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

# Governing Body Agenda

## September 15, 2026
## 6:00 PM

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***PRELIMINARY***

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

Addressing the Governing Body: Public comment for the meeting will be available via Zoom or in-person. Individuals must contact the City Clerk's Office at 785-368-3940 or via email at cclerk@topeka.org by no later than 5:00 p.m. on the date of the meeting, after which the City Clerk's Office will provide Zoom link information and protocols prior to the meeting. View the meeting online at https://www.topeka.org/communications/live-stream/ or at https://www.facebook.com/cityoftopeka/.

Written public comment may also be 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:**

**INVOCATION:**

**PLEDGE OF ALLEGIANCE:**

1. **ROLL CALL:**

2. **APPOINTMENTS:**

   A. **Board Appointment - Americans with Disabilities Act Advisory Council**

   **BOARD APPOINTMENT of Joe Cheray to the City of Topeka Americans with Disabilities Act (ADA) Advisory Council for a term ending September 30, 2028.** *(Council District No. 9)*

## 3. PRESENTATIONS:

   A. **2027 Sales Tax Initiative**

   B. **Affordable Housing Trust Fund Update**

4. **CONSENT AGENDA:**

   A. **Professional Services Contract - Alfred Benesch & Company for Engineering and Design Services - KDOT Carbon Reduction Grant Program on SE Quincy Street - Project No. 601201.02**

   **APPROVAL of a Public Works Department contract between the City of Topeka and Alfred Benesch & Company. for professional engineering and design services in an amount not to exceed $85,300.**

   *(Approval of the contract would allow the firm to provide a pre-construction traffic study and concept development for roadway, pedestrian and City owned utility systems on SE Quincy St from 10th St to 11th St.)*

   B. **Resolution - Authorizing Initiation of Lawsuit**

   **RESOLUTION introduced by City Manager Dr. Robert M. Perez, authorizing the City Attorney's Office to initiate litigation.**

   *(Approval will authorize the City Attorney's Office to initiate a lawsuit to seek judgement for damages resulting from a fiber cut on a City project.)*

   C. **MINUTES of the regular meeting of September 8, 2026.**

   D. **APPLICATIONS:**

## 5. ACTION ITEMS:

   A. **Ordinance - Utility Lien**

   **AN ORDINANCE introduced by City Manager Dr. Robert M. Perez, related to imposing a real estate lien, pursuant to K.S.A. 12-808c, upon certain lots and pieces of ground in Shawnee County, Kansas, to pay the cost for utility services where such payments to the City have not**

**been made due to neglect, failure or refusal to pay.**

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

*(Approval will allow the imposition of charges for delinquent utility accounts on the tax rolls in the amount of $125,854.58.)*

**B. Appropriation Ordinance - City of Topeka 2027 Operating Budget**

**APPROPRIATION ORDINANCE introduced by City Manager Dr. Robert M. Perez, approving and adopting the operating budget for the City of Topeka for the year 2027 and appropriating the amounts for the purpose as set forth therein.**

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

*(If this budget is adopted the estimated Mill Levy rate will be 37.126)*

**6. PUBLIC COMMENT: Public comment for the meeting will be available via Zoom or in-person. Individuals must contact the City Clerk's Office at 785-368-3940 or via email at cclerk@topeka.org by no later than 5:00 p.m. on the date of the meeting, after which the City Clerk's Office will provide Zoom link information and protocols prior to the meeting. Written public comment may also be 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. View the meeting online at https://www.topeka.org/communications/live-stream/ or at https://www.facebook.com/cityoftopeka/.**

**A. Public Comment Protocol**

**7. ANNOUNCEMENTS:**

**8. EXECUTIVE SESSION:**
***(Executive sessions will be scheduled as needed and may include topics such as personnel matters, considerations of acquisition of property for public purposes, potential or pending litigation in which the city has an interest, employer-employee negotiations and any other matter provided for in K.S.A. 75-4319.)***

**9. ADJOURNMENT:**

**City of Topeka**
**Governing Body Action Form**
**City Council Chambers**
**214 SE 8th Street**
**Topeka, Kansas 66603**
**www.topeka.org**
September 15, 2026

| | | |
|---|---|---|
| **DATE:** | **September 15, 2026** | |
| **CONTACT PERSON:** | **Jane Murray, Sr. Executive Assistant, Mayor's Office** | **DOCUMENT #:** |
| **SECOND PARTY/SUBJECT:** | **Board Appointment - Americans with Disabilities Act Advisory Council** | **PROJECT #:** |
| **CIP PROJECT:** | **No** | |
| **ACTION OF COUNCIL:** | | **JOURNAL #:** |
| | | **PAGE #:** |

**DOCUMENT DESCRIPTION:**

**BOARD APPOINTMENT of Joe Cheray to the City of Topeka Americans with Disabilities Act (ADA) Advisory Council for a term ending September 30, 2028.** *(Council District No. 9)*

**VOTING REQUIREMENTS:**

At least five (5) votes of the City Council is required. The Mayor does not vote.

**POLICY ISSUE:**

The ADA council seeks to enhance the community by the contributions of persons with disabilities; to make a positive difference in their relationship with the community by working toward providing full access to facilities, programs, services and activities.

**STAFF RECOMMENDATION:**

Councilmember Hoferer nominates and Mayor Duncan recommends the reappointment of Joe Cheray to the City of Topeka ADA Advisory Council for a two-year term ending September 30, 2028. The ADA Council will be comprised of 10 members. At least six of the members must be individuals with disabilities, representing the six major life functions as much as possible.

**BACKGROUND:**

The mission of the Topeka ADA Advisory Council is to support the civil rights of and full integration into Topeka community life for all people with disabilities. The ADA Council will be comprised of 10 members. At least six of the members must be individuals with disabilities, representing the six major life functions as much as possible. Members will serve a two-year term and shall not be eligible to serve more than four consecutive terms

pursuant to Topeka Municipal Code Section 2.250.010.

**BUDGETARY IMPACT:**

Expected annual expense of $ 2,808 per year.

**SOURCE OF FUNDING:**

General Fund - Non-Departmental - Contractual Services account.

**ATTACHMENTS:**

J. Cheray - Application.pdf

# City of Topeka Boards and Commissions Application

| | |
|---|---|
| **Submitted on** | 15 July 2026, 4:30PM |
| **Receipt number** | 454 |
| **Related form version** | 10 |

## Profile

| | |
|---|---|
| **First Name** | Joe |
| **Last Name** | Cheray |
| **Email Address** | j3cheray@gmail.com |
| **Street Address** | 1133 SW Glendale Dr |
| **Suite or Apt** | Unit D |
| **City** | Topeka |
| **State** | Kansas |
| **Zip** | 66604 |
| **Are you a resident of the City of Topeka?** | Yes |
| **What district do you live in?** | District 9 |
| **Primary Phone** | 7855592288 |
| **Alternate Phone** | 7855592288 |
| **Employer** | N/A |
| **Job Title** | N/A |
| **Which Board would you like to apply for?** | Americans with Disabilities Act Advisory Council |
| **Are you a registered voter?** | Yes |

| | |
|---|---|
| **Are you currently a full or part-time employee of the City of Topeka?** | No |
| **Which department do you work for?** | |
| **Are you or any immediate family member related to any city governmental official or employee?** | No |
| **Who are you related to and how are you related?** | |
| **Are you or have you been a party to any civil litigation involving the City of Topeka?** | No |
| **Please explain the litigation and your role in it:** | |
| **Are you delinquent in payment of any taxes, fees, fines, or special assessments owed to the State of Kansas, Shawnee County or the City of Topeka?** | No |
| **Please explain your delinquent payment situation.** | |
| **Please state why you are interested in serving on this board or commission:** | I am interested in serving because my son who is disabled and others like him need representation in the city of Topeka. I have been working tirelessly as chair of the ADA council to be in as many places as I can be to make sure his voice is being heard at the table when it comes to how the city operates for residents with disabilities. |

## Interests & Experiences

| | |
|---|---|
| **Please describe your education, experience, and expertise including any honors, awards, civic, cultural, charitable or professional organization memberships that relate to the position you are seeking.** | Graduate of the Class of 30 First Step Fast Trac Program, Graduate of the First Community Impact Leadership Academy, Certificate of completion Better Health program. Chair of the Kansas Democratic Disability Caucus, communications secretary for Capital Area Democratic Women, legislative reforms lead for the legislative reforms working group with the Abuse Survivors Coalition. |
| **List any professional licenses you hold in Kansas and advise if they are current. (We reserve the right to request a copy of your license prior to approval of your appointment.)** | Not applicable |
| **Do you have any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest should you be appointed to the board or commission you are applying for?** | No |
| **Please describe/disclose what the potential conflict(s) of interest are should you be appointed to the board or** | |

| | |
|---|---|
| **commission you are applying for.** | |
| ****Please upload a resume or any additional information you believe may be helpful in considering your application.** | |

## Voluntary Self Identification

| | |
|---|---|
| **Ethnicity** | Caucasian/Non-Hispanic |
| **Gender** | Female |

## Acknowledgements and Verification

| | |
|---|---|
| **Purpose of Information being submitted.** | I Agree |
| **The information I am submitting is true and correct.** | I Agree |
| **Your electronic signature** | Link to signature |
| **Alternative electronic signature** | Joe Cheray |
| **Notification to applicants for City Board/Commissions** | Please be advised that your application and any documents that you attach are public records and, as such, are available to the public, upon request, pursuant to the Kansas Open Records Act.<br><br>If you are appointed to the position, your application and resume will be included in the governing body meeting agenda which is posted online. |

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**Topeka, Kansas 66603**
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September 15, 2026

| | |
|---|---|
| **DATE:** | **September 15, 2026** |
| **CONTACT PERSON:** | **Josh McAnarney, Deputy Director Budget and Finance** **DOCUMENT #:** |
| **SECOND PARTY/SUBJECT:** | **Presentation - 2027 Sales Tax Initiative** **PROJECT #:** |
| **CIP PROJECT:** | |
| **ACTION OF COUNCIL:** | **JOURNAL #:** |
| | **PAGE #:** |

**DOCUMENT DESCRIPTION:**

**VOTING REQUIREMENTS:**

Presentation only. No action required by the Governing Body.

**POLICY ISSUE:**

Whether the Governing Body should consider ballot initiatives for multiple sales tax proposals to be presented to voters in the first quarter of 2027.

**STAFF RECOMMENDATION:**

Presentation only. No action required by the Governing Body.

**BACKGROUND:**

Sales tax is one option available to the City to generate additional revenue. Any new or renewed sales tax would require approval by the Governing Body before being placed on the ballot and would ultimately require voter approval.

**BUDGETARY IMPACT:**

Increasing Revenue within the General Fund, establishing a New Housing Fund, and renewing the existing Citywide Half-Cent Sales Tax for streets.

**SOURCE OF FUNDING:**

Sales Tax

**ATTACHMENTS:**

Presentation - 2027 Sales Tax (Policy and Finance Committee September 3, 2026)

CITY OF TOPEKA

# Policy & Finance Committee
# Sales Tax Presentation
# 9/3/2026

# Forecasted Income Statement



| Income Statement | 2027 Budget* | 2028 Budget | 2029 Budget | 2030 Budget | 2031 Budget |
|---|---|---|---|---|---|
| Total Revenues | $ 133,455,857 | $ 126,800,483 | $ 128,035,566 | $ 129,303,741 | $ 130,601,471 |
| Total Expenses | $ 133,455,857 | $ 137,117,926 | $ 140,901,895 | $ 144,801,986 | $ 148,821,970 |
| **Surplus / (Deficit)** | **$ -** | **$ (10,317,443)** | **$ (12,866,329)** | **$ (15,498,245)** | **$ (18,220,499)** |
| Other Fund Considerations (Retirement, Work Comp, Special Highway) | | $ (3,000,000) | $ (4,545,000) | $ (4,591,350) | $ (4,639,091) |
| **Total Surplus / (Deficit)** | | **$ (13,317,443)** | **$ (17,411,329)** | **$ (20,089,595)** | **$ (22,859,590)** |
| | | | | | |
| **Projected Reserve Amount** | **$ 27,900,000** | **$ 14,582,557** | **$ (2,828,772)** | **$ (22,918,367)** | **$ (45,777,956)** |

**2027 was balanced through $4.5M Transfer*

- **Structural Income Statement Problem:** Revenue generated by the General Fund is insufficient to cover budgeted expenditures, creating a recurring imbalance between ongoing revenues and expenses
- Assuming no change in expenditures or tax base and capping the 2027 Budget, projected revenue growth would not break even with expenditures until 2033

# Sales Tax Collection History



**General Fund Sales Tax Collections - 8.27.2026**

| Year | 2024 | 2025 | 2026 | 2026 Budget | Variance |
|---|---|---|---|---|---|
| January | $ 3,032,044 | $ 3,059,167 | $ 3,034,717 | $ 3,104,290 | $ (69,572) |
| February | $ 3,060,232 | $ 2,935,791 | $ 3,016,492 | $ 2,979,094 | $ 37,398 |
| March | $ 3,369,959 | $ 3,600,672 | $ 3,645,384 | $ 3,653,782 | $ (8,399) |
| April | $ 3,265,442 | $ 3,419,260 | $ 3,141,224 | $ 3,469,694 | $ (328,470) |
| May | $ 3,450,471 | $ 3,540,937 | $ 3,450,274 | $ 3,593,166 | $ (142,892) |
| June | $ 3,343,936 | $ 3,367,112 | $ 3,398,282 | $ 3,416,777 | $ (18,495) |
| July | $ 3,362,825 | $ 3,657,390 | $ 3,703,107 | $ 3,711,336 | $ (8,229) |
| August | $ 3,443,985 | $ 3,588,089 | $ 3,632,940 | $ 3,641,013 | $ (8,073) |
| September | $ 3,046,412 | $ 3,132,471 | $ 3,171,627 | $ 3,178,675 | $ (7,048) |
| October | $ 3,257,283 | $ 3,302,149 | $ 3,343,426 | $ 3,350,856 | $ (7,430) |
| November | $ 3,310,362 | $ 3,361,241 | $ 3,403,256 | $ 3,410,819 | $ (7,563) |
| December | $ 3,951,934 | $ 4,140,934 | $ 4,192,696 | $ 4,200,847 | $ (8,151) |
| **Totals** | **$ 39,894,883** | **$ 41,105,214** | **$ 41,133,427** | **$ 41,710,350** | **$ (576,923)** |

| | | | | | |
|---|---|---|---|---|---|
| 6 Month Collection YTD | $ 19,522,083.21 | $ 19,922,940.05 | $ 19,686,374.04 | $ 20,216,803.42 | $ (530,429.37) |
| Year over Year % Change (6 Months) | | 2.05% | -1.19% | | |

# Sales Tax Ballot Questions



- Sales tax initiatives have been considered for:
  1. A new, half-cent, citywide sales tax (would generate $20M annually) for general purposes to adequately fund the City's operations and services such as fire department, police department, code enforcement, municipal court, and public works
  2. A new, one-tenth of a cent, citywide sales tax (would generate $4M annually) to fund the affordable housing trust fund and establish market-rate housing fund
  3. As part of a March 2027 ballot, in addition to the new measures, it would be recommended to renew the existing half-cent, citywide infrastructure sales tax, which expires in 2029 (Renewal)

# Community Sales Tax Comparison



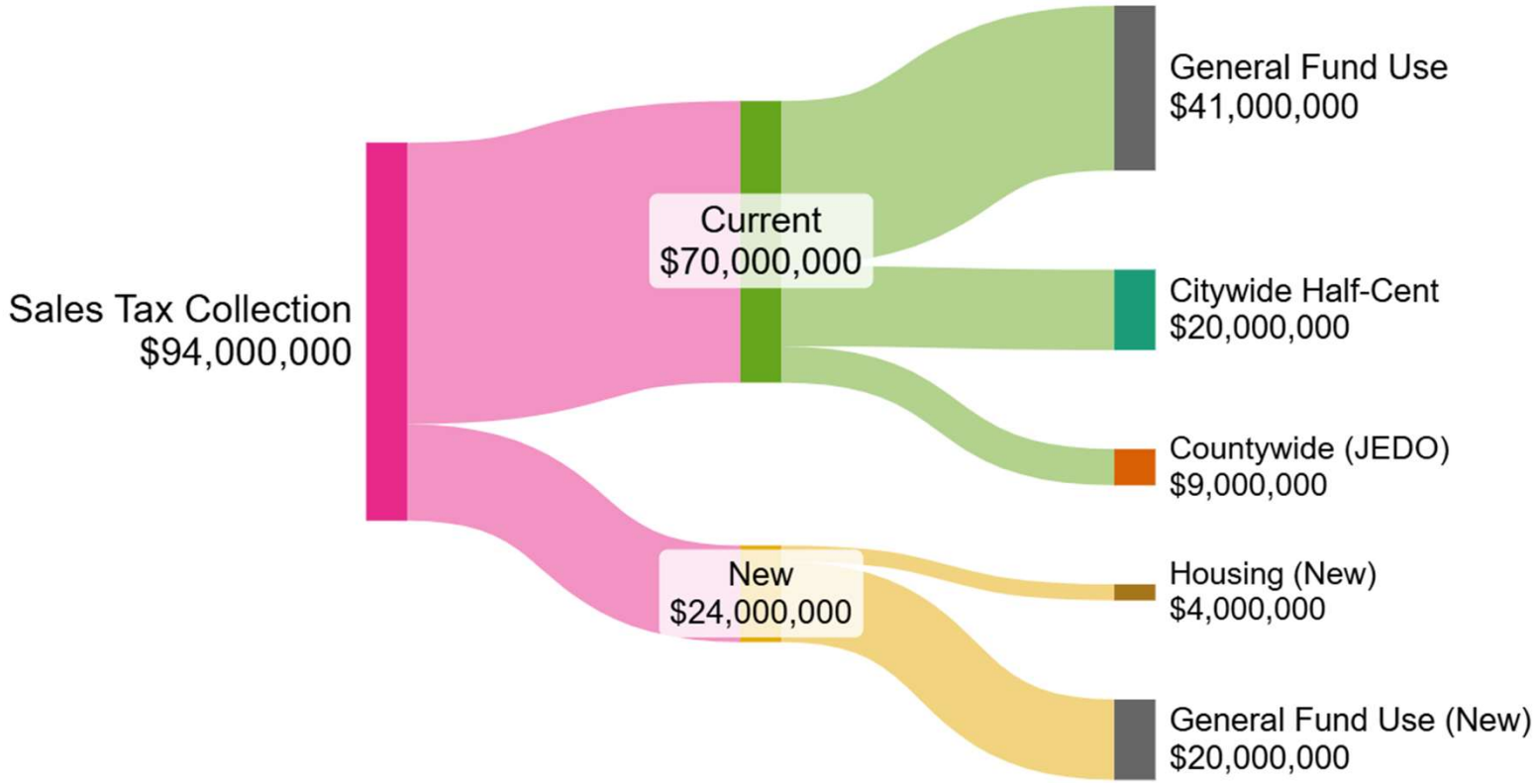
**Current Total is 9.35%**

- **State of Kansas: 6.5%**
- **SNCO: 1.35%**
  - 0.5% for JEDO (Expires 12/31/2031)
  - 0.65% for Washburn University
  - 0.20% for Gage Park Authority
- **COT:1.50%**
  - 1.0% for General Use
  - 0.5% Citywide Half-Cent Fund (Expires 10/1/2029)

| Municipalities | Sales Tax Rate |
|---|---|
| City of Topeka (Both Initiatives) | 9.95% |
| Olathe | 9.60% |
| Shawnee | 9.60% |
| Topeka (Current) | 9.35% |
| Overland Park | 9.35% |
| Lawrence | 9.30% |
| Manhattan | 9.15% |

# Sales Tax Collection Diagram





# Revised Income Statement with Sales Tax Initiative



| Income Statement | 2027 Budget* | 2028 Budget | 2029 Budget | 2030 Budget | 2031 Budget |
|---|---|---|---|---|---|
| Total Revenues | $ 133,455,857 | $ 126,800,483 | $ 128,035,566 | $ 129,303,741 | $ 130,601,471 |
| Total Expenses | $ 133,455,857 | $ 137,117,926 | $ 140,901,895 | $ 144,801,986 | $ 148,821,970 |
| **Surplus / (Deficit)** | **$ -** | **$ (10,317,443)** | **$ (12,866,329)** | **$ (15,498,245)** | **$ (18,220,499)** |
| Other Fund Considerations (Retirement, Work Comp, Special Highway) | | $ (3,000,000) | $ (4,545,000) | $ (4,591,350) | $ (4,639,091) |
| **Total Surplus / (Deficit)** | | **$ (13,317,443)** | **$ (17,411,329)** | **$ (20,089,595)** | **$ (22,859,590)** |
| | | | | | |
| Infusion of Citywide Half-Cent Sales Tax | **$ 10,000,000** | **$ 20,000,000** | **$ 20,000,000** | **$ 20,000,000** | **$ 20,000,000** |
| | | | | | |
| **New Projected Reserve Amount** | **$ 37,900,000** | **$ 44,582,557** | **$ 47,171,228** | **$ 47,081,633** | **$ 44,222,044** |
| % | | 31.82% | 32.43% | 31.52% | 28.82% |

# Sales Tax Ballot Timeline



- For a March 2027 ballot, the Governing Body would have to consider the schedule below:
  - **September 3, 2026**: Policy and Finance Committee discussion
  - **September 15, 2026**: Council discussion
  - **October 6, 2026**: Council consideration and approval of ballot language
  - **October 20, 2026**: Council consideration and approval to call for an election
  - **March 2, 2027**: Special Election held
  - **July 1, 2027**: If ballot questions are approved by voters, this would be the first day of new sales tax collections
- Recommend a mail-in ballot, which has historically resulted in higher voter participation and would cost approximately $115,000, compared with $189,000 for an in-person election.

