL	$ (200)
Contractual	$ (11,776)
521010 - COMM - VOICE	$ (2,228)
521020 - COMM - DATA	$ (248)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (300)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (3,500)
524000 - PRINTING & ADVERTISING	$ (500)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
528010 - RENT - OFFICE EQUIPMENT	$ (4,000)
529000 - OTHER PURCHASED SERVICES	$ (1,000)
Personnel	$ (481,392)
510010 - EMP COMP - FULL TIME	$ (316,428)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511090 - ALLOWANCES - CELL PHONE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (4,588)
512020 - EMP BENEFITS - KPERS	$ (27,156)
512040 - EMP BENEFITS - HEALTH INS	$ (111,240)
512050 - EMP BENEFITS - SOCIAL SEC	$ (19,619)

Row Labels	Sum of 2027 Budget
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,361)
02 - EXECUTIVE	$ (3,345,691)
10100005 - CITY CLERK	$ (374,272)
Commodities	$ (2,500)
540000 - OFFICE SUPPLIES	$ (1,000)
541000 - CONSUMABLE ITEMS	$ (500)
544000 - FOOD HUMAN	$ (1,000)
556000 - MATERIALS - SUPPLIES	$ -
Contractual	$ (53,550)
521000 - COMM - POSTAGE	$ (100)
521010 - COMM - VOICE	$ (1,500)
521020 - COMM - DATA	$ (250)
522000 - INDIV & CONTRACT SERVICES	$ (20,000)
522060 - IT ALLOCATION	$ -
522070 - FINANCIAL SERVICES	$ (2,000)
522080 - MEMBERSHIP DUES	$ (1,000)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (500)
524000 - PRINTING & ADVERTISING	$ (3,700)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527030 - EQUIP MAINT - COMPUTERS	$ (2,000)
528010 - RENT - OFFICE EQUIPMENT	$ (5,200)
528040 - RENT - FACILITIES	$ (800)
529000 - OTHER PURCHASED SERVICES	$ (500)
529070 - SERVICE LICENSES	$ (16,000)
Personnel	$ (318,222)
510010 - EMP COMP - FULL TIME	$ (217,856)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (3,159)
512020 - EMP BENEFITS - KPERS	$ (23,071)
512040 - EMP BENEFITS - HEALTH INS	$ (58,870)
512050 - EMP BENEFITS - SOCIAL SEC	$ (13,507)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,759)
10100041 - COMMUNICATIONS	$ (621,551)
Commodities	$ (29,100)

Row Labels	Sum of 2027 Budget
531000 - CONTRACTUAL SERVICES	$ (10,000)
540000 - OFFICE SUPPLIES	$ (900)
541000 - CONSUMABLE ITEMS	$ (200)
544000 - FOOD HUMAN	$ (400)
550000 - MOTOR VEHICLE SUPPLIES	$ (600)
550010 - MOTOR FUEL	$ -
558000 - EQUIP NON-CAPITAL < 5000	$ (17,000)
Contractual	$ (20,001)
521000 - COMM - POSTAGE	$ (70)
521010 - COMM - VOICE	$ (2,000)
521020 - COMM - DATA	$ (6,100)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (200)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (1,500)
524000 - PRINTING & ADVERTISING	$ (1,000)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ -
527024 - EQUIP MAINT - VERF CHARGES	$ (4,331)
529000 - OTHER PURCHASED SERVICES	$ (500)
529070 - SERVICE LICENSES	$ (4,300)
Other Payments	$ (100)
581300 - RETURNS HANDLING	$ (100)
Personnel	$ (572,350)
510010 - EMP COMP - FULL TIME	$ (432,441)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (6,270)
512020 - EMP BENEFITS - KPERS	$ (45,796)
512040 - EMP BENEFITS - HEALTH INS	$ (58,050)
512050 - EMP BENEFITS - SOCIAL SEC	$ (26,811)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,982)
10100050 - CITY MANAGER	$ (1,665,902)
Commodities	$ (33,250)
531000 - CONTRACTUAL SERVICES	$ (20,000)
532000 - OTHER PAYMENTS	$ (4,000)
540000 - OFFICE SUPPLIES	$ (5,000)
541000 - CONSUMABLE ITEMS	$ (750)
544000 - FOOD HUMAN	$ (3,000)
555000 - BOOKS/REF MATERIAL	$ (500)

Row Labels	Sum of 2027 Budget
Contractual	$ (114,940)
521000 - COMM - POSTAGE	$ (1,500)
521010 - COMM - VOICE	$ (4,000)
521020 - COMM - DATA	$ (2,500)
522000 - INDIV & CONTRACT SERVICES	$ (75,000)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (5,000)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (10,000)
524000 - PRINTING & ADVERTISING	$ (3,000)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (140)
526025 - MAINT - FACILITY CHARGES	$ -
527024 - EQUIP MAINT - VERF CHARGES	$ -
527030 - EQUIP MAINT - COMPUTERS	$ (1,500)
529000 - OTHER PURCHASED SERVICES	$ (11,000)
529070 - SERVICE LICENSES	$ (1,300)
Personnel	$ (1,517,712)
510010 - EMP COMP - FULL TIME	$ (1,136,919)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510210 - EMP COMP - RETIREMENT PAY	$ (26,000)
511000 - ALLOWANCES & REIMBURSEMENTS	$ (5,000)
511030 - ALLOWANCES - CAR	$ (5,000)
511090 - ALLOWANCES - CELL PHONE	$ (600)
512010 - EMP BENEFITS - MEDICARE	$ (16,538)
512020 - EMP BENEFITS - KPERS	$ (120,781)
512040 - EMP BENEFITS - HEALTH INS	$ (116,854)
512050 - EMP BENEFITS - SOCIAL SEC	$ (70,712)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (19,308)
10100051 - DEI OFFICE	$ (306)
Personnel	$ (306)
512980 - BENEFITS - PAYROLL ACCRUAL	$ (306)
10100052 - COMMUNITY ENGAGEMENT	$ (683,660)
Commodities	$ (92,250)
531000 - CONTRACTUAL SERVICES	$ (55,000)
534000 - GRANTS - HUD NON-SALARY	$ (27,500)
540000 - OFFICE SUPPLIES	$ (2,000)
541000 - CONSUMABLE ITEMS	$ (500)
544000 - FOOD HUMAN	$ (3,500)
550000 - MOTOR VEHICLE SUPPLIES	$ (150)
550010 - MOTOR FUEL	$ (500)
555000 - BOOKS/REF MATERIAL	$ (100)
556000 - MATERIALS - SUPPLIES	$ (3,000)

Row Labels	Sum of 2027 Budget
Contractual	$ (72,800)
521000 - COMM - POSTAGE	$ (400)
521010 - COMM - VOICE	$ (2,400)
521020 - COMM - DATA	$ (700)
522000 - INDIV & CONTRACT SERVICES	$ -
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (1,500)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (8,000)
524000 - PRINTING & ADVERTISING	$ (2,000)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ -
528010 - RENT - OFFICE EQUIPMENT	$ (5,800)
529000 - OTHER PURCHASED SERVICES	$ (51,000)
529070 - SERVICE LICENSES	$ (1,000)
Personnel	$ (518,610)
510010 - EMP COMP - FULL TIME	$ (386,191)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ (2,000)
510240 - EMP COMP - PERSONAL LEAVE	$ (2,000)
512010 - EMP BENEFITS - MEDICARE	$ (5,600)
512020 - EMP BENEFITS - KPERS	$ (40,898)
512040 - EMP BENEFITS - HEALTH INS	$ (53,069)
512050 - EMP BENEFITS - SOCIAL SEC	$ (23,944)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (4,908)
03 - CITY ATTORNEY	$ (1,833,294)
10100034 - CITY ATTORNEY	$ (1,833,294)
Commodities	$ (27,500)
540000 - OFFICE SUPPLIES	$ (8,000)
544000 - FOOD HUMAN	$ (2,500)
550000 - MOTOR VEHICLE SUPPLIES	$ -
555000 - BOOKS/REF MATERIAL	$ (17,000)
Contractual	$ (131,460)
521000 - COMM - POSTAGE	$ (1,610)
521010 - COMM - VOICE	$ (5,000)
521020 - COMM - DATA	$ (150)
522000 - INDIV & CONTRACT SERVICES	$ (500)
522020 - AUDIT / LEGAL	$ (40,000)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (8,000)
522100 - ADMIN FEES	$ -

Row Labels	Sum of 2027 Budget
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (10,000)
524000 - PRINTING & ADVERTISING	$ (1,000)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
528010 - RENT - OFFICE EQUIPMENT	$ (9,000)
529000 - OTHER PURCHASED SERVICES	$ (1,200)
529070 - SERVICE LICENSES	$ (55,000)
Personnel	$ (1,674,334)
510010 - EMP COMP - FULL TIME	$ (1,242,468)
510040 - EMP COMP - TEMP EMPLOYEES	$ (50,000)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (18,016)
512020 - EMP BENEFITS - KPERS	$ (131,577)
512040 - EMP BENEFITS - HEALTH INS	$ (144,286)
512050 - EMP BENEFITS - SOCIAL SEC	$ (77,033)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (10,954)
04 - ADMIN & FINANCIAL SERVICES	$ (2,700,615)
10100001 - CENTRAL ACCOUNTING & CASH	$ (2,162,058)
Commodities	$ (42,500)
531000 - CONTRACTUAL SERVICES	$ (36,000)
540000 - OFFICE SUPPLIES	$ (4,500)
541000 - CONSUMABLE ITEMS	$ (500)
544000 - FOOD HUMAN	$ (500)
550000 - MOTOR VEHICLE SUPPLIES	$ -
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (298,493)
521000 - COMM - POSTAGE	$ (1,624)
521010 - COMM - VOICE	$ (4,189)
521020 - COMM - DATA	$ (2,930)
522000 - INDIV & CONTRACT SERVICES	$ (50,000)
522020 - AUDIT / LEGAL	$ (131,000)
522060 - IT ALLOCATION	$ -
522070 - FINANCIAL SERVICES	$ (90,000)
522080 - MEMBERSHIP DUES	$ (2,500)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,000)
524000 - PRINTING & ADVERTISING	$ (1,750)
525020 - INSURANCE - PROPERTY	$ -

Row Labels	Sum of 2027 Budget
526025 - MAINT - FACILITY CHARGES	$ -
527030 - EQUIP MAINT - COMPUTERS	$ (2,500)
528010 - RENT - OFFICE EQUIPMENT	$ (5,500)
529000 - OTHER PURCHASED SERVICES	$ (3,000)
529070 - SERVICE LICENSES	$ (1,500)
Operational Transfer - Expense	$ -
591800 - OP TRANSFER - CAP PROJECTS	$ -
Other Payments	$ -
581030 - OTHER COSTS - DISCOUNTS	$ -
Personnel	$ (1,821,065)
510010 - EMP COMP - FULL TIME	$ (1,254,356)
510050 - EMP COMP - OVERTIME PAY	$ (3,500)
510060 - EMP COMP - HOLIDAY PAY	$ (1,000)
510110 - EMP COMP - COMPTIME PAY	$ (1,000)
510210 - EMP COMP - RETIREMENT PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ (1,000)
512010 - EMP BENEFITS - MEDICARE	$ (18,188)
512020 - EMP BENEFITS - KPERS	$ (126,484)
512030 - EMP BENEFITS - KP&F	$ -
512040 - EMP BENEFITS - HEALTH INS	$ (340,879)
512050 - EMP BENEFITS - SOCIAL SEC	$ (74,051)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (607)
10100012 - CONTRACTS AND PROCUREMENT	$ (538,557)
Commodities	$ (2,150)
540000 - OFFICE SUPPLIES	$ (1,250)
541000 - CONSUMABLE ITEMS	$ (250)
544000 - FOOD HUMAN	$ (400)
555000 - BOOKS/REF MATERIAL	$ (250)
Contractual	$ (13,724)
521000 - COMM - POSTAGE	$ (860)
521010 - COMM - VOICE	$ (1,664)
522000 - INDIV & CONTRACT SERVICES	$ (1,000)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (2,500)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,000)
524000 - PRINTING & ADVERTISING	$ (500)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527030 - EQUIP MAINT - COMPUTERS	$ (2,000)
528020 - RENT - EQUIPMENT	$ (3,000)

Row Labels	Sum of 2027 Budget
529000 - OTHER PURCHASED SERVICES	$ (200)
529070 - SERVICE LICENSES	$ -
Personnel	$ (522,683)
510010 - EMP COMP - FULL TIME	$ (352,881)
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (5,117)
512020 - EMP BENEFITS - KPERS	$ (37,370)
512040 - EMP BENEFITS - HEALTH INS	$ (103,184)
512050 - EMP BENEFITS - SOCIAL SEC	$ (21,879)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,252)
05 - MUNICIPAL COURT	$ (2,129,032)
10100022 - MUNICIPAL COURT	$ (1,687,540)
Capital Outlays	$ (1,500)
570200 - CAP OUTLAY - FURNITURE	$ (1,500)
Commodities	$ (8,000)
540000 - OFFICE SUPPLIES	$ (7,000)
541000 - CONSUMABLE ITEMS	$ (1,000)
Contractual	$ (444,066)
521010 - COMM - VOICE	$ (4,641)
521020 - COMM - DATA	$ (1,662)
522000 - INDIV & CONTRACT SERVICES	$ (40,000)
522010 - CONTRACTED LABOR	$ (20,000)
522020 - AUDIT / LEGAL	$ (358,313)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (700)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (1,500)
524000 - PRINTING & ADVERTISING	$ (1,000)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527000 - EQUIP MAINTENANCE	$ (250)
528000 - RENT	$ (6,000)
529000 - OTHER PURCHASED SERVICES	$ (2,000)
529010 - COURT COSTS FEES	$ (4,500)
529070 - SERVICE LICENSES	$ (3,500)
Personnel	$ (1,233,974)
510010 - EMP COMP - FULL TIME	$ (893,128)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -

Row Labels	Sum of 2027 Budget
512010 - EMP BENEFITS - MEDICARE	$ (12,950)
512020 - EMP BENEFITS - KPERS	$ (94,582)
512040 - EMP BENEFITS - HEALTH INS	$ (170,258)
512050 - EMP BENEFITS - SOCIAL SEC	$ (55,374)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (7,682)
10100023 - PROBATION	$ (441,492)
Commodities	$ (2,000)
540000 - OFFICE SUPPLIES	$ (2,000)
Contractual	$ (13,350)
521010 - COMM - VOICE	$ (10,000)
522060 - IT ALLOCATION	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (750)
524000 - PRINTING & ADVERTISING	$ (500)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
528000 - RENT	$ (1,600)
529000 - OTHER PURCHASED SERVICES	$ (500)
Personnel	$ (426,142)
510010 - EMP COMP - FULL TIME	$ (290,729)
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (4,216)
512020 - EMP BENEFITS - KPERS	$ (30,788)
512040 - EMP BENEFITS - HEALTH INS	$ (80,867)
512050 - EMP BENEFITS - SOCIAL SEC	$ (18,025)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,517)
06 - HUMAN RESOURCES	$ (2,486,917)
10100016 - HUMAN RESOURCES	$ (2,486,917)
Commodities	$ (54,400)
532000 - OTHER PAYMENTS	$ -
538000 - GRANTS - YOUTH & SOCIAL SVCS	$ (30,000)
540000 - OFFICE SUPPLIES	$ (8,000)
541000 - CONSUMABLE ITEMS	$ (5,000)
544000 - FOOD HUMAN	$ (4,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (200)
552000 - RECREATION SUPPLIES	$ (7,000)

Row Labels	Sum of 2027 Budget
555000 - BOOKS/REF MATERIAL	$ (200)
Contractual	$ (670,917)
521000 - COMM - POSTAGE	$ (700)
521010 - COMM - VOICE	$ (3,000)
521020 - COMM - DATA	$ (800)
522000 - INDIV & CONTRACT SERVICES	$ (145,000)
522010 - CONTRACTED LABOR	$ -
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (15,000)
522090 - MEDICAL SERVICES	$ (115,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
522610 - PHYS. EXAMS HLTH SCREENING	$ (110,300)
522620 - SUB ABUSE SCREENINGS	$ (55,000)
522630 - VACCINATIONS	$ (60,000)
522640 - FUNC CAPACITY EVALS	$ (450)
522646 - TRAINING & DEVELOPMENT	$ (14,000)
522647 - RECRUITMENT & RETENTION	$ (37,250)
522648 - CDL TRAINING PROGRAM	$ (10,000)
522650 - ERGONOMIC EVALUATIONS	$ (1,500)
522660 - PULMONARY FUNCTION TESTING	$ (20,000)
523000 - EDUCATION FEES/ TRAVEL	$ (9,000)
524000 - PRINTING & ADVERTISING	$ (8,000)
525000 - INSURANCE	$ -
525020 - INSURANCE - PROPERTY	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527030 - EQUIP MAINT - COMPUTERS	$ (1,500)
528010 - RENT - OFFICE EQUIPMENT	$ (7,000)
529000 - OTHER PURCHASED SERVICES	$ (57,317)
529070 - SERVICE LICENSES	$ (100)
Personnel	$ (1,761,600)
510010 - EMP COMP - FULL TIME	$ (1,253,801)
510040 - EMP COMP - TEMP EMPLOYEES	$ (15,000)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
511090 - ALLOWANCES - CELL PHONE	$ (720)
512010 - EMP BENEFITS - MEDICARE	$ (18,180)
512020 - EMP BENEFITS - KPERS	$ (132,778)
512040 - EMP BENEFITS - HEALTH INS	$ (240,385)
512050 - EMP BENEFITS - SOCIAL SEC	$ (77,736)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -

Row Labels	Sum of 2027 Budget
512980 - BENEFITS - PAYROLL ACCRUAL	$ (23,000)
07 - MAYOR'S OFFICE	$ (167,496)
10100053 - MAYOR'S OFFICE	$ (167,496)
Commodities	$ (4,000)
540000 - OFFICE SUPPLIES	$ (1,200)
541000 - CONSUMABLE ITEMS	$ (300)
544000 - FOOD HUMAN	$ (2,000)
553000 - PHOTO SUPPLIES	$ (500)
Contractual	$ (18,258)
521000 - COMM - POSTAGE	$ (80)
521010 - COMM - VOICE	$ (875)
521020 - COMM - DATA	$ (50)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (5,000)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (9,753)
524000 - PRINTING & ADVERTISING	$ (1,000)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
529000 - OTHER PURCHASED SERVICES	$ (1,500)
Personnel	$ (145,238)
510010 - EMP COMP - FULL TIME	$ (112,477)
511030 - ALLOWANCES - CAR	$ (3,000)
512010 - EMP BENEFITS - MEDICARE	$ (1,683)
512020 - EMP BENEFITS - KPERS	$ (7,675)
512040 - EMP BENEFITS - HEALTH INS	$ (12,615)
512050 - EMP BENEFITS - SOCIAL SEC	$ (7,197)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (591)
20 - FIRE DEPARTMENT	$ (38,123,555)
10100009 - FIRE ADMINISTRATION	$ (626,445)
Commodities	$ (18,050)
540000 - OFFICE SUPPLIES	$ (7,500)
544000 - FOOD HUMAN	$ (3,000)
546000 - UNIFORMS	$ (2,800)
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (1,250)
550010 - MOTOR FUEL	$ (3,000)
556000 - MATERIALS - SUPPLIES	$ (500)
Contractual	$ (37,030)
521010 - COMM - VOICE	$ (4,800)
521020 - COMM - DATA	$ (1,400)
522000 - INDIV & CONTRACT SERVICES	$ (400)
522060 - IT ALLOCATION	$ -

Row Labels	Sum of 2027 Budget
522080 - MEMBERSHIP DUES	$ (200)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (1,000)
524000 - PRINTING & ADVERTISING	$ (200)
525030 - INSURANCE - VEHICLES	$ (219)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (500)
527020 - EQUIP MAINT - FLEET CHARGES	$ (1,564)
527024 - EQUIP MAINT - VERF CHARGES	$ (22,211)
527030 - EQUIP MAINT - COMPUTERS	$ (500)
528020 - RENT - EQUIPMENT	$ (4,036)
529000 - OTHER PURCHASED SERVICES	$ -
Personnel	$ (571,365)
510010 - EMP COMP - FULL TIME	$ (393,458)
510050 - EMP COMP - OVERTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (5,705)
512020 - EMP BENEFITS - KPERS	$ (22,203)
512030 - EMP BENEFITS - KP&F	$ (44,112)
512040 - EMP BENEFITS - HEALTH INS	$ (91,632)
512050 - EMP BENEFITS - SOCIAL SEC	$ (12,999)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (288)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (968)
10100010 - FIRE TRAINING	$ (615,294)
Commodities	$ (25,800)
540000 - OFFICE SUPPLIES	$ (1,000)
546000 - UNIFORMS	$ (2,800)
549000 - BUILDING MAINTENANCE	$ (1,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (2,500)
555000 - BOOKS/REF MATERIAL	$ (15,000)
556000 - MATERIALS - SUPPLIES	$ (2,500)
Contractual	$ (103,059)
521010 - COMM - VOICE	$ (1,200)
521020 - COMM - DATA	$ (500)
522000 - INDIV & CONTRACT SERVICES	$ (13,000)
522080 - MEMBERSHIP DUES	$ (25,000)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (30,000)
524000 - PRINTING & ADVERTISING	$ (200)
525030 - INSURANCE - VEHICLES	$ (9,551)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (1,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (233)
527024 - EQUIP MAINT - VERF CHARGES	$ (16,875)

Row Labels	Sum of 2027 Budget
527030 - EQUIP MAINT - COMPUTERS	$ (5,500)
529000 - OTHER PURCHASED SERVICES	$ -
Personnel	$ (486,435)
510010 - EMP COMP - FULL TIME	$ (292,699)
510050 - EMP COMP - OVERTIME PAY	$ -
510060 - EMP COMP - HOLIDAY PAY	$ (20,000)
510120 - EMP COMP - VACATION LEAVE	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (4,244)
512030 - EMP BENEFITS - KP&F	$ (70,248)
512040 - EMP BENEFITS - HEALTH INS	$ (93,304)
512050 - EMP BENEFITS - SOCIAL SEC	$ (5,580)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (360)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -
10100013 - FIRE OPERATIONS	$ (34,815,329)
Commodities	$ (898,000)
532050 - OTHER PAY INTEREST	$ -
540000 - OFFICE SUPPLIES	$ (5,000)
541000 - CONSUMABLE ITEMS	$ (45,000)
544000 - FOOD HUMAN	$ -
546000 - UNIFORMS	$ (175,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (200,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (15,000)
549000 - BUILDING MAINTENANCE	$ (2,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (200,000)
550010 - MOTOR FUEL	$ (200,000)
556000 - MATERIALS - SUPPLIES	$ (20,000)
558000 - EQUIP NON-CAPITAL < 5000	$ (36,000)
Contractual	$ (1,482,486)
521000 - COMM - POSTAGE	$ (300)
521010 - COMM - VOICE	$ (18,000)
521020 - COMM - DATA	$ (20,000)
522000 - INDIV & CONTRACT SERVICES	$ (21,500)
522080 - MEMBERSHIP DUES	$ (4,000)
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ (1,500)
523000 - EDUCATION FEES/ TRAVEL	$ (6,000)
524000 - PRINTING & ADVERTISING	$ (550)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (101,362)
526010 - BLDGS & GROUNDS - GROUNDS	$ (1,000)
526025 - MAINT - FACILITY CHARGES	$ -
527000 - EQUIP MAINTENANCE	$ (25,000)

Row Labels	Sum of 2027 Budget
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (200,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (790,413)
527024 - EQUIP MAINT - VERF CHARGES	$ (128,361)
527030 - EQUIP MAINT - COMPUTERS	$ (142,000)
528020 - RENT - EQUIPMENT	$ (7,500)
529000 - OTHER PURCHASED SERVICES	$ (15,000)
Personnel	$ (32,434,843)
510010 - EMP COMP - FULL TIME	$ (21,116,237)
510050 - EMP COMP - OVERTIME PAY	$ (160,000)
510060 - EMP COMP - HOLIDAY PAY	$ (1,160,000)
510070 - EMP COMP - CALLBACK PAY	$ (950,000)
510120 - EMP COMP - VACATION LEAVE	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510580 - EMP COMP - VACANCY CREDIT	$ 920,000
512010 - EMP BENEFITS - MEDICARE	$ (306,185)
512020 - EMP BENEFITS - KPERS	$ -
512030 - EMP BENEFITS - KP&F	$ (5,317,897)
512040 - EMP BENEFITS - HEALTH INS	$ (4,178,908)
512050 - EMP BENEFITS - SOCIAL SEC	$ (39,170)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (16,416)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (110,030)
10100032 - FIRE PREVENTION	$ (1,807,926)
Capital Outlays	$ -
570400 - CAP OUTLAY - TOOLS & EQUIP	$ -
Commodities	$ (33,300)
540000 - OFFICE SUPPLIES	$ (1,500)
544010 - FOOD ANIMAL	$ (2,000)
546000 - UNIFORMS	$ (6,300)
546020 - PROTECTIVE GEAR/EQUIP	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (5,000)
550010 - MOTOR FUEL	$ (14,000)
555000 - BOOKS/REF MATERIAL	$ (1,000)
556000 - MATERIALS - SUPPLIES	$ (3,500)
Contractual	$ (129,863)
521010 - COMM - VOICE	$ (4,800)
521020 - COMM - DATA	$ (5,300)
522000 - INDIV & CONTRACT SERVICES	$ (1,300)
522080 - MEMBERSHIP DUES	$ (2,600)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (7,500)
524000 - PRINTING & ADVERTISING	$ (500)
525030 - INSURANCE - VEHICLES	$ (1,177)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (1,500)