# Recommended General Sales Tax Ballot Language (New - 1)



The proposition to be voted on shall appear on the ballot as follows:

"Shall the City of Topeka levy a retailers' sales tax in the amount of one-half percent (0.5%) for the purposes of funding general governmental operations and services, such as fire department, police department, code enforcement, municipal court, public works; and, such other governmental purposes as may be in the best interests of the City, such retailers' sales tax to take effect on July 1, 2027 or as soon thereafter as permitted by law, and levied pursuant to K.S.A. 12-187, et. seq.?"

## Recommended Affordable Housing Special Sales Tax w/ Division Lang.



The proposition to be voted on shall appear on the ballot as follows:

"Shall the City of Topeka levy a retailers' sales tax in the amount of one-tenth percent (0.1%) with a minimum of 50% of the revenue going towards the affordable housing trust fund and not more than half of the revenue going towards private development to establish market-rate housing within the City of Topeka, Kansas; such retailers' sales tax to take effect on July 1, 2027 or as soon thereafter as permitted by law, and shall end ten years after its commencement, such tax to be levied pursuant to K.S.A. 12-187. et. seq.?"

# Alternate Affordable Housing Special Sales Tax (New - 2)



The proposition to be voted on shall appear on the ballot as follows:

"Shall the City of Topeka levy a retailers' sales tax in the amount of one-tenth percent (0.1%) to fund the affordable housing trust fund and provide market-rate housing within the City of Topeka, Kansas; such retailers' sales tax to take effect on July 1, 2027 or as soon thereafter as permitted by law, and shall end ten years after its commencement, such tax to be levied pursuant to K.S.A. 12-187. et. seq.?"

# Recommended Renewal of Infrastructure Special Sales Tax



The proposition to be voted on shall appear on the ballot as follows:

"Shall the City of Topeka, Kansas be authorized to renew the levy of a five-tenths percent (0.5%) retailers' sales tax within the City of Topeka for the purpose of maintaining and improving existing City infrastructure, including the repairing, rebuilding, rehabilitating, upgrading and improvement of streets, gutters, curbs, sidewalks, alleys, and street lighting; such retailers' sales tax shall take effect on October 1, 2029, or as soon thereafter as permitted by law, and will replace the current five-tenths of one percent (0.5%) special purpose sales tax currently in place which expires on October 1, 2029, and shall end ten years after its commencement; such tax shall be levied pursuant to K.S.A. 12-187, et seq.?"

CITY OF TOPEKA

# Policy & Finance Committee
# Sales Tax Presentation
# 9/3/2026

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**214 SE 8th Street**
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**DATE:** **September 15, 2026**

**CONTACT PERSON:** **DOCUMENT #:**

**SECOND PARTY/SUBJECT:** **PROJECT #:**

**CIP PROJECT:**

**ACTION OF COUNCIL:** **JOURNAL #:**

**PAGE #:**

**DOCUMENT DESCRIPTION:**

**VOTING REQUIREMENTS:**

Presentation only. No action required by the Governing Body.

**POLICY ISSUE:**

Based on Ordinance No. 20554, the Affordable Housing Trust Fund was established to encourage and support the acquisition, rehabilitation, and development of affordable housing.

**STAFF RECOMMENDATION:**

Presentation only. No action required by the Governing Body.

**BACKGROUND:**

The Affordable Housing Trust Fund issued it's first Request for Proposals on February 2, 2026. Three projects were awarded funding for a total amount of $931,947.50. The projects will create, preserve, or rehabilitate up to 229 housing units.

**BUDGETARY IMPACT:**

The fund currently has a balance of $319,557.07.

**SOURCE OF FUNDING:**

The funding for the current and any additional projects will come from the Affordable Housing Trust Fund.

**ATTACHMENTS:**

Presentation - Affordable Housing Trust Fund

CITY OF TOPEKA

# Affordable Housing Trust Fund

# Background



- The purpose of the housing trust fund is to expand the availability of affordable housing in Topeka. (ord. 20554)
- The housing trust fund met its funding goal of $1 million in June 2023.
- The trust fund made it's first awards July 2026 to 3 projects totaling $931,947.50.

# Projects Funded



**SENT, Inc. – SENT five Infill Homes Initiative**

- $181,750
- Buyer subsidies for home purchases at 50% (two homes), 80% (two homes), and 120% AMI (one home).

**Highland Park REO LLC – Highland Park Townhomes**

- $385,000
- Funds will be used for hard construction costs to rehabilitate the Highland Park Townhomes to preserve the affordable housing project.

**Wible Property Development LLC – Old Town Cooperative – this project is currently on hold pending the developer finding a lender.**

- $365,197.50
- Renovations for 24 units that will become a cooperative housing structure.
- Full repayment to The Affordable Housing Trust Fund will occur within 12 months of Wible's closing on permanent financing.

# Second Funding Round



- The fund has a remaining balance of $319,557.07.
- The committee is proposing a second round of funding focused on smaller grants for individuals and smaller entities, such as NIAs.
- Feedback from the community supported issuing two separate RFPs and simplifying the application process for individuals and smaller entities.

# The Issue of Ongoing Funding



- At the November 12, 2025, meeting of the affordable housing trust fund review committee, the committee voted to recommend a .01% special purpose retailer sales tax to address homelessness and affordable housing.
- The AHTF committee is recommending moving this item forward to the Governing Body for a vote and would like to see the sales tax up for a community vote on a March 2027 ballot.

# Review Committee Members



## City of Topeka

- Dr. Robert Perez
- Josh McAnarney
- Carrie Higgins

## Resident Members

- Walker Bassett
- Sandra Batt
- Vanessa Evans
- Trey George
- Brett Martin
- Jill Rice
- Debra Turner

CITY OF TOPEKA

# Affordable Housing Trust Fund

**City of Topeka**
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**Topeka, Kansas 66603**
**www.topeka.org**
September 15, 2026

| | | | |
|---|---|---|---|
| **DATE:** | **September 15, 2026** | | |
| **CONTACT PERSON:** | **Jason Tryon, Public Works Director** | **DOCUMENT #:** | |
| **SECOND PARTY/SUBJECT:** | **Alfred Benesch & Company** | **PROJECT #:** | **601201.02** |
| **CIP PROJECT:** | **Yes** | | |
| **ACTION OF COUNCIL:** | | **JOURNAL #:** | |
| | | **PAGE #:** | |

**DOCUMENT DESCRIPTION:**

**APPROVAL of a Public Works Department contract between the City of Topeka and Alfred Benesch & Company. for professional engineering and design services in an amount not to exceed $85,300.**

*(Approval of the contract would allow the firm to provide a pre-construction traffic study and concept development for roadway, pedestrian and City owned utility systems on SE Quincy St from 10th St to 11th St.)*

**VOTING REQUIREMENTS:**

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

**POLICY ISSUE:**

Whether to approve the contract for professional services. Pursuant to Topeka Municipal Code (TMC) 3.30.010, all contracts for professional services that meet or exceed $50,000 require approval by the Governing Body.

**STAFF RECOMMENDATION:**

Staff recommends the Governing Body approve the contract as part of the Consent Agenda.

**BACKGROUND:**

On April 23, 2026, the City issued Request for Proposals (Bid Number 61) seeking qualified engineering firms to provide professional engineering services for the SE Quincy St, 10th to 11th Road Diet Engineer Plans project. Services include development of a conceptual plan evaluating pavement and other public infrastructure improvements along the project corridor, including lane configuration, Complete Streets elements, traffic control, street lighting, landscaping, and City-owned utilities. Proposals were received on June 20, 2026, and evaluated by City staff. Following the evaluation process, staff recommend entering into an agreement with the most qualified firm for this project, Alfred Benesch & Company, to provide the specified professional services.

**BUDGETARY IMPACT:**

$85,300.00

**SOURCE OF FUNDING:**

GOB, 2026 CIP, Resolution 9723

**ATTACHMENTS:**

Contract - Alfred Benesch & Company
Request for Proposals - Bid 61
Alfred Benesch & Company Proposal

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Contract No. _____

Project Nos. 601201.02

**CITY OF TOPEKA**
**PUBLIC WORKS DEPARTMENT**
**ENGINEERING DIVISION**

# STANDARD AGREEMENT FOR ENGINEERING SERVICES

THIS AGREEMENT, is between the City of Topeka, Kansas (Owner) and Alfred Benesch & Company

_____(Engineer);

WITNESSETH:

WHEREAS, the Owner wishes to employ the Engineer to perform professional engineering services on Project No. 601201.02 - SE Quincy 10th to 11th. These services include providing engineering design and construction documents for the Complete Streets Improvements on SE Quincy from 10th to 11th as part of a KDOT Carbon Reduction Program Grant

(the Project); and,

WHEREAS, the Owner requires certain engineering services in connection with the Project (the Services); and,

WHEREAS, the Engineer is prepared to provide the Services;

NOW THEREFORE, in consideration of the promises contained in this Agreement, the Owner and Engineer.

agree to the following:

**ARTICLE 1 - EFFECTIVE DATE**

The effective date of this Agreement shall be _____

**ARTICLE 2 - GOVERNING LAW**

This Agreement shall be governed by the laws of the State of Kansas and the codes of the City of Topeka.

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**ARTICLE 3 - SERVICES TO BE PERFORMED BY ENGINEER**

Engineer shall perform the Services described in Attachment A, Scope of Services, in accordance with applicable sections of the City of Topeka Design Criteria and Drafting Standards of latest revision.

**ARTICLE 4 - COMPENSATION**

Owner shall pay Engineer in accordance with the Attachment B, Compensation.

**ARTICLE 5 – OWNER'S RESPONSIBILITIES**

Owner shall be responsible for all matters described in Attachment C, Owner's Responsibilities.

**ARTICLE 6 - SUPPLEMENTAL AGREEMENTS**

The provisions set forth in Attachment D, Supplemental Agreements shall be incorporated into this Agreement.

**ARTICLE 7 - PROJECT SCHEDULE**

The provisions set forth in the Attachment E, Project Schedule shall be incorporated into this Agreement.

**ARTICLE 8 - STANDARD OF CARE**

Engineer shall exercise the same degree of care, skill, and diligence in the performance of Services as is ordinarily possessed and exercised by a professional engineer under similar circumstances.

**ARTICLE 9 - INDEMNIFICATION AND INSURANCE**

Engineer hereby agrees to fully indemnify and hold harmless Owner and any of its departments, divisions, agencies, officers, employees and elected officials from all loss, damage, cost, or expenses specifically including reasonable attorneys' fees and other expenses of litigation incurred by or on behalf of the Owner and any of its officers, employees or elected officials to the extent caused by Engineer's negligent performance of Services under this Agreement. Engineer specifically agrees that this duty to indemnify and hold harmless will apply to the following:

a. Claims, suits, or action of every kind and description to the extent such suits or actions are caused by the negligent acts, errors, or omissions of the Engineer, its employees, agents, or subcontractors.

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b. Injury or damages received or sustained by any party to the extent caused by the negligent acts, errors, or omissions of the Engineer, its employees, agents, or subcontractors.

Engineer shall purchase and maintain during the life of this Agreement, insurance coverage which will satisfactorily insure him against claims and liabilities which arise because of the execution of this Agreement. The insurance coverages are as follows:

(1) Commercial General Liability Insurance, with a limit of $1,000,000 for each occurrence and $2,000,000 in the general aggregate.

(2) Automobile Liability Insurance, with a limit of $1,000,000 for each accident, combined single limit for bodily injury and property damage.

(3) Worker's Compensation Insurance and Employer's Liability Insurance, in accordance with statutory requirements, with a limit of $500,000 for each accident.

(4) Professional Liability Insurance, with a limit of $1,000,000 for each claim and aggregate.

Prior to issuance of the Notice to Proceed by Owner, Engineer shall have on file with Owner certificates of insurance acceptable to Owner. Said certificates of insurance shall be filed with Owner within ten (10) days of renewal or may be submitted with each agreement.

Engineer shall also maintain valuable papers insurance to assure the restoration of any plans, drawings, field notes or other similar data relating to the work covered by this agreement, in the event of their loss or destruction, until such time as the work has been delivered to the Owner.

Upon completion of all Services, obligations, and duties provided for in this Agreement, or if this Agreement is terminated for any reason, the terms and conditions of this Article shall survive.

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**ARTICLE 10 - LIMITATIONS OF RESPONSIBILITY**

Engineer shall not be responsible for: (1) construction means, methods, techniques, sequences, procedures, or safety precautions and programs in connection with the Project, (2) the failure of any contractor, subcontractor, vendor, or other Project participant, not under contract to Engineer, to fulfill contractual responsibilities to the Owner or to comply with federal, state or local laws, regulations, and codes; or (3) procuring permits, certificates, and licenses required for any construction unless such responsibilities are specifically assigned to Engineer in Attachment A, Scope of Services. Notwithstanding anything contained herein to the contrary, in recognition of the relative risks and benefits of the Project to both Owner and Engineer, the risks have been allocated such that the Owner agrees, to the fullest extent permitted by law, to limit the liability of Engineer to the Owner (and anyone that claims through it) for any and all claims, losses, costs, damages of any nature whatsoever (whether arising in negligence, professional errors or omissions, strict liability, breach of contract or otherwise) and claim expenses from any cause or causes, so that the total aggregate liability of Engineer shall not exceed the limits of insurance. Owner and Engineer agree that to the fullest extent permitted by law neither party shall be liable to the other for any special, indirect, or consequential damages whatsoever, whether caused by either party's negligence, errors, omissions, strict liability, breach of contract, breach of warranty, or other cause or causes.

**ARTICLE 11 - OPINIONS OF COST AND SCHEDULE**

Since Engineer has no control over the cost of labor, materials, or equipment furnished by others, or over the resources provided by others to meet Project construction schedules, Engineer's opinion of probable construction costs and of construction schedules shall be made on the basis of experience and qualifications as a professional engineer. Engineer does not guarantee that proposals, bids, or actual Project construction costs will not vary from Engineer's cost estimates or that actual construction schedules will not vary from Engineer's projected schedules.

**ARTICLE 12 - REUSE OF DOCUMENTS**

All documents, including, but not limited to, drawings, specifications, and computer software prepared by Engineer pursuant to the Agreement are instruments of service in respect to the Project. They are not intended or represented to be suitable for reuse by Owner or others on extensions of the Project or on any other project. Any reuse without prior written verification or adaptation by Engineer for the specific purpose intended will be at Owner's sole risk and without liability or legal exposure to Engineer. Any verification or adaptation requested by Owner shall entitle

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Engineer to compensation at rates to be agreed upon by Owner and Engineer.

## ARTICLE 13 - OWNERSHIP OF DOCUMENTS AND INTELLECTUAL PROPERTY

Except as otherwise provided herein, engineering documents, drawings, and specifications prepared by Engineer as part of the Services shall become the sole property of Owner, upon receipt of payment by Engineer of amounts due and owing under this Agreement, however, that both Owner and Engineer shall have the unrestricted right to their use. Engineer shall retain its rights in its standard drawing details, specifications, data bases, computer software, and other proprietary property protected under the copyright laws of the United States. Rights to intellectual property developed, utilized, or modified in the performance of services shall remain the property of Engineer. Owner shall have the unlimited right to the use of intellectual property developed, utilized, or modified in the performance of the Services at no additional cost to the Owner.

## ARTICLE 14 - TERMINATION

This Agreement may be terminated by either party upon written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement. The nonperforming party shall have fifteen calendar days from the date of the termination notice to cure or to submit a plan for cure reasonably acceptable to the other party. Owner may terminate or suspend performance of this Agreement for Owner's convenience upon written notice to Engineer. Engineer shall terminate or suspend performance of the Services on a schedule acceptable to Owner. If termination or suspension is for Owner's convenience, Owner shall pay Engineer for all Services performed prior to the date of the termination notice. Upon restart, an adjustment acceptable to Owner and Engineer shall be made to Engineer's compensation. Neither Engineer, nor its subconsultants shall be responsible for errors or omissions in documents which are incomplete as a result of an early termination under this Agreement.

## ARTICLE 15 - DELAY IN PERFORMANCE

Neither Owner nor Engineer shall be considered in default of the Agreement for delays in performance caused by circumstances beyond the reasonable control of the nonconforming party. For purposes of this Agreement, such circumstances include abnormal weather conditions; floods; earthquakes; fire; epidemics; war, riots, or other civil disturbances; sabotage, judicial restraint, and inability to procure permits, licenses, or authorizations from any local, state, or federal agency for any of the supplies, materials, accesses, or services required to be provided by either Owner or Engineer under this Agreement. Should such circumstances occur, the nonconforming party shall, within

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a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance of the Agreement.

For delays in performance by Engineer, as set forth in Attachment E, Project Schedule, which are caused by circumstances which are within its control, such delays shall be documented on the Engineer's Project Performance Evaluation form. Said form shall be completed at the conclusion of Project and acknowledged by both Owner and Engineer. Completed form shall be retained by Owner for a period of five years and reviewed prior to consultant selection for City projects.

In the event Engineer is delayed in the performance of Services because of delays caused by Owner, Engineer shall have no claim against Owner for damages or contract adjustment other than an extension of time.

**ARTICLE 16 - COMMUNICATIONS**

Any communication required by this Agreement shall be made in writing to the address specified below:

Engineer: Alfred Benesch & Company
123 SE 6th Ave., Suite 200
Topeka, KS 66603
(785) 408-9413

Owner: City of Topeka City Clerk
215 SE 7th Street, Room 166
Topeka, KS 66603
(785) 368-3940

With a Copy to: City of Topeka Engineering Division
620 SE Madison, 2nd Floor
Topeka, KS 66607
(785) 368-3842

Nothing contained in the Article shall be construed to restrict the transmission of routine communications between representatives of Engineer and Owner.

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31

**ARTICLE 17 - WAIVER**

A waiver by either Owner or Engineer of any breach of this Agreement shall be in writing. Such a waiver shall not affect the waiving party's rights with respect to any other or further breach.

**ARTICLE 18 - SEVERABILITY**

The invalidity, illegality, or unenforceability of any provision of this Agreement or the occurrence of any event rendering any portion or provision of this Agreement void shall in no way affect the validity or enforceability of any other portion or provision of this Agreement. Any void provision shall be deemed severed from this Agreement, and the balance of this Agreement shall be construed and enforced as if this Agreement did not contain the particular portion or provision held to be void. The parties further agree to amend this Agreement to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision. The provisions of this Article shall not prevent this entire Agreement from being void should a provision which is of the essence of this Agreement be determined void.

**ARTICLE 19 - INTEGRATION**

This Agreement represents the entire and integrated agreement between Owner and Engineer. All prior and contemporaneous communications, representations, and agreements by Engineer, whether oral or written, relating to the subject matter of this Agreement, as set forth in Attachment D, Supplemental Agreements are hereby incorporated into and shall become a part of this Agreement.

**ARTICLE 20 - SUCCESSORS AND ASSIGNS**

Owner and Engineer each binds itself and its directors, officers, partners, successors, executors, administrators, assigns, and legal representatives to the other party of this Agreement and to the directors, officers, partners, successors, executors, administrators, assigns, and legal representatives of such other party in respect to all provisions of this Agreement.

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31

**ARTICLE 21 - ASSIGNMENT**

Neither Owner nor Engineer shall assign any rights or duties under this Agreement without the prior written consent of the other party. Unless otherwise stated in the written consent to an assignment, no assignment will release or discharge the assignor from any obligation under this Agreement. Nothing contained in this Article shall prevent Engineer from employing independent consultants, associates, and subcontractors to assist in the performance of the Services; however, other agreements to the contrary notwithstanding, in the event Engineer employs independent consultants, associates, and subcontractors to assist in performance of the Services, Engineer shall be solely responsible for the negligent performance of the independent consultants, associates, and subcontractors so employed.

**ARTICLE 22 - THIRD PARTY RIGHTS**

Nothing in this Agreement shall be construed to give any rights or benefits to anyone other than Owner and Engineer.

**ARTICLE 23 – RELATIONSHIP OF PARTIES**

Nothing contained herein shall be construed to hold or to make the Owner a partner, joint venturer, or associate of Engineer, nor shall either party be deemed the agent of the other, it being expressly understood and agreed that the relationship between the parties hereto is and shall at all times remain contractual as provided by the terms and conditions of this Agreement.

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IN WITNESS WHEREOF, Owner and Engineer have executed this Agreement.

CITY OF TOPEKA

**Owner**

**By:** Robert M. Perez, Ph.D.

City Manager

**Title**

**Date:**

**Attest:**

City Clerk, Brenda Younger

**Alfred Benesch & Company**

Alfred Benesch & Company

Robert R. Krewson

**Robert R. Krewson**
Kansas/Missouri Division Manager
August 10, 2026 14:49 CT
IP: 216.196.130.195

Robert R. Krewson

Senior Vice President

**Attest:**

**By:** Bradley D. Johnson

APPROVED AS TO FORM AND LEGALITY

DATE_____ BY_____

C&P DIRECTOR

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31

**ATTACHMENT A**
**TO**
**AGREEMENT FOR ENGINEERING SERVICES**

| | |
|---|---|
| Owner: | City of Topeka, Kansas |
| Engineer: | Alfred Benesch & Company |
| Project Number & Name: | 601201.02 - SE Quincy, 10th-11th Complete Streets Improvements |

**SCOPE OF SERVICES**

BASIC SERVICES

The project is specifically defined below:

The City of Topeka (Owner) has successfully received a KDOT Transportation Emissions Reduction Program for SE Quincy Street from 10th Street to 11th Street and are to include and incorporate complete streets concepts. The project will include a pre-construction traffic study and concept development for roadway, pedestrian, and City owned utility systems. This concept development process will be a precursor to final design of the preferred concept in 2027 which will be scoped upon completion of the concept studies.

The Engineer's Scope of Services for this Project includes project management, field services, pre-construction traffic study, roadway, pedestrian and bicycle conceptual plans and conceptual city owned utility improvements. These concepts will be advanced to full design under a future contract amendment.

The basic Scope of Services for this Project is organized into four major Task Series:
•Task 100 – Project Management
•Task 200 – Field Services
•Task 300 – Traffic Study
•Task 400 – Concept Development

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31

The Engineer agrees to provide the following services.

See attached Scope Document. (Attachment G)

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SUPPLEMENTAL SERVICES

Any work requested by the Owner that is not included in the Basic Services will be classified as Supplemental Services. Supplemental Services shall include, but are not limited to the following.

The following items are not considered part of the Scope of Services outlined above and shall be considered services that may be provided for future design phases on the project:

•Presentations to City Council or Planning Commission
•Additional traffic counts
•Geotechnical Borings & Evaluations
•Tract Maps/Legal Descriptions
•3D Design Modeling
•Vertical Alignment
•Field Check Design
•Office Check Design
•Final Design Plans for Construction
•Bid Documents and Specifications
•Public Involvement and Stakeholder Engagement
•Public/Private Utility Coordination (other than specified in this scope)
•Construction or post construction services.
•Parking Study.
•Permits.
•Stormwater analysis or design.
•Other items not specifically identified in the Scope of Services

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**ATTACHMENT B**
**TO**
**AGREEMENT FOR ENGINEERING SERVICES**

| | |
|---|---|
| Owner: | City of Topeka, Kansas |
| Engineer: | Alfred Benesch & Company |
| Project Number & Name: | 601201.02 - SE Quincy, 10th-11th Complete Streets Improvements |

**COMPENSATION**

For the services covered by this Agreement, the Owner agrees to pay the Engineer as follows:

A. For the Basic Services described in Attachment A, the fee will not exceed $85,300. Payments shall be made monthly in amounts which are consistent with the amount of engineering services provided, as determined by the Engineer.

B. Compensation for Supplemental Services shall be made as defined below, when authorized in writing by the Owner. The maximum limit for each item of additional service shall be established individually and specifically agreed to by the Owner as stated below, unless the service is included in a subsequent agreement.

C. Hourly rates for each classification as defined by the Engineer's rate schedule, see Attachment F. Hourly charge rates are subject to adjustment annually on January 1. Overtime, when authorized by the Owner, will be billed at 1.5 times the rates listed (non-engineer time only).
Reimbursable charges will be considered the amount of actual costs of expenses or charges, including such items as staking materials, equipment rental, equipment hourly charges, mileage, toll telephone calls, reproduction and similar project related expenses.

D. The entire amount of each statement shall be due and payable upon receipt by the Owner.

E. It is understood and agreed:

1. That the Engineer shall start the performance of Services within 10 days of receipt of a notice to proceed and shall complete the work in accordance with the contract times set forth in Attachment E, Project Schedule.

2. That the Engineer shall keep records on the basis of generally accepted accounting practice of costs and expenses which records shall be available for inspection at all reasonable times.

3. That the Engineer shall not be entitled to payment for any portion of services not performed in accordance with the Standard of Care or deliverables not submitted in accordance with this Agreement.

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**ATTACHMENT C**
**TO**
**AGREEMENT FOR ENGINEERING SERVICES**

| | |
|---|---|
| Owner: | City of Topeka, Kansas |
| Engineer: | Alfred Benesch & Company |
| Project Number & Name: | 601201.02 - SE Quincy, 10th-11th Complete Streets Improvements |

## OWNER'S RESPONSIBILITIES

The Owner will furnish, as required by the work and not at the expense of the Engineer, the following items:

1. Make available to the Engineer all records, reports, maps, and other data pertinent to provision of the services required under this contract, upon which Engineer may reasonably rely.

2. Examine all plans, specifications and other documents submitted by the Engineer and render decisions promptly to prevent delay to the Engineer.

3. Designate one City of Topeka employee as the Owner representative with respect to all services to be rendered under this agreement. This individual shall have the authority to transmit instructions, receive information and to interpret and define the Owner's policies and decisions pertinent to the Engineer's services.

4. Issue notices to proceed to the Engineer for each phase of the design services.

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**ATTACHMENT D**
**TO**
**AGREEMENT FOR ENGINEERING SERVICES**

| | |
|---|---|
| Owner: | City of Topeka, Kansas |
| Engineer: | Alfred Benesch & Company |
| Project Number & Name: | 601201.02 - SE Quincy, 10th-11th Complete Streets Improvements |

**SUPPLEMENTAL AGREEMENTS**

Owner and Engineer agree that the following communications, representations, and agreements by Engineer, whether oral or written, relating to the subject matter of the Agreement are hereby incorporated into and shall become a part of the Agreement as set forth in ARTICLE 19 - INTEGRATION.

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**ATTACHMENT E**
**TO**
**AGREEMENT FOR ENGINEERING SERVICES**

| | |
|---|---|
| Owner: | City of Topeka, Kansas |
| Engineer: | Alfred Benesch & Company |
| Project Number & Name: | 601201.02 - SE Quincy, 10th-11th Complete Streets Improvements |

**PROJECT SCHEDULE**

Owner and Engineer recognize that time is of the essence of the Agreement and that Owner will suffer financial loss if the work is not completed within the times stipulated herein, plus any extensions thereof. Accordingly, Engineer, shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the project and has established time intervals, in calendar days, for submittals at various stages of the project as detailed below. As each actual submittal date occurs, Engineer shall meet with Owner to discuss the progress of the work and the actual submittal date shall be documented. If project is behind schedule, the reason shall be recorded. Engineer shall not be responsible for the time required by Owner's representative to review Engineer's submittal. When review is complete, Owner shall, in writing, authorize Engineer to proceed to the next submittal date. After final submittal date, Engineer and Owner shall meet to evaluate Engineer's performance with regard to design schedule. An Engineer's Project Performance Evaluation form shall be completed and acknowledged by both Owner and Engineer. Completed form shall be retained by Owner for a period of five years and reviewed prior to consultant selection for City projects. Past performance shall be accounted for on the evaluation sheet used to rank consultants during the interview process.

1. Schedule: Engineer will make plan submittals to Owner based on the following schedule:

   a. Concept Drawings - Engineer will submit concept drawings within 120 calendar days after Notice to Proceed by Owner.

   b. Field Check - Engineer will submit field check drawings within N/A calendar days after Notice to Proceed by Owner.

   c. Right-of-Way Drawings - Engineer will submit right-of-way drawings within N/A calendar days after the Notice to Resume Work is given by Owner following Field Check.

   d. Office Check - Engineer will submit office check drawings and specifications within N/A calendar days after the Notice to Resume Work is given by Owner following Field Check.

   e. Bid Documents - Engineer will submit bid documents within N/A calendar days after the Notice to Resume Work is given by Owner following Office Check.

   f. As-Built Plans – Engineer will submit as-built plans within 30 calendar days after marked-up plans are returned to the Engineer, from the Owner or within 30 calendar days after all punch list items have been completed if the Engineer's firm provided construction inspection services for the project.

   g. Construction Inspection Documentation – If the Engineer's firm provided construction inspection services, Engineer shall submit all inspection records, including but not limited to, daily reports, pre and post-inspection videos, photos, material testing results, field notes, pay quantities, and other related documentation, to Owner within 30 calendar days after completion of all punch list items for the project.

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31



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**EMPLOYMENT CLASSIFICATION AND RATE SCHEDULE**

| CLASSIFICATION | BILLABLE RATE |
|---|---|
| Project Manager I | $190.00 |
| Project Manager II | $210.00 |
| Senior Project Manager | $240.00 |
| Project Principal | $275.00 |
| Technical Manager I | $200.00 |
| Technical Manager II | $210.00 |
| Senior Technical Manager | $250.00 |
| Project Engineer I | $150.00 |
| Project Engineer II | $170.00 |
| Senior Project Engineer | $195.00 |
| Construction Representative I | $120.00 |
| Construction Representative II | $135.00 |
| Construction Representative III | $150.00 |
| Construction Representative IV | $160.00 |
| Construction Tech Representative I | $85.00 |
| Construction Tech Representative II | $110.00 |
| Construction Tech Representative III | $125.00 |
| Construction Tech Representative IV | $145.00 |
| Construction Tech Specialist | $130.00 |
| Senior Construction Tech Representative | $150.00 |
| Construction Manager I | $160.00 |
| Construction Manager II | $185.00 |
| Senior Construction Manager | $200.00 |
| Designer I | $125.00 |
| Designer II | $140.00 |
| Technologist I | $85.00 |
| Technologist II | $105.00 |
| Senior Technologist | $150.00 |
| Technical Specialist I | $100.00 |
| Technical Specialist II | $140.00 |
| Technical Specialist III | $145.00 |
| Senior Technical Specialist | $160.00 |
| Survey Assistant | $100.00 |
| Survey Specialist | $130.00 |
| Senior Surveyor | $160.00 |
| Survey Crew | $220.00 |
| Intern | $90.00 |
| Project Assistant II | $90.00 |

**Rates are good until 12/31/2026**

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31

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# ATTACHMENT G

## TASK SERIES 100 – PROJECT MANAGEMENT

### 101. Project Management Services

ENGINEER will provide management functions required to successfully complete the Concept Plans including project correspondence with the Owner; consultation with the Owner's staff; supervision and coordination of services; implementation of a project specific workplan, procedures, and a quality control/quality assurance plan; scheduling and assignment of personnel resources; administration and coordination with other Engineers; continuous monitoring of work progress; and invoicing for the work performed. Includes routine coordination with the Owner via telephone and email.

### 102. Internal Coordination Meetings

Scope anticipates monthly internal team coordination meetings for the different disciplines. Up to four (4) one hour virtual meetings. Each meeting includes up to 4 staff members. Meetings identified in this scope are limited to the number and duration specifically stated. Additional meetings constitute Additional Services.

## TASK SERIES 200 – FIELD SERVICES

### 201. Site Visit

One (1) site visit to observe existing conditions for two (2) hours in length and for two (2) staff members

### 202. Field Survey

Benesch will perform topographic surveying, right-of-way, parcel mapping and basemap development on SE Quincy Street between 10th and 11th including intersections through return areas plus 50' beyond return areas to support the study and design of future improvements along SE Quincy Street. Work includes office research, field surveying, and preparation survey basemap. Survey will include the following:

Surface Features list:

- Pavement edges
- Back of curb / flowline
- Sidewalks
- Driveways and entrances
- Retaining walls
- Buildings and building corners
- Fences
- Utility poles
- Street lights
- Traffic signal equipment
- Traffic signs
- Pavement striping
- Curb ramps (ADA)
- Bollards
- Trees greater than 6-inch caliper (measured 3.5 feet above ground)
- Tree lines and landscape features
- Other visible surface improvements within the survey limit

Storm Drainage

- Structures (rim elevations, inverts, inside dimensions)
- Culverts
- Open channels

Sanitary Sewer & Water

- Sanitary manholes (rim and invert elevations)
- Water valves (ground elevation and top of operating nut)
- Fire hydrants

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31

Franchise Utilities:

- Surface utility evidence including pedestals, pull boxes, valve boxes, vaults, meters, poles, and other visible utility appurtenances.
- Subsurface utilities marked in the field by Kansas One-Call

Utility locations shown on the survey basemap are based on visible surface evidence, Kansas One-Call field markings, and available information provided by utility owners or the Owner. Survey does not include subsurface investigations except as specifically identified in this scope. Subsurface utility locations are approximate and should not be relied upon for excavation. Benesch is not responsible for the accuracy or completeness of utility information provided by others.

Control Datum & Localized Control.

- Survey control will be tied to State Plane control (NAD 83 Kansas North Zone 1501) and vertical datum NAVD 88.
- A minimum of four (4) horizontal control points and three (3) vertical benchmarks will be established outside the anticipated construction limits.

Right-of-Way and Parcel Mapping

- Available subdivision plats, recorded right-of-way documents, and other public records will be reviewed to depict the apparent public right-of-way for SE Quincy Street and the intersecting streets for SE 10th Avenue and SE 11th Avenue.
- Existing right-of-way monuments encountered within the project limits will be located and shown on the survey basemap.
- Preliminary property lines within the project corridor will be depicted on the survey basemap based on monuments encountered, information provided by the Owner, together with available recorded plats and public records.

SURVEY SERVICES NOT INCLUDED

The following items are beyond this Scope of Services and may be provided as Additional Services upon request.

- ALTA/NSPS Land Title Survey
- Boundary survey or boundary retracement
- Parcel boundary establishment
- Title report procurement or review
- Deed research or ownership determination
- Easement exhibits or legal descriptions
- Recording fees
- Boundary dispute resolution or expert testimony
- Traffic control plans for survey operations
- SUE Level A or B investigations
- Utility potholing
- Private utility locating
- Drone or photogrammetric mapping
- Construction staking
- As-built or record surveys

**203. Field Survey QA/QC**

This task includes QA/QC reviews for the Survey Basemap

**TASK SERIES 300 – TRAFFIC STUDY**

ENGINEER will complete a traffic study to support concept development for the Quincy Street project from 10th to 11th Streets. This will include a high-level traffic analysis for the intersection of 10th & Quincy and review and incorporation of the Tower development projected demand. The following tasks will be completed to provide an estimate of the traffic volumes for the corridor and provide information regarding the capacity needs for all modes.

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**301. Traffic Data Collection**

a. Collect 13 hour turning movement counts at 10th & Quincy. This data will include bike and pedestrian movements and will be compared to Urban SDK as well as data collected on the Quincy 8th to 10th Streets project.
b. Obtain and review the Union Tower TIS traffic data to represent existing 11th & Quincy and include estimated development trips for use in the construction year scenario.
c. Submit a request to KDOT and City for crash data for the past five years.

**302. Traffic Volume Development**

a. Summarize the intersection turning movement traffic data obtained from the different resources and create figures for the memo.
b. Review historic traffic volumes to obtain a growth rate to be used for development of future traffic volumes and generate projected 2028 (construction year) and 2050 traffic volumes to be used in the traffic analysis.

**303. Existing Conditions Analysis**

a. Complete segment planning-level capacity analysis using NCHRP methodologies for SW Quincy Street segment between 10th and 11th Streets for existing, construction year, and future scenarios. Findings will be summarized into level of service figures that will be included table in the traffic memorandum.
b. Existing Conditions intersection capacity and operation analyses for the 10th & 11th Streets intersections using Synchro software. Capacity analysis will be completed using existing traffic signal timings provided by the City. Results will be summarized in the traffic memorandum using HCM methodologies. Findings will be summarized into level of service figures in the traffic memorandum. Data will include LOS and 95th percentile queue data. The following traffic volume scenarios will be completed during the AM and PM peak commuter periods.

    1. Existing Conditions (AM and PM peak periods)
    2. 2028 No-Build Conditions (AM and PM peak periods)
    3. 2050 No-Build Conditions (AM and PM peak periods)

c. Summarize crash history for the past five years. This information will include crash type, location, severity, and date of crash. Crash data will be summarized into tables for the memorandum. The data will be used to calculate crash rates and identify crash trends/patterns.

**304. Alternatives Analysis**

Evaluate up to two (2) conceptual alternatives selected in consultation with the Owner. . Findings will be summarized into level of service figures in the traffic memorandum. Data will include LOS and 95th percentile queue data.

a. 2028 Build Conditions (AM and PM peak periods)
b. 2050 Build Conditions (AM and PM peak periods)

**305. Draft Traffic Memorandum**

Prepare a draft traffic memorandum to summarize the traffic study procedures, findings, and preliminary alternatives recommendations. Assumes draft memorandum will be submitted as a PDF. Draft memorandum will be submitted to Owner for review.

**306. Final Traffic Memorandum**

Address comments from Owner. Finalize the traffic memorandum and submit a signed and sealed traffic study to Owner. Assumes final memorandum will be submitted as a PDF.

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31

**307. Traffic Meeting**
Attend up to one (1) in person meeting with City representatives to present and discuss alternatives. Assumes two (2) Benesch staff will be in attendance for up to 1 hour. Time includes prep and meeting minutes.

**308. Traffic Task Administration**
Manage traffic portion of project, prepare periodic updates.

**309. QC/QA Review**
This task includes QA/QC reviews for the Traffic Memorandums

**TASK SERIES 400 – CONCEPT DEVELOPMENT**

**401. Public Utility Coordination**
Benesch will coordinate with Public Water, Sanitary Sewer and Storm Sewer departments to obtain, coordinate and review of available utility information provided by the utility owners to determine needed improvements through the limits of the project. This coordination effort will be limited to a total of 12 hours. If facility replacement designs are needed, then they will be scoped during the design phase.

**402. Typical Section Development**
This task includes the labor and effort to prepare and evaluate up to two typical sections for the project. The selected alternative typical section will be utilized for the conceptual plan design and cost estimates. This will include a virtual or in person review meeting at the Benesch Topeka Office with the City. Assume up to two Benesch employees for a 1 hour meeting. Time includes prep and minutes for meeting.

**403. Conceptual Design**
Under this task, Benesch will provide conceptual drawings for Quincy Street from SE 10$^{th}$ to 11$^{th}$. Anticipated conceptual design plan sheets will consist of the following:

a. Title Sheet (1 Sheet)
b. Typical Section (1 Sheet)
c. Existing Conditions/Topo Survey/Control (1 Sheet)
d. Plan Sheets (2 Sheet)
e. Sequencing Plan (2 Sheets)

**404. Concept Quantities**
This task will include effort pertaining to the calculation of roadway, pedestrian and public utility quantities (to planning/conceptual level of detail) for the project.