Row Labels	Sum of 2027 Budget
527020 - EQUIP MAINT - FLEET CHARGES	$ (8,388)
527024 - EQUIP MAINT - VERF CHARGES	$ (89,548)
527030 - EQUIP MAINT - COMPUTERS	$ (3,500)
528020 - RENT - EQUIPMENT	$ (3,250)
529000 - OTHER PURCHASED SERVICES	$ (500)
Personnel	$ (1,644,763)
510010 - EMP COMP - FULL TIME	$ (1,036,298)
510050 - EMP COMP - OVERTIME PAY	$ (38,000)
510060 - EMP COMP - HOLIDAY PAY	$ (55,000)
510070 - EMP COMP - CALLBACK PAY	$ (13,000)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511010 - ALLOW & REIMBURSEMENTS	$ (450)
512010 - EMP BENEFITS - MEDICARE	$ (15,026)
512030 - EMP BENEFITS - KP&F	$ (248,712)
512040 - EMP BENEFITS - HEALTH INS	$ (236,432)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (720)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,125)
10100035 - EMS	$ (258,561)
Capital Outlays	$ (30,000)
570400 - CAP OUTLAY - TOOLS & EQUIP	$ (30,000)
Commodities	$ (37,700)
540000 - OFFICE SUPPLIES	$ -
546000 - UNIFORMS	$ (700)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550010 - MOTOR FUEL	$ (1,000)
556000 - MATERIALS - SUPPLIES	$ (36,000)
Contractual	$ (18,500)
521000 - COMM - POSTAGE	$ (100)
521010 - COMM - VOICE	$ (600)
521020 - COMM - DATA	$ (500)
522000 - INDIV & CONTRACT SERVICES	$ (7,500)
522080 - MEMBERSHIP DUES	$ (6,000)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (1,000)
524000 - PRINTING & ADVERTISING	$ (50)
527000 - EQUIP MAINTENANCE	$ (2,500)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (250)
Personnel	$ (172,361)
510010 - EMP COMP - FULL TIME	$ (136,990)
512010 - EMP BENEFITS - MEDICARE	$ (1,986)
512030 - EMP BENEFITS - KP&F	$ (32,878)
512040 - EMP BENEFITS - HEALTH INS	$ (435)
512100 - EMP BENEFITS - FLEX SPENDING	$ (72)

Row Labels	Sum of 2027 Budget
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -
25 - POLICE DEPARTMENT	$ (53,788,065)
10100006 - PD ANIMAL CONTROL	$ (1,047,955)
Commodities	$ (23,206)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (1,200)
546000 - UNIFORMS	$ (700)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (4,299)
550010 - MOTOR FUEL	$ (14,797)
558000 - EQUIP NON-CAPITAL < 5000	$ (2,210)
Contractual	$ (572,111)
520040 - SOLID WASTE DISPOSAL	$ (16,000)
521010 - COMM - VOICE	$ (887)
522000 - INDIV & CONTRACT SERVICES	$ (485,385)
522090 - MEDICAL SERVICES	$ (60,000)
522101 - ADMIN FEES - INTERFUND	$ -
524000 - PRINTING & ADVERTISING	$ (3,500)
525030 - INSURANCE - VEHICLES	$ (772)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (62)
527020 - EQUIP MAINT - FLEET CHARGES	$ (5,505)
529000 - OTHER PURCHASED SERVICES	$ -
Personnel	$ (452,638)
510010 - EMP COMP - FULL TIME	$ (245,201)
510050 - EMP COMP - OVERTIME PAY	$ (54,934)
510060 - EMP COMP - HOLIDAY PAY	$ (7,886)
510070 - EMP COMP - CALLBACK PAY	$ (719)
510090 - EMP COMP - STANDBY PAY	$ (11,624)
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
511090 - ALLOWANCES - CELL PHONE	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (3,555)
512020 - EMP BENEFITS - KPERS	$ (25,967)
512040 - EMP BENEFITS - HEALTH INS	$ (85,049)
512050 - EMP BENEFITS - SOCIAL SEC	$ (15,202)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,501)
10100007 - PD RECORDS & PROPERTY	$ (2,120,872)
Commodities	$ (11,856)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (7,000)

Row Labels	Sum of 2027 Budget
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (718)
550010 - MOTOR FUEL	$ (1,138)
558000 - EQUIP NON-CAPITAL < 5000	$ (3,000)
Contractual	$ (40,687)
521010 - COMM - VOICE	$ (3,750)
522000 - INDIV & CONTRACT SERVICES	$ (50)
522070 - FINANCIAL SERVICES	$ (3,000)
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ (1,989)
524000 - PRINTING & ADVERTISING	$ (6,790)
525030 - INSURANCE - VEHICLES	$ (76)
527020 - EQUIP MAINT - FLEET CHARGES	$ (543)
528000 - RENT	$ (12,500)
529000 - OTHER PURCHASED SERVICES	$ (11,989)
Personnel	$ (2,068,329)
510010 - EMP COMP - FULL TIME	$ (1,358,344)
510050 - EMP COMP - OVERTIME PAY	$ (74,059)
510060 - EMP COMP - HOLIDAY PAY	$ (19,726)
510070 - EMP COMP - CALLBACK PAY	$ (331)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511010 - ALLOW & REIMBURSEMENTS	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (19,696)
512020 - EMP BENEFITS - KPERS	$ (125,057)
512030 - EMP BENEFITS - KP&F	$ (42,588)
512040 - EMP BENEFITS - HEALTH INS	$ (341,773)
512050 - EMP BENEFITS - SOCIAL SEC	$ (73,215)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (13,540)
10100014 - PD SCHOOL RESOURCE PROGRAM	$ (1,343,763)
Commodities	$ (10,568)
541000 - CONSUMABLE ITEMS	$ (1,000)
544000 - FOOD HUMAN	$ -
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (3,308)
550010 - MOTOR FUEL	$ (6,260)
Contractual	$ (6,715)
521010 - COMM - VOICE	$ (2,000)
522000 - INDIV & CONTRACT SERVICES	$ (240)
522100 - ADMIN FEES	$ (1,293)
522101 - ADMIN FEES - INTERFUND	$ -
525030 - INSURANCE - VEHICLES	$ (310)

Row Labels	Sum of 2027 Budget
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (665)
527020 - EQUIP MAINT - FLEET CHARGES	$ (2,207)
Personnel	$ (1,326,480)
510010 - EMP COMP - FULL TIME	$ (880,383)
510050 - EMP COMP - OVERTIME PAY	$ (76,612)
510060 - EMP COMP - HOLIDAY PAY	$ (22,177)
510070 - EMP COMP - CALLBACK PAY	$ (954)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511040 - ALLOWANCES - PHYSICAL FIT	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (12,766)
512030 - EMP BENEFITS - KP&F	$ (211,292)
512040 - EMP BENEFITS - HEALTH INS	$ (114,449)
512050 - EMP BENEFITS - SOCIAL SEC	$ (4,311)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,536)
10100024 - PD FIELD OPERATIONS	$ (23,194,749)
Commodities	$ (581,903)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (30,230)
544000 - FOOD HUMAN	$ -
546000 - UNIFORMS	$ (599)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (112,911)
550010 - MOTOR FUEL	$ (437,663)
558000 - EQUIP NON-CAPITAL < 5000	$ (500)
Contractual	$ (799,960)
521010 - COMM - VOICE	$ (20,000)
521020 - COMM - DATA	$ (11,000)
522000 - INDIV & CONTRACT SERVICES	$ (225)
522090 - MEDICAL SERVICES	$ (200,000)
522100 - ADMIN FEES	$ (22,408)
522101 - ADMIN FEES - INTERFUND	$ -
524000 - PRINTING & ADVERTISING	$ -
525030 - INSURANCE - VEHICLES	$ (61,614)
527000 - EQUIP MAINTENANCE	$ (2,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (18,330)
527020 - EQUIP MAINT - FLEET CHARGES	$ (439,217)
528000 - RENT	$ (4,788)
529000 - OTHER PURCHASED SERVICES	$ (20,378)
Personnel	$ (21,812,886)
510010 - EMP COMP - FULL TIME	$ (14,781,361)
510050 - EMP COMP - OVERTIME PAY	$ (709,698)
510060 - EMP COMP - HOLIDAY PAY	$ (582,755)
510070 - EMP COMP - CALLBACK PAY	$ (13,704)

Row Labels	Sum of 2027 Budget
510090 - EMP COMP - STANDBY PAY	$ (11,980)
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510580 - EMP COMP - VACANCY CREDIT	$ 1,000,000
511010 - ALLOW & REIMBURSEMENTS	$ -
511040 - ALLOWANCES - PHYSICAL FIT	$ (7,896)
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (214,330)
512020 - EMP BENEFITS - KPERS	$ (4,758)
512030 - EMP BENEFITS - KP&F	$ (3,936,744)
512040 - EMP BENEFITS - HEALTH INS	$ (2,411,425)
512050 - EMP BENEFITS - SOCIAL SEC	$ (36,773)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (101,462)
10100026 - PD INFORMATION TECHNOLOGY	$ (973,572)
Commodities	$ (17,627)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (8,182)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (3,000)
558000 - EQUIP NON-CAPITAL < 5000	$ (6,445)
Contractual	$ (731,486)
521010 - COMM - VOICE	$ (124,626)
521020 - COMM - DATA	$ (45,060)
522000 - INDIV & CONTRACT SERVICES	$ (500)
522060 - IT ALLOCATION	$ -
522101 - ADMIN FEES - INTERFUND	$ -
527030 - EQUIP MAINT - COMPUTERS	$ -
528010 - RENT - OFFICE EQUIPMENT	$ (4,516)
529070 - SERVICE LICENSES	$ (556,784)
Personnel	$ (224,459)
510010 - EMP COMP - FULL TIME	$ (169,797)
510050 - EMP COMP - OVERTIME PAY	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (2,462)
512020 - EMP BENEFITS - KPERS	$ (17,981)
512040 - EMP BENEFITS - HEALTH INS	$ (23,116)
512050 - EMP BENEFITS - SOCIAL SEC	$ (10,527)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (576)
10100028 - PD CHIEF'S OFFICE	$ (4,388,728)
Capital Outlays	$ (953,521)
570300 - CAP OUTLAY - MOTOR VEHICLES	$ (953,521)
Commodities	$ (930,638)

Row Labels	Sum of 2027 Budget
532000 - OTHER PAYMENTS	$ (500)
540000 - OFFICE SUPPLIES	$ (22,000)
541000 - CONSUMABLE ITEMS	$ (4,500)
544000 - FOOD HUMAN	$ (5,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (855,666)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (7,274)
550010 - MOTOR FUEL	$ (27,698)
558000 - EQUIP NON-CAPITAL < 5000	$ (8,000)
Contractual	$ (253,678)
521000 - COMM - POSTAGE	$ (1,587)
521010 - COMM - VOICE	$ (9,913)
521020 - COMM - DATA	$ (15,800)
522000 - INDIV & CONTRACT SERVICES	$ (61,304)
522080 - MEMBERSHIP DUES	$ (10,000)
522100 - ADMIN FEES	$ (575)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ -
524000 - PRINTING & ADVERTISING	$ (3,300)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (11,393)
526025 - MAINT - FACILITY CHARGES	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (1,735)
527020 - EQUIP MAINT - FLEET CHARGES	$ (81,216)
528000 - RENT	$ (56,855)
529000 - OTHER PURCHASED SERVICES	$ -
Personnel	$ (2,250,891)
510010 - EMP COMP - FULL TIME	$ (1,572,604)
510050 - EMP COMP - OVERTIME PAY	$ (129,831)
510060 - EMP COMP - HOLIDAY PAY	$ (2,773)
510070 - EMP COMP - CALLBACK PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (21,715)
512020 - EMP BENEFITS - KPERS	$ (58,136)
512030 - EMP BENEFITS - KP&F	$ (227,673)
512040 - EMP BENEFITS - HEALTH INS	$ (202,791)
512050 - EMP BENEFITS - SOCIAL SEC	$ (34,036)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,332)
10100029 - PD EXECUTIVE SERVICES	$ (299,718)
Commodities	$ -
540000 - OFFICE SUPPLIES	$ -
Contractual	$ (16,306)

Row Labels	Sum of 2027 Budget
521010 - COMM - VOICE	$ (800)
522000 - INDIV & CONTRACT SERVICES	$ (12,985)
522101 - ADMIN FEES - INTERFUND	$ -
528000 - RENT	$ (2,521)
Personnel	$ (283,412)
510010 - EMP COMP - FULL TIME	$ (199,146)
510050 - EMP COMP - OVERTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (2,888)
512020 - EMP BENEFITS - KPERS	$ (21,090)
512040 - EMP BENEFITS - HEALTH INS	$ (46,961)
512050 - EMP BENEFITS - SOCIAL SEC	$ (12,347)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (980)
10100030 - PD TRAINING	$ (1,940,858)
Commodities	$ (517,621)
532000 - OTHER PAYMENTS	$ (5,400)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (31,933)
543000 - DRUG & LAB SUPPLIES	$ (800)
544000 - FOOD HUMAN	$ (5,000)
546000 - UNIFORMS	$ (350,646)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (10,650)
550000 - MOTOR VEHICLE SUPPLIES	$ (3,029)
550010 - MOTOR FUEL	$ (6,703)
555000 - BOOKS/REF MATERIAL	$ (3,000)
556000 - MATERIALS - SUPPLIES	$ (100,460)
Contractual	$ (199,173)
520040 - SOLID WASTE DISPOSAL	$ (300)
521010 - COMM - VOICE	$ (1,994)
521020 - COMM - DATA	$ (994)
522000 - INDIV & CONTRACT SERVICES	$ (71,765)
522100 - ADMIN FEES	$ (575)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (106,500)
524000 - PRINTING & ADVERTISING	$ (10,000)
525030 - INSURANCE - VEHICLES	$ (222)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (847)
527020 - EQUIP MAINT - FLEET CHARGES	$ (1,582)
528000 - RENT	$ (4,394)
529000 - OTHER PURCHASED SERVICES	$ -
Personnel	$ (1,224,064)

Row Labels		Sum of 2027 Budget
510010 - EMP COMP - FULL TIME	$	(819,163)
510050 - EMP COMP - OVERTIME PAY	$	(44,906)
510060 - EMP COMP - HOLIDAY PAY	$	(10,316)
510070 - EMP COMP - CALLBACK PAY	$	(2,609)
510240 - EMP COMP - PERSONAL LEAVE	$	-
511010 - ALLOW & REIMBURSEMENTS	$	-
511040 - ALLOWANCES - PHYSICAL FIT	$	(1,128)
512000 - EMP BENEFITS	$	-
512010 - EMP BENEFITS - MEDICARE	$	(11,878)
512020 - EMP BENEFITS - KPERS	$	(5,445)
512030 - EMP BENEFITS - KP&F	$	(184,259)
512040 - EMP BENEFITS - HEALTH INS	$	(122,900)
512050 - EMP BENEFITS - SOCIAL SEC	$	(3,188)
512800 - EMP BENEFITS - WORKER'S COMP	$	-
512980 - BENEFITS - PAYROLL ACCRUAL	$	(18,272)
10100036 - PD ADULT CRIMES & JUVENILE	$	(8,405,075)
Commodities	$	(43,432)
540000 - OFFICE SUPPLIES	$	-
541000 - CONSUMABLE ITEMS	$	-
544000 - FOOD HUMAN	$	(1,500)
548000 - REPAIR PARTS (NON-MTR VEH)	$	-
550000 - MOTOR VEHICLE SUPPLIES	$	(10,849)
550010 - MOTOR FUEL	$	(28,583)
558000 - EQUIP NON-CAPITAL < 5000	$	(2,500)
Contractual	$	(70,363)
521010 - COMM - VOICE	$	(14,000)
521020 - COMM - DATA	$	(287)
522000 - INDIV & CONTRACT SERVICES	$	(2,079)
522100 - ADMIN FEES	$	(5,746)
522101 - ADMIN FEES - INTERFUND	$	-
525030 - INSURANCE - VEHICLES	$	(4,247)
527010 - EQUIP MAINT - MOTOR VEHICLES	$	(1,683)
527020 - EQUIP MAINT - FLEET CHARGES	$	(30,272)
528000 - RENT	$	(12,049)
529000 - OTHER PURCHASED SERVICES	$	-
Personnel	$	(8,291,280)
510010 - EMP COMP - FULL TIME	$	(5,310,128)
510050 - EMP COMP - OVERTIME PAY	$	(548,507)
510060 - EMP COMP - HOLIDAY PAY	$	(10,984)
510070 - EMP COMP - CALLBACK PAY	$	(61,727)
510090 - EMP COMP - STANDBY PAY	$	(51,296)
510240 - EMP COMP - PERSONAL LEAVE	$	-
511010 - ALLOW & REIMBURSEMENTS	$	-
511040 - ALLOWANCES - PHYSICAL FIT	$	(1,128)
512000 - EMP BENEFITS	$	-
512010 - EMP BENEFITS - MEDICARE	$	(76,997)

Row Labels	Sum of 2027 Budget
512020 - EMP BENEFITS - KPERS	$ (18,717)
512030 - EMP BENEFITS - KP&F	$ (1,232,013)
512040 - EMP BENEFITS - HEALTH INS	$ (956,705)
512050 - EMP BENEFITS - SOCIAL SEC	$ (10,958)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (12,120)
10100037 - PD COMMUNITY POLICING	$ (2,532,205)
Commodities	$ (59,566)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (4,600)
546000 - UNIFORMS	$ (750)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (18,930)
550010 - MOTOR FUEL	$ (35,286)
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (261,745)
521010 - COMM - VOICE	$ (4,800)
522000 - INDIV & CONTRACT SERVICES	$ (200,000)
522100 - ADMIN FEES	$ (1,580)
522101 - ADMIN FEES - INTERFUND	$ -
525030 - INSURANCE - VEHICLES	$ (6,225)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (2,784)
527020 - EQUIP MAINT - FLEET CHARGES	$ (44,372)
528000 - RENT	$ (1,984)
Personnel	$ (2,210,894)
510010 - EMP COMP - FULL TIME	$ (1,461,937)
510050 - EMP COMP - OVERTIME PAY	$ (184,962)
510060 - EMP COMP - HOLIDAY PAY	$ (39,451)
510070 - EMP COMP - CALLBACK PAY	$ (88)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511010 - ALLOW & REIMBURSEMENTS	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (21,198)
512030 - EMP BENEFITS - KP&F	$ (350,865)
512040 - EMP BENEFITS - HEALTH INS	$ (143,849)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (8,544)
10100038 - PD MOTORCYCLE UNIT	$ (1,513,454)
Commodities	$ (62,367)
540000 - OFFICE SUPPLIES	$ -
546000 - UNIFORMS	$ (13,734)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (6,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (24,890)
550010 - MOTOR FUEL	$ (9,043)

Row Labels	Sum of 2027 Budget
558000 - EQUIP NON-CAPITAL < 5000	$ (8,700)
Contractual	$ (20,310)
521010 - COMM - VOICE	$ (1,900)
521020 - COMM - DATA	$ (557)
522100 - ADMIN FEES	$ (1,293)
522101 - ADMIN FEES - INTERFUND	$ -
525030 - INSURANCE - VEHICLES	$ (239)
527000 - EQUIP MAINTENANCE	$ (4,948)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (9,672)
527020 - EQUIP MAINT - FLEET CHARGES	$ (1,701)
Personnel	$ (1,430,777)
510010 - EMP COMP - FULL TIME	$ (965,740)
510050 - EMP COMP - OVERTIME PAY	$ (46,301)
510060 - EMP COMP - HOLIDAY PAY	$ (36,267)
510070 - EMP COMP - CALLBACK PAY	$ (1,342)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511040 - ALLOWANCES - PHYSICAL FIT	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (14,003)
512030 - EMP BENEFITS - KP&F	$ (231,778)
512040 - EMP BENEFITS - HEALTH INS	$ (128,548)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (6,798)
10100039 - PD CRIME ANALYSIS	$ (699,127)
Commodities	$ -
540000 - OFFICE SUPPLIES	$ -
Contractual	$ (481)
522000 - INDIV & CONTRACT SERVICES	$ (50)
522100 - ADMIN FEES	$ (431)
522101 - ADMIN FEES - INTERFUND	$ -
Personnel	$ (698,646)
510010 - EMP COMP - FULL TIME	$ (515,233)
510050 - EMP COMP - OVERTIME PAY	$ (17,780)
510070 - EMP COMP - CALLBACK PAY	$ (467)
510090 - EMP COMP - STANDBY PAY	$ (447)
510250 - EMP COMP - BONUS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (7,471)
512020 - EMP BENEFITS - KPERS	$ (17,665)
512030 - EMP BENEFITS - KP&F	$ (83,622)
512040 - EMP BENEFITS - HEALTH INS	$ (24,076)
512050 - EMP BENEFITS - SOCIAL SEC	$ (10,342)
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (21,543)
10100042 - PD CRIME SCENE INVESTIGATION	$ (1,597,444)
Commodities	$ (23,668)

Row Labels	Sum of 2027 Budget
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (13,000)
543000 - DRUG & LAB SUPPLIES	$ -
548000 - REPAIR PARTS (NON-MTR VEH)	$ (316)
550000 - MOTOR VEHICLE SUPPLIES	$ (25)
550010 - MOTOR FUEL	$ (7,335)
558000 - EQUIP NON-CAPITAL < 5000	$ (2,992)
Contractual	$ (23,341)
521010 - COMM - VOICE	$ (1,500)
522000 - INDIV & CONTRACT SERVICES	$ (5,000)
522100 - ADMIN FEES	$ (1,149)
522101 - ADMIN FEES - INTERFUND	$ -
525030 - INSURANCE - VEHICLES	$ (1,767)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ (12,598)
528000 - RENT	$ (1,327)
Personnel	$ (1,550,435)
510010 - EMP COMP - FULL TIME	$ (891,617)
510050 - EMP COMP - OVERTIME PAY	$ (177,076)
510060 - EMP COMP - HOLIDAY PAY	$ (2,954)
510070 - EMP COMP - CALLBACK PAY	$ (15,298)
510090 - EMP COMP - STANDBY PAY	$ (36,015)
510240 - EMP COMP - PERSONAL LEAVE	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (12,928)
512030 - EMP BENEFITS - KP&F	$ (213,988)
512040 - EMP BENEFITS - HEALTH INS	$ (191,514)
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (9,045)
10100043 - PD VICTIM'S ASSISTANCE	$ (3,660)
Commodities	$ -
540000 - OFFICE SUPPLIES	$ -
Contractual	$ (1,592)
521010 - COMM - VOICE	$ (9)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ -
525030 - INSURANCE - VEHICLES	$ (195)
527020 - EQUIP MAINT - FLEET CHARGES	$ (1,388)
Personnel	$ (2,068)
510010 - EMP COMP - FULL TIME	$ -
512010 - EMP BENEFITS - MEDICARE	$ -
512020 - EMP BENEFITS - KPERS	$ -
512040 - EMP BENEFITS - HEALTH INS	$ (2,068)
512050 - EMP BENEFITS - SOCIAL SEC	$ -
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -

Row Labels	Sum of 2027 Budget
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
10100044 - PD RESPONSE TEAM	$ (141,687)
Capital Outlays	$ -
570400 - CAP OUTLAY - TOOLS & EQUIP	$ -
Commodities	$ (94,840)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (37,166)
544000 - FOOD HUMAN	$ -
546000 - UNIFORMS	$ (2,500)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (2,800)
550000 - MOTOR VEHICLE SUPPLIES	$ (14,162)
550010 - MOTOR FUEL	$ (24,409)
558000 - EQUIP NON-CAPITAL < 5000	$ (13,803)
Contractual	$ (46,847)
521010 - COMM - VOICE	$ (1,500)
522000 - INDIV & CONTRACT SERVICES	$ (395)
525030 - INSURANCE - VEHICLES	$ (4,824)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (5,741)
527020 - EQUIP MAINT - FLEET CHARGES	$ (34,387)
10100045 - PD NARCOTICS UNIT	$ (1,863,649)
Commodities	$ (18,322)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (8,400)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (885)
550010 - MOTOR FUEL	$ (8,537)
558000 - EQUIP NON-CAPITAL < 5000	$ (500)
Contractual	$ (40,642)
520040 - SOLID WASTE DISPOSAL	$ (300)
521010 - COMM - VOICE	$ (15,020)
521020 - COMM - DATA	$ (5,800)
522000 - INDIV & CONTRACT SERVICES	$ (210)
522100 - ADMIN FEES	$ (1,436)
522101 - ADMIN FEES - INTERFUND	$ -
525030 - INSURANCE - VEHICLES	$ (14)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (85)
527020 - EQUIP MAINT - FLEET CHARGES	$ (103)
528000 - RENT	$ (2,674)
529000 - OTHER PURCHASED SERVICES	$ (15,000)
Personnel	$ (1,804,685)
510010 - EMP COMP - FULL TIME	$ (1,217,288)
510050 - EMP COMP - OVERTIME PAY	$ (127,476)
510060 - EMP COMP - HOLIDAY PAY	$ (1,394)
510070 - EMP COMP - CALLBACK PAY	$ (2,523)
510090 - EMP COMP - STANDBY PAY	$ (12,901)

Row Labels	Sum of 2027 Budget
510240 - EMP COMP - PERSONAL LEAVE	$ -
511010 - ALLOW & REIMBURSEMENTS	$ -
511040 - ALLOWANCES - PHYSICAL FIT	$ (1,128)
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (17,651)
512030 - EMP BENEFITS - KP&F	$ (292,149)
512040 - EMP BENEFITS - HEALTH INS	$ (112,510)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (19,665)
10100046 - PD CANINE UNIT	$ (1,178,243)
Commodities	$ (34,843)
541000 - CONSUMABLE ITEMS	$ (2,433)
546000 - UNIFORMS	$ (2,020)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (6,491)
550010 - MOTOR FUEL	$ (19,287)
558000 - EQUIP NON-CAPITAL < 5000	$ (4,612)
Contractual	$ (28,295)
521010 - COMM - VOICE	$ (1,029)
522090 - MEDICAL SERVICES	$ (23,000)
522100 - ADMIN FEES	$ (1,005)
522101 - ADMIN FEES - INTERFUND	$ -
525030 - INSURANCE - VEHICLES	$ (350)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (418)
527020 - EQUIP MAINT - FLEET CHARGES	$ (2,493)
Personnel	$ (1,115,105)
510010 - EMP COMP - FULL TIME	$ (713,254)
510050 - EMP COMP - OVERTIME PAY	$ (79,289)
510060 - EMP COMP - HOLIDAY PAY	$ (52,250)
510070 - EMP COMP - CALLBACK PAY	$ (1,208)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511040 - ALLOWANCES - PHYSICAL FIT	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (10,342)
512030 - EMP BENEFITS - KP&F	$ (171,181)
512040 - EMP BENEFITS - HEALTH INS	$ (85,778)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,803)
10100047 - PD VOLUNTEERS	$ (8,024)
Commodities	$ (3,353)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (1,300)
544000 - FOOD HUMAN	$ (1,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (547)