**405. Conceptual Estimate.**
This task will include effort pertaining to the calculation of roadway, pedestrian and public utility costs (to planning/conceptual level of detail) for the project. Estimate is based on available information and engineering judgment and is not a guarantee of bids or final construction cost.

**406. Concept Development QA/QC Review**
This task includes QA/QC reviews for the Conceptual Design and Estimate.

Docusign Envelope ID: F37C6324-FB6C-8476-82A0-B7E0A4477C31

ALFRBEN-01 ZRINKUS

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 8/11/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Ames & Gough
859 Willard Street
Suite 320
Quincy, MA 02169

CONTACT NAME:
PHONE (A/C, No, Ext): (617) 328-6555 FAX (A/C, No): (617) 328-6888
E-MAIL ADDRESS: boston@amesgough.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Phoenix Insurance Company A++, XV | 25623 |
| INSURER B : Charter Oak Fire Insurance Company A++ (XV) | 25615 |
| INSURER C : Travelers Property Casualty Company of America, A++, XV | 25674 |
| INSURER D : Travelers Casualty Company of Connecticut A++, XV | 36170 |
| INSURER E : Berkshire Hathaway Specialty Insurance Company (A++XV) | 22276 |
| INSURER F : | |

INSURED
Alfred Benesch & Company -Topeka, KS
123 SE 6th, Suite 200
Topeka, KS 66603

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY | | | 630-0D870755 | 5/31/2026 | 5/31/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | CLAIMS-MADE X OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 1,000,000 |
| | | | | | | | MED EXP (Any one person) | $ 10,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ 2,000,000 |
| | POLICY X PRO-JECT X LOC | | | | | | PRODUCTS - COMP/OP AGG | $ 2,000,000 |
| | OTHER: | | | | | | | $ |
| B | AUTOMOBILE LIABILITY | | | 810-4X668955 | 5/31/2026 | 5/31/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | X ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| C | X UMBRELLA LIAB X OCCUR | | | CUP-9R47920A | 5/31/2026 | 5/31/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | EXCESS LIAB CLAIMS-MADE | | | | | | AGGREGATE | $ 1,000,000 |
| | DED X RETENTION $ 0 | | | | | | | $ |
| D | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N | N / A | | UB-5K723986 | 5/31/2026 | 5/31/2027 | X PER STATUTE / OTH-ER | |
| | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N (Mandatory in NH) | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |
| E | Professional Liab | | | 47EPP30529709 | 5/31/2026 | 5/31/2027 | Per Claim | 1,000,000 |
| E | | | | 47EPP30529709 | 5/31/2026 | 5/31/2027 | Aggregate | 1,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
If AI box is checked, GL Endt Form# CGD604, Auto Endt Form# CAT499 to the extent provided therein applies and all coverages are in accordance with the policy terms and conditions.

RE: (Benesch Project #: 1327-600006.00 / PM: Brad Johnson) - City of Topeka - Complete Street Improvements on SE Quincy from 10th to 11th / Project No. 601201.02
Valuable Papers is included within the Property coverage under policy #630-0D870755 insured with Travelers with a limit of $1,570,000.

**CERTIFICATE HOLDER**

City of Topeka
ATTN: City Clerk
215 SE 7th Street, Room 166
Topeka, KS 66603

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Jared Maxwell


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CITY OF TOPEKA
Contracts & Procurement Division
City Hall, 215 SE 7th St., Room 60
Topeka, KS 66603
procurement@topeka.org
Tel: 785-368-3749

# Request for Proposals Terms and Conditions

**Read all terms and conditions before registering or responding to a bid event.**

## I. General

Thank you for your interest in registering online to do business with the City of Topeka. All data in this website is subject to the Statues of the State of Kansas and ordinances contained in the Topeka Municipal Code. The City of Topeka shall not be held liable or legally bound by any software limitation or defect. The City of Topeka operates under and is subject to the Central Time Zone (CST or CDT).

The City of Topeka strives to include as many suppliers as possible to enhance the competitive sealed bidding process. The city is unable to include every supplier in all events that they may be able to quote on. Registration on the city's e-pro website does not guarantee an organization will receive notification of every bidding opportunity.

## II. Disclaimer

The City of Topeka attempts to maintain continuous access to the supplier portal. However, from time to time, access may be interrupted or prevented due to maintenance, site problems, Internet problems, or problems experienced by the user due to the user's computer system. The city makes no warranty that the supplier portal will be uninterrupted or error-free. Regardless of the source of any problem, it is the user's responsibility to ensure that its bid is timely received. Because of the discrepancies inherent in timing mechanisms (e.g. cell phones, computers, mobile devices), the bid time will be determined based upon the time indicated on the city server for the Strategic Sourcing application. If the user does not submit its bid at or before the time indicated on the City server for the Strategic Sourcing application, the bid will be electronically rejected by the Strategic Sourcing application as untimely.

The City shall not be liable for any direct, indirect, incidental, special, consequential, or exemplary damages, including but not limited to damages for loss of profits, goodwill, use, data, or other intangible losses resulting from: (i) the use or the inability to use the supplier portal; (ii) unauthorized access to or alteration of the user's transmissions or data; or (iii) any other matter relating to the supplier portal.

It shall be the bidder's responsibility to advise the City of Topeka of any specifications, language, other requirements, or combinations thereof that restrict or limit bidding. Such notification must be submitted in writing and must be received by the Contracts and Procurement Division no later than five (5) days prior to the bid closing. The specifications were written with the intent of permitting competitive bidding. The City of Topeka reserves the right to waive minor deviations in the specifications that inadvertently restrict bidding to a single manufacturer (or vendor) or when such deviations do not alter or deter the City from accomplishing the

intended use or function. Each bid shall include descriptive literature and specifications for the product. However, the provision of this material shall not be considered a substitute for listing deviations.

Amendments to Bids: To ensure maximum access opportunities for users, events and solicitations shall typically be posted for a minimum of ten (10) days, and no amendments shall typically be made within the last three days before the event or solicitation is due. Bidders and vendors are cautioned that the competitive nature of their offers could be affected if their submission does not include all amendments. For this reason, bidders and vendors are advised to revisit all solicitations to which they intend to respond three (3) days prior to the due date. It is the bidder's or vendor's responsibility to check the website from time to time for updates to events and solicitations and to pick up additional addenda and information.

All bids shall be considered firm for a period of forty-five (45) calendar days from the bid opening date, unless otherwise stated in the bid specification document(s).

If bidders have a concern about bid specifications or any term or condition that they believe restricts competition, bidders must contact, in writing, the procurement buyer assigned no later than five (5) days prior to bid closing. Upon receipt, the procurement buyer will research the issue and provide a response within five (5) days. Failure to submit a question or concern within the five (5) day period will waive any right the bidder may have to challenge the bid or a bid award.

## III. Qualification Based Selection

Qualification Based Selection (RFP, RFQ, etc.)

Includes Architectural, Engineering, and Appraisal Services for Public Buildings and Improvements

1. READ ALL STANDARD TERMS AND CONDITIONS, SPECIAL TERMS AND CONDITIONS AND THE SCOPE OF WORK CAREFULLY. Failure to abide by all the conditions of this request may result in the rejection of a proposal. Inquiries about this request must be addressed during the open question and answer period. Proposals including attachments (proposal, drawings, photographs, etc.) shall be submitted through the City’s online bidding portal.

2. SINGLE POINT OF CONTACT: The single point of contact for all inquiries, questions, or requests shall be the City of Topeka Contracts and Procurement Buyer or their designee initiating this solicitation. All communications shall be directed to the Buyer. No communication is to be had with any other City employee or representative while the bidding event is open and until a contract and/or purchase order is awarded and issued. Bidders may have contact with other City employees or representatives during negotiations, contract signing, or as otherwise specified in the solicitation documentation.

3. NEGOTIATED PROCUREMENT: The City reserves the right to negotiate with the selected bidder of this solicitation. The final evaluation and award are made by the Procurement Negotiating Committee (Committee), which consists of the Department Director of the

originating department, the Director of Administrative and Financial Services, the Director of Contracts and Procurement, or their designees. (For architectural, engineering and appraisal services, the City Engineer or designee will take the place of the Director of Contracts and Procurement or designee.)

4. APPEARANCE BEFORE COMMITTEE: Bidders may be required to appear before the Committee to explain their understanding and approach. The Committee may request additional information. Bidders are prohibited from electronically recording these meetings. All information received prior to the cut-off time will be considered as part of the bidder's best and final offer. No additional revisions shall be made after the specified cutoff time unless requested by the Committee.

5. QUESTIONS & ADDENDA: All questions shall be submitted during the open questions period section of the City's online bidding portal. It shall be the bidder's responsibility to monitor the City's bidding portal for answers to questions and any addenda issued that may alter or change the scope of the solicitation. Any and all binding modifications to the solicitation shall be made by addendum.

6. PRE-PROPOSAL CONFERENCE: If so noted, all Pre-Proposal Conferences will be scheduled and information posted on the Meetings section in the solicitation. Attendance is typically not mandatory, but is strongly encouraged. At the Pre-Proposal Conference impromptu questions will be permitted and spontaneous unofficial answers will be provided when possible. However, bidders should clearly understand that the only official answer or position of the City will be by written and issued by addendum.

7. COST OF PREPARING PROPOSAL: The cost of developing and submitting the proposal is entirely the responsibility of the bidder. This includes costs to determine the nature of the engagement, preparation of the proposal, submitting the proposal, negotiating the contract, and other costs associated with the solicitation.

8. EVALUATION OF PROPOSALS: Award shall be made through the qualification-based selection process. Consideration and evaluation of such proposals will include but not be limited to:

a) Adequacy and completeness of proposal;
b) Compliance with the terms and conditions of the request;
c) Experience in providing like services or products;
d) Qualified staff;
e) Methodology in accomplishing objectives;
f) Response format as required by this request;
g) Price; and
h) Any other requirements specific to the service or product as outlined by the City of Topeka.

9. ACCEPTANCE OR REJECTION: The City reserves the right to accept or reject any or all proposals or part of a proposal; to waive any informalities or technicalities; clarify any

ambiguities in proposals; modify criteria in the solicitation; and unless otherwise specified, to accept any item in a proposal.

10. CONTRACT: The successful bidder may be required to enter into a written contract with the City, which will incorporate the Contractual Provisions Attachment and Contractor's Statement of Agreement. No contract shall be considered to have been entered into by the City unless executed by the City Manager and the vendor. Professional service contracts exceeding fifty thousand dollars (50,000) must be approved by the Governing Body prior to being executed by the City Manager.

11. CONTRACT DOCUMENTS: In the event of a conflict in terms of language among the documents, the following order shall govern:

a) Contractual Provisions Attachment and Contractor's Statement of Agreement, if incorporated in the Contract;
b) Written modifications to the executed contract;
c) Written contract signed by the parties;

12. OPEN RECORDS ACT: All proposals become the property of the City of Topeka. Kansas law requires all information contained in proposals to become open for public review (with certain exceptions available under the Act) once a contract is signed or all proposals rejected.

13. FEDERAL, STATE AND LOCAL TAXES – GOVERNMENTAL ENTITY: Unless otherwise specified, the price as negotiated shall include all applicable federal, state, and local taxes. The successful vendor shall pay all taxes lawfully imposed on it with respect to any product or service delivered in accordance with this solicitation. The City of Topeka is exempt from state sales or use taxes, and federal excise taxes. These taxes shall not be included in the bidder's price quotations.

14. SUSPENSION FROM BIDDING: Any vendor who defaults on delivery as defined in this solicitation may, at the discretion of the Director of Contracts and Procurement, be barred from bidding or receiving an award on any subsequent solicitation for a period of time to be determined by the City.

15. INSURANCE: The City shall not be required to purchase any insurance against loss or damage to any personal property nor shall the City establish a self-insurance fund to protect against any loss or damage. Subject to the provisions of the Kansas Tort Claims Act, the vendor shall bear the risk of any loss or damage to any personal property.

16. CASH BASIS AND BUDGET LAWS: All contracts are subject to the State of Kansas Cash Basis and Budget laws. [K.S.A. 10-1101; 79-2925 et seq.] Any obligation incurred as a result of the issuance of the contract or purchase order binds the City only to the extent that funds are available at the time payment is required.

## IV. RFP Special Provisions

Proposal Format: The following information shall be part of the technical proposal: Vendors are instructed to prepare their Technical Proposal following the same sequence as this section of the Request for Proposal.

1. Transmittal letter which includes the following statements:

a) That the vendor is the prime contractor and identifying all subcontractors
b) That the vendor is a corporation or other legal entity
c) That no attempt has been made or will be made to induce any other person or firm to submit or not to submit a proposal
d) That the vendor does not discriminate in employment practices with regard to race, color, religion, age (except as provided by law), sex, marital status, political affiliation, national origin or disability
e) That no cost or pricing information has been included in the transmittal letter or the Technical Proposal. Pricing information, if requested, shall be uploaded as separately named electronic file.
f) That the vendor presently has no interest, direct or indirect, which would conflict with the performance of services under this contract and shall not employ, in the performance of this contract, any person having a conflict
g) That the person signing the proposal is authorized to make decisions as to pricing quoted and has not participated, and will not participate, in any action contrary to the above statements;
h) Whether there is a reasonable probability that the vendor is or will be associated with any parent, affiliate or subsidiary organization, either formally or informally, in supplying any service or furnishing any supplies or equipment to the vendor which would relate to the performance of this contract. If the statement is in the affirmative, the vendor is required to submit with the proposal, written certification and authorization from the parent, affiliate or subsidiary organization granting the City and/or the federal government the right to examine any directly pertinent books, documents, papers and records involving such transactions related to the contract. Further, if at any time after a proposal is submitted, such an association arises, the vendor will obtain a similar certification and authorization and failure to do so will constitute grounds for termination of the contract at the option of the City
i) Vendor agrees that any lost or reduced federal matching money resulting from unacceptable performance in a contractor task or responsibility defined in the Request, contract or modification shall be accompanied by reductions in City payments to contractor and
j) That the vendor has not been retained, nor has it retained a person to solicit or secure a City contract on an agreement or understanding for a commission, percentage, brokerage or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies maintained by the vendor for the purpose of securing business. For breach of this provision, the Committee shall have the right to reject the proposal, terminate the contract and/or deduct from the contract price or otherwise recover the full amount of such commission, percentage, brokerage or contingent fee or other benefit.

2. Vendor's Qualifications: The vendor must include a discussion of the vendor's corporation and each subcontractor if any. The discussion shall include the following:

a) Date established
b) Ownership (public, partnership, subsidiary, etc.)
c) Number of personnel, full and part time, assigned to this project by function and job title
d) Data processing resources and the extent they are dedicated to other matters
e) Location of the project within the vendor's organization
f) Relationship of the project and other lines of business and
g) Organizational chart

The contractor shall be the sole source of contact for the contract. The City will not subcontract any work under the contract to any other firm and will not deal with any subcontractors. The Contractor is totally responsible for all actions and work performed by its subcontractors. All terms, conditions and requirements of the contract shall apply without qualification to any services performed or goods provided by any subcontractor.

A description of the vendor's qualifications and experience providing the requested or similar service including resumes of personnel assigned to the project stating their education and work experience. The vendor must be an established firm recognized for its capacity to perform. The vendor must be capable of mobilizing sufficient personnel to meet the deadlines specified in the Request.

A timeline for implementing services.

Payment: To be negotiated.

## V. Insurance Req with Errors and Omissions Coverage: Insurance Requirements

WORKERS COMPENSATION: Contractor’s, when required by law must maintain in effect throughout the life of this contract, Workers Compensation insurance to cover the contractor’s employees, in full limits as required by statute.

INSURANCE RESP0NSIBILITY & LIABILITY: Notwithstanding any language to the contrary, no interpretation shall be allowed to find the City or any of its departments, officers or employees responsible for loss or damage to persons or property as a result of the contractor’s actions.

CONTRACTOR SHALL MAINTAIN MINIMUM COVERAGE AS FOLLOWS:

Commercial General Liability:
Per Occurrence$1,000,000
General Aggregate$2,000,000
Products & Completed Operations Coverage Aggregate$2,000,000
Property Damage per occurrence$100,000

Automobile Liability
Combined Single Limit for Bodily Injury and Property Damage Aggregate$500,000

Professional Liability (Errors and Omissions)
Provide separate “claims made” form
Per Claim$1,000,000
General Aggregate$2,000,000

CERTIFICATES OF INSURANCE: Certificates of Insurance should be issued immediately after the Contractor received notification of award and prior to the notice to proceed. The Contractor must not commence any work under this Contract until Purchase Orders are issued by the City of Topeka.

NAMED INSURED: The City of Topeka shall be named as an additional insured party on the Certificate of Liability Insurance.

NOTIFICATION OF ALTERATION OR MATERIAL CHANGE OR CANELLATION: A minimum of ten (10) days written notification must be given by an insurer or any alteration, material change, or cancellation affecting any certificates or policies of insurance as required under this Contract. Such required notification must be sent via Registered or Certified Mail to the address below:

City of Topeka
Contracts & Procurement Division
215 SE 7th Street, Room 60
Topeka, KS 66603

CITY OF TOPEKA
Division of Contracts & Procurement
215 SE 7th Street, Room 60
Topeka, KS 66603
procurement@topeka.org
P: (785) 368-3749

# RFP for Professional Engineering Services
# SE Quincy St. – 10th to 11th
# Road Diet Engineered Plans
# Design Project No. 601201.02

## I. Purpose for Request

The City of Topeka (City) is requesting proposals for professional engineering services for Project No. 601201.02 - SE Quincy St. – 10th to 11th. The services include providing a conceptual plan for pavement and other public infrastructure improvements along the Project corridor. See exhibit at the end of this request for the Project limits. This concept plan will identify and define multiple options for the scope of improvements for the following: pavement, curb and gutter, and sidewalks; lane configuration; addition of Complete Streets elements; traffic signals and other traffic control devices; street lighting; landscaping; and construction timeframe/phasing. In addition, the condition of all City-owned utilities will be investigated, and the concept plan will include recommendations for replacement or repair, as appropriate. The concept plan will be conducted in 2026 and will provide the City with multiple options for the scope of improvements for the Project.

## II. Background Information

SE Quincy St. – 10th to 11th, is a multi-lane, two-way local roadway. Traffic volumes are roughly 2,500 vpd. The speed limit is 30 mph. Average travel speeds are well below the speed limit. The 2025 PCI value is 83. This section of SE Quincy St. is located near to downtown. There is a project planned to reduce lanes on SE Quincy on the north side of 10th. It is desired to match the north side of 10th with this project. There are existing traffic signals at the 10th Avenue. 11th is stop controlled at the Quincy intersection.

## III. Scope of Services

This project will investigate multiple options for the scope of improvements. Basic Services provided may include, but are not limited to the following:

A. Meet with City staff at critical stages throughout the conceptual investigation for the Project and document these meetings.
B. Provide a brief traffic study to report volumes & speeds before & after construction.
C. Perform select field and topographic surveys, as needed.
D. Coordinate with the City Utilities Department to assess the existing condition of City-owned

utility systems, and determine warrants and guidelines to follow for improvements to these systems.

E. Investigate existing subgrade and pavement types, thicknesses, and conditions.

F. Investigate and/or provide recommendations for changes to or additions of the following elements: scope of pavement improvements, pavement type, lane configuration, sidewalks, Complete Streets elements, traffic signals and other traffic control devices, street lighting, and landscaping.

G. Attend and conduct up to six (2) public information and/or stakeholder meetings during the concept phase to gather input and feedback from (and provide information and updates to) the public, neighborhood associations, and other stakeholder groups.

H. Determine a concept for the scope of improvements for the Project, with a preliminary opinion of construction cost estimate for each option. Associated design life, level of service, and other pros and cons should be clearly identified and compared to existing traffic conditions. General construction phasing and timelines should also be determined for each option.

I. Assist City staff with public relations and responses to inquiries from residents, business owners, the general public.

Additional services to be considered, as selected at the sole option of the City, include the following: survey and design; construction inspection and administration.

## IV. Deliverables

The concept plan will be conducted in 2026. The concept must be supported by traffic data to maintain adequate traffic flow during peak hour. Fully engineered plans & Project Documents shall be supplied to the City prior to construction. The Engineering Division will administer the Project for the City. A brief Traffic Study Report shall be provided 6 months after construction to report before & after traffic volumes & speeds. As Constructed plans shall be supplied immediately after construction.

## V. Schedule

The concept plan will be conducted in 2026. Design work will begin in 2027, with right-of-way acquisition and utility relocations, as necessary, in 2027. Construction is anticipated to occur in 2028.

## VI. City Resources to Be Provided

All information that the City has relating to the project will be made available to the selected firm.

## VII. Proposed Format

All information submitted becomes the property of the City of Topeka. Proposals received after the time indicated in this request will not be considered. Proposals are to be limited to a total of 10 (ten) pages (not counting front and back cover, cover letter, table of contents, and section dividers) using margins not smaller than 0.75” and font size not smaller than 10. The proposal should include the following:

A. Project understanding

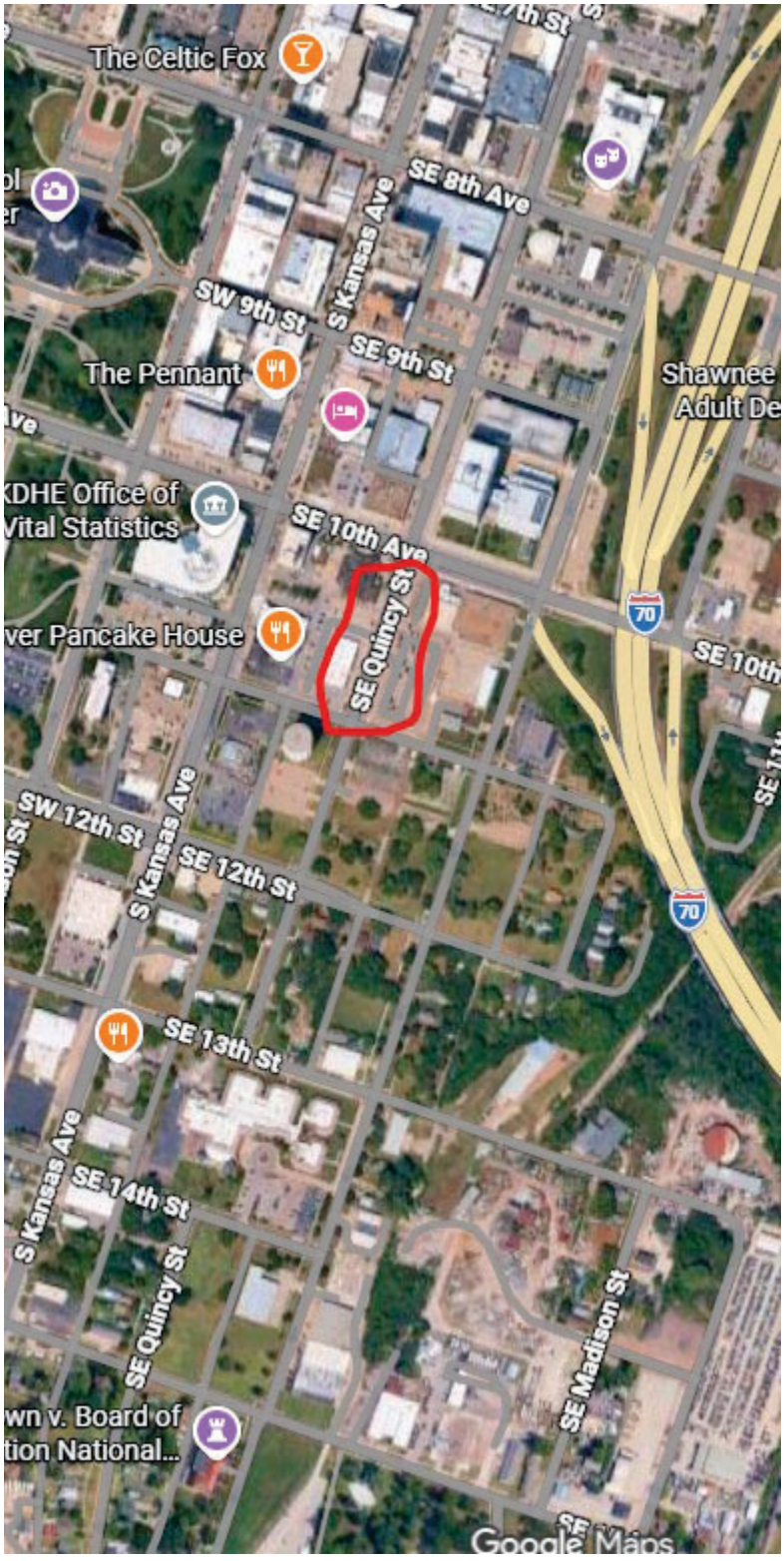
B. Project approach
C. Company background
D. Similar experience
E. Project team
F. Proposed design schedule
G. Exhibit (limit 1 page; 8”x11.5” or 11”x17”; e.g. preliminary alignment for the Project, plan-profile sheet from a previous project, public relations flier from previous project)

## VII. Selection Process

The City will review all submittals and select the Firm that is deemed most qualified to begin the negotiation process for the scope of services and schedule of fees. If the City and the selected Firm cannot agree on scope and/or a schedule of fees, the City may terminate negotiations and proceed with selecting another Firm. Proposal evaluation scoring will be based primarily on the following considerations:

A. 20% Project Understanding
B. 20% Project Approach
C. 15% Company Background
D. 15% Similar Experience
E. 15% Project team
F. 15% Proposed Design Schedule

## Project Limits:






CITY OF TOPEKA

# SE QUINCY ST. – 10TH TO 11TH ROAD DIET

DESIGN PROJECT NO. 601201.02

benesch

JUNE 2, 2026

123 SE 6th Avenue, Suite 200
Topeka, KS 66603
www.benesch.com
P: 785-409-6507

June 2, 2026

City of Topeka
Division of Contracts & Procurement
215 SE 7th Street, Room 60
Topeka, KS 66603

**RE: SE Quincy St. – 10th to 11th, Road Diet Engineered Plans, Design Project No. 601201.02**

Dear Members of the Selection Committee,

**Benesch** is excited to submit this proposal for professional engineering services for Project No. 601201.02, SE Quincy St. from 10th to 11th. Benesch has been working alongside the City on this corridor for years, from the earliest studies that established the case for a road diet, through design and into the projects now ready to bid to the north. This is not a new pursuit for us; it's the next chapter of an effort we have been a part of from the beginning.

Benesch staff live and work here. We drive through this corridor on the way to our office, walk it during our lunch hour, and know firsthand what a project like this can mean for the community. We envision this project as an extension of a welcoming corridor where all Topekans feel comfortable walking or biking, and where people just want to be. We look forward to enjoying this place when it is done, but even more so being a part of making it happen. The City needs an experienced team that can start immediately, with a keen understanding of the corridor, the City's processes, and the community it serves. **Benesch is that team, and we offer the following advantages.**

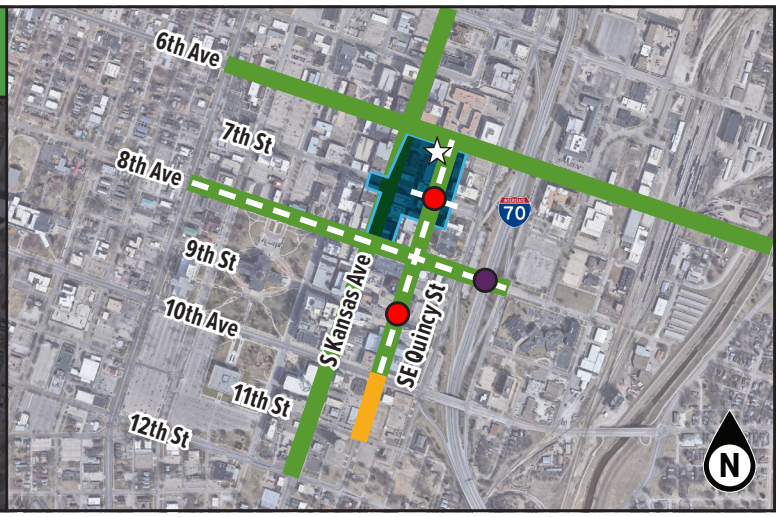
**Quincy Street Experience and Corridor Expertise:** Benesch has been the City's engineering partner along the Quincy Street corridor for years, and this project is a direct extension of that work.

KEY:
★ - Proposed Project

| Corridor Work History | Traffic Operations Study | Road Diet Analysis | Dedicated On-Street Bike Lane Additions | Curb Ramp/Sidewalks/ Multi-Use Paths | Signal Warrant Analysis | RRFB & Reduction of Crosswalk Length (Bulb-outs) | Design Plan Documents (30%, 60%, 90%, Bid) | Incorporation of Waterline Plans | Plaza - Design Concepts | Metro Amenities | Stormwater Design |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ★ SE Quincy St. - 10th to 11th | ● | ● | ● | ● | | ● | ● | ● | ● | ● | ● |
| SE Quincy St. - 8th to 10th | ● | ● | ● | ● | ● | ● | ● | ● | ● | ● | ● |
| SE Quincy St. - 6th to 8th Corridor Study and Design | ● | ● | ● | ● | ● | ● | ● | ● | | ● | ● |
| 8th Avenue Corridor Study and Design | ● | ● | ● | ● | | | ● | ● | ● | ● | ● |
| 6th Avenue Corridor Study | ● | ● | ● | | | | | | | | |
| Kansas Avenue Corridor Study | ● | ● | ● | | | | | | | | |
| 7th & Quincy Intersection Improvements | | | | ● | ● | ● | ● | ● | | ● | ● |

## RELEVANT EXPERIENCE OF PROJECT CORRIDOR

**LEGEND:**
- Proposed Project Limits
- Corridor, Bikeway & Road Diet Traffic Studies
- Signal Removal / RRFB
- Pavement Rehab, Sidewalk Ramp & Pavement Marking
- Drainage Study Limits
- ★ Benesch Topeka Office
- 8th Ave Bridge Over I-70 (Deck Repair)




Immediately to the north of this project, Benesch designed two separate Quincy Street Road Diet projects (6th to 8th and 8th to 10th), converting a five-lane roadway to a three-lane section with bike lanes, curb and gutter improvements, and updated intersection operations. The 10th to 11th segment is a natural continuation of that same effort, extending the corridor improvements one block further south with the same vision, the same standards, and the same team. Benesch is ready to carry our work forward without missing a step.

**Design Team Continuation:** We're proudly returning the same team that successfully delivered the previous projects along Quincy Street (6th to 8th and 8th to 10th). **Michael Stewart, PE,** returns as Project Manager, bringing 22 years of experience dedicated almost exclusively to City of Topeka street and utility projects, including the Quincy Street 6th to 8th and 8th to 10th Road Diets and the 8th Avenue Road Diet. **Brad Johnson, PE,** returns as QA/QC Manager with 30 years of municipal engineering experience and direct involvement in the 7th and Quincy Intersection Study, 8th Avenue Road Diet and 6th Avenue Corridor Study. **Brad Waller, PE, VMA,** returns as Principal-in-Charge, providing senior oversight and quality leadership throughout the project. **Jim Jussel, PE, PTOE,** returns as Traffic Engineer with more than 30 years of traffic operations experience and direct involvement in the previous Quincy Street Corridor and Road Diet Studies, the Kansas Avenue and 8th Avenue Corridor Studies, and the 7th and Quincy Intersection Study. Joining the team is **Kristi Eichkorn, PE,** who brings 21 years of transportation and traffic engineering experience, including three years as Traffic Engineer for the City of Topeka. Together, this team brings established City relationships, firsthand corridor knowledge and a proven record of delivering successful road diet and corridor improvement projects in downtown Topeka, and we are ready to do it again.

**Multimodal Approach to Road Diets:** Benesch's work on this corridor began long before this RFP. Our Quincy Street (6th to 8th & 8th to 10th) Corridor and Road Diet Studies confirmed that a five-lane to three-lane conversion was operationally viable while supporting bike accommodations and other Complete Streets elements. That same framework informed the 8th Avenue Corridor Study, which helped the City secure KDOT Cost Share funding for corridor improvements. Combined with our traffic impact study review support for the Union at Tower District development at the south end of the corridor, Benesch brings unmatched knowledge and understanding of what this critical Corridor connection needs. Because we have already studied, designed and advanced the adjacent improvements, the City gains a team that understands how traffic operations, multimodal accommodations, utility needs and phased implementation must work together across the broader corridor. This continuity creates an opportunity to streamline coordination, reduce overall project costs, minimize public disruption and deliver a concept plan for the 10th to 11th segment that builds on the success of our previous work.

The City of Topeka remains a priority for Benesch, and we are committed to continuing to grow our local presence and strengthen our investment in the community. We value the opportunity to partner with the City on impactful infrastructure improvements (such as this Quincy Street project) and appreciate the trust the City has placed in our team through our ongoing work on Quincy Street and other corridor initiatives. We look forward to the opportunity to continue building on that relationship and delivering another successful project for the City.

Sincerely,

**Michael Stewart, PE**
Project Manager
E: mstewart@benesch.com
P: 785-633-9061

**Brad Waller, PE**
Principal-in-Charge
E: bwaller@benesch.com
P: 785-313-1913

## MEETING OBLIGATIONS TO CITY

**Benesch makes the following statements with respect to this contract:**

**A.** Benesch is the prime contractor for the project. Terracon is our subconsultant for geotechnical engineering.

**B.** Benesch is a licensed corporation.

**C.** No attempt has been made, or will be made, to induce any other person or firm to submit or not to submit a proposal.

**D.** Benesch does not discriminate in employment practices with regard to race, color, religion, age (except as provided by law), sex, marital status, political affiliation, national origin or disability.

**E.** No cost or pricing information has been included in the transmittal letter or the Technical Proposal other than the requested Rate Schedule.

**F.** Benesch presently has no interest, direct or indirect, which would conflict with the performance of services under this contract and shall not employ, in the performance of this contract, any person having a conflict.

**G.** Brad Waller is authorized to make commitments on behalf of Benesch for this project and has not participated, and will not participate, in any action contrary to the above statements.

**H.** Benesch is not associated with any parent, affiliate, or subsidiary organization, either formally or informally, in supplying any service or furnishing any supplies or equipment to the vendor which would relate to the performance of this contract.

**I.** Benesch agrees that any lost or reduced federal matching money resulting from unsatisfactory performance of the contractor task or responsibility defined in the Request, contract or modification shall be accompanied by reductions in City payments to contractor.

**J.** Benesch has not been retained, nor has it retained a person to solicit or secure a City contract on an agreement or understanding for a commission, percentage, brokerage, or contingent fee.

# Table of Contents


| | | |
|---|---|---|
| | Transmittal Letter | |
| **SECTION 1** | Company Background / Vendor Qualifications | 1 |
| **SECTION 2** | Project Understanding, Approach & Schedule | 2 |
| **SECTION 3** | Project Team | 8 |
| **SECTION 4** | Similar Experience | 9 |

## FIRM QUALIFICATIONS

With over 1,250 employees in 50 offices across 21 states, Benesch's firm-wide dedication to project commitments includes making client deadlines a top priority. Benesch has successfully completed thousands of design and engineering projects throughout the US and is ranked #95 among the Top 500 Design Firms in the country by *Engineering News-Record*. While Benesch is headquartered in Chicago, Illinois, it operates four offices within Kansas with more than 90 employees, including 12 located in our Topeka office. Our experienced Topeka staff provide thorough local knowledge, including traffic, street, and bridge design expertise, along with water, stormwater, and stream stabilization and construction inspection and management experience.

## COMMITMENT TO CITY OF TOPEKA

We are committed to serving the City of Topeka as a long-term transportation partner, delivering responsive, high-quality traffic engineering services backed by local knowledge and a collaborative approach. Through years of supporting the City on traffic engineering on-call assignments, our team has developed a strong understanding of Topeka's transportation network, City standards and project delivery processes. That familiarity allows us to respond quickly, coordinate effectively and keep projects advancing efficiently while remaining available to support the City's evolving needs.

## AVAILABILITY

Benesch's familiarity with the City's transportation system, standards and day-to-day operations allows our team to serve as a seamless extension of City staff, helping reduce administrative burden and streamline project delivery. We take a collaborative, solutions-oriented approach to every assignment, working closely with stakeholders, local partners and trusted subconsultants to identify practical improvements, maintain schedules and maximize value for the City. As a firm with strong local ties, we value the support, insight and responsiveness that local businesses bring to successful project delivery and thoughtfully coordinate resources to minimize unnecessary effort and cost. Our team is proud of the work we have delivered for Topeka, especially along the Quincy Street Corridor, and looks forward to continuing to support projects that enhance safety, mobility and community pride.

**VALUE** FOCUSED.

**COMMUNITY** MINDED.

**QUALITY** DRIVEN.

**1,250+** Nationwide Employees

**50** Locations

**21** States

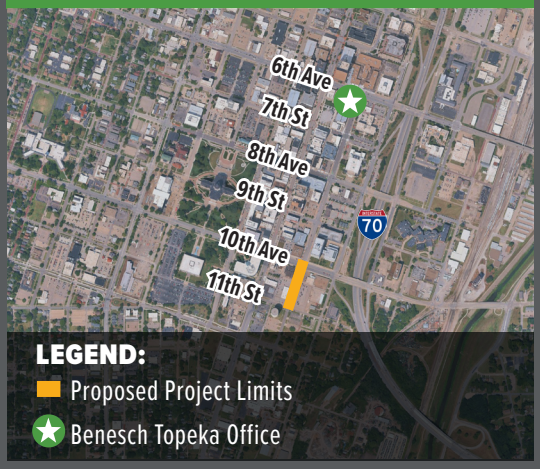



**LOCAL OFFICE**
123 SE 6th Avenue, Suite 200
Topeka, KS 66603

**4** Locations

**90+** Kansas Employees

**PROXIMITY TO PROJECT**




## VENDOR QUALIFICATIONS

**A. Date Established:** Benesch was established in 1946 and opened the Topeka office in 2020.

**B. Ownership:** Benesch is a privately owned corporation.

**C. Number of Personnel, Full and Part Time, Assigned to This Project by Function and Job Title:** We have listed the task leads in the organizational chart in the following section. These individuals are all full-time employees and have the availability and expertise to perform their roles successfully with most being right here in our Topeka Office. For each of these categories, we have several qualified staff within our Topeka and other Kansas offices to assist the task leads in the completion of the tasks, as necessary.

**D. Data Processing Resources and the Extent They are Dedicated to Other Matters:** The Benesch Team has sufficient resources, not dedicated to other projects, to support the current ongoing work.

**E. Location of the Project Within the Vendor's Organization:** Led by Project Manager Michael Stewart, our team will manage this project from our Topeka, Kansas office.

**F. Relationship of the Project and Other Lines of Business:** Benesch is a full-service design and consulting firm. As a national leader providing civil engineering services to public and private agencies, we have designed local roads and intersections, traffic signals, roundabouts, and all types of roadway structures, potable water, sanitary sewer, storm sewer, channel and stream stabilization, restoration and highway interchange projects. The services noted in this RFP fall right in our wheelhouse of services and expertise. Our team also brings firsthand experience from the previous Quincy Street improvement projects, including many of the same staff proposed for this effort, providing the City with a team that understands the corridor, project history and City expectations for successful delivery.

## PROJECT UNDERSTANDING

Benesch brings recent, corridor-specific experience along Quincy Street, including four completed or ongoing projects immediately north of this project area. This includes the recently completed design for the two-block reconstruction segment north of 10th Avenue, with construction anticipated following completion of the Polk-Quincy Viaduct project. Our familiarity with existing corridor conditions, previous design decisions and City priorities will allow the 10th Avenue to 11th Street segment to integrate efficiently with the broader Quincy Street improvement program, as further illustrated in the following Project Approach exhibits.

Quincy Street from 10th Avenue to 11th Street currently consists of asphalt pavement in generally fair condition. While the roadway width accommodates a five-lane section, it has recently been restriped to provide a three-lane configuration with dedicated bike lanes. The corridor currently has 100 feet of existing right-of-way and is identified as a mixed-use boulevard street typology within the City of Topeka Complete Streets Guidelines.