Row Labels	Sum of 2027 Budget
550010 - MOTOR FUEL	$ (506)
Contractual	$ (4,671)
522000 - INDIV & CONTRACT SERVICES	$ (500)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (4,171)
527020 - EQUIP MAINT - FLEET CHARGES	$ -
10100048 - PD BOMB UNIT	$ (21,862)
Commodities	$ (12,084)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (3,100)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (2,647)
550010 - MOTOR FUEL	$ (2,087)
558000 - EQUIP NON-CAPITAL < 5000	$ (4,250)
Contractual	$ (9,778)
521010 - COMM - VOICE	$ (246)
521020 - COMM - DATA	$ (480)
522000 - INDIV & CONTRACT SERVICES	$ (1,540)
525030 - INSURANCE - VEHICLES	$ (796)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (1,044)
527020 - EQUIP MAINT - FLEET CHARGES	$ (5,672)
10100055 - PD PROFESSIONAL STANDARDS	$ (513,420)
Commodities	$ (3,964)
540000 - OFFICE SUPPLIES	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (929)
550010 - MOTOR FUEL	$ (3,035)
Contractual	$ (3,415)
521010 - COMM - VOICE	$ (22)
522100 - ADMIN FEES	$ (144)
522101 - ADMIN FEES - INTERFUND	$ -
525030 - INSURANCE - VEHICLES	$ (348)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (421)
527020 - EQUIP MAINT - FLEET CHARGES	$ (2,480)
Personnel	$ (506,041)
510010 - EMP COMP - FULL TIME	$ (362,675)
510050 - EMP COMP - OVERTIME PAY	$ (19,371)
510060 - EMP COMP - HOLIDAY PAY	$ -
510070 - EMP COMP - CALLBACK PAY	$ (663)
511010 - ALLOW & REIMBURSEMENTS	$ -
512000 - EMP BENEFITS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (5,259)
512030 - EMP BENEFITS - KP&F	$ (87,042)
512040 - EMP BENEFITS - HEALTH INS	$ (24,055)
512050 - EMP BENEFITS - SOCIAL SEC	$ (6,711)
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (265)

Row Labels	Sum of 2027 Budget
30 - PUBLIC WORKS	$ (7,627,489)
10100015 - TRANS OPS SIGNALS & LIGHTING	$ (1,845,000)
Contractual	$ (1,845,000)
520010 - ELECTRICITY	$ (1,845,000)
10100019 - PW BUSINESS SUPPORT	$ (455,103)
Capital Outlays	$ -
570300 - CAP OUTLAY - MOTOR VEHICLES	$ -
Commodities	$ (4,600)
540000 - OFFICE SUPPLIES	$ (2,000)
541000 - CONSUMABLE ITEMS	$ (500)
544000 - FOOD HUMAN	$ (500)
546000 - UNIFORMS	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (600)
550010 - MOTOR FUEL	$ (1,000)
Contractual	$ (97,246)
521000 - COMM - POSTAGE	$ (2,500)
521010 - COMM - VOICE	$ (30,000)
522000 - INDIV & CONTRACT SERVICES	$ -
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (2,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (5,500)
524000 - PRINTING & ADVERTISING	$ (3,000)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (522)
526000 - MAINT - BLDGS & GROUNDS	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ (3,724)
528010 - RENT - OFFICE EQUIPMENT	$ -
528020 - RENT - EQUIPMENT	$ -
529000 - OTHER PURCHASED SERVICES	$ -
529070 - SERVICE LICENSES	$ (50,000)
Personnel	$ (353,257)
510010 - EMP COMP - FULL TIME	$ (233,875)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
511000 - ALLOWANCES & REIMBURSEMENTS	$ -
511090 - ALLOWANCES - CELL PHONE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (3,391)
512020 - EMP BENEFITS - KPERS	$ (24,767)
512040 - EMP BENEFITS - HEALTH INS	$ (76,724)
512050 - EMP BENEFITS - SOCIAL SEC	$ (14,500)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -

Row Labels	Sum of 2027 Budget
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -
10100020 - ENGINEERING PROJECT MGMT	$ (1,761,631)
Capital Outlays	$ (47,000)
570400 - CAP OUTLAY - TOOLS & EQUIP	$ (47,000)
Commodities	$ (48,850)
530000 - CONSTRUCTION SERVICES	$ (40,000)
532000 - OTHER PAYMENTS	$ -
540000 - OFFICE SUPPLIES	$ (2,500)
544000 - FOOD HUMAN	$ -
546000 - UNIFORMS	$ (350)
546020 - PROTECTIVE GEAR/EQUIP	$ -
548000 - REPAIR PARTS (NON-MTR VEH)	$ (1,000)
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (3,000)
555000 - BOOKS/REF MATERIAL	$ -
556000 - MATERIALS - SUPPLIES	$ (500)
558000 - EQUIP NON-CAPITAL < 5000	$ (500)
Contractual	$ (503,459)
521000 - COMM - POSTAGE	$ (2,000)
521010 - COMM - VOICE	$ (7,000)
522000 - INDIV & CONTRACT SERVICES	$ (200,000)
522010 - CONTRACTED LABOR	$ -
522030 - PROF ENGINEERING	$ (250,000)
522040 - APPRAISER / TITLE WORK	$ (1,000)
522050 - CONSTRUCTION	$ -
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (7,500)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (3,000)
524000 - PRINTING & ADVERTISING	$ (7,500)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (426)
526025 - MAINT - FACILITY CHARGES	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (500)
527020 - EQUIP MAINT - FLEET CHARGES	$ (3,033)
528010 - RENT - OFFICE EQUIPMENT	$ (5,000)
529000 - OTHER PURCHASED SERVICES	$ (500)
529070 - SERVICE LICENSES	$ (16,000)
Personnel	$ (1,162,322)
510010 - EMP COMP - FULL TIME	$ (789,713)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ (4,000)
510060 - EMP COMP - HOLIDAY PAY	$ -

Row Labels	Sum of 2027 Budget
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (11,451)
512020 - EMP BENEFITS - KPERS	$ (83,631)
512040 - EMP BENEFITS - HEALTH INS	$ (220,751)
512050 - EMP BENEFITS - SOCIAL SEC	$ (48,962)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,814)
519990 - ALLOCATED CONTRA ACCOUNT	$ -
10100027 - TRANS OPS SIGNS & MARKINGS	$ (1,299,901)
Commodities	$ -
544000 - FOOD HUMAN	$ -
Contractual	$ (125,950)
521000 - COMM - POSTAGE	$ (1,000)
521010 - COMM - VOICE	$ (7,000)
521020 - COMM - DATA	$ (9,000)
522000 - INDIV & CONTRACT SERVICES	$ (10,000)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (1,500)
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ (450)
523000 - EDUCATION FEES/ TRAVEL	$ (2,000)
524000 - PRINTING & ADVERTISING	$ (500)
525020 - INSURANCE - PROPERTY	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ -
526025 - MAINT - FACILITY CHARGES	$ -
528010 - RENT - OFFICE EQUIPMENT	$ (1,500)
528020 - RENT - EQUIPMENT	$ (500)
529000 - OTHER PURCHASED SERVICES	$ (2,500)
529030 - COLLECTION FEES	$ -
529070 - SERVICE LICENSES	$ (90,000)
Personnel	$ (1,173,951)
510010 - EMP COMP - FULL TIME	$ (743,299)
510050 - EMP COMP - OVERTIME PAY	$ (30,000)
510060 - EMP COMP - HOLIDAY PAY	$ (500)
510070 - EMP COMP - CALLBACK PAY	$ (15,000)
510090 - EMP COMP - STANDBY PAY	$ (15,000)
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
511090 - ALLOWANCES - CELL PHONE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (10,778)
512020 - EMP BENEFITS - KPERS	$ (78,715)
512040 - EMP BENEFITS - HEALTH INS	$ (220,184)
512050 - EMP BENEFITS - SOCIAL SEC	$ (46,085)

Row Labels	Sum of 2027 Budget
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (14,390)
10100056 - ENGINEERING - ROW & SURVEY	$ (1,041,157)
Commodities	$ (14,625)
530000 - CONSTRUCTION SERVICES	$ -
540000 - OFFICE SUPPLIES	$ (1,000)
546000 - UNIFORMS	$ (500)
546020 - PROTECTIVE GEAR/EQUIP	$ (125)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (500)
550000 - MOTOR VEHICLE SUPPLIES	$ (3,000)
550010 - MOTOR FUEL	$ (9,000)
556000 - MATERIALS - SUPPLIES	$ (500)
Contractual	$ (105,701)
521010 - COMM - VOICE	$ (1,500)
521020 - COMM - DATA	$ (1,000)
522040 - APPRAISER / TITLE WORK	$ (4,500)
522050 - CONSTRUCTION	$ -
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,000)
524000 - PRINTING & ADVERTISING	$ (250)
525030 - INSURANCE - VEHICLES	$ (1,160)
527000 - EQUIP MAINTENANCE	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ (8,270)
527024 - EQUIP MAINT - VERF CHARGES	$ (75,721)
527040 - EQUIP MAINT - ENG/SURVEY	$ (2,500)
529000 - OTHER PURCHASED SERVICES	$ (300)
529070 - SERVICE LICENSES	$ (8,500)
Personnel	$ (920,831)
510010 - EMP COMP - FULL TIME	$ (714,093)
510050 - EMP COMP - OVERTIME PAY	$ (2,000)
510060 - EMP COMP - HOLIDAY PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ (2,000)
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (10,354)
512020 - EMP BENEFITS - KPERS	$ (75,622)
512040 - EMP BENEFITS - HEALTH INS	$ (68,686)
512050 - EMP BENEFITS - SOCIAL SEC	$ (44,274)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -

Row Labels	Sum of 2027 Budget
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,802)
10100057 - FORESTRY	$ (1,224,697)
Commodities	$ (106,200)
540000 - OFFICE SUPPLIES	$ (200)
541000 - CONSUMABLE ITEMS	$ (10,000)
542000 - AGRICULTURAL SUPPLIES	$ (2,000)
546000 - UNIFORMS	$ (2,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (2,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (50,000)
550010 - MOTOR FUEL	$ (40,000)
Contractual	$ (238,314)
521010 - COMM - VOICE	$ (500)
521020 - COMM - DATA	$ (4,250)
522010 - CONTRACTED LABOR	$ (55,000)
522060 - IT ALLOCATION	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,000)
524000 - PRINTING & ADVERTISING	$ (350)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (12,882)
526020 - BLDGS & GROUNDS - BLDGS	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527000 - EQUIP MAINTENANCE	$ (1,500)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (40,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (91,832)
528020 - RENT - EQUIPMENT	$ -
529000 - OTHER PURCHASED SERVICES	$ (30,000)
Personnel	$ (880,183)
510010 - EMP COMP - FULL TIME	$ (565,950)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ (30,000)
510070 - EMP COMP - CALLBACK PAY	$ (6,000)
510090 - EMP COMP - STANDBY PAY	$ (19,999)
510240 - EMP COMP - PERSONAL LEAVE	$ (1,000)
511050 - ALLOWANCES - PERFECT ATTEND	$ (750)
512010 - EMP BENEFITS - MEDICARE	$ (8,206)
512020 - EMP BENEFITS - KPERS	$ (59,934)
512040 - EMP BENEFITS - HEALTH INS	$ (147,686)
512050 - EMP BENEFITS - SOCIAL SEC	$ (35,089)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (5,569)
40 - PARK AND RECREATION	$ (705,799)

Row Labels	Sum of 2027 Budget
10100008 - PARK GENERAL ADMINISTRATION	$ (705,799)
Commodities	$ (705,799)
532000 - OTHER PAYMENTS	$ (705,799)
60 - PLANNING & DEVELOPMENT DEPART	$ (5,096,794)
10100017 - PROPERTY CODE SERVICES	$ (2,609,640)
Capital Outlays	$ (120,000)
570300 - CAP OUTLAY - MOTOR VEHICLES	$ (120,000)
Commodities	$ (85,420)
540000 - OFFICE SUPPLIES	$ (6,500)
541000 - CONSUMABLE ITEMS	$ (11,250)
546000 - UNIFORMS	$ (10,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (18,205)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (10,000)
550010 - MOTOR FUEL	$ (27,465)
555000 - BOOKS/REF MATERIAL	$ (2,000)
Contractual	$ (861,419)
520040 - SOLID WASTE DISPOSAL	$ (85,000)
521010 - COMM - VOICE	$ (6,312)
521020 - COMM - DATA	$ (4,829)
522000 - INDIV & CONTRACT SERVICES	$ (1,800)
522010 - CONTRACTED LABOR	$ (51,245)
522050 - CONSTRUCTION	$ (400,000)
522060 - IT ALLOCATION	$ -
522070 - FINANCIAL SERVICES	$ (1,200)
522080 - MEMBERSHIP DUES	$ (1,050)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (14,250)
524000 - PRINTING & ADVERTISING	$ (7,000)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (5,336)
526010 - BLDGS & GROUNDS - GROUNDS	$ (137,250)
526025 - MAINT - FACILITY CHARGES	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (5,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (39,177)
527024 - EQUIP MAINT - VERF CHARGES	$ (38,000)
528000 - RENT	$ (3,900)
529000 - OTHER PURCHASED SERVICES	$ (9,180)
529030 - COLLECTION FEES	$ (28,000)
529070 - SERVICE LICENSES	$ (22,890)
Personnel	$ (1,542,801)
510010 - EMP COMP - FULL TIME	$ (1,090,163)
510050 - EMP COMP - OVERTIME PAY	$ (12,525)
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
511090 - ALLOWANCES - CELL PHONE	$ (720)

Row Labels	Sum of 2027 Budget
512010 - EMP BENEFITS - MEDICARE	$ (15,807)
512020 - EMP BENEFITS - KPERS	$ (115,448)
512030 - EMP BENEFITS - KP&F	$ -
512040 - EMP BENEFITS - HEALTH INS	$ (238,761)
512050 - EMP BENEFITS - SOCIAL SEC	$ (60,999)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (8,378)
10100021 - CURRENT PLANNING	$ (1,254,137)
Commodities	$ (6,850)
531000 - CONTRACTUAL SERVICES	$ -
540000 - OFFICE SUPPLIES	$ (3,000)
544000 - FOOD HUMAN	$ (1,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (500)
550010 - MOTOR FUEL	$ (1,250)
555000 - BOOKS/REF MATERIAL	$ (100)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (109,378)
521010 - COMM - VOICE	$ (4,000)
521020 - COMM - DATA	$ (600)
522000 - INDIV & CONTRACT SERVICES	$ (50,000)
522030 - PROF ENGINEERING	$ -
522060 - IT ALLOCATION	$ -
522070 - FINANCIAL SERVICES	$ (7,000)
522080 - MEMBERSHIP DUES	$ (4,500)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (15,000)
524000 - PRINTING & ADVERTISING	$ (4,000)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (431)
526025 - MAINT - FACILITY CHARGES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ (3,073)
527024 - EQUIP MAINT - VERF CHARGES	$ (3,074)
528010 - RENT - OFFICE EQUIPMENT	$ (6,200)
529000 - OTHER PURCHASED SERVICES	$ (1,500)
529070 - SERVICE LICENSES	$ (10,000)
Personnel	$ (1,137,909)
510010 - EMP COMP - FULL TIME	$ (808,923)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (11,729)

Row Labels		Sum of 2027 Budget
512020 - EMP BENEFITS - KPERS	$	(85,665)
512040 - EMP BENEFITS - HEALTH INS	$	(181,439)
512050 - EMP BENEFITS - SOCIAL SEC	$	(50,153)
512060 - EMP BENEFITS - UNEMPLOY TAX	$	-
512100 - EMP BENEFITS - FLEX SPENDING	$	-
512700 - RETIREMENT R CONTRA	$	-
512800 - EMP BENEFITS - WORKER'S COMP	$	-
512980 - BENEFITS - PAYROLL ACCRUAL	$	-
10100031 - HOUSING SERVICES	$	(516,017)
Capital Outlays	$	-
570300 - CAP OUTLAY - MOTOR VEHICLES	$	-
Commodities	$	(2,000)
532000 - OTHER PAYMENTS	$	(500)
540000 - OFFICE SUPPLIES	$	(500)
541000 - CONSUMABLE ITEMS	$	(500)
544000 - FOOD HUMAN	$	(500)
Contractual	$	(63,587)
521010 - COMM - VOICE	$	(500)
522000 - INDIV & CONTRACT SERVICES	$	(10,000)
522060 - IT ALLOCATION	$	-
522100 - ADMIN FEES	$	-
522101 - ADMIN FEES - INTERFUND	$	-
523000 - EDUCATION FEES/ TRAVEL	$	(4,000)
527024 - EQUIP MAINT - VERF CHARGES	$	(48,587)
529000 - OTHER PURCHASED SERVICES	$	(500)
Personnel	$	(450,430)
510010 - EMP COMP - FULL TIME	$	(312,013)
510050 - EMP COMP - OVERTIME PAY	$	-
510110 - EMP COMP - COMPTIME PAY	$	-
510240 - EMP COMP - PERSONAL LEAVE	$	-
512010 - EMP BENEFITS - MEDICARE	$	(4,524)
512020 - EMP BENEFITS - KPERS	$	(33,042)
512040 - EMP BENEFITS - HEALTH INS	$	(79,796)
512050 - EMP BENEFITS - SOCIAL SEC	$	(19,345)
512060 - EMP BENEFITS - UNEMPLOY TAX	$	-
512700 - RETIREMENT R CONTRA	$	-
512800 - EMP BENEFITS - WORKER'S COMP	$	-
512980 - BENEFITS - PAYROLL ACCRUAL	$	(1,710)
10100067 - NEIGHBORHOODS HOME MATCH	$	(150,000)
Commodities	$	(150,000)
534000 - GRANTS - HUD NON-SALARY	$	(150,000)
10100068 - SOCIAL SERVICE GRANTS	$	(567,000)
Commodities	$	(567,000)
537000 - CONTRIB OTHER AGENCIES	$	(142,000)
538000 - GRANTS - YOUTH & SOCIAL SVCS	$	(425,000)
102 - UNASSIGNED RESERVE FUND	$	(7,500,000)

Row Labels	Sum of 2027 Budget
01 - CITY COUNCIL	$ (7,500,000)
10200001 - UNASSIGNED RESERVE FUND	$ (7,500,000)
Operational Transfer - Expense	$ (7,500,000)
591800 - OP TRANSFER - CAP PROJECTS	$ (7,500,000)
227 - COURT TECHNOLOGY FUND	$ (195,000)
05 - MUNICIPAL COURT	$ (195,000)
22700001 - COURT TECHNOLOGY FUND	$ (195,000)
Capital Outlays	$ (20,000)
570400 - CAP OUTLAY - TOOLS & EQUIP	$ (20,000)
Commodities	$ (130,000)
558000 - EQUIP NON-CAPITAL < 5000	$ (130,000)
Contractual	$ (45,000)
522000 - INDIV & CONTRACT SERVICES	$ -
529070 - SERVICE LICENSES	$ (45,000)
228 - SPECIAL ALCOHOL PROGRAM	$ (1,000,000)
00 - NON-DEPARTMENTAL	$ (1,000,000)
22800001 - SPECIAL ALCOHOL PROGRAM	$ (1,000,000)
Commodities	$ (1,000,000)
538000 - GRANTS - YOUTH & SOCIAL SVCS	$ (1,000,000)
229 - ALCOHOL & DRUG SAFETY	$ (12,835)
00 - NON-DEPARTMENTAL	$ (12,835)
22900001 - ALCOHOL & DRUG SAFETY	$ (12,835)
Commodities	$ (11,600)
540000 - OFFICE SUPPLIES	$ (500)
541000 - CONSUMABLE ITEMS	$ (500)
543000 - DRUG & LAB SUPPLIES	$ (10,000)
558000 - EQUIP NON-CAPITAL < 5000	$ (600)
Contractual	$ (1,235)
521010 - COMM - VOICE	$ (200)
522080 - MEMBERSHIP DUES	$ (100)
522100 - ADMIN FEES	$ -
522110 - SECURITY FEES	$ (500)
523000 - EDUCATION FEES/ TRAVEL	$ (300)
529000 - OTHER PURCHASED SERVICES	$ (50)
529070 - SERVICE LICENSES	$ (85)
Personnel	$ -
510010 - EMP COMP - FULL TIME	$ -
512010 - EMP BENEFITS - MEDICARE	$ -
512020 - EMP BENEFITS - KPERS	$ -
512040 - EMP BENEFITS - HEALTH INS	$ -
512050 - EMP BENEFITS - SOCIAL SEC	$ -
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -

Row Labels	Sum of 2027 Budget
232 - LAW ENFORCEMENT	$ (766,477)
25 - POLICE DEPARTMENT	$ (766,477)
23200001 - POLICE NARC-STATE FORFEITURES	$ (55,488)
Capital Outlays	$ -
570300 - CAP OUTLAY - MOTOR VEHICLES	$ -
Commodities	$ -
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
Contractual	$ (55,488)
521000 - COMM - POSTAGE	$ (300)
524000 - PRINTING & ADVERTISING	$ (3,000)
529000 - OTHER PURCHASED SERVICES	$ (52,188)
23200002 - POLICE CRIME PREVENTION	$ (29,500)
Commodities	$ (18,500)
532000 - OTHER PAYMENTS	$ (17,500)
540000 - OFFICE SUPPLIES	$ (500)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (500)
Contractual	$ (11,000)
521010 - COMM - VOICE	$ -
521020 - COMM - DATA	$ (1,000)
522000 - INDIV & CONTRACT SERVICES	$ (10,000)
23200003 - POLICE DRUG TAX	$ (4,000)
Commodities	$ (4,000)
532000 - OTHER PAYMENTS	$ (4,000)
23200004 - POLICE HEALTH BENEFIT	$ (361,400)
Commodities	$ (361,400)
532000 - OTHER PAYMENTS	$ (361,400)
Contractual	$ -
522000 - INDIV & CONTRACT SERVICES	$ -
23200005 - PD NARC-FED FORF JUSTICE	$ (298,994)
Commodities	$ (19,889)
546000 - UNIFORMS	$ (5,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (14,889)
Contractual	$ (279,105)
522000 - INDIV & CONTRACT SERVICES	$ (215,000)
528000 - RENT	$ (59,105)
529000 - OTHER PURCHASED SERVICES	$ (5,000)
23200007 - PD INTEREST	$ (5,000)
Commodities	$ (5,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (5,000)
23200008 - PD DONATION CANINE	$ -
Contractual	$ -
522000 - INDIV & CONTRACT SERVICES	$ -
23200009 - POLICE ACADEMY TRAINING	$ (5,095)
Contractual	$ (5,095)
523000 - EDUCATION FEES/ TRAVEL	$ (5,095)
528000 - RENT	$ -

Row Labels	Sum of 2027 Budget
23200010 - PD DONATION EQUIPMENT	$ (4,000)
Commodities	$ (4,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (4,000)
23200012 - PD DONATION CRIME PREVENTION	$ (1,000)
Commodities	$ (1,000)
541000 - CONSUMABLE ITEMS	$ -
544000 - FOOD HUMAN	$ -
548000 - REPAIR PARTS (NON-MTR VEH)	$ (1,000)
Contractual	$ -
522000 - INDIV & CONTRACT SERVICES	$ -
23200013 - POLICE OUTSIDE TRAINING	$ (2,000)
Commodities	$ (2,000)
540000 - OFFICE SUPPLIES	$ (2,000)
236 - SPECIAL LIABILITY EXP	$ (1,376,685)
03 - CITY ATTORNEY	$ (1,376,685)
23600001 - SPECIAL LIABILITY EXP	$ (1,376,685)
Commodities	$ (507,000)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (500,000)
540000 - OFFICE SUPPLIES	$ (500)
555000 - BOOKS/REF MATERIAL	$ (6,500)
Contractual	$ (276,950)
520010 - ELECTRICITY	$ -
520020 - NATURAL GAS	$ -
520030 - WATER	$ -
520050 - SEWER SERVICE	$ -
522000 - INDIV & CONTRACT SERVICES	$ (20,000)
522020 - AUDIT / LEGAL	$ (250,000)
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (900)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,500)
524000 - PRINTING & ADVERTISING	$ (50)
529000 - OTHER PURCHASED SERVICES	$ (1,000)
529070 - SERVICE LICENSES	$ (2,500)
Personnel	$ (592,735)
510010 - EMP COMP - FULL TIME	$ (405,393)
510050 - EMP COMP - OVERTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (5,878)
512020 - EMP BENEFITS - KPERS	$ (42,931)
512040 - EMP BENEFITS - HEALTH INS	$ (113,399)
512050 - EMP BENEFITS - SOCIAL SEC	$ (25,134)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -

Row Labels	Sum of 2027 Budget
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -
271 - TRANSIENT GUEST TAX	$ (2,405,000)
04 - ADMIN & FINANCIAL SERVICES	$ (2,405,000)
27100001 - TRANSIENT GUEST TAX	$ (2,405,000)
Commodities	$ (2,330,000)
537000 - CONTRIB OTHER AGENCIES	$ (230,000)
537010 - GRANTS - VISIT TOPEKA	$ (2,100,000)
Contractual	$ (75,000)
522100 - ADMIN FEES	$ (75,000)
273 - TGT - PROJECTS	$ (790,000)
04 - ADMIN & FINANCIAL SERVICES	$ (790,000)
27300001 - TGT - SUNFLOWER SOCCER	$ (315,000)
Commodities	$ -
532020 - OTHER PAYMENTS - PROPERTY TAX	$ -
Contractual	$ (315,000)
522000 - INDIV & CONTRACT SERVICES	$ (300,000)
522100 - ADMIN FEES	$ (15,000)
27300002 - TGT - PROJECTS	$ (475,000)
Commodities	$ (475,000)
537000 - CONTRIB OTHER AGENCIES	$ (475,000)
274 - .50% SALES TAX (STATE TO JEDO)	$ (13,000,000)
00 - NON-DEPARTMENTAL	$ (13,000,000)
27400001 - .50% SALES TAX (STATE TO JEDO)	$ (13,000,000)
Commodities	$ (13,000,000)
532010 - OTHER PAYMENTS - SALES TAX	$ (13,000,000)
275 - 0.5% SALES TAX (JEDO PROJ)	$ (7,543,000)
00 - NON-DEPARTMENTAL	$ (7,543,000)
27500001 - 0.5% SALES TAX (JEDO PROJ)	$ (7,543,000)
Capital Outlays	$ (1,000)
570000 - CAP OUTLAY - LAND & EASEMENTS	$ (1,000)
Commodities	$ (6,000,000)
530000 - CONSTRUCTION SERVICES	$ (6,000,000)
Contractual	$ (1,542,000)
522000 - INDIV & CONTRACT SERVICES	$ (5,000)
522030 - PROF ENGINEERING	$ (1,500,000)
522040 - APPRAISER / TITLE WORK	$ (25,000)
524000 - PRINTING & ADVERTISING	$ (2,000)
529000 - OTHER PURCHASED SERVICES	$ (10,000)
276 - FEDERAL FUNDS EXCHANGE	$ (1,900,000)
00 - NON-DEPARTMENTAL	$ (1,900,000)
27600001 - FEDERAL FUNDS EXCHANGE	$ (1,900,000)
Operational Transfer - Expense	$ (1,900,000)
591800 - OP TRANSFER - CAP PROJECTS	$ (1,900,000)
286 - RETIREMENT RESERVE	$ (2,094,717)
06 - HUMAN RESOURCES	$ (2,094,717)

Row Labels	Sum of 2027 Budget
28600001 - RETIREMENT RESERVE	$ (2,094,717)
Contractual	$ -
522101 - ADMIN FEES - INTERFUND	$ -
Personnel	$ (2,094,717)
510100 - EMP COMP - SICK LEAVE	$ (35,000)
510110 - EMP COMP - COMPTIME PAY	$ (50,000)
510120 - EMP COMP - VACATION LEAVE	$ (200,000)
510210 - EMP COMP - RETIREMENT PAY	$ (1,450,000)
512010 - EMP BENEFITS - MEDICARE	$ (20,000)
512020 - EMP BENEFITS - KPERS	$ (15,000)
512030 - EMP BENEFITS - KP&F	$ (40,000)
512040 - EMP BENEFITS - HEALTH INS	$ (20,000)
512050 - EMP BENEFITS - SOCIAL SEC	$ (20,000)
512100 - EMP BENEFITS - FLEX SPENDING	$ (500)
512800 - EMP BENEFITS - WORKER'S COMP	$ (40,000)
512980 - BENEFITS - PAYROLL ACCRUAL	$ (204,217)
289 - HISTORIC ASSET TOURISM	$ -
60 - PLANNING & DEVELOPMENT DEPART	$ -
28900001 - HISTORIC ASSET TOURISM	$ -
Contractual	$ -
522000 - INDIV & CONTRACT SERVICES	$ -
291 - SPECIAL STREET REPAIR	$ (7,810,339)
30 - PUBLIC WORKS	$ (7,810,339)
29100001 - TRANS OPS ADMINISTRATION	$ (1,385,022)
Commodities	$ (9,000)
540000 - OFFICE SUPPLIES	$ (3,000)
541000 - CONSUMABLE ITEMS	$ (1,500)
546000 - UNIFORMS	$ (1,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (2,500)
549000 - BUILDING MAINTENANCE	$ (1,000)
Contractual	$ (175,684)
520030 - WATER	$ (2,832)
520040 - SOLID WASTE DISPOSAL	$ (36,542)
520050 - SEWER SERVICE	$ (2,563)
520080 - STORMWATER	$ (22,061)
521000 - COMM - POSTAGE	$ (50)
521010 - COMM - VOICE	$ (15,000)
521020 - COMM - DATA	$ (3,600)
522000 - INDIV & CONTRACT SERVICES	$ (500)
522060 - IT ALLOCATION	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (12,500)
524000 - PRINTING & ADVERTISING	$ (500)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (7,478)
526020 - BLDGS & GROUNDS - BLDGS	$ -

Row Labels	Sum of 2027 Budget
526025 - MAINT - FACILITY CHARGES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ (53,308)
528010 - RENT - OFFICE EQUIPMENT	$ (6,500)
529000 - OTHER PURCHASED SERVICES	$ (6,500)
529040 - JANITORIAL FEES	$ (750)
529070 - SERVICE LICENSES	$ (5,000)
529999 - OTHER PURCHASED SVC - ACCRUAL	$ -
Personnel	$ (1,200,338)
510010 - EMP COMP - FULL TIME	$ (831,549)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
511090 - ALLOWANCES - CELL PHONE	$ (540)
512010 - EMP BENEFITS - MEDICARE	$ (12,057)
512020 - EMP BENEFITS - KPERS	$ (88,061)
512040 - EMP BENEFITS - HEALTH INS	$ (214,473)
512050 - EMP BENEFITS - SOCIAL SEC	$ (51,556)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,102)
29100002 - TRANS OP MAINTENANCE STREET	$ (6,425,317)
Commodities	$ (1,653,100)
531000 - CONTRACTUAL SERVICES	$ (10,000)
540000 - OFFICE SUPPLIES	$ (3,500)
541000 - CONSUMABLE ITEMS	$ (60,000)
542000 - AGRICULTURAL SUPPLIES	$ (10,000)
543000 - DRUG & LAB SUPPLIES	$ (3,000)
544000 - FOOD HUMAN	$ (3,000)
545000 - MATERIALS - STREET MAINT	$ (300,000)
545040 - MATERIALS - DE-ICER	$ (550,000)
545060 - MATERIALS - SIGNS & MARKERS	$ (200,000)
546000 - UNIFORMS	$ (3,500)
546020 - PROTECTIVE GEAR/EQUIP	$ (25,000)
547000 - FUEL & LUB (NON-MTR VEH)	$ (2,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (100)
550000 - MOTOR VEHICLE SUPPLIES	$ (225,000)
550010 - MOTOR FUEL	$ (250,000)
558000 - EQUIP NON-CAPITAL < 5000	$ (8,000)
Contractual	$ (1,233,912)
520030 - WATER	$ 2,007
521000 - COMM - POSTAGE	$ (125)
521010 - COMM - VOICE	$ (5,000)
521020 - COMM - DATA	$ (30,000)
522080 - MEMBERSHIP DUES	$ (3,000)

Row Labels	Sum of 2027 Budget
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (8,000)
524000 - PRINTING & ADVERTISING	$ (500)
525030 - INSURANCE - VEHICLES	$ (74,464)
526010 - BLDGS & GROUNDS - GROUNDS	$ (26,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (204,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (530,819)
527024 - EQUIP MAINT - VERF CHARGES	$ (268,861)
527030 - EQUIP MAINT - COMPUTERS	$ (15,000)
528000 - RENT	$ (12,500)
528020 - RENT - EQUIPMENT	$ (12,500)
528070 - RENT - UNIFORMS	$ (20,000)
529000 - OTHER PURCHASED SERVICES	$ (25,000)
529040 - JANITORIAL FEES	$ (150)
Personnel	$ (3,538,305)
510010 - EMP COMP - FULL TIME	$ (2,364,614)
510050 - EMP COMP - OVERTIME PAY	$ (60,000)
510060 - EMP COMP - HOLIDAY PAY	$ (500)
510070 - EMP COMP - CALLBACK PAY	$ (6,000)
510090 - EMP COMP - STANDBY PAY	$ (27,500)
510110 - EMP COMP - COMPTIME PAY	$ (6,000)
510120 - EMP COMP - VACATION LEAVE	$ (8,000)
510240 - EMP COMP - PERSONAL LEAVE	$ (1,000)
511020 - ALLOWANCES - FOOD	$ (2,000)
511050 - ALLOWANCES - PERFECT ATTEND	$ (3,000)
512010 - EMP BENEFITS - MEDICARE	$ (34,287)
512020 - EMP BENEFITS - KPERS	$ (245,127)
512030 - EMP BENEFITS - KP&F	$ -
512040 - EMP BENEFITS - HEALTH INS	$ (612,277)
512050 - EMP BENEFITS - SOCIAL SEC	$ (143,511)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (24,489)
292 - SALES TAX STREET MAINT	$ (31,049,251)
30 - PUBLIC WORKS	$ (31,049,251)
29200001 - SALES TAX STREET MAINT	$ (25,987,251)
Capital Outlays	$ (10,000)
570000 - CAP OUTLAY - LAND & EASEMENTS	$ (10,000)
Commodities	$ (22,430,000)
530000 - CONSTRUCTION SERVICES	$ (22,000,000)
532000 - OTHER PAYMENTS	$ (100,000)
545010 - MATERIALS - ASPHALT	$ (300,000)
545020 - MATERIALS - ROCK/SAND	$ (10,000)
545030 - MATERIALS - SEALING OIL	$ (10,000)

Row Labels	Sum of 2027 Budget
545050 - MATERIALS - CONCRETE	$ (10,000)
Contractual	$ (2,012,000)
522030 - PROF ENGINEERING	$ (2,000,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
524000 - PRINTING & ADVERTISING	$ (1,000)
529000 - OTHER PURCHASED SERVICES	$ (10,000)
529070 - SERVICE LICENSES	$ (1,000)
Operational Transfer - Expense	$ (750,000)
591292 - OP TRANSFER - CITYWIDE SALES TAX	$ (750,000)
Personnel	$ (785,251)
510010 - EMP COMP - FULL TIME	$ (609,476)
510050 - EMP COMP - OVERTIME PAY	$ -
512010 - EMP BENEFITS - MEDICARE	$ (8,837)
512020 - EMP BENEFITS - KPERS	$ (55,070)
512040 - EMP BENEFITS - HEALTH INS	$ (70,576)
512050 - EMP BENEFITS - SOCIAL SEC	$ (32,241)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (9,051)
29200002 - 50/50 SIDEWALK PROJECTS	$ (100,000)
Commodities	$ (90,000)
530000 - CONSTRUCTION SERVICES	$ (90,000)
Contractual	$ (10,000)
522030 - PROF ENGINEERING	$ (10,000)
29200004 - SALES TAX SIDEWALKS	$ (450,000)
Commodities	$ (400,000)
530000 - CONSTRUCTION SERVICES	$ (400,000)
Contractual	$ (50,000)
522030 - PROF ENGINEERING	$ (50,000)
Personnel	$ -
510010 - EMP COMP - FULL TIME	$ -
512020 - EMP BENEFITS - KPERS	$ -
512040 - EMP BENEFITS - HEALTH INS	$ -
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
29200005 - SALES TAX ALLEYS	$ (2,752,000)
Commodities	$ (2,500,000)
530000 - CONSTRUCTION SERVICES	$ (2,500,000)
Contractual	$ (252,000)
522030 - PROF ENGINEERING	$ (250,000)
524000 - PRINTING & ADVERTISING	$ (1,000)
529000 - OTHER PURCHASED SERVICES	$ (1,000)

Row Labels	Sum of 2027 Budget
29200006 - SALES TAX CURB & GUTTER	$ (1,760,000)
Commodities	$ (1,600,000)
530000 - CONSTRUCTION SERVICES	$ (1,600,000)
Contractual	$ (160,000)
522030 - PROF ENGINEERING	$ (150,000)
524000 - PRINTING & ADVERTISING	$ (10,000)
299 - CITY DONATIONS & GIFTS	$ (400,000)
04 - ADMIN & FINANCIAL SERVICES	$ (400,000)
29900001 - CITY DONATIONS & GIFTS	$ (400,000)
Other Payments	$ (400,000)
581000 - OTHER COSTS	$ (400,000)
301 - DEBT SERVICE	$ (20,740,777)
04 - ADMIN & FINANCIAL SERVICES	$ (20,740,777)
30100001 - DEBT SERVICE	$ (20,321,777)
Commodities	$ (5,000)
532050 - OTHER PAY INTEREST	$ (5,000)
Contractual	$ (230,000)
522000 - INDIV & CONTRACT SERVICES	$ (200,000)
522070 - FINANCIAL SERVICES	$ (25,000)
529050 - SERV BOND/NOTE COI	$ (5,000)
Debt Payments	$ (20,086,777)
580010 - D/S - PRINCIPAL PAYMENTS	$ (15,607,324)
580020 - D/S - INTEREST PAYMENTS	$ (4,479,453)
30100005 - DEBT SERVICE	$ (419,000)
Debt Payments	$ (419,000)
580010 - D/S - PRINCIPAL PAYMENTS	$ (340,000)
580020 - D/S - INTEREST PAYMENTS	$ (79,000)
401 - BUSINESS IMPROVEMENT DISTRICTS	$ (564,000)
04 - ADMIN & FINANCIAL SERVICES	$ (564,000)
40100001 - BUSINESS IMPROVEMENT DISTRICTS	$ (17,000)
Contractual	$ (17,000)
522000 - INDIV & CONTRACT SERVICES	$ (17,000)
522101 - ADMIN FEES - INTERFUND	$ -
40100002 - BUSINESS IMPROVEMENT DISTRICTS	$ (337,000)
Contractual	$ (337,000)
522000 - INDIV & CONTRACT SERVICES	$ (330,000)
522070 - FINANCIAL SERVICES	$ -
522101 - ADMIN FEES - INTERFUND	$ (7,000)
40100003 - BUSINESS IMPROVEMENT DISTRICTS	$ (210,000)
Contractual	$ (210,000)
521000 - COMM - POSTAGE	$ (500)
522000 - INDIV & CONTRACT SERVICES	$ (209,500)
522101 - ADMIN FEES - INTERFUND	$ -
403 - COMMUNITY IMPROVEMENT DISTS	$ (1,885,400)
04 - ADMIN & FINANCIAL SERVICES	$ (1,885,400)
40300001 - COMMUNITY IMPROVEMENT DISTS	$ (110,000)

Row Labels	Sum of 2027 Budget
Commodities	$ (106,700)
532000 - OTHER PAYMENTS	$ (106,700)
Contractual	$ (3,300)
522101 - ADMIN FEES - INTERFUND	$ (3,300)
40300002 - COMMUNITY IMPROVEMENT DISTS	$ (370,400)
Commodities	$ (357,700)
532000 - OTHER PAYMENTS	$ (357,700)
Contractual	$ (12,700)
522101 - ADMIN FEES - INTERFUND	$ (12,700)
40300003 - COMMUNITY IMPROVEMENT DISTS	$ (140,000)
Commodities	$ (137,200)
532000 - OTHER PAYMENTS	$ (137,200)
Contractual	$ (2,800)
522101 - ADMIN FEES - INTERFUND	$ (2,800)
40300004 - COMMUNITY IMPROVEMENT DISTS	$ (125,000)
Commodities	$ (122,500)
532000 - OTHER PAYMENTS	$ (122,500)
Contractual	$ (2,500)
522101 - ADMIN FEES - INTERFUND	$ (2,500)
40300005 - COMMUNITY IMPROVEMENT DISTS	$ (365,000)
Commodities	$ (357,700)
532000 - OTHER PAYMENTS	$ (357,700)
Contractual	$ (7,300)
522101 - ADMIN FEES - INTERFUND	$ (7,300)
40300006 - COMMUNITY IMPROVEMENT DISTS	$ (475,000)
Commodities	$ (465,500)
532000 - OTHER PAYMENTS	$ (465,500)
Contractual	$ (9,500)
522101 - ADMIN FEES - INTERFUND	$ (9,500)
40300007 - COMMUNITY IMPROVEMENT DISTS	$ (240,000)
Commodities	$ (235,200)
532000 - OTHER PAYMENTS	$ (235,200)
Contractual	$ (4,800)
522101 - ADMIN FEES - INTERFUND	$ (4,800)
40300008 - COMMUNITY IMPROVEMENT DISTS	$ (60,000)
Commodities	$ (58,000)
532000 - OTHER PAYMENTS	$ (58,000)
Contractual	$ (2,000)
522101 - ADMIN FEES - INTERFUND	$ (2,000)
405 - TAX INCREMENT FINANCING	$ (1,400,000)
04 - ADMIN & FINANCIAL SERVICES	$ (1,400,000)
40500003 - TAX INCREMENT FINANCING	$ (200,000)
Commodities	$ (196,000)
532000 - OTHER PAYMENTS	$ (196,000)
Contractual	$ (4,000)
522101 - ADMIN FEES - INTERFUND	$ (4,000)

Row Labels	Sum of 2027 Budget
40500004 - TAX INCREMENT FINANCING	$ (1,200,000)
Commodities	$ (1,176,000)
532000 - OTHER PAYMENTS	$ (1,176,000)
Contractual	$ (24,000)
522101 - ADMIN FEES - INTERFUND	$ (24,000)
407 - REINVESTMENT HOUS INCENT DIST	$ (200,000)
04 - ADMIN & FINANCIAL SERVICES	$ (200,000)
40700001 - REINVESTMENT HOUS INCENT DIST	$ (200,000)
Other Payments	$ (200,000)
581000 - OTHER COSTS	$ (200,000)
500 - METRO TRANS AUTHORITY	$ (7,277,240)
00 - NON-DEPARTMENTAL	$ (7,277,240)
50000001 - METRO TRANS AUTHORITY	$ (7,277,240)
Commodities	$ (7,277,240)
537000 - CONTRIB OTHER AGENCIES	$ (7,277,240)
601 - PUBLIC PARKING	$ (2,849,203)
30 - PUBLIC WORKS	$ (2,849,203)
60100001 - PUBLIC PARKING	$ (1,140,825)
Capital Outlays	$ (84,300)
570600 - CAP OUTLAY - SOFTWARE	$ (84,300)
Commodities	$ (11,720)
540000 - OFFICE SUPPLIES	$ (1,100)
541000 - CONSUMABLE ITEMS	$ -
545040 - MATERIALS - DE-ICER	$ (50)
545060 - MATERIALS - SIGNS & MARKERS	$ (4,200)
546000 - UNIFORMS	$ -
546020 - PROTECTIVE GEAR/EQUIP	$ -
549000 - BUILDING MAINTENANCE	$ (220)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (2,950)
556000 - MATERIALS - SUPPLIES	$ (1,200)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (191,665)
520010 - ELECTRICITY	$ (5,704)
520020 - NATURAL GAS	$ (532)
520030 - WATER	$ (1,020)
520050 - SEWER SERVICE	$ (185)
520080 - STORMWATER	$ (5,743)
521000 - COMM - POSTAGE	$ -
521010 - COMM - VOICE	$ (800)
521020 - COMM - DATA	$ (1,500)
522000 - INDIV & CONTRACT SERVICES	$ -
522060 - IT ALLOCATION	$ (9,796)
522070 - FINANCIAL SERVICES	$ (35,000)
522080 - MEMBERSHIP DUES	$ -
522100 - ADMIN FEES	$ -

Row Labels	Sum of 2027 Budget
522101 - ADMIN FEES - INTERFUND	$ (15,453)
523000 - EDUCATION FEES/ TRAVEL	$ (6,000)
524000 - PRINTING & ADVERTISING	$ (2,900)
525020 - INSURANCE - PROPERTY	$ (8,675)
525030 - INSURANCE - VEHICLES	$ (1,441)
526010 - BLDGS & GROUNDS - GROUNDS	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ (9,236)
526025 - MAINT - FACILITY CHARGES	$ (3,913)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (610)
527020 - EQUIP MAINT - FLEET CHARGES	$ (10,271)
527024 - EQUIP MAINT - VERF CHARGES	$ (52,886)
528020 - RENT - EQUIPMENT	$ -
529000 - OTHER PURCHASED SERVICES	$ -
529030 - COLLECTION FEES	$ -
529070 - SERVICE LICENSES	$ (20,000)
Personnel	$ (853,140)
510010 - EMP COMP - FULL TIME	$ (553,296)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (8,018)
512020 - EMP BENEFITS - KPERS	$ (66,885)
512040 - EMP BENEFITS - HEALTH INS	$ (187,335)
512050 - EMP BENEFITS - SOCIAL SEC	$ (34,311)
512110 - EMP BENEFITS - GASB 45	$ -
512120 - EMP BENEFITS - GASB 68	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,295)
60100003 - PUBLIC PARKING	$ (7,627)
Contractual	$ (3,429)
520010 - ELECTRICITY	$ (1,796)
522060 - IT ALLOCATION	$ (1,633)
Personnel	$ (4,198)
510010 - EMP COMP - FULL TIME	$ (2,914)
512010 - EMP BENEFITS - MEDICARE	$ (42)
512020 - EMP BENEFITS - KPERS	$ (309)
512040 - EMP BENEFITS - HEALTH INS	$ (752)
512050 - EMP BENEFITS - SOCIAL SEC	$ (181)
60100004 - PUBLIC PARKING	$ (5,831)
Contractual	$ (1,633)
522060 - IT ALLOCATION	$ (1,633)
Personnel	$ (4,198)
510010 - EMP COMP - FULL TIME	$ (2,914)
512010 - EMP BENEFITS - MEDICARE	$ (42)
512020 - EMP BENEFITS - KPERS	$ (309)

Row Labels	Sum of 2027 Budget
512040 - EMP BENEFITS - HEALTH INS	$ (752)
512050 - EMP BENEFITS - SOCIAL SEC	$ (181)
60100005 - PUBLIC PARKING	$ (5,831)
Contractual	$ (1,633)
522060 - IT ALLOCATION	$ (1,633)
Personnel	$ (4,198)
510010 - EMP COMP - FULL TIME	$ (2,914)
512010 - EMP BENEFITS - MEDICARE	$ (42)
512020 - EMP BENEFITS - KPERS	$ (309)
512040 - EMP BENEFITS - HEALTH INS	$ (752)
512050 - EMP BENEFITS - SOCIAL SEC	$ (181)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
60100006 - PUBLIC PARKING	$ (10,275)
Contractual	$ (6,077)
520010 - ELECTRICITY	$ (4,444)
522060 - IT ALLOCATION	$ (1,633)
Personnel	$ (4,198)
510010 - EMP COMP - FULL TIME	$ (2,914)
512010 - EMP BENEFITS - MEDICARE	$ (42)
512020 - EMP BENEFITS - KPERS	$ (309)
512040 - EMP BENEFITS - HEALTH INS	$ (752)
512050 - EMP BENEFITS - SOCIAL SEC	$ (181)
60100007 - PUBLIC PARKING	$ (9,244)
Contractual	$ (5,046)
520010 - ELECTRICITY	$ (3,413)
522060 - IT ALLOCATION	$ (1,633)
Personnel	$ (4,198)
510010 - EMP COMP - FULL TIME	$ (2,914)
512010 - EMP BENEFITS - MEDICARE	$ (42)
512020 - EMP BENEFITS - KPERS	$ (309)
512040 - EMP BENEFITS - HEALTH INS	$ (752)
512050 - EMP BENEFITS - SOCIAL SEC	$ (181)
60100008 - PUBLIC PARKING	$ (211,774)
Capital Outlays	$ -
570600 - CAP OUTLAY - SOFTWARE	$ -
Commodities	$ (27,172)
532070 - OTHER PAYMENTS - PILOTS	$ (23,997)
540000 - OFFICE SUPPLIES	$ (175)
545040 - MATERIALS - DE-ICER	$ (63)
545060 - MATERIALS - SIGNS & MARKERS	$ (277)
549000 - BUILDING MAINTENANCE	$ (210)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (450)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)

Row Labels	Sum of 2027 Budget
Contractual	$ (162,360)
520010 - ELECTRICITY	$ (28,000)
520030 - WATER	$ (590)
520040 - SOLID WASTE DISPOSAL	$ (587)
520050 - SEWER SERVICE	$ (629)
521010 - COMM - VOICE	$ (35,000)
522000 - INDIV & CONTRACT SERVICES	$ -
522060 - IT ALLOCATION	$ (19,593)
522101 - ADMIN FEES - INTERFUND	$ (11,296)
525020 - INSURANCE - PROPERTY	$ (27,409)
525030 - INSURANCE - VEHICLES	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ (18,472)
526025 - MAINT - FACILITY CHARGES	$ (8,661)
527000 - EQUIP MAINTENANCE	$ (204)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (106)
529000 - OTHER PURCHASED SERVICES	$ (11,813)
Debt Payments	$ -
580010 - D/S - PRINCIPAL PAYMENTS	$ -
580020 - D/S - INTEREST PAYMENTS	$ -
580050 - D/S - REDEMPTION PREMIUM	$ -
Personnel	$ (22,242)
510010 - EMP COMP - FULL TIME	$ (15,442)
512010 - EMP BENEFITS - MEDICARE	$ (224)
512020 - EMP BENEFITS - KPERS	$ (1,635)
512040 - EMP BENEFITS - HEALTH INS	$ (3,984)
512050 - EMP BENEFITS - SOCIAL SEC	$ (957)
60100009 - PUBLIC PARKING	$ (175,149)
Capital Outlays	$ -
570600 - CAP OUTLAY - SOFTWARE	$ -
Commodities	$ (17,217)
532070 - OTHER PAYMENTS - PILOTS	$ (13,402)
540000 - OFFICE SUPPLIES	$ (175)
545040 - MATERIALS - DE-ICER	$ (63)
545060 - MATERIALS - SIGNS & MARKERS	$ (277)
549000 - BUILDING MAINTENANCE	$ (300)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (550)
556000 - MATERIALS - SUPPLIES	$ (450)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (141,986)
520010 - ELECTRICITY	$ (36,000)
520030 - WATER	$ (803)
520040 - SOLID WASTE DISPOSAL	$ (587)
520050 - SEWER SERVICE	$ (437)
521000 - COMM - POSTAGE	$ -
521010 - COMM - VOICE	$ (1,000)