Existing curb, gutter and sidewalk conditions vary throughout the corridor. The west side is generally in acceptable condition, while the east side includes more extensive deterioration and likely needs rehabilitation. Existing on-street parking includes primarily parallel stalls with select diagonal parking areas.



*Pavement and existing west curb and gutter in fair condition*



*Existing east sidewalk and curb in poor condition*

Based on recent Quincy Street projects and coordination with the Utilities Department, Benesch understands the existing water mains within this segment are likely in poor condition, similar to adjacent segments to the north previously evaluated and improved. This experience will help streamline coordination, utility evaluation and development of practical infrastructure recommendations as part of the project.

## PROJECT APPROACH

This block of Quincy Street, south of 10th Avenue, represents an important transition between the downtown core and adjacent neighborhoods. Our approach builds upon the recently completed Quincy Street corridor improvements north of this project while recognizing opportunities to adapt the corridor character as it extends farther south. Our initial concepts continue the established complete streets vision while balancing safety, accessibility, parking and long-term infrastructure needs. We have developed two initial concepts that accomplish this.

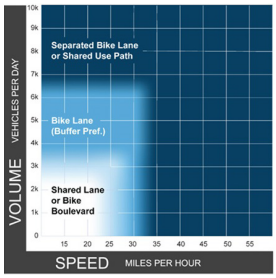
### Concept #1: Complete Streets Continuation

The first concept is a south continuation of the recently designed corridor to the north and is in accordance with the City's Bikeways Master Plan. This includes the following:

- Intersection bulb-outs at 11th Street for improved pedestrian safety and access;
- Realigned driveways for reduction in vehicle conflict points;
- Revised on-street parking layout for optimal benefits to the local businesses;
- Buffered bike lanes.



*3D concept of the south continuation*




Our experience on the previous downtown road diet with bike lane projects has shown us the importance of buffered bike lanes, particularly adjacent to the parking stalls. Parked vehicles are a major discomfort for cyclists, whether swinging doors on a parallel parked car or a diagonally parked car with limited visibility that could back out without notice. The buffer space between the bike lane and the parking stalls is paramount in providing safe and well-used bike facilities.

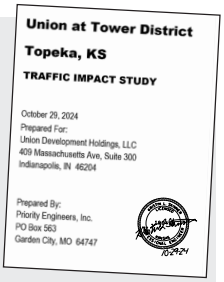


*Buffered bike lanes on 8th Avenue designed by Benesch*

We will evaluate existing infrastructure conditions early in design to identify opportunities to preserve pavement, curb and gutter, sidewalks and parking areas where feasible, which we have done on dozens of streets throughout Topeka and downtown. We believe the curb and gutter, parking areas, and sidewalks on the west side of Quincy are in good condition and should only need spot repair, while the east side will likely require more substantial reconstruction or reconfiguration. Early review of the conditions will shape the design and establish solid preliminary costs for setting the budget and keeping the project on schedule, which mirrors the successful strategy implemented on previous Quincy Street projects, and will help establish realistic construction budgets and schedules early in project development.

In addition to the proposed bulb-outs at 11th Street, this project provides an opportunity to improve pedestrian connectivity by introducing ADA-compliant sidewalk ramps and a safer east-west crossing on the north leg of 11th and Quincy Street. While sidewalks currently exist in both directions leading away from the project, there is no safe and accessible pedestrian east-west crossing at this location. These improvements can be implemented without costly reconstruction of the entire intersection, similar to the approach Benesch previously designed at 7th and Quincy. The concept also allows consideration of RRFB installations on both the north and south sides of the intersection to further enhance pedestrian safety. These improvements will become increasingly important as nearby developments, including the Union at Tower District apartment complex with approximately 250 multifamily units, increase pedestrian activity within the corridor.

### DID YOU KNOW?


Union at Tower District
Topeka, KS
TRAFFIC IMPACT STUDY
October 29, 2024
Prepared For:
Union Development Holdings, LLC
409 Massachusetts Ave, Suite 300
Indianapolis, IN 46204
Prepared By:
Priority Engineers, Inc.
PO Box 563
Garden City, MO 64747

The Benesch Team brings direct, firsthand knowledge of the Union at Tower District multi-family housing project through our Traffic Engineering On-Call contract for development reviews. Benesch performed the Traffic Impact Study review for the complex and participated in the review of the Site Plan, Plat and Right-of-Way Improvements. We understand the vehicular and pedestrian traffic increases this development will generate and how those demands interact with the surrounding corridor. That knowledge translates directly into informed, efficient and coordinated engineering solutions from day one.

During the concept phase, our traffic engineering team will evaluate the corridor and confirm the appropriateness of the proposed complete streets features while coordinating with the Utility Department on the extent of any waterline replacement needed. If warranted, Benesch can provide waterline design services, as demonstrated on the SW 29th Street, Burlingame to Topeka project.

Our exhibit identifies opportunities for streetscaping, landscaping and lighting enhancements throughout the corridor. Benesch's in-house landscape architects are available to support these improvements if desired.

Our Benesch street lighting designers just completed design and construction on an urban street lighting corridor for Shawnee County at the 29th & Auburn and 29th & WRMS roundabouts. We can also prioritize utilizing the existing lighting as much as possible, as we have done on the previous sections of Quincy to the north.

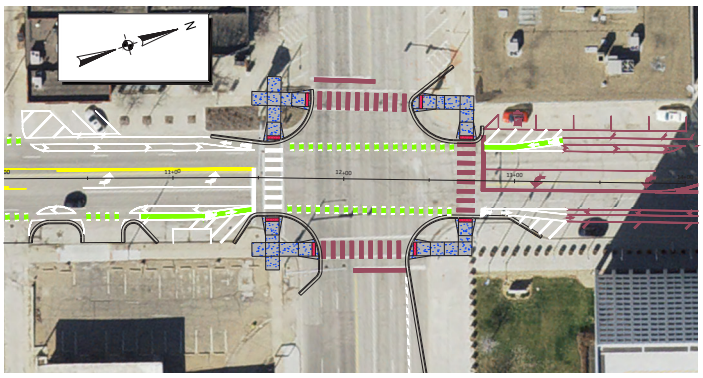

*29th & WRMS Roundabout designed by Benesch*

### TARGETED DRAINAGE AND GRADING IMPROVEMENTS

While there is very little existing storm sewer on the project, it doesn't mean drainage design can be ignored. There are numerous ponding areas that indicate a need for improvements. Fixing these issues does not necessarily require new inlets and underground storm sewer but rather careful design and grading of the new pavement with drainage in mind.



### Concept #2: Optional Bulb-Outs at 10th Avenue



At Benesch, we continually look for opportunities to add value throughout project development, whether through cost savings, improved functionality or enhanced user experience. One opportunity we've identified is a modest expansion of the project scope to incorporate additional enhancements at the 10th Avenue intersection that could further improve corridor continuity, safety and overall project benefit.

We have an intimate understanding of this corridor and the 10th Avenue intersection through years of work on Quincy Street projects, as well as our office location directly along the corridor. That familiarity has allowed our team to closely evaluate how previous and planned improvements along Quincy Street interact with the existing 10th Avenue intersection.

One concern we've identified is that the previously designed Quincy Street improvements north of 10th Avenue did not include geometric modifications to the intersection itself. The road diet on Quincy, including the addition of bike lanes and related changes, has substantially altered the lane configuration and intersection geometry. This southern project may similarly stop short of 10th Avenue, leaving the intersection for a future reconstruction effort. By that time, Quincy Street will already be improved on both sides, limiting flexibility for future geometric enhancements and requiring designs to match into completed corridor sections rather than evaluating broader intersection improvements that could benefit both projects today.

Instead, we have a real opportunity to adjust the geometry at this intersection now, while we have the chance. This could be done with or without full reconstruction of the intersection. By citing 7th and Quincy as an example of introducing bulb-outs without the cost of full intersection reconstruction, we show that bulb-outs here will not only greatly enhance pedestrian and bicycle safety, but will also connect this block of Quincy on the south side of 10th Avenue to the downtown core.



*Benesch introduced bulb-outs to great success on 7th and Quincy*

Instead of 10th Avenue feeling like an impenetrable barrier, this connection can spur additional businesses to open on this block of Quincy and serve as a template for future intersections along the perimeter of downtown. This would also provide a critical connection for all modes of transportation from the new Union at Tower District apartment complex to the Topeka Metro Bus Station at 9th and Quincy.

Currently, a pedestrian crossing at the east leg of 10th Avenue must traverse seven vehicular lanes of traffic. Bulb-outs can very effectively reduce pedestrian travel widths of street crossings without impacting vehicular traffic patterns and also provide an inherent benefit of traffic calming. For instance, a bulb-out would allow the third eastbound lane to begin east of the crosswalk instead of at the crosswalk, shortening the pedestrian crossing distance by 12 feet.



*Third eastbound lane on 10th Avenue begins east of Quincy*

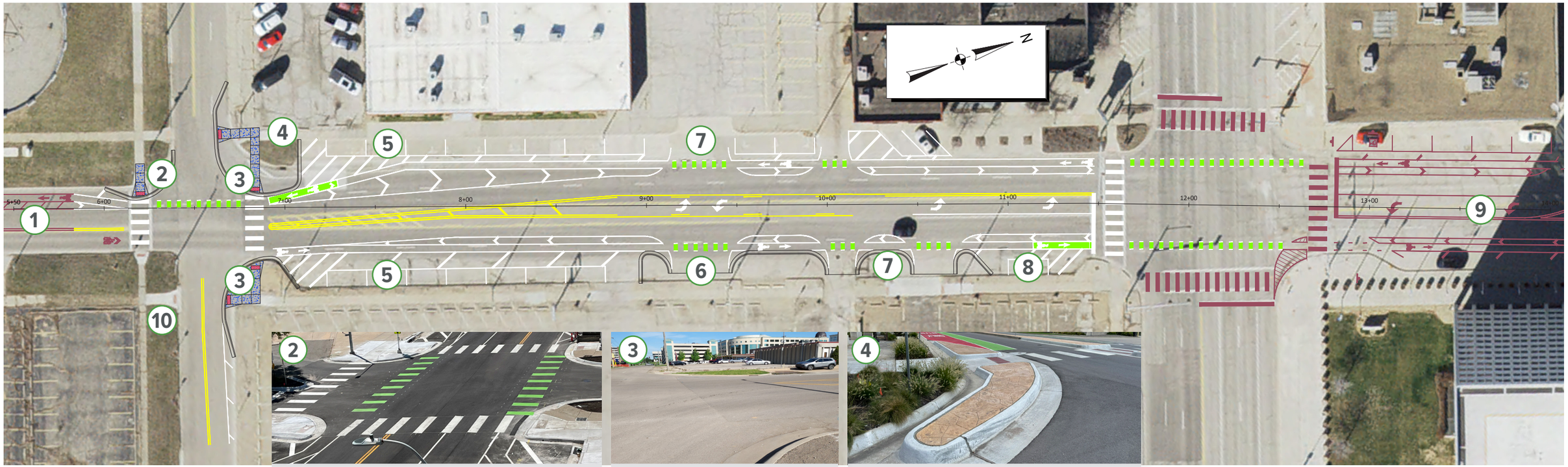
Additionally, closing the westbound right-turn lane could allow yet another lane width to be subtracted from the crossing by adding a bulb-out on the north side. This would also be a great opportunity to replace the aging traffic signal, allowing flexibility to truly enhance accessibility at the intersection with accessible pedestrian signal features. Given the likelihood of lane configuration adjustments, at the very least it is likely that signal head placement adjustments should be implemented for the existing signal system at 10th & Quincy.



*Existing pedestrian accommodations at traffic signal are not compliant with current APS standards*

Certain aspects of this concept will need to be evaluated during the study phase by the Benesch traffic team, such as confirming whether closure of the westbound right-turn lane at 10th and Quincy is appropriate.

# Concept #1: Complete Streets Continuation







** The 7th and Quincy bulb-outs were added without requiring full reconstruction of the entire intersection.*




*** North leg of 11th and Quincy has no east-west sidewalk ramps.*



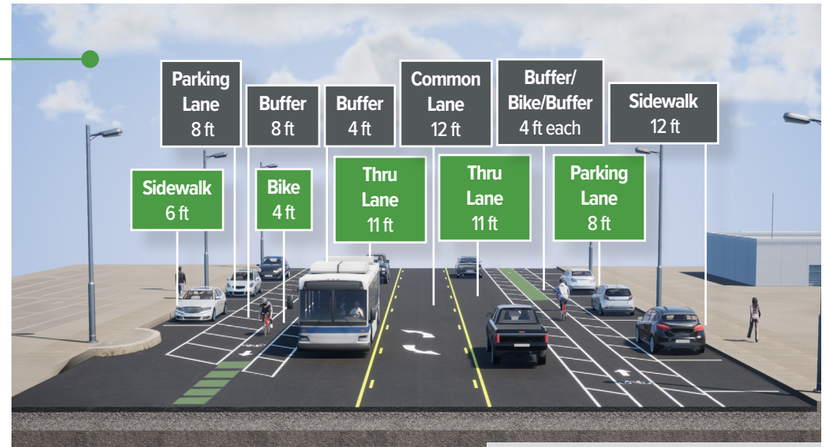

**** The 8th and Van Buren bulb-outs designed by Benesch maintain existing gutter drainage.*

1. Newly installed existing pavement markings south of 11th shown in red.
2. Bulb-outs can be affordably added to an existing intersection, similar to the Benesch-designed bulb-outs at 7th and Quincy. *
3. Introduce ramps for a new east-west crossing to connect the pedestrian corridor. **
4. This curb inlet may need to be relocated pending its underground condition. However, if it needs to remain in place, a new bulb-out here can easily be modified to maintain the existing gutter drainage, similar to the bulb-outs Benesch designed at 8th and Van Buren. ***
5. There is ample horizontal space available in the right-of-way for the parallel parking stalls. These spaces could be striped as shown, or they could be moved closer to the roadway to allow a wider sidewalk for streetscaping amenities or providing the room needed to convert one or more of these spaces into handicap parking.

   Moving the curbs in also reduces the amount of vehicular street pavement that needs to be maintained; additionally, new poles for optimal lighting and efficiency can be installed along the new curb location, in lieu of the existing Evergy-owned poles with unaesthetic overhead wiring.

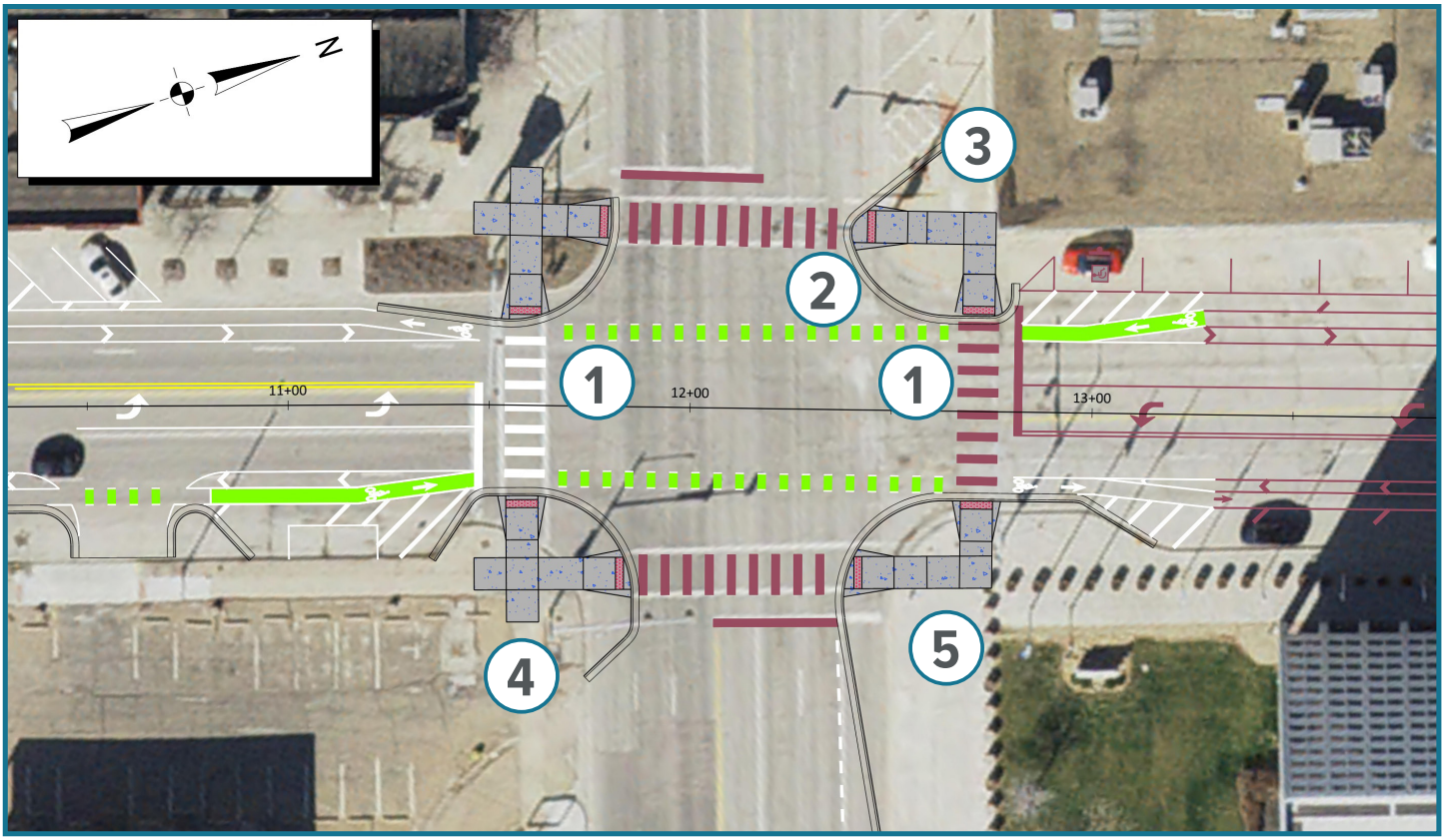
The left side of this rendering is intended to depict holding the curb line in the same footprint. This provides a wide buffer, but retains the existing narrower sidewalk. Conversely, the right side shows the benefits of moving the curb in. This reduces the buffer but provides a much wider sidewalk with ample streetscaping/landscaping opportunities.

6. Benesch recommends moving the existing driveway to the north, as shown here, to line up with the driveway across the street. This will reduce northbound and southbound opposing left-turning conflict points.
7. During the concept phase, we will investigate whether optional green markings as shown across driveways are warranted.
8. On-street handicap parking is recommended to be located near intersections. This would be a good location to convert to a handicap stall.
9. Future pavement markings north of 10th shown in red (designed by Benesch).
10. 11th Street is currently “no parking” just east of Quincy, but it may need to be extended farther east.

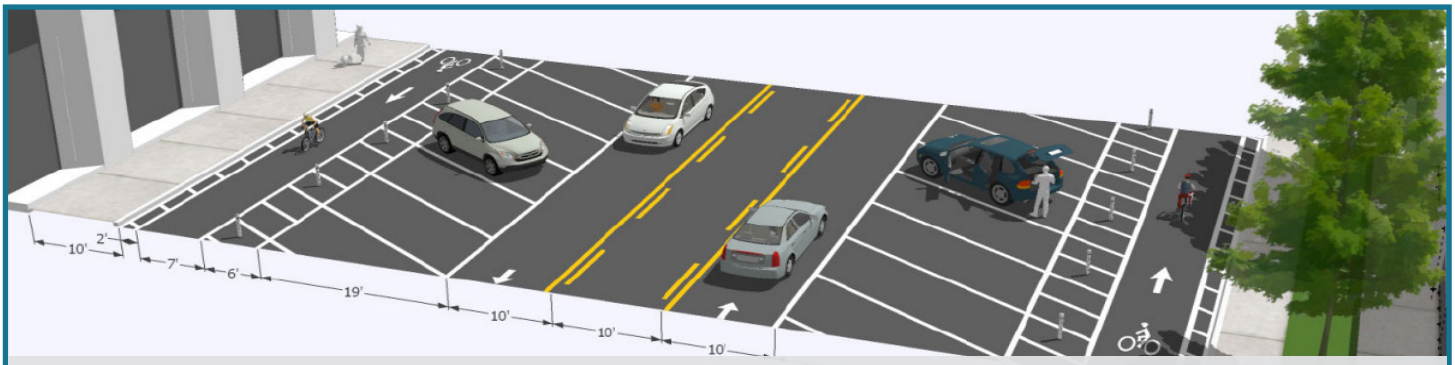



*3D Concept - Measurements*

# Concept #2: Optional Bulb-Outs at 10th Avenue




1. Bulb-outs allow the pedestrian crossing distance for each leg of Quincy to be reduced to only 42 feet, the length needed for 3 vehicular lanes and two bike lanes.
2. This bulb-out not only shortens the pedestrian crossing distance of 10th Avenue, but it also provides more buffer and comfort for the diagonal parking users to the west.
3. Bulb-outs at 10th Avenue allow the opportunity for either traffic signal replacement or traffic signal upgrades to bring the intersection into compliance with current accessibility standards.
4. This bulb-out allows us to wait until after the crosswalk to introduce the third eastbound thru-lane on 10th Avenue.
5. Pending traffic study results, the westbound right-turn lane can be eliminated to shorten pedestrian crossing distance.