Row Labels	Sum of 2027 Budget
522060 - IT ALLOCATION	$ (21,225)
522101 - ADMIN FEES - INTERFUND	$ (11,371)
525020 - INSURANCE - PROPERTY	$ (34,807)
525030 - INSURANCE - VEHICLES	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ (15,003)
526025 - MAINT - FACILITY CHARGES	$ (8,661)
527000 - EQUIP MAINTENANCE	$ (279)
529000 - OTHER PURCHASED SERVICES	$ (11,813)
Personnel	$ (15,946)
510010 - EMP COMP - FULL TIME	$ (11,071)
512010 - EMP BENEFITS - MEDICARE	$ (161)
512020 - EMP BENEFITS - KPERS	$ (1,172)
512040 - EMP BENEFITS - HEALTH INS	$ (2,856)
512050 - EMP BENEFITS - SOCIAL SEC	$ (686)
60100010 - PUBLIC PARKING	$ (211,849)
Capital Outlays	$ -
570600 - CAP OUTLAY - SOFTWARE	$ -
Commodities	$ (14,092)
532070 - OTHER PAYMENTS - PILOTS	$ (10,797)
540000 - OFFICE SUPPLIES	$ (175)
545040 - MATERIALS - DE-ICER	$ (63)
545060 - MATERIALS - SIGNS & MARKERS	$ (277)
549000 - BUILDING MAINTENANCE	$ (270)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (510)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (159,986)
520010 - ELECTRICITY	$ (36,000)
520030 - WATER	$ (314)
520050 - SEWER SERVICE	$ (278)
520080 - STORMWATER	$ (518)
521010 - COMM - VOICE	$ (1,882)
522060 - IT ALLOCATION	$ (21,225)
522101 - ADMIN FEES - INTERFUND	$ (11,296)
525020 - INSURANCE - PROPERTY	$ (33,878)
525030 - INSURANCE - VEHICLES	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ (33,866)
526025 - MAINT - FACILITY CHARGES	$ (8,661)
526040 - MAINT - PREVENTIVE MAINT	$ -
527000 - EQUIP MAINTENANCE	$ (255)
529000 - OTHER PURCHASED SERVICES	$ (11,813)
Debt Payments	$ -
580010 - D/S - PRINCIPAL PAYMENTS	$ -
580020 - D/S - INTEREST PAYMENTS	$ -
580050 - D/S - REDEMPTION PREMIUM	$ -
580060 - D/S - AMORTIZATION OIP	$ -

Row Labels	Sum of 2027 Budget
Personnel	$ (37,771)
510010 - EMP COMP - FULL TIME	$ (26,223)
512010 - EMP BENEFITS - MEDICARE	$ (380)
512020 - EMP BENEFITS - KPERS	$ (2,777)
512040 - EMP BENEFITS - HEALTH INS	$ (6,765)
512050 - EMP BENEFITS - SOCIAL SEC	$ (1,626)
60100011 - PUBLIC PARKING	$ (251,451)
Capital Outlays	$ -
570600 - CAP OUTLAY - SOFTWARE	$ -
Commodities	$ (39,140)
532070 - OTHER PAYMENTS - PILOTS	$ (35,095)
540000 - OFFICE SUPPLIES	$ (175)
545040 - MATERIALS - DE-ICER	$ (63)
545060 - MATERIALS - SIGNS & MARKERS	$ (277)
549000 - BUILDING MAINTENANCE	$ (360)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (720)
556000 - MATERIALS - SUPPLIES	$ (450)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (174,540)
520010 - ELECTRICITY	$ (40,000)
520030 - WATER	$ (647)
520040 - SOLID WASTE DISPOSAL	$ -
520050 - SEWER SERVICE	$ (582)
520080 - STORMWATER	$ (1,379)
521010 - COMM - VOICE	$ (288)
521020 - COMM - DATA	$ -
522060 - IT ALLOCATION	$ (21,225)
522101 - ADMIN FEES - INTERFUND	$ (11,296)
525020 - INSURANCE - PROPERTY	$ (48,366)
525030 - INSURANCE - VEHICLES	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ (33,866)
526025 - MAINT - FACILITY CHARGES	$ (4,748)
527000 - EQUIP MAINTENANCE	$ (330)
529000 - OTHER PURCHASED SERVICES	$ (11,813)
Personnel	$ (37,771)
510010 - EMP COMP - FULL TIME	$ (26,223)
512010 - EMP BENEFITS - MEDICARE	$ (380)
512020 - EMP BENEFITS - KPERS	$ (2,777)
512040 - EMP BENEFITS - HEALTH INS	$ (6,765)
512050 - EMP BENEFITS - SOCIAL SEC	$ (1,626)
60100012 - PUBLIC PARKING	$ (265,087)
Capital Outlays	$ -
570600 - CAP OUTLAY - SOFTWARE	$ -
Commodities	$ (40,038)
532070 - OTHER PAYMENTS - PILOTS	$ (35,163)

Row Labels	Sum of 2027 Budget
540000 - OFFICE SUPPLIES	$ (175)
545040 - MATERIALS - DE-ICER	$ (63)
545060 - MATERIALS - SIGNS & MARKERS	$ (277)
549000 - BUILDING MAINTENANCE	$ (660)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (1,700)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (205,744)
520010 - ELECTRICITY	$ (36,000)
520030 - WATER	$ (868)
520050 - SEWER SERVICE	$ (713)
520080 - STORMWATER	$ (3,035)
521010 - COMM - VOICE	$ (14,000)
522060 - IT ALLOCATION	$ (21,225)
522101 - ADMIN FEES - INTERFUND	$ (11,371)
525020 - INSURANCE - PROPERTY	$ (79,492)
525030 - INSURANCE - VEHICLES	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ (17,987)
526025 - MAINT - FACILITY CHARGES	$ (8,661)
527000 - EQUIP MAINTENANCE	$ (579)
529000 - OTHER PURCHASED SERVICES	$ (11,813)
Personnel	$ (19,305)
510010 - EMP COMP - FULL TIME	$ (13,403)
512010 - EMP BENEFITS - MEDICARE	$ (194)
512020 - EMP BENEFITS - KPERS	$ (1,419)
512040 - EMP BENEFITS - HEALTH INS	$ (3,458)
512050 - EMP BENEFITS - SOCIAL SEC	$ (831)
60100013 - PUBLIC PARKING	$ (173,606)
Capital Outlays	$ -
570600 - CAP OUTLAY - SOFTWARE	$ -
Commodities	$ (26,964)
532070 - OTHER PAYMENTS - PILOTS	$ (23,399)
540000 - OFFICE SUPPLIES	$ (175)
545040 - MATERIALS - DE-ICER	$ (63)
545060 - MATERIALS - SIGNS & MARKERS	$ (277)
549000 - BUILDING MAINTENANCE	$ (300)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (750)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (128,176)
520010 - ELECTRICITY	$ (20,000)
520030 - WATER	$ (287)
520050 - SEWER SERVICE	$ (244)
520080 - STORMWATER	$ (1,621)
521010 - COMM - VOICE	$ (665)
521020 - COMM - DATA	$ (100)

Row Labels	Sum of 2027 Budget
522000 - INDIV & CONTRACT SERVICES	$ -
522060 - IT ALLOCATION	$ (19,593)
522101 - ADMIN FEES - INTERFUND	$ (11,296)
525020 - INSURANCE - PROPERTY	$ (38,197)
525030 - INSURANCE - VEHICLES	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ (15,394)
526025 - MAINT - FACILITY CHARGES	$ (8,661)
527000 - EQUIP MAINTENANCE	$ (305)
529000 - OTHER PURCHASED SERVICES	$ (11,813)
Personnel	$ (18,466)
510010 - EMP COMP - FULL TIME	$ (12,820)
512010 - EMP BENEFITS - MEDICARE	$ (186)
512020 - EMP BENEFITS - KPERS	$ (1,358)
512040 - EMP BENEFITS - HEALTH INS	$ (3,307)
512050 - EMP BENEFITS - SOCIAL SEC	$ (795)
60100014 - PUBLIC PARKING	$ (312,667)
Capital Outlays	$ -
570600 - CAP OUTLAY - SOFTWARE	$ -
Commodities	$ (70,772)
532070 - OTHER PAYMENTS - PILOTS	$ (62,147)
540000 - OFFICE SUPPLIES	$ (175)
545040 - MATERIALS - DE-ICER	$ (63)
545060 - MATERIALS - SIGNS & MARKERS	$ (277)
546000 - UNIFORMS	$ -
549000 - BUILDING MAINTENANCE	$ (660)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (5,000)
556000 - MATERIALS - SUPPLIES	$ (450)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (225,961)
520010 - ELECTRICITY	$ (35,000)
520030 - WATER	$ (4,038)
520040 - SOLID WASTE DISPOSAL	$ (705)
520050 - SEWER SERVICE	$ (974)
521010 - COMM - VOICE	$ (5,000)
521020 - COMM - DATA	$ (600)
522060 - IT ALLOCATION	$ (21,225)
522080 - MEMBERSHIP DUES	$ -
522101 - ADMIN FEES - INTERFUND	$ (12,623)
524000 - PRINTING & ADVERTISING	$ (300)
525020 - INSURANCE - PROPERTY	$ (87,191)
525030 - INSURANCE - VEHICLES	$ (2,105)
526020 - BLDGS & GROUNDS - BLDGS	$ (10,776)
526025 - MAINT - FACILITY CHARGES	$ (18,027)
526040 - MAINT - PREVENTIVE MAINT	$ -
527000 - EQUIP MAINTENANCE	$ (579)

Row Labels	Sum of 2027 Budget
527010 - EQUIP MAINT - MOTOR VEHICLES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ (15,005)
529000 - OTHER PURCHASED SERVICES	$ (11,813)
Personnel	$ (15,934)
510010 - EMP COMP - FULL TIME	$ (8,741)
510050 - EMP COMP - OVERTIME PAY	$ -
510070 - EMP COMP - CALLBACK PAY	$ -
510090 - EMP COMP - STANDBY PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (127)
512020 - EMP BENEFITS - KPERS	$ (926)
512040 - EMP BENEFITS - HEALTH INS	$ (2,255)
512050 - EMP BENEFITS - SOCIAL SEC	$ (542)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,343)
60100015 - PUBLIC PARKING	$ (67,987)
Capital Outlays	$ -
570600 - CAP OUTLAY - SOFTWARE	$ -
Commodities	$ (4,588)
540000 - OFFICE SUPPLIES	$ (175)
545040 - MATERIALS - DE-ICER	$ (63)
545060 - MATERIALS - SIGNS & MARKERS	$ (1,500)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (400)
556000 - MATERIALS - SUPPLIES	$ (450)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (63,399)
520010 - ELECTRICITY	$ (15,209)
520020 - NATURAL GAS	$ 4,152
520030 - WATER	$ (266)
520050 - SEWER SERVICE	$ 1,032
520080 - STORMWATER	$ (1,501)
521020 - COMM - DATA	$ (2,500)
525020 - INSURANCE - PROPERTY	$ (41,294)
529000 - OTHER PURCHASED SERVICES	$ (7,813)
613 - INFORMATION TECHNOLOGY	$ (6,775,723)
12 - INFORMATION TECHNOLOGY	$ (6,775,723)
61300003 - INFORMATION TECHNOLOGY	$ (5,555)
Personnel	$ (5,555)
512980 - BENEFITS - PAYROLL ACCRUAL	$ (5,555)
61300004 - INFORMATION TECHNOLOGY	$ (810)
Personnel	$ (810)
512980 - BENEFITS - PAYROLL ACCRUAL	$ (810)
61300005 - INFORMATION TECHNOLOGY	$ (5,864,027)

Row Labels	Sum of 2027 Budget
Capital Outlays	$ (185,000)
570600 - CAP OUTLAY - SOFTWARE	$ (185,000)
Commodities	$ (5,862)
531000 - CONTRACTUAL SERVICES	$ (100)
540000 - OFFICE SUPPLIES	$ (1,632)
541000 - CONSUMABLE ITEMS	$ (1,346)
546000 - UNIFORMS	$ (284)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (1,500)
556000 - MATERIALS - SUPPLIES	$ -
Contractual	$ (3,234,798)
520010 - ELECTRICITY	$ 26,956
520020 - NATURAL GAS	$ 1,845
520030 - WATER	$ 1,814
520050 - SEWER SERVICE	$ 1,493
520080 - STORMWATER	$ 249
521000 - COMM - POSTAGE	$ (50)
521010 - COMM - VOICE	$ (502,333)
521020 - COMM - DATA	$ (65,455)
522000 - INDIV & CONTRACT SERVICES	$ (392,222)
522010 - CONTRACTED LABOR	$ -
522080 - MEMBERSHIP DUES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (1,000)
524000 - PRINTING & ADVERTISING	$ -
525030 - INSURANCE - VEHICLES	$ (115)
527000 - EQUIP MAINTENANCE	$ (100)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (100)
527020 - EQUIP MAINT - FLEET CHARGES	$ (822)
527024 - EQUIP MAINT - VERF CHARGES	$ (3,028)
527030 - EQUIP MAINT - COMPUTERS	$ (305,759)
528010 - RENT - OFFICE EQUIPMENT	$ (771,686)
529000 - OTHER PURCHASED SERVICES	$ (55,000)
529070 - SERVICE LICENSES	$ (1,169,485)
Personnel	$ (2,438,367)
510010 - EMP COMP - FULL TIME	$ (1,831,901)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
511090 - ALLOWANCES - CELL PHONE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (26,563)
512020 - EMP BENEFITS - KPERS	$ (193,998)
512040 - EMP BENEFITS - HEALTH INS	$ (271,210)
512050 - EMP BENEFITS - SOCIAL SEC	$ (113,578)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -

Row Labels	Sum of 2027 Budget
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,117)
61300006 - INFORMATION TECHNOLOGY	$ (905,331)
Capital Outlays	$ -
570400 - CAP OUTLAY - TOOLS & EQUIP	$ -
Commodities	$ (1,040)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (530)
550010 - MOTOR FUEL	$ (510)
556000 - MATERIALS - SUPPLIES	$ -
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (137,188)
520030 - WATER	$ -
521010 - COMM - VOICE	$ (45)
521020 - COMM - DATA	$ (45)
522000 - INDIV & CONTRACT SERVICES	$ -
522080 - MEMBERSHIP DUES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (5,000)
525020 - INSURANCE - PROPERTY	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ -
527030 - EQUIP MAINT - COMPUTERS	$ -
529000 - OTHER PURCHASED SERVICES	$ (5,500)
529070 - SERVICE LICENSES	$ (126,598)
Personnel	$ (767,103)
510010 - EMP COMP - FULL TIME	$ (573,605)
510050 - EMP COMP - OVERTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (8,317)
512020 - EMP BENEFITS - KPERS	$ (60,745)
512040 - EMP BENEFITS - HEALTH INS	$ (85,612)
512050 - EMP BENEFITS - SOCIAL SEC	$ (35,563)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,261)
614 - FLEET MANAGEMENT	$ (3,762,326)
30 - PUBLIC WORKS	$ (3,762,326)
61400001 - FLEET MANAGEMENT	$ (3,762,326)
Capital Outlays	$ -
570400 - CAP OUTLAY - TOOLS & EQUIP	$ -
Commodities	$ (84,544)
540000 - OFFICE SUPPLIES	$ (3,500)

Row Labels	Sum of 2027 Budget
541000 - CONSUMABLE ITEMS	$ (28,000)
543000 - DRUG & LAB SUPPLIES	$ (144)
544000 - FOOD HUMAN	$ (500)
546000 - UNIFORMS	$ (1,700)
546020 - PROTECTIVE GEAR/EQUIP	$ (4,000)
547000 - FUEL & LUB (NON-MTR VEH)	$ (3,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (1,700)
549000 - BUILDING MAINTENANCE	$ (4,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (4,500)
550010 - MOTOR FUEL	$ (10,000)
555000 - BOOKS/REF MATERIAL	$ (500)
556000 - MATERIALS - SUPPLIES	$ (23,000)
Contractual	$ (123,737)
520010 - ELECTRICITY	$ 32,535
520030 - WATER	$ 1,447
520040 - SOLID WASTE DISPOSAL	$ 6,274
520050 - SEWER SERVICE	$ 1,204
520080 - STORMWATER	$ 5,711
521000 - COMM - POSTAGE	$ -
521010 - COMM - VOICE	$ (5,000)
522000 - INDIV & CONTRACT SERVICES	$ -
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (4,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (12,000)
524000 - PRINTING & ADVERTISING	$ (750)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ -
526025 - MAINT - FACILITY CHARGES	$ -
527000 - EQUIP MAINTENANCE	$ (14,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (10,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ -
527024 - EQUIP MAINT - VERF CHARGES	$ (49,258)
527030 - EQUIP MAINT - COMPUTERS	$ (35,000)
528010 - RENT - OFFICE EQUIPMENT	$ (2,500)
528070 - RENT - UNIFORMS	$ (10,400)
529000 - OTHER PURCHASED SERVICES	$ (4,000)
529070 - SERVICE LICENSES	$ (24,000)
Operational Transfer - Expense	$ (1,500,000)
591101 - OP TRANSFER - GENERAL FUND	$ (1,500,000)
599980 - CLEARING - STOCK PARTS	$ -
Other Payments	$ -
581030 - OTHER COSTS - DISCOUNTS	$ -
582030 - CLEARING EXP - NONSTOCK	$ -

Row Labels	Sum of 2027 Budget
Personnel	$ (2,054,045)
510010 - EMP COMP - FULL TIME	$ (1,449,086)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ (25,000)
510060 - EMP COMP - HOLIDAY PAY	$ (1,000)
510070 - EMP COMP - CALLBACK PAY	$ (3,000)
510080 - EMP COMP - SHIFT DIF	$ (6,240)
510240 - EMP COMP - PERSONAL LEAVE	$ (2,000)
511050 - ALLOWANCES - PERFECT ATTEND	$ (1,200)
511090 - ALLOWANCES - CELL PHONE	$ (720)
512010 - EMP BENEFITS - MEDICARE	$ (21,012)
512020 - EMP BENEFITS - KPERS	$ (153,458)
512040 - EMP BENEFITS - HEALTH INS	$ (290,607)
512050 - EMP BENEFITS - SOCIAL SEC	$ (89,843)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (144)
512110 - EMP BENEFITS - GASB 45	$ -
512120 - EMP BENEFITS - GASB 68	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (10,735)
615 - FACILITIES OPERATIONS	$ (3,706,149)
30 - PUBLIC WORKS	$ (3,706,149)
61500001 - FACILITIES OPERATIONS	$ (3,706,149)
Capital Outlays	$ -
570100 - CAP OUTLAY - BUILDING	$ -
570300 - CAP OUTLAY - MOTOR VEHICLES	$ -
Commodities	$ (51,000)
530000 - CONSTRUCTION SERVICES	$ -
532000 - OTHER PAYMENTS	$ -
540000 - OFFICE SUPPLIES	$ (3,000)
541000 - CONSUMABLE ITEMS	$ (15,000)
545040 - MATERIALS - DE-ICER	$ (3,500)
546000 - UNIFORMS	$ -
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (5,000)
550010 - MOTOR FUEL	$ (9,500)
556000 - MATERIALS - SUPPLIES	$ -
558000 - EQUIP NON-CAPITAL < 5000	$ (15,000)
Contractual	$ (2,475,058)
520010 - ELECTRICITY	$ (830,827)
520020 - NATURAL GAS	$ (202,402)
520030 - WATER	$ (71,572)
520040 - SOLID WASTE DISPOSAL	$ (30,060)
520050 - SEWER SERVICE	$ (72,800)
520080 - STORMWATER	$ (54,648)

Row Labels	Sum of 2027 Budget
521000 - COMM - POSTAGE	$ -
521010 - COMM - VOICE	$ (30,000)
521020 - COMM - DATA	$ -
522000 - INDIV & CONTRACT SERVICES	$ (525,000)
522030 - PROF ENGINEERING	$ -
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (3,500)
524000 - PRINTING & ADVERTISING	$ (2,000)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (4,471)
526000 - MAINT - BLDGS & GROUNDS	$ (80,000)
526020 - BLDGS & GROUNDS - BLDGS	$ (75,000)
526040 - MAINT - PREVENTIVE MAINT	$ -
527000 - EQUIP MAINTENANCE	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ (31,874)
527024 - EQUIP MAINT - VERF CHARGES	$ (65,904)
528020 - RENT - EQUIPMENT	$ -
529000 - OTHER PURCHASED SERVICES	$ (395,000)
529070 - SERVICE LICENSES	$ -
Other Payments	$ (500)
582020 - CLEARING EXP - SNCO	$ -
582060 - CLEARING EXP - CREDIT UNION	$ (500)
Personnel	$ (1,179,591)
510010 - EMP COMP - FULL TIME	$ (817,161)
510050 - EMP COMP - OVERTIME PAY	$ (10,000)
510060 - EMP COMP - HOLIDAY PAY	$ -
510070 - EMP COMP - CALLBACK PAY	$ (2,000)
510090 - EMP COMP - STANDBY PAY	$ (20,000)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511090 - ALLOWANCES - CELL PHONE	$ (180)
512010 - EMP BENEFITS - MEDICARE	$ (11,849)
512020 - EMP BENEFITS - KPERS	$ (86,537)
512040 - EMP BENEFITS - HEALTH INS	$ (179,832)
512050 - EMP BENEFITS - SOCIAL SEC	$ (50,664)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512110 - EMP BENEFITS - GASB 45	$ -
512120 - EMP BENEFITS - GASB 68	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,368)

Row Labels	Sum of 2027 Budget
616 - PLANNING ENTERPRISE	$ (2,136,943)
60 - PLANNING & DEVELOPMENT DEPART	$ (2,136,943)
61600220 - PLANNING ENTERPRISE - PERMITS	$ (883,457)
Commodities	$ (65,950)
532070 - OTHER PAYMENTS - PILOTS	$ (62,000)
540000 - OFFICE SUPPLIES	$ (750)
544000 - FOOD HUMAN	$ (200)
555000 - BOOKS/REF MATERIAL	$ (3,000)
Contractual	$ (72,600)
521010 - COMM - VOICE	$ (5,100)
522000 - INDIV & CONTRACT SERVICES	$ (10,000)
522060 - IT ALLOCATION	$ -
522070 - FINANCIAL SERVICES	$ (40,000)
522080 - MEMBERSHIP DUES	$ (2,500)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (11,000)
524000 - PRINTING & ADVERTISING	$ (500)
525020 - INSURANCE - PROPERTY	$ -
526025 - MAINT - FACILITY CHARGES	$ -
528010 - RENT - OFFICE EQUIPMENT	$ (3,000)
529000 - OTHER PURCHASED SERVICES	$ -
529070 - SERVICE LICENSES	$ (500)
Personnel	$ (744,907)
510010 - EMP COMP - FULL TIME	$ (510,828)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ (1,000)
512010 - EMP BENEFITS - MEDICARE	$ (7,407)
512020 - EMP BENEFITS - KPERS	$ (54,097)
512040 - EMP BENEFITS - HEALTH INS	$ (135,965)
512050 - EMP BENEFITS - SOCIAL SEC	$ (31,671)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,939)
61600221 - PLANNING ENTERPRISE - INSPECTIONS	$ (1,253,486)
Commodities	$ (80,700)
532070 - OTHER PAYMENTS - PILOTS	$ (62,000)
540000 - OFFICE SUPPLIES	$ (2,000)
544000 - FOOD HUMAN	$ (200)
546000 - UNIFORMS	$ (2,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (1,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (3,000)
550010 - MOTOR FUEL	$ (7,000)

Row Labels	Sum of 2027 Budget
555000 - BOOKS/REF MATERIAL	$ (2,500)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)
Contractual	$ (64,443)
521000 - COMM - POSTAGE	$ (2,500)
521010 - COMM - VOICE	$ (5,200)
521020 - COMM - DATA	$ (5,000)
522000 - INDIV & CONTRACT SERVICES	$ -
522060 - IT ALLOCATION	$ -
522080 - MEMBERSHIP DUES	$ (1,000)
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (3,999)
524000 - PRINTING & ADVERTISING	$ (500)
525020 - INSURANCE - PROPERTY	$ -
525030 - INSURANCE - VEHICLES	$ (1,348)
526025 - MAINT - FACILITY CHARGES	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (500)
527020 - EQUIP MAINT - FLEET CHARGES	$ (9,606)
527024 - EQUIP MAINT - VERF CHARGES	$ (29,790)
528010 - RENT - OFFICE EQUIPMENT	$ (3,600)
529000 - OTHER PURCHASED SERVICES	$ (500)
529070 - SERVICE LICENSES	$ (900)
Personnel	$ (1,108,343)
510010 - EMP COMP - FULL TIME	$ (760,172)
510050 - EMP COMP - OVERTIME PAY	$ -
510070 - EMP COMP - CALLBACK PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ (750)
511090 - ALLOWANCES - CELL PHONE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (11,022)
512020 - EMP BENEFITS - KPERS	$ (80,502)
512040 - EMP BENEFITS - HEALTH INS	$ (208,766)
512050 - EMP BENEFITS - SOCIAL SEC	$ (47,131)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -
621 - WATER UTILITY	$ (61,485,597)
50 - UTILITIES DEPARTMENT	$ (61,485,597)
62100001 - WATER UTILITY	$ (33,262,399)
Capital Outlays	$ (400,000)
570300 - CAP OUTLAY - MOTOR VEHICLES	$ (400,000)
570999 - CAP OUTLAY - ACCRUAL	$ -
Commodities	$ (4,010,942)

Row Labels	Sum of 2027 Budget
532010 - OTHER PAYMENTS - SALES TAX	$ (165,000)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (50,000)
532070 - OTHER PAYMENTS - PILOTS	$ (3,394,787)
540000 - OFFICE SUPPLIES	$ (1,000)
544000 - FOOD HUMAN	$ (120)
546000 - UNIFORMS	$ (100)
546020 - PROTECTIVE GEAR/EQUIP	$ -
549000 - BUILDING MAINTENANCE	$ -
550010 - MOTOR FUEL	$ -
559010 - ADMINISTRATIVE COSTS	$ (399,935)
Contractual	$ (3,998,177)
521010 - COMM - VOICE	$ (4,000)
522000 - INDIV & CONTRACT SERVICES	$ (37,250)
522030 - PROF ENGINEERING	$ -
522060 - IT ALLOCATION	$ (1,136,787)
522080 - MEMBERSHIP DUES	$ (15,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ (1,776,000)
523000 - EDUCATION FEES/ TRAVEL	$ (500)
524000 - PRINTING & ADVERTISING	$ -
525020 - INSURANCE - PROPERTY	$ (926,441)
525030 - INSURANCE - VEHICLES	$ (41,616)
526025 - MAINT - FACILITY CHARGES	$ (58,783)
529000 - OTHER PURCHASED SERVICES	$ (100)
529050 - SERV BOND/NOTE COI	$ -
529070 - SERVICE LICENSES	$ (1,700)
Debt Payments	$ (14,589,712)
580010 - D/S - PRINCIPAL PAYMENTS	$ (8,214,057)
580020 - D/S - INTEREST PAYMENTS	$ (6,375,655)
Operational Transfer - Expense	$ (9,650,000)
591621 - OP TRANSFER - WATER	$ (1,000,000)
591821 - OP TRANSFER - WATER PROJ	$ (8,650,000)
Other Payments	$ -
581000 - OTHER COSTS	$ -
581010 - OTHER COSTS - BAD DEBT EXP	$ -
581080 - OTHER COSTS - FRANCHISE REF	$ -
Personnel	$ (613,568)
510010 - EMP COMP - FULL TIME	$ (114,449)
510550 - EMP COMP - PROVISION SALARY	$ (458,684)
511050 - ALLOWANCES - PERFECT ATTEND	$ (750)
512010 - EMP BENEFITS - MEDICARE	$ (1,660)
512020 - EMP BENEFITS - KPERS	$ (12,120)
512040 - EMP BENEFITS - HEALTH INS	$ (17,758)
512050 - EMP BENEFITS - SOCIAL SEC	$ (7,096)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (36)