*The bulb-out layout shown at 10th Avenue is just one possible layout. We could easily adjust the design to accommodate future bike lanes on 10th Avenue itself, per the Bikeways Master Plan which shows possible bike lanes on both sides.*

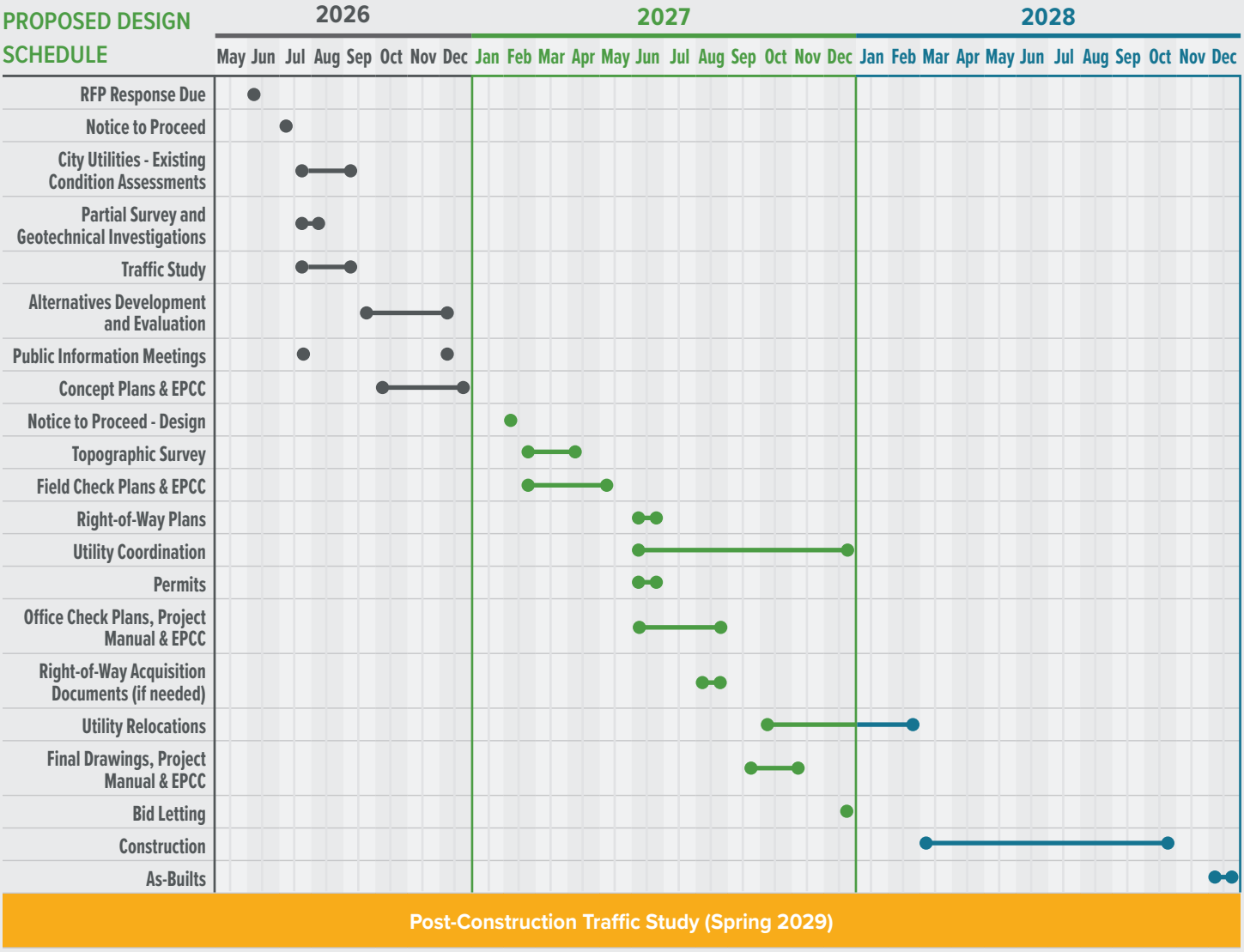
## Schedule

Our traffic team is ready to start work immediately to deliver a study and concept plan by the end of 2026, with our design team taking on the heavy lifting in 2027 to deliver final plans in time for a late 2027 letting. This timeline works well for our team because we are also pursuing the NW Menninger and Topeka Boulevard intersection project, which is expected to have design completed by the end of 2026, freeing up our design team to focus on Quincy just as the concept and study phase wraps up.

The survey extents needed will likely depend on the results of the concept and study phase. If needed, our survey team is ready to begin topographic survey right away. While we do not anticipate right-of-way acquisition will be necessary, we can provide legal descriptions if required.

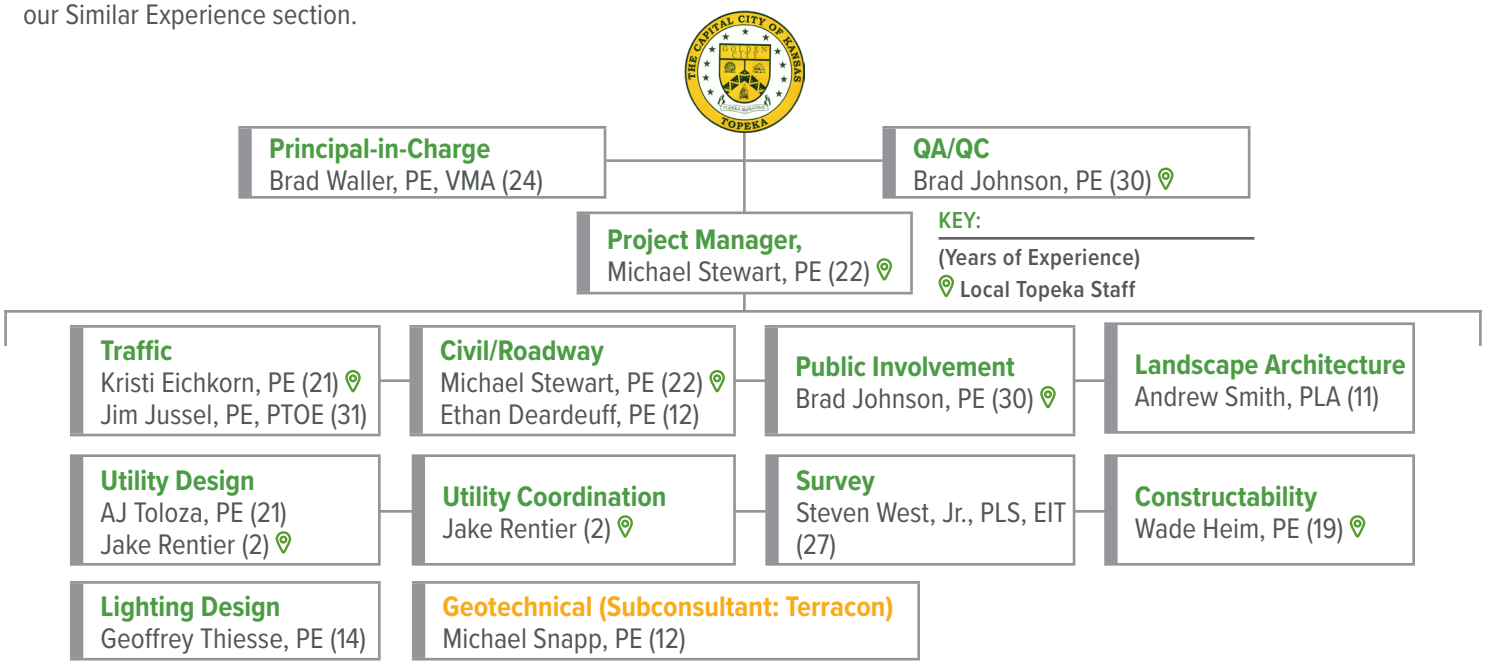
In addition to waterline replacements, other utility coordination will also be required. Thanks to our ongoing utility coordination efforts on the previous project north of 10th Avenue, we will be able to continue that process without interruption. We have already alerted most utility owners that this project is coming. Public interaction will likewise be a seamless continuation of the process already in place from previous projects. Stakeholders include numerous small businesses, multiple parking lots, nearby government and BNSF buildings, and a new apartment complex under construction on the south end of the project. We are prepared to work with all of them as needed.

Previous projects on Quincy have demonstrated that the construction sequencing plan will be partially dictated by any necessary waterline replacements. With a potential new water main expected to run under the west side of Quincy, that work would serve as Phase 1, allowing Quincy to remain open on the east side. Businesses on the west side have alternate access via the alleys. In Phase 2, construction of the east side of Quincy could proceed. The primary access affected is a large parking lot with a mid-block entrance on Quincy. We are proposing relocating that entrance to align with the one across the street, which would be advantageous for construction phasing, as the new entrance could be constructed while keeping the existing one open.



## PROJECT TEAM

The Benesch Team provides Topeka with a proven project partner that has the capacity and availability to begin immediately. All our design leaders are familiar with Topeka procedures and bring unparalleled experience in and around this project as highlighted in our Similar Experience section.






**MICHAEL STEWART, PE | PROJECT MANAGER, CIVIL/ROADWAY LEAD.** Michael has 22 years of experience in project management, roadway and stormwater design, and construction administration. His experience includes roadway and intersection design, storm sewer systems, hydrology and hydraulics, traffic signal design, traffic control, cost estimating, technical specifications, QC reviews and Civil 3D design. Born and raised in Topeka, Michael has spent his entire career delivering City of Topeka street and utility projects, including the Quincy Street 8th to 10th Road Diet and 8th Avenue Road Diet projects. He returns as Project Manager with direct experience delivering recent Quincy Street corridor improvements and a strong understanding of the City's project delivery processes, standards and long-term corridor vision.

**Education:** BS, Civil Engineering, Kansas State University

**Relevant Experience:** ▶ City of Topeka, KS - 8th Avenue Road Diet and Utilities Design ▶ City of Topeka, KS - Quincy Street: 8th to 10th Traffic Study & Design ▶ City of Topeka, KS - Quincy (6th to 8th) Corridor, Bikeway and Road Diet Study



**BRAD JOHNSON, PE | QC/CLIENT MANAGER, PUBLIC INVOLVEMENT.** Brad has 30 years of municipal engineering, project management and design experience involving transportation systems, storm drainage, levee systems, utilities and private development. His background includes both public- and private-sector leadership, including service as City Engineer for Salina, Kansas, and management of multidisciplinary roadway and traffic projects throughout Kansas. During the past 20 years in Topeka, Brad has developed a strong understanding of City Public Works processes and expectations through delivery of numerous City projects, including the 7th and Quincy Intersection Study, 8th Avenue Road Diet and 6th Avenue Corridor Study. He returns as QA/QC Manager, providing continuity and oversight informed by direct Quincy Street corridor experience.

**Education:** BS, Civil Engineering, Kansas State University

**Relevant Experience:** ▶ City of Topeka, KS - 7th & Quincy Street Intersection Study ▶ City of Topeka, KS - 8th Avenue Road Diet Preliminary Design ▶ City of Topeka, KS - 6th Avenue Corridor Study ▶ City of Topeka - Traffic Engineering On-Call



**KRISTI EICHKORN, PE | TRAFFIC LEAD.** Kristi brings 21 years of transportation and traffic engineering experience to her role as senior project manager at Benesch. She previously served as traffic engineer for the City of Topeka, where she led citywide traffic operations and safety initiatives. Her career also includes working with KDOT as the Bureau Traffic Engineer, serving as the State Traffic Control and ITS Engineer, as well as with the Kansas Turnpike Authority. Kristi has experience working on TSM&O, ITS and traffic management projects.

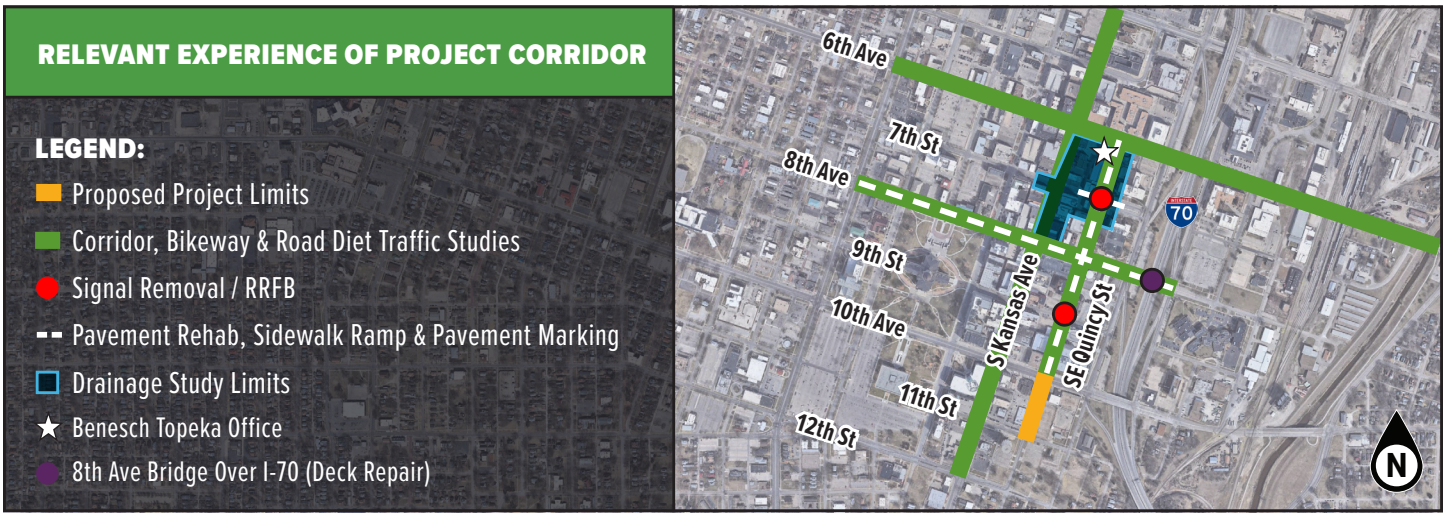
**Education:** BS, Mechanical Engineering, Montana State University, Bozeman

**Relevant Experience:** ▶ City of Topeka - 12th Street (Kansas to Gage)* ▶ City of Topeka - Quincy Street (6th to 8th)* ▶ City of Topeka - Traffic Signal & RRFB Designs* ▶ Kansas Turnpike Authority - KTA Safety Assessment* ▶ Projects as City of Topeka Traffic Engineer* ▶ Projects with KTA*

**** Projects completed prior to joining Benesch***

## QUINCY STREET PROJECT EXPERIENCE

Benesch has played a key role in planning, studying and designing improvements along the Quincy Street corridor, providing traffic engineering, roadway design and multimodal improvement services supporting the City of Topeka's long-term transportation goals. The following projects highlight our direct experience delivering corridor and intersection improvements along Quincy Street and adjacent downtown corridors.



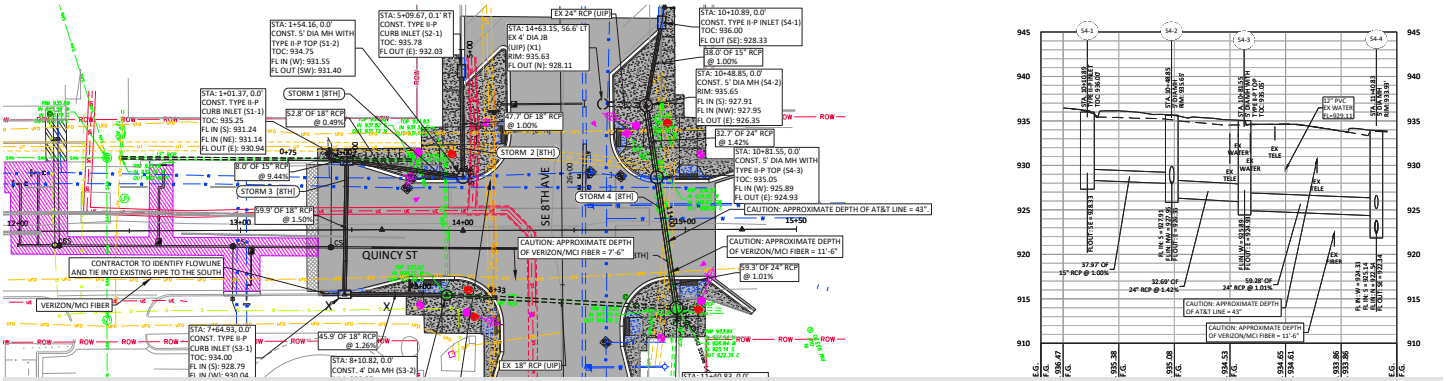

**Quincy Street (6th to 8th & 8th to 10th) Corridor and Road Diet Study | City of Topeka, KS**

Benesch partnered with the City of Topeka to deliver comprehensive study and design services for both legs of the Quincy Street Corridor, covering 6th to 8th Avenue and 8th to 10th Avenue.

For the 6th to 8th segment, Benesch conducted a detailed corridor and intersection study, evaluating the feasibility of a road diet that would reduce the roadway from five lanes to three while maintaining acceptable traffic service levels. The study included a signal warrant analysis at 7th and Quincy, conceptual pavement marking plans and the addition of buffered bike lanes. The team also identified the optimal location for a rectangular rapid flash beacon to enhance pedestrian safety. StreetLight Data was used to supplement traffic counts during the pandemic. The design phase included removal of the traffic signal at 7th and Quincy, installation of curb bulb-outs, integration of a Topeka Metro bus stop, and coordination of pavement and waterline repairs into a single bid package. Water quality best management practices and storm sewer modifications were also addressed to support sustainable storm water management. The project emphasized multimodal safety, accessibility and connectivity, aligning with the City's complete streets initiative.

For the 8th to 10th segment, Benesch led a similar road diet study and design, converting the corridor from five lanes to three. The project focused on improving safety and mobility for all users by incorporating on-street bike lanes, preserving existing parking and maintaining efficient traffic flow. Study and design efforts for this segment also included traffic analysis, conceptual pavement marking plans and coordination with City staff to confirm the improvements met community needs and supported long-term infrastructure goals.

Both legs of the Quincy Street Corridor project reflect Benesch's commitment to delivering safe, accessible and sustainable urban infrastructure through innovative design, stakeholder engagement and effective project management.




*Excerpt from Benesch's plan sheet demonstrating our ability to handle multiple design disciplines in a dense and complex existing utility corridor.*

**8th Avenue Road Diet Preliminary Design | City of Topeka, KS**
Following the City's successful KDOT Cost Share Grant award, Benesch developed preliminary rehabilitation plans for 8th Avenue, including pavement, curb and gutter, sidewalk ramps, sidewalks, mill and overlay, and pavement markings associated with conversion from a five-lane to three-lane roadway. The project also evaluated improvements to better separate vehicular, pedestrian and bicycle traffic across the I-70 bridge. Benesch used drone technology to efficiently document repair areas and complete quantity takeoffs for pavement, curb and sidewalk rehabilitation. Thermal drone scanning was also used to identify and quantify bridge deck patching needs, improving efficiency and reducing field time.