Row Labels	Sum of 2027 Budget
512110 - EMP BENEFITS - GASB 45	$ -
512120 - EMP BENEFITS - GASB 68	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,015)
62100002 - WATER UTILITY	$ (1,278,387)
Commodities	$ (1,910)
540000 - OFFICE SUPPLIES	$ (1,250)
544000 - FOOD HUMAN	$ (360)
546000 - UNIFORMS	$ (300)
Contractual	$ (759,650)
521000 - COMM - POSTAGE	$ (340,000)
522000 - INDIV & CONTRACT SERVICES	$ (235,000)
522010 - CONTRACTED LABOR	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (5,000)
524000 - PRINTING & ADVERTISING	$ (500)
528010 - RENT - OFFICE EQUIPMENT	$ (3,600)
529030 - COLLECTION FEES	$ (175,000)
529070 - SERVICE LICENSES	$ (550)
Personnel	$ (516,827)
510010 - EMP COMP - FULL TIME	$ (366,558)
510050 - EMP COMP - OVERTIME PAY	$ (500)
512010 - EMP BENEFITS - MEDICARE	$ (5,315)
512020 - EMP BENEFITS - KPERS	$ (38,818)
512040 - EMP BENEFITS - HEALTH INS	$ (77,670)
512050 - EMP BENEFITS - SOCIAL SEC	$ (22,727)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (72)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (5,167)
62100003 - WATER UTILITY	$ (647,590)
Commodities	$ (1,490)
530000 - CONSTRUCTION SERVICES	$ -
532050 - OTHER PAY INTEREST	$ -
540000 - OFFICE SUPPLIES	$ (250)
544000 - FOOD HUMAN	$ (120)
546000 - UNIFORMS	$ (470)
546020 - PROTECTIVE GEAR/EQUIP	$ (200)
550000 - MOTOR VEHICLE SUPPLIES	$ (250)
550010 - MOTOR FUEL	$ -
555000 - BOOKS/REF MATERIAL	$ (200)
Contractual	$ (118,900)
521010 - COMM - VOICE	$ (400)

Row Labels	Sum of 2027 Budget
522030 - PROF ENGINEERING	$ (110,000)
522080 - MEMBERSHIP DUES	$ (500)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (4,000)
524000 - PRINTING & ADVERTISING	$ (1,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ -
528000 - RENT	$ -
529000 - OTHER PURCHASED SERVICES	$ -
529050 - SERV BOND/NOTE COI	$ -
529070 - SERVICE LICENSES	$ (3,000)
Personnel	$ (527,200)
510010 - EMP COMP - FULL TIME	$ (268,359)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510550 - EMP COMP - PROVISION SALARY	$ (155,750)
512010 - EMP BENEFITS - MEDICARE	$ (3,891)
512020 - EMP BENEFITS - KPERS	$ (28,419)
512040 - EMP BENEFITS - HEALTH INS	$ (53,604)
512050 - EMP BENEFITS - SOCIAL SEC	$ (16,638)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (539)
62100004 - WATER UTILITY	$ (2,280,307)
Commodities	$ (19,630)
540000 - OFFICE SUPPLIES	$ (15,000)
544000 - FOOD HUMAN	$ (1,080)
546000 - UNIFORMS	$ (1,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (1,700)
549000 - BUILDING MAINTENANCE	$ (350)
555000 - BOOKS/REF MATERIAL	$ (500)
Contractual	$ (835,435)
520010 - ELECTRICITY	$ (4,800)
520020 - NATURAL GAS	$ -
520030 - WATER	$ (200)
520050 - SEWER SERVICE	$ (203)
520080 - STORMWATER	$ (152)
521000 - COMM - POSTAGE	$ (1,000)
521010 - COMM - VOICE	$ (16,500)
522000 - INDIV & CONTRACT SERVICES	$ (20,000)
522010 - CONTRACTED LABOR	$ -
522070 - FINANCIAL SERVICES	$ (556,080)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (5,000)

Row Labels	Sum of 2027 Budget
524000 - PRINTING & ADVERTISING	$ (1,000)
527030 - EQUIP MAINT - COMPUTERS	$ -
528010 - RENT - OFFICE EQUIPMENT	$ (2,100)
529000 - OTHER PURCHASED SERVICES	$ (15,000)
529070 - SERVICE LICENSES	$ (213,400)
Personnel	$ (1,425,242)
510010 - EMP COMP - FULL TIME	$ (978,255)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
510550 - EMP COMP - PROVISION SALARY	$ -
511090 - ALLOWANCES - CELL PHONE	$ (720)
512010 - EMP BENEFITS - MEDICARE	$ (14,185)
512020 - EMP BENEFITS - KPERS	$ (103,597)
512040 - EMP BENEFITS - HEALTH INS	$ (257,411)
512050 - EMP BENEFITS - SOCIAL SEC	$ (60,652)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (100)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (10,322)
62100005 - WATER UTILITY	$ (2,474,655)
Commodities	$ (302,750)
540000 - OFFICE SUPPLIES	$ (3,000)
541000 - CONSUMABLE ITEMS	$ (12,000)
544000 - FOOD HUMAN	$ (1,200)
546000 - UNIFORMS	$ (10,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (12,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (10,000)
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (18,000)
550010 - MOTOR FUEL	$ (46,350)
555000 - BOOKS/REF MATERIAL	$ (200)
556000 - MATERIALS - SUPPLIES	$ (175,000)
558000 - EQUIP NON-CAPITAL < 5000	$ (15,000)
Contractual	$ (322,685)
520010 - ELECTRICITY	$ (1,800)
521000 - COMM - POSTAGE	$ (2,200)
521010 - COMM - VOICE	$ (10,200)
521020 - COMM - DATA	$ (14,000)
522080 - MEMBERSHIP DUES	$ (1,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (10,000)

Row Labels	Sum of 2027 Budget
524000 - PRINTING & ADVERTISING	$ (500)
526000 - MAINT - BLDGS & GROUNDS	$ -
527000 - EQUIP MAINTENANCE	$ (5,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (6,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (77,385)
528010 - RENT - OFFICE EQUIPMENT	$ (2,000)
529000 - OTHER PURCHASED SERVICES	$ (17,000)
529070 - SERVICE LICENSES	$ (175,600)
Personnel	$ (1,849,220)
510010 - EMP COMP - FULL TIME	$ (1,202,577)
510050 - EMP COMP - OVERTIME PAY	$ (30,000)
510060 - EMP COMP - HOLIDAY PAY	$ (500)
510070 - EMP COMP - CALLBACK PAY	$ (20,000)
510090 - EMP COMP - STANDBY PAY	$ (23,000)
510120 - EMP COMP - VACATION LEAVE	$ (1,400)
511020 - ALLOWANCES - FOOD	$ (150)
511050 - ALLOWANCES - PERFECT ATTEND	$ (2,000)
512010 - EMP BENEFITS - MEDICARE	$ (17,437)
512020 - EMP BENEFITS - KPERS	$ (127,353)
512040 - EMP BENEFITS - HEALTH INS	$ (343,549)
512050 - EMP BENEFITS - SOCIAL SEC	$ (74,560)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (100)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (6,594)
62100006 - WATER UTILITY	$ (9,836,856)
Commodities	$ (4,052,192)
530000 - CONSTRUCTION SERVICES	$ -
540000 - OFFICE SUPPLIES	$ (4,000)
541000 - CONSUMABLE ITEMS	$ (30,000)
544000 - FOOD HUMAN	$ (2,280)
546000 - UNIFORMS	$ (30,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (17,000)
547000 - FUEL & LUB (NON-MTR VEH)	$ (5,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (15,000)
549000 - BUILDING MAINTENANCE	$ (5,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (40,000)
550010 - MOTOR FUEL	$ (118,450)
555000 - BOOKS/REF MATERIAL	$ -
556000 - MATERIALS - SUPPLIES	$ (3,780,462)
556100 - INV MATERIAL APPLIED	$ -
558000 - EQUIP NON-CAPITAL < 5000	$ (5,000)
Contractual	$ (2,473,534)
520010 - ELECTRICITY	$ (18,021)
520020 - NATURAL GAS	$ (15,000)

Row Labels	Sum of 2027 Budget
520040 - SOLID WASTE DISPOSAL	$ (13,000)
521000 - COMM - POSTAGE	$ (110)
521010 - COMM - VOICE	$ (14,000)
521020 - COMM - DATA	$ (10,000)
522000 - INDIV & CONTRACT SERVICES	$ (5,000)
522010 - CONTRACTED LABOR	$ -
522080 - MEMBERSHIP DUES	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (4,000)
524000 - PRINTING & ADVERTISING	$ (1,500)
525000 - INSURANCE	$ -
526000 - MAINT - BLDGS & GROUNDS	$ (7,000)
526010 - BLDGS & GROUNDS - GROUNDS	$ (1,500,000)
526030 - MAINT - EMERGENCY REPAIRS	$ (500,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (135,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (160,853)
528010 - RENT - OFFICE EQUIPMENT	$ (6,550)
528020 - RENT - EQUIPMENT	$ (20,000)
529000 - OTHER PURCHASED SERVICES	$ (50,000)
529040 - JANITORIAL FEES	$ (13,000)
529070 - SERVICE LICENSES	$ (500)
Personnel	$ (3,311,130)
510010 - EMP COMP - FULL TIME	$ (2,143,511)
510050 - EMP COMP - OVERTIME PAY	$ (150,000)
510060 - EMP COMP - HOLIDAY PAY	$ (25,000)
510070 - EMP COMP - CALLBACK PAY	$ (45,000)
510090 - EMP COMP - STANDBY PAY	$ (80,000)
510110 - EMP COMP - COMPTIME PAY	$ -
510120 - EMP COMP - VACATION LEAVE	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
510990 - EMP COMP - LABOR CONTRA ACCT	$ -
511020 - ALLOWANCES - FOOD	$ (8,000)
511050 - ALLOWANCES - PERFECT ATTEND	$ -
511090 - ALLOWANCES - CELL PHONE	$ (720)
512010 - EMP BENEFITS - MEDICARE	$ (31,081)
512020 - EMP BENEFITS - KPERS	$ (226,998)
512040 - EMP BENEFITS - HEALTH INS	$ (464,975)
512050 - EMP BENEFITS - SOCIAL SEC	$ (132,898)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (100)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,847)
62100007 - WATER UTILITY	$ (454,706)

Row Labels	Sum of 2027 Budget
Commodities	$ (19,440)
540000 - OFFICE SUPPLIES	$ (400)
541000 - CONSUMABLE ITEMS	$ (1,000)
544000 - FOOD HUMAN	$ (240)
546000 - UNIFORMS	$ (4,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (1,600)
550000 - MOTOR VEHICLE SUPPLIES	$ (1,500)
550010 - MOTOR FUEL	$ (8,200)
555000 - BOOKS/REF MATERIAL	$ -
556000 - MATERIALS - SUPPLIES	$ (500)
558000 - EQUIP NON-CAPITAL < 5000	$ (2,000)
Contractual	$ (14,102)
521010 - COMM - VOICE	$ (1,200)
521020 - COMM - DATA	$ (2,200)
522080 - MEMBERSHIP DUES	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (600)
527020 - EQUIP MAINT - FLEET CHARGES	$ (9,762)
529000 - OTHER PURCHASED SERVICES	$ -
529070 - SERVICE LICENSES	$ (340)
Personnel	$ (421,164)
510010 - EMP COMP - FULL TIME	$ (316,774)
510050 - EMP COMP - OVERTIME PAY	$ (5,000)
510060 - EMP COMP - HOLIDAY PAY	$ (1,250)
510120 - EMP COMP - VACATION LEAVE	$ (1,500)
511020 - ALLOWANCES - FOOD	$ (200)
511050 - ALLOWANCES - PERFECT ATTEND	$ (500)
511090 - ALLOWANCES - CELL PHONE	$ (900)
512010 - EMP BENEFITS - MEDICARE	$ (4,593)
512020 - EMP BENEFITS - KPERS	$ (33,546)
512040 - EMP BENEFITS - HEALTH INS	$ (35,958)
512050 - EMP BENEFITS - SOCIAL SEC	$ (19,640)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,303)
62100008 - WATER UTILITY	$ (7,775,870)
Commodities	$ (3,932,160)
532000 - OTHER PAYMENTS	$ -
540000 - OFFICE SUPPLIES	$ (4,000)
541000 - CONSUMABLE ITEMS	$ -
543000 - DRUG & LAB SUPPLIES	$ (200,000)
544000 - FOOD HUMAN	$ (660)
546000 - UNIFORMS	$ (10,000)

Row Labels	Sum of 2027 Budget
546020 - PROTECTIVE GEAR/EQUIP	$ (5,500)
547000 - FUEL & LUB (NON-MTR VEH)	$ -
549000 - BUILDING MAINTENANCE	$ (1,000)
554000 - MERCHANDISE - RESALE	$ (110,000)
555000 - BOOKS/REF MATERIAL	$ (1,000)
556000 - MATERIALS - SUPPLIES	$ -
557980 - CHEMICALS USED	$ (3,600,000)
Contractual	$ (2,809,292)
520010 - ELECTRICITY	$ (1,772,289)
520020 - NATURAL GAS	$ (64,000)
520040 - SOLID WASTE DISPOSAL	$ (5,838)
521000 - COMM - POSTAGE	$ (37,000)
521010 - COMM - VOICE	$ (240)
521020 - COMM - DATA	$ (525)
522000 - INDIV & CONTRACT SERVICES	$ (875,000)
522030 - PROF ENGINEERING	$ (35,000)
522080 - MEMBERSHIP DUES	$ (4,400)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (5,000)
524000 - PRINTING & ADVERTISING	$ (2,000)
527000 - EQUIP MAINTENANCE	$ -
528010 - RENT - OFFICE EQUIPMENT	$ -
529000 - OTHER PURCHASED SERVICES	$ (8,000)
Personnel	$ (1,034,418)
510010 - EMP COMP - FULL TIME	$ (720,754)
510050 - EMP COMP - OVERTIME PAY	$ (20,000)
510060 - EMP COMP - HOLIDAY PAY	$ (18,000)
510090 - EMP COMP - STANDBY PAY	$ (20,000)
510120 - EMP COMP - VACATION LEAVE	$ (4,200)
511020 - ALLOWANCES - FOOD	$ (500)
511050 - ALLOWANCES - PERFECT ATTEND	$ (4,000)
512010 - EMP BENEFITS - MEDICARE	$ (10,451)
512020 - EMP BENEFITS - KPERS	$ (68,824)
512040 - EMP BENEFITS - HEALTH INS	$ (125,994)
512050 - EMP BENEFITS - SOCIAL SEC	$ (40,294)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (50)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,351)
62100009 - WATER UTILITY	$ (666,221)
Commodities	$ (53,390)
540000 - OFFICE SUPPLIES	$ (3,000)
541000 - CONSUMABLE ITEMS	$ (300)
544000 - FOOD HUMAN	$ (90)

Row Labels	Sum of 2027 Budget
548000 - REPAIR PARTS (NON-MTR VEH)	$ (25,000)
556000 - MATERIALS - SUPPLIES	$ (25,000)
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (416,850)
521000 - COMM - POSTAGE	$ -
521020 - COMM - DATA	$ (250)
522000 - INDIV & CONTRACT SERVICES	$ (30,000)
522010 - CONTRACTED LABOR	$ (20,000)
522080 - MEMBERSHIP DUES	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (4,500)
524000 - PRINTING & ADVERTISING	$ -
527000 - EQUIP MAINTENANCE	$ (2,500)
527030 - EQUIP MAINT - COMPUTERS	$ (7,000)
528010 - RENT - OFFICE EQUIPMENT	$ (2,600)
529000 - OTHER PURCHASED SERVICES	$ (150,000)
529070 - SERVICE LICENSES	$ (200,000)
Personnel	$ (195,981)
510010 - EMP COMP - FULL TIME	$ (145,619)
510050 - EMP COMP - OVERTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
510550 - EMP COMP - PROVISION SALARY	$ -
512010 - EMP BENEFITS - MEDICARE	$ (2,111)
512020 - EMP BENEFITS - KPERS	$ (15,421)
512040 - EMP BENEFITS - HEALTH INS	$ (23,430)
512050 - EMP BENEFITS - SOCIAL SEC	$ (9,028)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (36)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (336)
62100010 - WATER UTILITY	$ (2,460,691)
Commodities	$ (289,125)
540000 - OFFICE SUPPLIES	$ (800)
541000 - CONSUMABLE ITEMS	$ (7,500)
543000 - DRUG & LAB SUPPLIES	$ -
544000 - FOOD HUMAN	$ (1,200)
546000 - UNIFORMS	$ (16,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (12,000)
547000 - FUEL & LUB (NON-MTR VEH)	$ (10,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (150,000)
549000 - BUILDING MAINTENANCE	$ (3,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (10,000)

Row Labels	Sum of 2027 Budget
550010 - MOTOR FUEL	$ (23,625)
556000 - MATERIALS - SUPPLIES	$ (55,000)
Contractual	$ (454,060)
521010 - COMM - VOICE	$ (16,800)
521020 - COMM - DATA	$ (500)
522000 - INDIV & CONTRACT SERVICES	$ -
522010 - CONTRACTED LABOR	$ -
522080 - MEMBERSHIP DUES	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (6,500)
524000 - PRINTING & ADVERTISING	$ (500)
526000 - MAINT - BLDGS & GROUNDS	$ -
526010 - BLDGS & GROUNDS - GROUNDS	$ (20,000)
526020 - BLDGS & GROUNDS - BLDGS	$ -
526060 - MAINT - CONTRACT MAINT	$ -
527000 - EQUIP MAINTENANCE	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (12,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (48,660)
528000 - RENT	$ (3,800)
528020 - RENT - EQUIPMENT	$ (5,000)
529000 - OTHER PURCHASED SERVICES	$ (340,000)
529070 - SERVICE LICENSES	$ (300)
Personnel	$ (1,717,506)
510010 - EMP COMP - FULL TIME	$ (1,128,249)
510050 - EMP COMP - OVERTIME PAY	$ (47,500)
510060 - EMP COMP - HOLIDAY PAY	$ (7,000)
510070 - EMP COMP - CALLBACK PAY	$ (10,000)
510090 - EMP COMP - STANDBY PAY	$ (40,000)
510110 - EMP COMP - COMPTIME PAY	$ (2,000)
510120 - EMP COMP - VACATION LEAVE	$ (2,500)
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
510550 - EMP COMP - PROVISION SALARY	$ -
511020 - ALLOWANCES - FOOD	$ (2,000)
511050 - ALLOWANCES - PERFECT ATTEND	$ (2,160)
511090 - ALLOWANCES - CELL PHONE	$ (2,400)
512010 - EMP BENEFITS - MEDICARE	$ (16,360)
512020 - EMP BENEFITS - KPERS	$ (119,482)
512040 - EMP BENEFITS - HEALTH INS	$ (256,040)
512050 - EMP BENEFITS - SOCIAL SEC	$ (69,951)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (36)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (11,828)

Row Labels	Sum of 2027 Budget
62100011 - WATER UTILITY	$ (347,915)
Commodities	$ (9,000)
541000 - CONSUMABLE ITEMS	$ -
547000 - FUEL & LUB (NON-MTR VEH)	$ (500)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (6,000)
556000 - MATERIALS - SUPPLIES	$ (2,500)
Contractual	$ (338,915)
520010 - ELECTRICITY	$ (298,810)
520020 - NATURAL GAS	$ (4,105)
522000 - INDIV & CONTRACT SERVICES	$ (4,000)
526000 - MAINT - BLDGS & GROUNDS	$ -
526010 - BLDGS & GROUNDS - GROUNDS	$ (15,000)
527000 - EQUIP MAINTENANCE	$ (5,000)
529000 - OTHER PURCHASED SERVICES	$ (12,000)
62100012 - WATER UTILITY	$ -
Contractual	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
Personnel	$ -
510010 - EMP COMP - FULL TIME	$ -
512010 - EMP BENEFITS - MEDICARE	$ -
512020 - EMP BENEFITS - KPERS	$ -
512040 - EMP BENEFITS - HEALTH INS	$ -
512050 - EMP BENEFITS - SOCIAL SEC	$ -
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
623 - STORMWATER UTILITY	$ (13,140,984)
50 - UTILITIES DEPARTMENT	$ (13,140,984)
62300001 - STORMWATER UTILITY	$ (9,518,123)
Capital Outlays	$ (300,000)
570300 - CAP OUTLAY - MOTOR VEHICLES	$ (300,000)
570999 - CAP OUTLAY - ACCRUAL	$ -
Commodities	$ (746,410)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (50,000)
532070 - OTHER PAYMENTS - PILOTS	$ (615,813)
540000 - OFFICE SUPPLIES	$ (500)
541000 - CONSUMABLE ITEMS	$ -
544000 - FOOD HUMAN	$ (60)
546000 - UNIFORMS	$ (50)
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ -
550010 - MOTOR FUEL	$ -
559010 - ADMINISTRATIVE COSTS	$ (79,987)
Contractual	$ (1,293,631)
521000 - COMM - POSTAGE	$ -

Row Labels	Sum of 2027 Budget
522000 - INDIV & CONTRACT SERVICES	$ -
522010 - CONTRACTED LABOR	$ -
522030 - PROF ENGINEERING	$ -
522060 - IT ALLOCATION	$ (154,351)
522101 - ADMIN FEES - INTERFUND	$ (660,000)
523000 - EDUCATION FEES/ TRAVEL	$ (1,800)
525020 - INSURANCE - PROPERTY	$ (96,961)
525030 - INSURANCE - VEHICLES	$ (15,128)
526025 - MAINT - FACILITY CHARGES	$ (29,391)
527020 - EQUIP MAINT - FLEET CHARGES	$ -
529000 - OTHER PURCHASED SERVICES	$ (336,000)
529050 - SERV BOND/NOTE COI	$ -
529070 - SERVICE LICENSES	$ -
Debt Payments	$ (2,804,849)
580010 - D/S - PRINCIPAL PAYMENTS	$ (1,510,295)
580019 - D/S - PRINCIPAL PAYMENT - ACCR	$ -
580020 - D/S - INTEREST PAYMENTS	$ (1,294,554)
580029 - D/S - INTEREST PAYMENT - ACCR	$ -
580040 - D/S - DEFEASANCE OF BONDS	$ -
580060 - D/S - AMORTIZATION OIP	$ -
Operational Transfer - Expense	$ (4,212,500)
591623 - OP TRANSFER - STORMWATER	$ (1,000,000)
591823 - OP TRANSFER - STORMWATER PROJ	$ (3,212,500)
Other Payments	$ -
581000 - OTHER COSTS	$ -
581010 - OTHER COSTS - BAD DEBT EXP	$ -
581019 - OTHER - BAD DEBT EXP - ACCR	$ -
581029 - OTHER - OTHER DEPR - ACCR	$ -
Personnel	$ (160,733)
510010 - EMP COMP - FULL TIME	$ (48,416)
510050 - EMP COMP - OVERTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
510550 - EMP COMP - PROVISION SALARY	$ (91,737)
512010 - EMP BENEFITS - MEDICARE	$ (702)
512020 - EMP BENEFITS - KPERS	$ (5,127)
512040 - EMP BENEFITS - HEALTH INS	$ (11,401)
512050 - EMP BENEFITS - SOCIAL SEC	$ (3,002)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512110 - EMP BENEFITS - GASB 45	$ -
512120 - EMP BENEFITS - GASB 68	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (348)
62300002 - STORMWATER UTILITY	$ (2,445,387)
Commodities	$ (168,047)

Row Labels	Sum of 2027 Budget
530000 - CONSTRUCTION SERVICES	$ -
532020 - OTHER PAYMENTS - PROPERTY TAX	$ (650)
540000 - OFFICE SUPPLIES	$ (500)
541000 - CONSUMABLE ITEMS	$ (6,000)
542000 - AGRICULTURAL SUPPLIES	$ (1,500)
542010 - AGRICULTURAL SUPPLIES - SEED	$ (2,000)
542020 - AGRICULTURAL - INSECTICIDE	$ (1,600)
544000 - FOOD HUMAN	$ (840)
545000 - MATERIALS - STREET MAINT	$ (19,000)
546000 - UNIFORMS	$ (3,937)
546020 - PROTECTIVE GEAR/EQUIP	$ (5,500)
547000 - FUEL & LUB (NON-MTR VEH)	$ (200)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (20,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (25,000)
550010 - MOTOR FUEL	$ (58,320)
556000 - MATERIALS - SUPPLIES	$ (20,000)
558000 - EQUIP NON-CAPITAL < 5000	$ (3,000)
Contractual	$ (877,119)
520040 - SOLID WASTE DISPOSAL	$ (4,000)
521000 - COMM - POSTAGE	$ (500)
521010 - COMM - VOICE	$ (12,250)
521020 - COMM - DATA	$ (4,000)
522000 - INDIV & CONTRACT SERVICES	$ (5,000)
522010 - CONTRACTED LABOR	$ -
522050 - CONSTRUCTION	$ (25,000)
522080 - MEMBERSHIP DUES	$ (200)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (10,000)
524000 - PRINTING & ADVERTISING	$ (125)
526000 - MAINT - BLDGS & GROUNDS	$ -
526010 - BLDGS & GROUNDS - GROUNDS	$ (45,000)
526030 - MAINT - EMERGENCY REPAIRS	$ (450,000)
527000 - EQUIP MAINTENANCE	$ (105,130)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (74,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (93,614)
528000 - RENT	$ (40,000)
528010 - RENT - OFFICE EQUIPMENT	$ (4,000)
529000 - OTHER PURCHASED SERVICES	$ (550)
529070 - SERVICE LICENSES	$ (3,750)
Personnel	$ (1,400,221)
510010 - EMP COMP - FULL TIME	$ (877,302)
510050 - EMP COMP - OVERTIME PAY	$ (18,000)
510060 - EMP COMP - HOLIDAY PAY	$ (250)
510070 - EMP COMP - CALLBACK PAY	$ (4,000)

Row Labels	Sum of 2027 Budget
510080 - EMP COMP - SHIFT DIF	$ -
510090 - EMP COMP - STANDBY PAY	$ (30,000)
510110 - EMP COMP - COMPTIME PAY	$ (1,000)
510240 - EMP COMP - PERSONAL LEAVE	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ (1,000)
512010 - EMP BENEFITS - MEDICARE	$ (12,721)
512020 - EMP BENEFITS - KPERS	$ (92,906)
512040 - EMP BENEFITS - HEALTH INS	$ (302,877)
512050 - EMP BENEFITS - SOCIAL SEC	$ (54,393)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (60)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (5,712)
62300003 - STORMWATER UTILITY	$ (390,558)
Commodities	$ (5,610)
530000 - CONSTRUCTION SERVICES	$ (1,600)
532000 - OTHER PAYMENTS	$ (1,600)
540000 - OFFICE SUPPLIES	$ (100)
541000 - CONSUMABLE ITEMS	$ (250)
544000 - FOOD HUMAN	$ (180)
546000 - UNIFORMS	$ (1,120)
546020 - PROTECTIVE GEAR/EQUIP	$ (560)
555000 - BOOKS/REF MATERIAL	$ (200)
Contractual	$ (102,225)
521010 - COMM - VOICE	$ (375)
521020 - COMM - DATA	$ -
522000 - INDIV & CONTRACT SERVICES	$ -
522010 - CONTRACTED LABOR	$ -
522030 - PROF ENGINEERING	$ (95,000)
522040 - APPRAISER / TITLE WORK	$ -
522080 - MEMBERSHIP DUES	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,800)
524000 - PRINTING & ADVERTISING	$ (650)
528000 - RENT	$ -
529000 - OTHER PURCHASED SERVICES	$ (400)
529070 - SERVICE LICENSES	$ (3,000)
Personnel	$ (282,723)
510010 - EMP COMP - FULL TIME	$ (249,831)
510550 - EMP COMP - PROVISION SALARY	$ 50,377
511090 - ALLOWANCES - CELL PHONE	$ (180)
512010 - EMP BENEFITS - MEDICARE	$ (3,230)
512020 - EMP BENEFITS - KPERS	$ (23,587)
512040 - EMP BENEFITS - HEALTH INS	$ (39,752)

Row Labels	Sum of 2027 Budget
512050 - EMP BENEFITS - SOCIAL SEC	$ (13,809)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,711)
62300004 - STORMWATER UTILITY	$ (310,543)
Commodities	$ (7,686)
540000 - OFFICE SUPPLIES	$ (100)
542000 - AGRICULTURAL SUPPLIES	$ -
542010 - AGRICULTURAL SUPPLIES - SEED	$ -
544000 - FOOD HUMAN	$ (240)
545000 - MATERIALS - STREET MAINT	$ -
546000 - UNIFORMS	$ (606)
546020 - PROTECTIVE GEAR/EQUIP	$ (840)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (2,000)
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (800)
550010 - MOTOR FUEL	$ (100)
556000 - MATERIALS - SUPPLIES	$ (3,000)
Contractual	$ (11,904)
521010 - COMM - VOICE	$ (115)
522000 - INDIV & CONTRACT SERVICES	$ (3,450)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,100)
524000 - PRINTING & ADVERTISING	$ -
527000 - EQUIP MAINTENANCE	$ (550)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (500)
527020 - EQUIP MAINT - FLEET CHARGES	$ (4,859)
528000 - RENT	$ (300)
529000 - OTHER PURCHASED SERVICES	$ -
529070 - SERVICE LICENSES	$ (30)
Personnel	$ (290,953)
510010 - EMP COMP - FULL TIME	$ (215,760)
510050 - EMP COMP - OVERTIME PAY	$ (2,100)
510060 - EMP COMP - HOLIDAY PAY	$ -
510070 - EMP COMP - CALLBACK PAY	$ -
510090 - EMP COMP - STANDBY PAY	$ (8,000)
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ (300)
512010 - EMP BENEFITS - MEDICARE	$ (3,129)
512020 - EMP BENEFITS - KPERS	$ (22,849)
512040 - EMP BENEFITS - HEALTH INS	$ (21,189)
512050 - EMP BENEFITS - SOCIAL SEC	$ (13,377)

Row Labels	Sum of 2027 Budget
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (50)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (4,199)
62300005 - STORMWATER UTILITY	$ (66,959)
Commodities	$ (24,600)
541000 - CONSUMABLE ITEMS	$ (4,100)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (500)
556000 - MATERIALS - SUPPLIES	$ (20,000)
Contractual	$ (42,150)
520010 - ELECTRICITY	$ (27,750)
520040 - SOLID WASTE DISPOSAL	$ (10,000)
521010 - COMM - VOICE	$ (2,900)
521020 - COMM - DATA	$ (750)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
522110 - SECURITY FEES	$ (650)
523000 - EDUCATION FEES/ TRAVEL	$ -
524000 - PRINTING & ADVERTISING	$ (100)
Personnel	$ (209)
510010 - EMP COMP - FULL TIME	$ -
512010 - EMP BENEFITS - MEDICARE	$ -
512020 - EMP BENEFITS - KPERS	$ -
512040 - EMP BENEFITS - HEALTH INS	$ (209)
512050 - EMP BENEFITS - SOCIAL SEC	$ -
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
62300006 - STORMWATER UTILITY	$ (178,426)
Commodities	$ (17,676)
540000 - OFFICE SUPPLIES	$ (500)
541000 - CONSUMABLE ITEMS	$ (3,900)
542000 - AGRICULTURAL SUPPLIES	$ -
542010 - AGRICULTURAL SUPPLIES - SEED	$ (1,000)
542020 - AGRICULTURAL - INSECTICIDE	$ (1,200)
542030 - AGRICULTURAL - PLANTS	$ (1,000)
544000 - FOOD HUMAN	$ (250)
546000 - UNIFORMS	$ (1,726)
546020 - PROTECTIVE GEAR/EQUIP	$ (900)
547000 - FUEL & LUB (NON-MTR VEH)	$ -
548000 - REPAIR PARTS (NON-MTR VEH)	$ (250)
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (2,500)
550010 - MOTOR FUEL	$ (3,450)
558000 - EQUIP NON-CAPITAL < 5000	$ (1,000)

Row Labels	Sum of 2027 Budget
Contractual	$ (23,009)
521010 - COMM - VOICE	$ (1,700)
521020 - COMM - DATA	$ (1,200)
522000 - INDIV & CONTRACT SERVICES	$ (400)
522010 - CONTRACTED LABOR	$ -
522080 - MEMBERSHIP DUES	$ (350)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,500)
524000 - PRINTING & ADVERTISING	$ (1,200)
527000 - EQUIP MAINTENANCE	$ (100)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (4,250)
527020 - EQUIP MAINT - FLEET CHARGES	$ (8,209)
528000 - RENT	$ (200)
528010 - RENT - OFFICE EQUIPMENT	$ (650)
528020 - RENT - EQUIPMENT	$ (1,650)
529000 - OTHER PURCHASED SERVICES	$ (300)
529070 - SERVICE LICENSES	$ (300)
Personnel	$ (137,741)
510010 - EMP COMP - FULL TIME	$ (97,862)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ (1,500)
512010 - EMP BENEFITS - MEDICARE	$ (1,419)
512020 - EMP BENEFITS - KPERS	$ (10,364)
512040 - EMP BENEFITS - HEALTH INS	$ (18,508)
512050 - EMP BENEFITS - SOCIAL SEC	$ (6,067)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (36)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,985)
62300007 - STORMWATER UTILITY	$ (230,988)
Commodities	$ (3,570)
540000 - OFFICE SUPPLIES	$ -
541000 - CONSUMABLE ITEMS	$ (500)
544000 - FOOD HUMAN	$ (120)
546000 - UNIFORMS	$ (700)
546020 - PROTECTIVE GEAR/EQUIP	$ (250)
550000 - MOTOR VEHICLE SUPPLIES	$ (500)
550010 - MOTOR FUEL	$ (1,400)
555000 - BOOKS/REF MATERIAL	$ (100)
Contractual	$ (17,258)
521000 - COMM - POSTAGE	$ -
521010 - COMM - VOICE	$ (1,900)
521020 - COMM - DATA	$ (750)
522000 - INDIV & CONTRACT SERVICES	$ (6,500)

Row Labels	Sum of 2027 Budget
522080 - MEMBERSHIP DUES	$ (100)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (500)
524000 - PRINTING & ADVERTISING	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (2,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (1,158)
528000 - RENT	$ (300)
529000 - OTHER PURCHASED SERVICES	$ (4,000)
529070 - SERVICE LICENSES	$ (50)
Personnel	$ (210,160)
510010 - EMP COMP - FULL TIME	$ (157,409)
510050 - EMP COMP - OVERTIME PAY	$ (100)
510070 - EMP COMP - CALLBACK PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
512010 - EMP BENEFITS - MEDICARE	$ (2,282)
512020 - EMP BENEFITS - KPERS	$ (16,670)
512040 - EMP BENEFITS - HEALTH INS	$ (22,805)
512050 - EMP BENEFITS - SOCIAL SEC	$ (9,759)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (72)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,063)
62300008 - STORMWATER UTILITY	$ -
Commodities	$ -
544000 - FOOD HUMAN	$ -
546000 - UNIFORMS	$ -
625 - WASTEWATER FUND	$ (44,922,236)
50 - UTILITIES DEPARTMENT	$ (44,922,236)
62500001 - WASTEWATER FUND	$ (26,889,513)
Capital Outlays	$ (350,000)
570300 - CAP OUTLAY - MOTOR VEHICLES	$ (350,000)
Commodities	$ (2,667,818)
532020 - OTHER PAYMENTS - PROPERTY TAX	$ (1,300)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (50,000)
532070 - OTHER PAYMENTS - PILOTS	$ (2,295,400)
540000 - OFFICE SUPPLIES	$ (750)
541000 - CONSUMABLE ITEMS	$ -
544000 - FOOD HUMAN	$ (120)
545000 - MATERIALS - STREET MAINT	$ -
546000 - UNIFORMS	$ (100)
549000 - BUILDING MAINTENANCE	$ -
550010 - MOTOR FUEL	$ -
555000 - BOOKS/REF MATERIAL	$ (200)

Row Labels	Sum of 2027 Budget
559010 - ADMINISTRATIVE COSTS	$ (319,948)
Contractual	$ (3,394,850)
521000 - COMM - POSTAGE	$ (275)
521010 - COMM - VOICE	$ (2,100)
522000 - INDIV & CONTRACT SERVICES	$ (2,500)
522030 - PROF ENGINEERING	$ -
522060 - IT ALLOCATION	$ (636,394)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ (1,020,000)
523000 - EDUCATION FEES/ TRAVEL	$ -
525020 - INSURANCE - PROPERTY	$ (956,756)
525030 - INSURANCE - VEHICLES	$ (26,103)
526025 - MAINT - FACILITY CHARGES	$ (29,392)
528000 - RENT	$ (550)
529000 - OTHER PURCHASED SERVICES	$ (716,280)
529030 - COLLECTION FEES	$ (4,500)
529050 - SERV BOND/NOTE COI	$ -
529070 - SERVICE LICENSES	$ -
Debt Payments	$ (12,806,079)
580010 - D/S - PRINCIPAL PAYMENTS	$ (7,260,648)
580019 - D/S - PRINCIPAL PAYMENT - ACCR	$ -
580020 - D/S - INTEREST PAYMENTS	$ (5,545,431)
580100 - D/S - DISCOUNT / TEMP NOTES	$ -
Operational Transfer - Expense	$ (7,105,000)
591625 - OP TRANSFER - WASTEWATER	$ (1,000,000)
591825 - OP TRANSFER - WASTEWATER PROJ	$ (6,105,000)
Other Payments	$ -
581000 - OTHER COSTS	$ -
Personnel	$ (565,766)
510010 - EMP COMP - FULL TIME	$ (139,785)
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
510550 - EMP COMP - PROVISION SALARY	$ (366,947)
511050 - ALLOWANCES - PERFECT ATTEND	$ -
512010 - EMP BENEFITS - MEDICARE	$ (2,027)
512020 - EMP BENEFITS - KPERS	$ (14,803)
512040 - EMP BENEFITS - HEALTH INS	$ (32,073)
512050 - EMP BENEFITS - SOCIAL SEC	$ (8,667)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,464)
62500002 - WASTEWATER FUND	$ (535,432)

Row Labels	Sum of 2027 Budget
Commodities	$ (1,156)
540000 - OFFICE SUPPLIES	$ (500)
544000 - FOOD HUMAN	$ (120)
546000 - UNIFORMS	$ (112)
546020 - PROTECTIVE GEAR/EQUIP	$ (224)
555000 - BOOKS/REF MATERIAL	$ (200)
Contractual	$ (145,300)
521010 - COMM - VOICE	$ (1,700)
521020 - COMM - DATA	$ -
522000 - INDIV & CONTRACT SERVICES	$ (85,000)
522030 - PROF ENGINEERING	$ (40,000)
522050 - CONSTRUCTION	$ (15,000)
522080 - MEMBERSHIP DUES	$ (900)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (1,000)
528000 - RENT	$ -
529000 - OTHER PURCHASED SERVICES	$ (100)
529070 - SERVICE LICENSES	$ (1,600)
Personnel	$ (388,976)
510010 - EMP COMP - FULL TIME	$ (291,158)
512010 - EMP BENEFITS - MEDICARE	$ (4,222)
512020 - EMP BENEFITS - KPERS	$ (30,834)
512040 - EMP BENEFITS - HEALTH INS	$ (37,249)
512050 - EMP BENEFITS - SOCIAL SEC	$ (18,052)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (36)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (7,425)
62500003 - WASTEWATER FUND	$ (2,027,284)
Commodities	$ (391,835)
540000 - OFFICE SUPPLIES	$ (500)
541000 - CONSUMABLE ITEMS	$ (1,500)
543000 - DRUG & LAB SUPPLIES	$ (16,000)
544000 - FOOD HUMAN	$ (300)
546000 - UNIFORMS	$ (1,400)
546020 - PROTECTIVE GEAR/EQUIP	$ (1,500)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (1,000)
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (1,000)
550010 - MOTOR FUEL	$ (4,635)
556000 - MATERIALS - SUPPLIES	$ -
557000 - CHEMICALS	$ (364,000)
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (1,229,900)

Row Labels	Sum of 2027 Budget
520010 - ELECTRICITY	$ (500,000)
520020 - NATURAL GAS	$ (80,000)
520040 - SOLID WASTE DISPOSAL	$ (625,000)
521010 - COMM - VOICE	$ (2,550)
521020 - COMM - DATA	$ (50)
522000 - INDIV & CONTRACT SERVICES	$ (2,000)
522080 - MEMBERSHIP DUES	$ (4,200)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,500)
524000 - PRINTING & ADVERTISING	$ (100)
526010 - BLDGS & GROUNDS - GROUNDS	$ (4,000)
526060 - MAINT - CONTRACT MAINT	$ (4,000)
527000 - EQUIP MAINTENANCE	$ -
527010 - EQUIP MAINT - MOTOR VEHICLES	$ -
528000 - RENT	$ (1,500)
528010 - RENT - OFFICE EQUIPMENT	$ (2,000)
529000 - OTHER PURCHASED SERVICES	$ (2,000)
Personnel	$ (405,549)
510010 - EMP COMP - FULL TIME	$ (278,147)
510050 - EMP COMP - OVERTIME PAY	$ (20,000)
510060 - EMP COMP - HOLIDAY PAY	$ (11,000)
510110 - EMP COMP - COMPTIME PAY	$ -
510120 - EMP COMP - VACATION LEAVE	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ -
512010 - EMP BENEFITS - MEDICARE	$ (4,033)
512020 - EMP BENEFITS - KPERS	$ (29,456)
512040 - EMP BENEFITS - HEALTH INS	$ (42,951)
512050 - EMP BENEFITS - SOCIAL SEC	$ (17,245)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,717)
62500005 - WASTEWATER FUND	$ (2,583,892)
Commodities	$ (579,025)
540000 - OFFICE SUPPLIES	$ (500)
541000 - CONSUMABLE ITEMS	$ (2,500)
542010 - AGRICULTURAL SUPPLIES - SEED	$ (2,000)
542020 - AGRICULTURAL - INSECTICIDE	$ (2,000)
544000 - FOOD HUMAN	$ (540)
546000 - UNIFORMS	$ (2,500)
546020 - PROTECTIVE GEAR/EQUIP	$ (7,700)
547000 - FUEL & LUB (NON-MTR VEH)	$ (8,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (80,000)

Row Labels	Sum of 2027 Budget
550000 - MOTOR VEHICLE SUPPLIES	$ (3,500)
550010 - MOTOR FUEL	$ (9,785)
556000 - MATERIALS - SUPPLIES	$ (10,000)
557000 - CHEMICALS	$ (450,000)
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (1,139,112)
520010 - ELECTRICITY	$ (772,853)
520020 - NATURAL GAS	$ (20,000)
520040 - SOLID WASTE DISPOSAL	$ (135,000)
521000 - COMM - POSTAGE	$ -
521010 - COMM - VOICE	$ (18,500)
521020 - COMM - DATA	$ (2,100)
522000 - INDIV & CONTRACT SERVICES	$ (100,000)
522080 - MEMBERSHIP DUES	$ (750)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (3,200)
524000 - PRINTING & ADVERTISING	$ (100)
526000 - MAINT - BLDGS & GROUNDS	$ (7,500)
526010 - BLDGS & GROUNDS - GROUNDS	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ (5,000)
526060 - MAINT - CONTRACT MAINT	$ (30,000)
527000 - EQUIP MAINTENANCE	$ (10,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (10,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (20,534)
528000 - RENT	$ (3,000)
528020 - RENT - EQUIPMENT	$ -
529000 - OTHER PURCHASED SERVICES	$ (500)
529070 - SERVICE LICENSES	$ (75)
Personnel	$ (865,755)
510010 - EMP COMP - FULL TIME	$ (533,793)
510050 - EMP COMP - OVERTIME PAY	$ (35,000)
510060 - EMP COMP - HOLIDAY PAY	$ (200)
510070 - EMP COMP - CALLBACK PAY	$ (25,000)
510090 - EMP COMP - STANDBY PAY	$ (20,000)
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ (125)
512010 - EMP BENEFITS - MEDICARE	$ (7,740)
512020 - EMP BENEFITS - KPERS	$ (56,529)
512040 - EMP BENEFITS - HEALTH INS	$ (149,298)
512050 - EMP BENEFITS - SOCIAL SEC	$ (33,095)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -

Row Labels	Sum of 2027 Budget
512980 - BENEFITS - PAYROLL ACCRUAL	$ (4,975)
62500006 - WASTEWATER FUND	$ (1,167,875)
Commodities	$ (456,340)
540000 - OFFICE SUPPLIES	$ (1,000)
541000 - CONSUMABLE ITEMS	$ (20,000)
542000 - AGRICULTURAL SUPPLIES	$ (500)
543000 - DRUG & LAB SUPPLIES	$ -
544000 - FOOD HUMAN	$ (240)
545000 - MATERIALS - STREET MAINT	$ -
546000 - UNIFORMS	$ (1,500)
546020 - PROTECTIVE GEAR/EQUIP	$ (5,900)
547000 - FUEL & LUB (NON-MTR VEH)	$ (7,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (375,000)
549000 - BUILDING MAINTENANCE	$ (200)
550000 - MOTOR VEHICLE SUPPLIES	$ (3,000)
550010 - MOTOR FUEL	$ (17,000)
555000 - BOOKS/REF MATERIAL	$ -
556000 - MATERIALS - SUPPLIES	$ (25,000)
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (309,273)
521000 - COMM - POSTAGE	$ (550)
522000 - INDIV & CONTRACT SERVICES	$ (40,000)
522080 - MEMBERSHIP DUES	$ (2,300)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (5,000)
524000 - PRINTING & ADVERTISING	$ -
526000 - MAINT - BLDGS & GROUNDS	$ (140,000)
526010 - BLDGS & GROUNDS - GROUNDS	$ -
526020 - BLDGS & GROUNDS - BLDGS	$ -
526030 - MAINT - EMERGENCY REPAIRS	$ (50,000)
526060 - MAINT - CONTRACT MAINT	$ (36,000)
527000 - EQUIP MAINTENANCE	$ (6,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (9,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (8,363)
528000 - RENT	$ (6,000)
528020 - RENT - EQUIPMENT	$ (2,000)
529000 - OTHER PURCHASED SERVICES	$ (4,000)
529040 - JANITORIAL FEES	$ -
529070 - SERVICE LICENSES	$ (60)
Personnel	$ (402,262)
510010 - EMP COMP - FULL TIME	$ (257,681)
510050 - EMP COMP - OVERTIME PAY	$ (15,450)
510060 - EMP COMP - HOLIDAY PAY	$ (105)
510070 - EMP COMP - CALLBACK PAY	$ (7,000)
510090 - EMP COMP - STANDBY PAY	$ (5,000)

Row Labels	Sum of 2027 Budget
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ -
512010 - EMP BENEFITS - MEDICARE	$ (3,736)
512020 - EMP BENEFITS - KPERS	$ (27,288)
512040 - EMP BENEFITS - HEALTH INS	$ (69,986)
512050 - EMP BENEFITS - SOCIAL SEC	$ (15,976)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (40)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -
62500007 - WASTEWATER FUND	$ (714,244)
Commodities	$ (238,902)
540000 - OFFICE SUPPLIES	$ (250)
541000 - CONSUMABLE ITEMS	$ (5,000)
542020 - AGRICULTURAL - INSECTICIDE	$ (500)
544000 - FOOD HUMAN	$ (240)
546000 - UNIFORMS	$ (1,200)
546020 - PROTECTIVE GEAR/EQUIP	$ (5,000)
547000 - FUEL & LUB (NON-MTR VEH)	$ (2,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (200,000)
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (4,000)
550010 - MOTOR FUEL	$ (10,712)
555000 - BOOKS/REF MATERIAL	$ -
556000 - MATERIALS - SUPPLIES	$ (10,000)
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (138,339)
521000 - COMM - POSTAGE	$ (1,100)
521010 - COMM - VOICE	$ (1,500)
521020 - COMM - DATA	$ -
522000 - INDIV & CONTRACT SERVICES	$ (1,250)
522080 - MEMBERSHIP DUES	$ (1,250)
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (4,000)
524000 - PRINTING & ADVERTISING	$ (100)
526000 - MAINT - BLDGS & GROUNDS	$ (75,000)
526020 - BLDGS & GROUNDS - BLDGS	$ (5,000)
526030 - MAINT - EMERGENCY REPAIRS	$ -
527000 - EQUIP MAINTENANCE	$ (10,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (3,800)
527020 - EQUIP MAINT - FLEET CHARGES	$ (26,234)
528000 - RENT	$ (2,000)
528020 - RENT - EQUIPMENT	$ (6,000)
529000 - OTHER PURCHASED SERVICES	$ (1,000)

Row Labels	Sum of 2027 Budget
529070 - SERVICE LICENSES	$ (105)
Personnel	$ (337,003)
510010 - EMP COMP - FULL TIME	$ (198,679)
510050 - EMP COMP - OVERTIME PAY	$ (4,500)
510060 - EMP COMP - HOLIDAY PAY	$ (100)
510070 - EMP COMP - CALLBACK PAY	$ (1,050)
510090 - EMP COMP - STANDBY PAY	$ (6,300)
510110 - EMP COMP - COMPTIME PAY	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ -
512010 - EMP BENEFITS - MEDICARE	$ (2,881)
512020 - EMP BENEFITS - KPERS	$ (21,040)
512040 - EMP BENEFITS - HEALTH INS	$ (86,970)
512050 - EMP BENEFITS - SOCIAL SEC	$ (12,318)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,165)
62500008 - WASTEWATER FUND	$ (758,582)
Commodities	$ (130,258)
540000 - OFFICE SUPPLIES	$ (500)
541000 - CONSUMABLE ITEMS	$ (22,500)
543000 - DRUG & LAB SUPPLIES	$ (40,000)
544000 - FOOD HUMAN	$ (300)
546000 - UNIFORMS	$ (950)
546020 - PROTECTIVE GEAR/EQUIP	$ (308)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (350)
555000 - BOOKS/REF MATERIAL	$ (350)
558000 - EQUIP NON-CAPITAL < 5000	$ (65,000)
Contractual	$ (88,425)
521000 - COMM - POSTAGE	$ (550)
521010 - COMM - VOICE	$ (725)
521020 - COMM - DATA	$ (500)
522000 - INDIV & CONTRACT SERVICES	$ (50,000)
522080 - MEMBERSHIP DUES	$ (1,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (3,500)
524000 - PRINTING & ADVERTISING	$ (150)
528000 - RENT	$ (4,000)
529000 - OTHER PURCHASED SERVICES	$ (28,000)
Personnel	$ (539,899)
510010 - EMP COMP - FULL TIME	$ (340,780)
510050 - EMP COMP - OVERTIME PAY	$ (3,000)
510060 - EMP COMP - HOLIDAY PAY	$ (400)
510070 - EMP COMP - CALLBACK PAY	$ (2,000)

Row Labels	Sum of 2027 Budget
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
510550 - EMP COMP - PROVISION SALARY	$ (93,846)
511050 - ALLOWANCES - PERFECT ATTEND	$ (1,100)
512010 - EMP BENEFITS - MEDICARE	$ (4,941)
512020 - EMP BENEFITS - KPERS	$ (36,089)
512040 - EMP BENEFITS - HEALTH INS	$ (34,089)
512050 - EMP BENEFITS - SOCIAL SEC	$ (21,128)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (100)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,426)
62500009 - WASTEWATER FUND	$ (713,661)
Commodities	$ (65,278)
540000 - OFFICE SUPPLIES	$ (200)
541000 - CONSUMABLE ITEMS	$ (500)
542000 - AGRICULTURAL SUPPLIES	$ (500)
544000 - FOOD HUMAN	$ (240)
546000 - UNIFORMS	$ (908)
546020 - PROTECTIVE GEAR/EQUIP	$ (1,680)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (1,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (15,000)
550010 - MOTOR FUEL	$ (45,000)
556000 - MATERIALS - SUPPLIES	$ (250)
Contractual	$ (231,560)
520040 - SOLID WASTE DISPOSAL	$ -
521000 - COMM - POSTAGE	$ -
521010 - COMM - VOICE	$ (900)
521020 - COMM - DATA	$ (100)
522000 - INDIV & CONTRACT SERVICES	$ (3,500)
522080 - MEMBERSHIP DUES	$ (3,200)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,000)
524000 - PRINTING & ADVERTISING	$ -
527000 - EQUIP MAINTENANCE	$ (200)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (25,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (36,615)
528000 - RENT	$ -
529000 - OTHER PURCHASED SERVICES	$ (160,000)
529070 - SERVICE LICENSES	$ (45)
Personnel	$ (416,823)
510010 - EMP COMP - FULL TIME	$ (279,917)
510050 - EMP COMP - OVERTIME PAY	$ (4,400)
510060 - EMP COMP - HOLIDAY PAY	$ -

Row Labels	Sum of 2027 Budget
510070 - EMP COMP - CALLBACK PAY	$ (1,000)
510090 - EMP COMP - STANDBY PAY	$ (2,000)
510110 - EMP COMP - COMPTIME PAY	$ (500)
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
510550 - EMP COMP - PROVISION SALARY	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ -
512010 - EMP BENEFITS - MEDICARE	$ (4,059)
512020 - EMP BENEFITS - KPERS	$ (29,643)
512040 - EMP BENEFITS - HEALTH INS	$ (75,859)
512050 - EMP BENEFITS - SOCIAL SEC	$ (17,355)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (2,090)
62500010 - WASTEWATER FUND	$ (4,164,758)
Commodities	$ (1,159,000)
540000 - OFFICE SUPPLIES	$ (2,500)
541000 - CONSUMABLE ITEMS	$ (1,500)
543000 - DRUG & LAB SUPPLIES	$ (9,000)
544000 - FOOD HUMAN	$ (750)
545000 - MATERIALS - STREET MAINT	$ -
546000 - UNIFORMS	$ (3,000)
546020 - PROTECTIVE GEAR/EQUIP	$ (4,500)
547000 - FUEL & LUB (NON-MTR VEH)	$ (2,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
549000 - BUILDING MAINTENANCE	$ -
550000 - MOTOR VEHICLE SUPPLIES	$ (500)
550010 - MOTOR FUEL	$ (11,500)
555000 - BOOKS/REF MATERIAL	$ (1,000)
556000 - MATERIALS - SUPPLIES	$ (2,750)
557000 - CHEMICALS	$ (1,120,000)
557989 - CHEMICALS USED - ACCR	$ -
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (1,649,013)
520010 - ELECTRICITY	$ (1,386,250)
520020 - NATURAL GAS	$ (170,000)
520040 - SOLID WASTE DISPOSAL	$ (40,000)
521010 - COMM - VOICE	$ (3,000)
521020 - COMM - DATA	$ (50)
522000 - INDIV & CONTRACT SERVICES	$ (500)
522080 - MEMBERSHIP DUES	$ (13,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (3,000)

Row Labels	Sum of 2027 Budget
524000 - PRINTING & ADVERTISING	$ (250)
526010 - BLDGS & GROUNDS - GROUNDS	$ (3,000)
526020 - BLDGS & GROUNDS - BLDGS	$ -
526030 - MAINT - EMERGENCY REPAIRS	$ -
526060 - MAINT - CONTRACT MAINT	$ -
527000 - EQUIP MAINTENANCE	$ (500)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (1,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (21,873)
527030 - EQUIP MAINT - COMPUTERS	$ -
528000 - RENT	$ (3,000)
528010 - RENT - OFFICE EQUIPMENT	$ (2,000)
529000 - OTHER PURCHASED SERVICES	$ (1,500)
529070 - SERVICE LICENSES	$ (90)
Personnel	$ (1,356,745)
510010 - EMP COMP - FULL TIME	$ (950,042)
510050 - EMP COMP - OVERTIME PAY	$ (70,000)
510060 - EMP COMP - HOLIDAY PAY	$ (33,000)
510070 - EMP COMP - CALLBACK PAY	$ (200)
510110 - EMP COMP - COMPTIME PAY	$ (300)
510120 - EMP COMP - VACATION LEAVE	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ (500)
510550 - EMP COMP - PROVISION SALARY	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ (1,625)
511090 - ALLOWANCES - CELL PHONE	$ (720)
512010 - EMP BENEFITS - MEDICARE	$ (13,776)
512020 - EMP BENEFITS - KPERS	$ (95,646)
512040 - EMP BENEFITS - HEALTH INS	$ (130,334)
512050 - EMP BENEFITS - SOCIAL SEC	$ (55,997)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (4,605)
62500011 - WASTEWATER FUND	$ (519,017)
Commodities	$ (45,540)
540000 - OFFICE SUPPLIES	$ (1,000)
541000 - CONSUMABLE ITEMS	$ (300)
544000 - FOOD HUMAN	$ (90)
546000 - UNIFORMS	$ (150)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (9,000)
556000 - MATERIALS - SUPPLIES	$ (35,000)
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (256,570)
521000 - COMM - POSTAGE	$ (220)
521020 - COMM - DATA	$ (2,100)

Row Labels	Sum of 2027 Budget
522000 - INDIV & CONTRACT SERVICES	$ -
522010 - CONTRACTED LABOR	$ -
522030 - PROF ENGINEERING	$ -
522080 - MEMBERSHIP DUES	$ -
522100 - ADMIN FEES	$ -
522110 - SECURITY FEES	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (2,500)
524000 - PRINTING & ADVERTISING	$ -
527000 - EQUIP MAINTENANCE	$ -
529000 - OTHER PURCHASED SERVICES	$ (60,000)
529070 - SERVICE LICENSES	$ (191,750)
Personnel	$ (216,907)
510010 - EMP COMP - FULL TIME	$ (164,356)
512010 - EMP BENEFITS - MEDICARE	$ (2,383)
512020 - EMP BENEFITS - KPERS	$ (17,405)
512040 - EMP BENEFITS - HEALTH INS	$ (21,977)
512050 - EMP BENEFITS - SOCIAL SEC	$ (10,190)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (596)
62500012 - WASTEWATER FUND	$ (463,603)
Commodities	$ (53,330)
540000 - OFFICE SUPPLIES	$ (200)
541000 - CONSUMABLE ITEMS	$ (2,500)
543000 - DRUG & LAB SUPPLIES	$ (2,500)
544000 - FOOD HUMAN	$ (120)
546000 - UNIFORMS	$ (600)
546020 - PROTECTIVE GEAR/EQUIP	$ (750)
547000 - FUEL & LUB (NON-MTR VEH)	$ (1,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (25,000)
549000 - BUILDING MAINTENANCE	$ (100)
550000 - MOTOR VEHICLE SUPPLIES	$ (500)
550010 - MOTOR FUEL	$ (2,060)
556000 - MATERIALS - SUPPLIES	$ (3,000)
557000 - CHEMICALS	$ (15,000)
558000 - EQUIP NON-CAPITAL < 5000	$ -
Contractual	$ (182,011)
520010 - ELECTRICITY	$ (27,750)
521010 - COMM - VOICE	$ (2,750)
522000 - INDIV & CONTRACT SERVICES	$ (31,500)
522080 - MEMBERSHIP DUES	$ (6,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
526000 - MAINT - BLDGS & GROUNDS	$ (8,000)
526010 - BLDGS & GROUNDS - GROUNDS	$ -

Row Labels	Sum of 2027 Budget
526020 - BLDGS & GROUNDS - BLDGS	$ (2,500)
526060 - MAINT - CONTRACT MAINT	$ (1,000)
527000 - EQUIP MAINTENANCE	$ (50,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (1,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (2,511)
528000 - RENT	$ (800)
528020 - RENT - EQUIPMENT	$ (25,000)
529000 - OTHER PURCHASED SERVICES	$ (20,000)
529070 - SERVICE LICENSES	$ (3,200)
Personnel	$ (228,262)
510010 - EMP COMP - FULL TIME	$ (144,310)
510050 - EMP COMP - OVERTIME PAY	$ (15,000)
510060 - EMP COMP - HOLIDAY PAY	$ (10,000)
510070 - EMP COMP - CALLBACK PAY	$ (5,000)
510550 - EMP COMP - PROVISION SALARY	$ -
511050 - ALLOWANCES - PERFECT ATTEND	$ (125)
512010 - EMP BENEFITS - MEDICARE	$ (2,092)
512020 - EMP BENEFITS - KPERS	$ (15,282)
512040 - EMP BENEFITS - HEALTH INS	$ (25,658)
512050 - EMP BENEFITS - SOCIAL SEC	$ (8,947)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (1,848)
62500013 - WASTEWATER FUND	$ -
Personnel	$ -
510010 - EMP COMP - FULL TIME	$ -
512010 - EMP BENEFITS - MEDICARE	$ -
512020 - EMP BENEFITS - KPERS	$ -
512040 - EMP BENEFITS - HEALTH INS	$ -
512050 - EMP BENEFITS - SOCIAL SEC	$ -
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
62500014 - WASTEWATER FUND	$ (2,984,322)
Commodities	$ (219,816)
540000 - OFFICE SUPPLIES	$ (1,000)
541000 - CONSUMABLE ITEMS	$ (9,000)
544000 - FOOD HUMAN	$ (1,020)
545000 - MATERIALS - STREET MAINT	$ (36,000)
546000 - UNIFORMS	$ (4,056)
546020 - PROTECTIVE GEAR/EQUIP	$ (7,000)
547000 - FUEL & LUB (NON-MTR VEH)	$ -
548000 - REPAIR PARTS (NON-MTR VEH)	$ (48,000)
550000 - MOTOR VEHICLE SUPPLIES	$ (16,000)

Row Labels	Sum of 2027 Budget
550010 - MOTOR FUEL	$ (30,240)
556000 - MATERIALS - SUPPLIES	$ (60,000)
557000 - CHEMICALS	$ -
558000 - EQUIP NON-CAPITAL < 5000	$ (7,500)
Contractual	$ (1,141,019)
521000 - COMM - POSTAGE	$ (2,500)
521010 - COMM - VOICE	$ (2,700)
521020 - COMM - DATA	$ (550)
522000 - INDIV & CONTRACT SERVICES	$ (2,500)
522080 - MEMBERSHIP DUES	$ (4,400)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (6,000)
524000 - PRINTING & ADVERTISING	$ (250)
526000 - MAINT - BLDGS & GROUNDS	$ (50,000)
526030 - MAINT - EMERGENCY REPAIRS	$ (750,000)
526060 - MAINT - CONTRACT MAINT	$ -
527000 - EQUIP MAINTENANCE	$ (135,000)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ (20,000)
527020 - EQUIP MAINT - FLEET CHARGES	$ (69,944)
528000 - RENT	$ (90,000)
528010 - RENT - OFFICE EQUIPMENT	$ (6,125)
528020 - RENT - EQUIPMENT	$ -
529000 - OTHER PURCHASED SERVICES	$ (500)
529070 - SERVICE LICENSES	$ (550)
Personnel	$ (1,623,487)
510010 - EMP COMP - FULL TIME	$ (1,125,880)
510050 - EMP COMP - OVERTIME PAY	$ (24,000)
510060 - EMP COMP - HOLIDAY PAY	$ (600)
510070 - EMP COMP - CALLBACK PAY	$ (29,000)
510090 - EMP COMP - STANDBY PAY	$ (30,000)
510110 - EMP COMP - COMPTIME PAY	$ (210)
511050 - ALLOWANCES - PERFECT ATTEND	$ (375)
512010 - EMP BENEFITS - MEDICARE	$ (16,325)
512020 - EMP BENEFITS - KPERS	$ (119,231)
512040 - EMP BENEFITS - HEALTH INS	$ (210,971)
512050 - EMP BENEFITS - SOCIAL SEC	$ (69,805)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (100)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ 3,010
62500015 - WASTEWATER FUND	$ (3,453)
Commodities	$ 780,970
532000 - OTHER PAYMENTS	$ (5,000)
540000 - OFFICE SUPPLIES	$ (3,000)

Row Labels	Sum of 2027 Budget
541000 - CONSUMABLE ITEMS	$ (5,000)
544000 - FOOD HUMAN	$ (5,000)
546000 - UNIFORMS	$ (400)
555000 - BOOKS/REF MATERIAL	$ (500)
556000 - MATERIALS - SUPPLIES	$ -
559990 - OTHER COMMODITIES - CONTRA	$ 799,870
Contractual	$ (780,970)
521000 - COMM - POSTAGE	$ (220)
521010 - COMM - VOICE	$ (1,000)
521020 - COMM - DATA	$ (1,700)
522000 - INDIV & CONTRACT SERVICES	$ (750,000)
522030 - PROF ENGINEERING	$ -
522080 - MEMBERSHIP DUES	$ (5,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (20,000)
524000 - PRINTING & ADVERTISING	$ (1,650)
529000 - OTHER PURCHASED SERVICES	$ (500)
529070 - SERVICE LICENSES	$ (900)
Personnel	$ (3,453)
510010 - EMP COMP - FULL TIME	$ (691,981)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ (1,000)
510060 - EMP COMP - HOLIDAY PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
510250 - EMP COMP - BONUS	$ -
511090 - ALLOWANCES - CELL PHONE	$ -
512010 - EMP BENEFITS - MEDICARE	$ (10,034)
512020 - EMP BENEFITS - KPERS	$ (73,281)
512040 - EMP BENEFITS - HEALTH INS	$ (98,068)
512050 - EMP BENEFITS - SOCIAL SEC	$ (42,903)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ (100)
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ (3,453)
519990 - ALLOCATED CONTRA ACCOUNT	$ 917,367
62500016 - WASTEWATER FUND	$ (1,396,600)
Commodities	$ (74,500)
541000 - CONSUMABLE ITEMS	$ (4,000)
543000 - DRUG & LAB SUPPLIES	$ (7,500)
547000 - FUEL & LUB (NON-MTR VEH)	$ (5,000)
548000 - REPAIR PARTS (NON-MTR VEH)	$ (33,000)
556000 - MATERIALS - SUPPLIES	$ (5,000)
558000 - EQUIP NON-CAPITAL < 5000	$ (20,000)

Row Labels	Sum of 2027 Budget
Contractual	$ (1,322,100)
521000 - COMM - POSTAGE	$ (1,100)
522000 - INDIV & CONTRACT SERVICES	$ (1,239,000)
526000 - MAINT - BLDGS & GROUNDS	$ (10,000)
526010 - BLDGS & GROUNDS - GROUNDS	$ -
529000 - OTHER PURCHASED SERVICES	$ (72,000)
Personnel	$ -
512040 - EMP BENEFITS - HEALTH INS	$ -
640 - PROPERTY & VEHICLE INSURANCE	$ (3,901,500)
06 - HUMAN RESOURCES	$ (3,901,500)
64000001 - PROPERTY & VEHICLE INSURANCE	$ (3,901,500)
Commodities	$ (250,000)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (250,000)
540000 - OFFICE SUPPLIES	$ -
Contractual	$ (3,651,500)
522000 - INDIV & CONTRACT SERVICES	$ (1,500)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
524000 - PRINTING & ADVERTISING	$ -
525010 - INSURANCE - WORKERS COMP	$ -
525020 - INSURANCE - PROPERTY	$ (3,650,000)
641 - WORKERS COMP SELF INS	$ (5,610,000)
06 - HUMAN RESOURCES	$ (5,610,000)
64100001 - WORKERS COMP SELF INS	$ (5,610,000)
Commodities	$ (1,005,000)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (1,000,000)
540000 - OFFICE SUPPLIES	$ (5,000)
544000 - FOOD HUMAN	$ -
Contractual	$ (1,605,000)
522060 - IT ALLOCATION	$ -
522090 - MEDICAL SERVICES	$ (1,000,000)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
525000 - INSURANCE	$ (55,000)
525010 - INSURANCE - WORKERS COMP	$ (250,000)
529000 - OTHER PURCHASED SERVICES	$ (300,000)
Operational Transfer - Expense	$ (3,000,000)
591101 - OP TRANSFER - GENERAL FUND	$ (3,000,000)
591641 - OP TRANSFER - WORKERS COMP	$ -
Personnel	$ -
510010 - EMP COMP - FULL TIME	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ -
512020 - EMP BENEFITS - KPERS	$ -
512040 - EMP BENEFITS - HEALTH INS	$ -
512050 - EMP BENEFITS - SOCIAL SEC	$ -

Row Labels	Sum of 2027 Budget
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -
642 - GROUP HEALTH INSURANCE	$ (19,176,208)
06 - HUMAN RESOURCES	$ (19,176,208)
64200001 - GROUP HEALTH INSURANCE	$ (17,908,147)
Commodities	$ (16,082,147)
532000 - OTHER PAYMENTS	$ (6,000)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (16,076,147)
Contractual	$ (1,826,000)
521000 - COMM - POSTAGE	$ (1,000)
522090 - MEDICAL SERVICES	$ -
522100 - ADMIN FEES	$ (725,000)
522101 - ADMIN FEES - INTERFUND	$ -
524000 - PRINTING & ADVERTISING	$ -
525000 - INSURANCE	$ (1,100,000)
Personnel	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
64200002 - GROUP HEALTH INSURANCE	$ (701,061)
Commodities	$ (3,800)
540000 - OFFICE SUPPLIES	$ (500)
541000 - CONSUMABLE ITEMS	$ (2,300)
544000 - FOOD HUMAN	$ (1,000)
Contractual	$ (697,261)
520010 - ELECTRICITY	$ 4,237
520030 - WATER	$ 123
520050 - SEWER SERVICE	$ 125
520080 - STORMWATER	$ 154
521000 - COMM - POSTAGE	$ (500)
521010 - COMM - VOICE	$ (500)
521020 - COMM - DATA	$ (900)
522000 - INDIV & CONTRACT SERVICES	$ (700,000)
522060 - IT ALLOCATION	$ -
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
Personnel	$ -
510010 - EMP COMP - FULL TIME	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
510240 - EMP COMP - PERSONAL LEAVE	$ -
512010 - EMP BENEFITS - MEDICARE	$ -
512020 - EMP BENEFITS - KPERS	$ -
512040 - EMP BENEFITS - HEALTH INS	$ -
512050 - EMP BENEFITS - SOCIAL SEC	$ -
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -

Row Labels	Sum of 2027 Budget
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
512980 - BENEFITS - PAYROLL ACCRUAL	$ -
64200003 - GROUP HEALTH INSURANCE	$ (535,000)
Commodities	$ (500,000)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (500,000)
Contractual	$ (35,000)
522100 - ADMIN FEES	$ (20,000)
525000 - INSURANCE	$ (15,000)
64200004 - GROUP HEALTH INSURANCE	$ (32,000)
Commodities	$ (25,000)
532000 - OTHER PAYMENTS	$ -
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (25,000)
Contractual	$ (7,000)
522100 - ADMIN FEES	$ (7,000)
525000 - INSURANCE	$ -
644 - UNEMPLOYMENT COMP	$ (100,000)
06 - HUMAN RESOURCES	$ (100,000)
64400001 - UNEMPLOYMENT COMP	$ (100,000)
Commodities	$ (100,000)
532030 - OTHER PAYMENTS - CLAIMS & DAM	$ (100,000)
700 - FEDERAL GRANTS	$ (3,923,156)
25 - POLICE DEPARTMENT	$ (92,856)
70000003 - FEDERAL GRANTS	$ (92,856)
Capital Outlays	$ -
570400 - CAP OUTLAY - TOOLS & EQUIP	$ -
Commodities	$ -
541000 - CONSUMABLE ITEMS	$ -
548000 - REPAIR PARTS (NON-MTR VEH)	$ -
Contractual	$ (4,902)
522000 - INDIV & CONTRACT SERVICES	$ -
522060 - IT ALLOCATION	$ (4,902)
523000 - EDUCATION FEES/ TRAVEL	$ -
527000 - EQUIP MAINTENANCE	$ -
Personnel	$ (87,954)
510010 - EMP COMP - FULL TIME	$ (55,510)
510050 - EMP COMP - OVERTIME PAY	$ -
512010 - EMP BENEFITS - MEDICARE	$ (805)
512020 - EMP BENEFITS - KPERS	$ (5,878)
512040 - EMP BENEFITS - HEALTH INS	$ (22,319)
512050 - EMP BENEFITS - SOCIAL SEC	$ (3,442)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
60 - PLANNING & DEVELOPMENT DEPART	$ (3,830,300)
70000001 - FEDERAL GRANTS	$ (3,830,300)

Row Labels	Sum of 2027 Budget
Commodities	$ (2,544,984)
534000 - GRANTS - HUD NON-SALARY	$ (2,539,984)
550000 - MOTOR VEHICLE SUPPLIES	$ (2,000)
550010 - MOTOR FUEL	$ (3,000)
Contractual	$ (211,373)
520010 - ELECTRICITY	$ 18,916
520030 - WATER	$ 550
520050 - SEWER SERVICE	$ 558
520080 - STORMWATER	$ 686
521000 - COMM - POSTAGE	$ (5,500)
521010 - COMM - VOICE	$ (2,500)
522060 - IT ALLOCATION	$ (51,474)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (10,000)
525000 - INSURANCE	$ -
525020 - INSURANCE - PROPERTY	$ (3,459)
525030 - INSURANCE - VEHICLES	$ (816)
526025 - MAINT - FACILITY CHARGES	$ (152,019)
527010 - EQUIP MAINT - MOTOR VEHICLES	$ -
527020 - EQUIP MAINT - FLEET CHARGES	$ (5,815)
529000 - OTHER PURCHASED SERVICES	$ (500)
Personnel	$ (1,073,943)
510010 - EMP COMP - FULL TIME	$ (751,462)
510040 - EMP COMP - TEMP EMPLOYEES	$ -
510050 - EMP COMP - OVERTIME PAY	$ -
510110 - EMP COMP - COMPTIME PAY	$ -
512010 - EMP BENEFITS - MEDICARE	$ (10,896)
512020 - EMP BENEFITS - KPERS	$ (79,580)
512040 - EMP BENEFITS - HEALTH INS	$ (185,414)
512050 - EMP BENEFITS - SOCIAL SEC	$ (46,591)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512100 - EMP BENEFITS - FLEX SPENDING	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
710 - OTHER GRANTS	$ (986,828)
60 - PLANNING & DEVELOPMENT DEPART	$ (517,451)
71000004 - OTHER GRANTS	$ (517,451)
Commodities	$ (343,791)
534000 - GRANTS - HUD NON-SALARY	$ (343,791)
Contractual	$ (12,205)
522060 - IT ALLOCATION	$ (12,205)
522101 - ADMIN FEES - INTERFUND	$ -
524000 - PRINTING & ADVERTISING	$ -
Personnel	$ (161,455)
510010 - EMP COMP - FULL TIME	$ (113,569)

Row Labels	Sum of 2027 Budget
512010 - EMP BENEFITS - MEDICARE	$ (1,647)
512020 - EMP BENEFITS - KPERS	$ (12,027)
512040 - EMP BENEFITS - HEALTH INS	$ (27,171)
512050 - EMP BENEFITS - SOCIAL SEC	$ (7,041)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
61 - PLANNING GRANTS	$ (469,377)
71000003 - OTHER GRANTS	$ (469,377)
Commodities	$ (800)
540000 - OFFICE SUPPLIES	$ (500)
544000 - FOOD HUMAN	$ (300)
Contractual	$ (251,630)
522000 - INDIV & CONTRACT SERVICES	$ (200,000)
522030 - PROF ENGINEERING	$ (5,625)
522060 - IT ALLOCATION	$ (9,805)
522080 - MEMBERSHIP DUES	$ (1,200)
522100 - ADMIN FEES	$ -
522101 - ADMIN FEES - INTERFUND	$ -
523000 - EDUCATION FEES/ TRAVEL	$ (5,000)
524000 - PRINTING & ADVERTISING	$ (500)
529070 - SERVICE LICENSES	$ (29,500)
Personnel	$ (216,947)
510010 - EMP COMP - FULL TIME	$ (163,844)
512010 - EMP BENEFITS - MEDICARE	$ (2,376)
512020 - EMP BENEFITS - KPERS	$ (17,351)
512040 - EMP BENEFITS - HEALTH INS	$ (23,218)
512050 - EMP BENEFITS - SOCIAL SEC	$ (10,158)
512060 - EMP BENEFITS - UNEMPLOY TAX	$ -
512700 - RETIREMENT R CONTRA	$ -
512800 - EMP BENEFITS - WORKER'S COMP	$ -
519990 - ALLOCATED CONTRA ACCOUNT	$ -
730 - OPIOID SETTLEMENT FUND	$ (1,100,000)
25 - POLICE DEPARTMENT	$ (1,100,000)
73000001 - OPIOID SETTLEMENT FUND	$ (1,100,000)
Contractual	$ (1,100,000)
522000 - INDIV & CONTRACT SERVICES	$ (1,100,000)
740 - ECONOMIC DEVELOPMENT FUND	$ (816,102)
00 - NON-DEPARTMENTAL	$ (330,000)
74000001 - ECONOMIC DEVELOPMENT FUND	$ (330,000)
Contractual	$ (330,000)
522000 - INDIV & CONTRACT SERVICES	$ (330,000)
10 - COT LAND BANK FUND	$ (486,102)
74000002 - ECONOMIC DEVELOPMENT FUND	$ (486,102)
Commodities	$ 6,898
532020 - OTHER PAYMENTS - PROPERTY TAX	$ 6,898

Row Labels	Sum of 2027 Budget
Contractual	$ (493,000)
522000 - INDIV & CONTRACT SERVICES	$ (493,000)
(blank)	
(blank)	
(blank)	
(blank)	
(blank)	
Grand Total	**$ (417,759,530)**