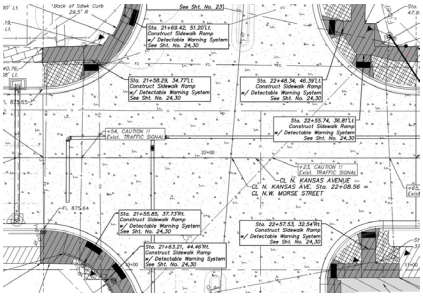
**8th Avenue Corridor Study | City of Topeka, KS**
Benesch completed a corridor study for 8th Avenue from SW Topeka Boulevard to SE Quincy Street, later extended to SE Madison Street. The study evaluated existing traffic operations and the feasibility of converting the corridor from a five-lane to three-lane section while maintaining acceptable levels of service. The project also included conceptual pavement marking plans for bike lanes while retaining on-street parking. StreetLight Data was used to supplement traffic counts during the pandemic using pre-pandemic cell phone tracking information. Study recommendations supported the City's successful KDOT Cost Share Grant application.

**6th Avenue Corridor Study | City of Topeka, KS**
Benesch completed a corridor study along 6th Avenue from SW Topeka Boulevard to SE Branner Trafficway to evaluate roadway alternatives supporting bike lanes while preserving on-street parking. The study determined the corridor could operate acceptably as a three-lane roadway with enhancements including signal interconnect and improved vehicle detection. StreetLight Data was used to supplement traffic counts during the pandemic using pre-pandemic cell phone tracking information. The study also included sensitivity analyses related to potential I-70 closures associated with the Polk-Quincy Viaduct project, including evaluation of a reversible lane alternative. Study results supported the City's KDOT Cost Share Grant application.

## OTHER SIMILAR PROJECT EXPERIENCE

The following page highlights additional Benesch traffic engineering projects that demonstrate similar scope, complexity, and technical approach relevant to this effort.

**Kansas Avenue Reconstruction (Morse Street to Soldier Street) | City of Topeka, KS**
Benesch completed reconstruction of Kansas Avenue from Morse Street to Soldier Street, converting the existing four-lane roadway into a three-lane curb and gutter section supported by traffic analysis confirming acceptable future operations. Improvements included full-depth pavement replacement, new concrete intersections, pedestrian push-button signals and signal interconnects at Morse Street and Paramore Street. The project also included waterline relocation coordination, storm sewer rehabilitation, sidewalk and inlet improvements, and upgraded bus stop amenities. Construction was phased over two seasons to maintain through traffic along this critical corridor.



**Current Traffic Engineering On-Call Development | City of Topeka, KS**
Benesch began supporting the City of Topeka's traffic engineering development review efforts in 2021 following increased workload demands and staff departures within the Public Works Department. After being selected through a formal RFP process in 2022, Benesch continued providing traffic engineering support for pre-application meetings, plat reviews, site plan reviews and building permit reviews. Benesch staff coordinated closely with the City Traffic Engineer and Planning Development Coordinator through regular meetings to maintain consistency in review processes, comments and City priorities. This collaboration allowed Benesch to quickly integrate into the City's workflow and provide responsive, reliable support as staffing needs evolved. Benesch continues to assist the City with development reviews as needed, with the current contract extended through 2026.

**S 29th Street and Kansas Avenue Intersection | City of Topeka, KS**
This project included full-depth pavement replacement on the north leg of the intersection and mill and overlay improvements throughout the remainder of the intersection. Benesch designed replacement of the existing median and pavement with new concrete doweled pavement while maintaining existing sidewalk ramps determined to be in acceptable ADA condition. Because Kansas Avenue is a major arterial corridor, the project required careful traffic control and detour planning during a month-long full closure. Temporary pedestrian accommodations were maintained throughout construction, and the project included contractor incentives to accelerate reopening of the intersection. Construction was completed on schedule and within budget.

**City of Topeka**
**Governing Body Action Form**
**City Council Chambers**
**214 SE 8th Street**
**Topeka, Kansas 66603**
**www.topeka.org**
September 15, 2026

| | | |
|---|---|---|
| **DATE:** | **September 15, 2026** | |
| **CONTACT PERSON:** | **Nick Jefferson, City Attorney** | **DOCUMENT #:** |
| **SECOND PARTY/SUBJECT:** | **State Agency** | **PROJECT #:** |
| **CIP PROJECT:** | | |
| **ACTION OF COUNCIL:** | | **JOURNAL #:** |
| | | **PAGE #:** |

**DOCUMENT DESCRIPTION:**

**RESOLUTION introduced by City Manager Dr. Robert M. Perez, authorizing the City Attorney's Office to initiate litigation.**

*(Approval will authorize the City Attorney's Office to initiate a lawsuit to seek judgement for damages resulting from a fiber cut on a City project.)*

**VOTING REQUIREMENTS:**

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

**POLICY ISSUE:**

Whether to authorize the City Attorney to initiate a lawsuit in Shawnee County District Court seeking a judgement for damages.

**STAFF RECOMMENDATION:**

Staff recommends moving to approve the resolution as part of the consent agenda.

**BACKGROUND:**

Pursuant to the caselaw of *Imming v. Topeka,* the Governing Body is required to take an affirmative vote to approve filing an action in district court and the potential damage amount exceeds the limit for the authority established in TMC 3.35.070.

**BUDGETARY IMPACT:**

Cost of representation

**SOURCE OF FUNDING:**

Special Liability

**ATTACHMENTS:**

RES-Initiating Litigation.Fiber cut.pdf

RESOLUTION NO. _____

A RESOLUTION introduced by City Manager Dr. Robert M. Perez, authorizing the City Attorney's Office to initiate litigation.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS, that the City Attorney's Office is hereby authorized to initiate a lawsuit against a state agency, seeking a judgment for damages resulting from a fiber cut on a City project in May 2026.

ADOPTED and APPROVED by the Governing Body on _____.

CITY OF TOPEKA, KANSAS

_____
Spencer L. Duncan, Mayor

ATTEST:

_____
Brenda Younger, City Clerk

**City of Topeka**
**Governing Body Action Form**
**City Council Chambers**
**214 SE 8th Street**
**Topeka, Kansas 66603**
**www.topeka.org**
September 15, 2026

| | | |
|---|---|---|
| **DATE:** | **September 15, 2026** | |
| **CONTACT PERSON:** | **Nicole Malott, Deputy Director of Utilities** | **DOCUMENT #:** |
| **SECOND PARTY/SUBJECT:** | **Utility Bill Real Estate Liens Ordinance 2026** | **PROJECT #:** |
| **CIP PROJECT:** | **No** | |
| **ACTION OF COUNCIL:** | | **JOURNAL #:** |
| | | **PAGE #:** |

**DOCUMENT DESCRIPTION:**

**AN ORDINANCE introduced by City Manager Dr. Robert M. Perez, related to imposing a real estate lien, pursuant to K.S.A. 12-808c, upon certain lots and pieces of ground in Shawnee County, Kansas, to pay the cost for utility services where such payments to the City have not been made due to neglect, failure or refusal to pay.**

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

*(Approval will allow the imposition of charges for delinquent utility accounts on the tax rolls in the amount of $125,854.58.)*

**VOTING REQUIREMENTS:**

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

**POLICY ISSUE:**

Whether to authorize the imposition of liens on properties that have received utility services but have failed to pay for such services.

**STAFF RECOMMENDATION:**

Staff recommends the Governing Body move to adopt the ordinance when considered.

**BACKGROUND:**

The City of Topeka Utility provides utility services for water, wastewater, stormwater and fire line services to a variety of customers located both inside and outside the city limits. When customer utility bills become delinquent, our normal delinquency controls are to turn off the water service to the customer until the customer makes full payment on the delinquent amounts. Some customers receive wastewater service and stormwater service from the City but no water service. This greatly reduces our ability to get the customer to pay delinquent

amounts since we cannot shut off their water service. Most of these are customers of rural water districts and the rural water district cannot shut off water service for failure of a customer to pay a bill owed to the City. The customers identified in this document are delinquent in payment for services provided by the City. State law permits the City to institute a lien on the property of these customers in order to recover payment for services rendered. This ordinance is passed every September so that the county clerk has sufficient time to add the utility fees to the tax statement that is issued in November.

**BUDGETARY IMPACT:**

Collection of delinquent utility accounts in the amount of $125,854.58.

**SOURCE OF FUNDING:**

Not Applicable.

**ATTACHMENTS:**

Ordinance - Real Estate Lien (September 2026)
2026 Utility Lien Fact Sheet
2026 Real Estate Liens Map

(Published in the Topeka Metro News _____)

ORDINANCE NO. _____

AN ORDINANCE introduced by Interim City Manager Richard U. Nienstedt, imposing a real estate lien, pursuant to K.S.A. 12-808c, upon certain lots and pieces of ground in Shawnee County, Kansas, to pay the cost for utility services where such payments to the City have not been made due to neglect, failure or refusal to pay.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS:

Section 1. That there be and is hereby instituted a real estate lien upon the following described lots and pieces of ground in Shawnee County, Kansas, pursuant to K.S.A. 12-808c:

| Property ID Number | Property Owner of Record | Service Address | Amount |
|---|---|---|---|
| 1311202002001010 | ADAMS, SONYA | 2323 SE CUVIER ST | $542.77 |
| 0283401005003000 | ADAMS, STEVEN E | 5230 NW MELBA DR | $1,360.09 |
| 1311103013014000 | ALBRIGHT, DANIEL K | 2830 SE CAPITOL VIEW CT | $843.92 |
| 1311104007007000 | ALI, JAN L | 2620 SE BENNETT DR | $756.01 |
| 1330801002004000 | AUSTIN PARK ENTERPRISES LLC | 1821 SE 21ST ST | $1,191.28 |
| 0283401007022000 | BARNES, SAVANNAH D | 5117 NW 52ND ST | $1,311.46 |
| 0910204007004000 | BAXTER, JOSHUA L & CARRIE | 4122 NW WALNUT RD | $1,152.89 |
| 1092902002013000 | BEIER, JACLYN S | 1309 NE MONROE ST | $421.02 |
| 1311101010011000 | BENJAMIN, KATHELINE | 4031 SE 23RD TER | $948.79 |
| 1351504002008000 | BLOCK, STEVEN | 3528 SE 35TH CT | $213.25 |
| 1093204037017000 | BOWEN, RHEUSILLA | 1418 SE 8TH AVE | $894.90 |
| 0920301009004000 | BRANDENBURGH III, JAMES | 4201 NW MORLEY ST | $1,252.07 |
| 1320402012001000 | BRANDON JR, WAYNE E | 801 SE HIGHLAND AVE | $460.18 |
| 0911101002004000 | BROWN, DOUGLAS L | 3834 NW CHERRY CREEK DR | $1,541.85 |
| 1361403003001090 | BRYANT, MICHELLE | 3810 SE 33RD TER | $577.90 |
| 1311103003004000 | BUSENITZ, BROOKE N | 2526 SE ALEXANDER DR | $3,052.63 |
| 1410101007001000 | C HILL APARTMENTS LLC | 1315 SW LANE ST | $557.92 |
| 1410101022001000 | C HILL APARTMENTS LLC | 1414 SW 16TH ST | $794.56 |
| 1410101007001000 | C HILL APARTMENTS LLC | 1315 SW LANE ST | $80.72 |
| 1361404008002000 | CARTER, DEBRA J | 4009 SE 34TH TER | $718.77 |
| 1330604001007000 | CASTELLON, TAJANA K | 606 SE 18TH ST | $725.54 |
| 1341804021002000 | CAUDLE, DARLA R | 517 SE 35TH TER | $1,799.15 |
| 1330803016003000 | CLIFFORD N CORMIER TRUST | 1111 SE 27TH ST | $871.31 |
| 1330602015009000 | COBIN, LAFAYETTE L | 1424 SW VAN BUREN ST | $756.63 |

| | | | |
|---|---|---|---|
| 1361401001023000 | COCHRAN, CLARENCE | 3201 SE DOWNING DR | $804.33 |
| 0910202001006000 | COLE, ANDREA R | 3539 NW 45TH CT | $1,640.25 |
| 0920301009010000 | COLLINS, COLBY D | 4400 NW WESTGATE RD | $476.37 |
| 0910202002003000 | CP OFFICE SUITES LLC | 4501 NW OAKLEY AVE | $486.26 |
| 1311102006011000 | CRAWFORD, JASON C | 2330 SE ALAMAR RD | $1,075.38 |
| 1093204030007000 | CRUZ ALVARADO, JUAN C | 612 SE LAKE ST | $523.07 |
| 0973604023009000 | EBERT, JOSEPH R | 1176 SW CLAY ST | $64.60 |
| 0910204002002000 | EHRHARDT, WALTER | 3321 NW 43RD ST | $657.48 |
| 1361403005018010 | EKLUND, JEANNINE | 3412 SE WALNUT DR | $645.84 |
| 0910202005008000 | ENGROFF, ANNETTE K | 3824 NW 44TH TER | $681.07 |
| 0910203006013000 | FANNIN, KRISTEN M | 3910 NW KRYSTEN ST | $672.00 |
| 1093201029017000 | FIELDS, GWENDOLYN M | 323 SE LAKE ST | $999.60 |
| 1311101003033000 | FINAN JR, JACKIE R | 2225 SE STINSON DR | $1,472.18 |
| 0283401008005000 | FRANCIS, TRACY | 5200 NW 52ND ST | $1,186.45 |
| 2041800001001000 | FUNDING PARTNERS II, LLC | 7701 SE ADAMS ST | $2,249.00 |
| 0910204012009000 | GARDNER, BENTON J & MANDI M | 3432 NW 39TH CT | $1,643.87 |
| 1361402006003000 | GATEWOOD, RAUL R | 3807 SE 30TH PARK | $844.79 |
| 1311103005009000 | GEIST, CHARLES | 3640 SE HOWARD DR | $653.73 |
| 0911101009008000 | GILKISON, NICOLE D | 3444 NW 38TH TER | $1,794.23 |
| 1093104007017000 | GIZMO PICTURES INC | 112 SE 8TH AVE | $833.05 |
| 1462401002001000 | GOVAN ENTERPRISES INC | 901 SW 37TH ST | $4,162.01 |
| 1082801022002000 | GRACE, BERNARD J | 948 NE FOREST AVE | $64.60 |
| 1093103006008000 | H20 HOSPITALITY LLC | 832 SW TYLER ST | $772.36 |
| 0273604003006000 | HARRIS, KIMBERLY J | 4839 NW KENDALL DR | $521.68 |
| 1361403014001010 | HAWS, AMANDA M | 3612 SE PECK RD | $718.70 |
| 0910204003003000 | HEDSTROM, JERRY N | 3425 NW 43RD ST | $1,154.18 |
| 0911101009002000 | HEYDENREICH, MARIA | 3417 NW 39TH CT | $1,248.06 |
| 1311104005009000 | HIGGS, MICHAEL A | 4330 SE 25TH TER | $771.80 |
| 0283401002002000 | HODGES, ROBERT D | 4340 NW MESA CT | $1,131.89 |
| 1351504001024000 | HOSKINS, DAKOTA E | 3531 SE CROCO RD | $203.10 |
| 1361402003010000 | HUGHES, TAMMY | 3816 SE 30TH PARK | $1,325.52 |
| 0911101006025000 | HUNT, APRIL | 3811 NW CHERRY CREEK TER | $350.90 |
| 0283402003012000 | HUTFLES, LEWIS | 4519 NW 50TH CT | $1,280.28 |
| 1093101004017000 | HUTTON, CHRIS A | 231 SW TOPEKA BLVD | $397.06 |
| 0910204011015000 | JOHNSON, BRAD A | 3901 NW CHERRY CREEK DR | $650.66 |
| 0283401008003000 | KAHRE, BRUCE A & OLGA M | 5216 NW 52ND ST | $1,497.12 |
| 1093102028001000 | KANSAS VILLAGE AT OLD TOWN LLC | 901 SW 7TH ST | $80.72 |
| 1093102029007000 | KANSAS VILLAGE AT OLD TOWN LLC | 820 SW 8TH AVE | $80.72 |
| 1093102028013000 | KANSAS VILLAGE AT OLD TOWN LLC | 900 SW 8TH AVE | $80.72 |
| 0283402002014000 | KEE, AMY L | 5033 NW PUEBLO CT | $1,029.57 |
| 1361403003006000 | KENNARD, ERIC W | 3314 SE MEADOWVIEW DR | $1,184.39 |
| 0273601007002000 | KRAMER, GREGORY D | 5220 NW LINCOLN ST | $641.87 |

| | | | |
|---|---|---|---|
| 0273604001051000 | KRAMER, JASON F | 1641 NW 49TH CT | $849.18 |
| 1093104016005000 | LA FEMME LEGACIES LLC | 914 SE MADISON ST | $4,481.29 |
| 1311203005006000 | LANGSTON, RONALD E | 2500 SE CUVIER ST | $184.00 |
| 0273601005013000 | LECLAIR, COREY J | 5231 NW LINCOLN ST | $372.01 |
| 1361401009021000 | LIND, ASHLEY B | 3037 SE STARLITE DR | $407.73 |
| 0911101003013000 | LONG, AMBER F | 3708 NW CHERRY CREEK DR | $1,955.85 |
| 1361401009013000 | LYONS, EUTOICA T | 3130 SE DOWNING DR | $415.22 |
| 1311101002004000 | MADL, JIM | 2212 SE STINSON DR | $540.15 |
| 1311103012013000 | MAPES, KERRICE | 3700 SE 28TH TER | $976.48 |
| 1361403004006000 | MARTIN, PATRICK E | 3408 SE PECK CT | $1,104.78 |
| 0283401007013000 | MARTINEZ, MICHAEL A | 5033 NW 52ND ST | $988.85 |
| 1083302012001000 | MCCAULEY, WAYNE H | 101 SE SWYGART ST | $517.51 |
| 0910204002001000 | MCDANIEL, DUSTIN A | 4251 NW DONDEE LN | $987.69 |
| 1361404006012000 | MCNALLY, MARTIN J | 4034 SE 34TH TER | $867.08 |
| 0283402002009000 | MINGER, JORDAN | 5001 NW PUEBLO CT | $467.05 |
| 1361403015005000 | MITCHELL, SAM | 3617 SE 36TH ST | $378.92 |
| 1311102002004000 | MONTAGUE, CLAY D | 3700 SE 23RD TER | $1,238.05 |
| 1361402007003000 | MOORE, HEATHER | 3907 SE 30TH TER | $669.37 |
| 1311102007001000 | MORGAN, DEBRA A | 2325 SE ALAMAR RD | $179.97 |
| 1311103003014000 | MURRAY, CATRECE | 2545 SE PECK RD | $625.03 |
| 0910204010003000 | NEWELL, AMANDA | 4011 NW FIELDING RD | $765.83 |
| 1311103013005000 | NICHOLS, MATTHEW D | 2835 SE LAKERIDGE CT | $1,486.56 |
| 0920301009006000 | NORTH, SUZANNE M | 4221 NW MORLEY ST | $1,009.13 |
| 0910204003004000 | OSASUYI, OLABODE | 3435 NW 43RD ST | $1,155.87 |
| 1330502004004000 | P & Q ENTERPRISES INC | 603 SE 10TH AVE | $531.67 |
| 1083402002005000 | PAINE, LUKE E | 3217 NE SEWARD AVE | $508.72 |
| 1311103002016000 | PRITCHETT, SALLY | 2537 SE CONNIE DR | $1,435.72 |
| 1361401002010000 | RAMOS JR, HUMBERTO MARIO | 2907 SE ARBOR DR | $1,241.35 |
| 1093102032004000 | REDMOND, MARSEL S | 704 SW TYLER ST | $259.69 |
| 0910202006012000 | RENO, DONNA | 4515 NW GERONIMO TRL | $1,049.32 |
| 1361403010018000 | RIDGEWAY, ARCEILE | 3430 SE SKYLARK DR | $547.07 |
| 0910202006005000 | ROSS, DARYL | 4527 NW GERONIMO TRL | $1,192.85 |
| 0920301006002000 | ROSS, RHIANNON | 4111 NW BEECHER RD | $617.48 |
| 1320402004002000 | RUELAS, JUAN | 2305 SE 10TH AVE | $392.82 |
| 0910204002005000 | SCHAEFER, VICKI | 3330 NW 42ND TER | $209.91 |
| 1361403007003004 | SCHEPP, DAVID J | 3506 SE WALNUT DR | $483.72 |
| 1361404004007000 | SCHMIDT, KAREN S | 4032 SE 34TH ST | $1,310.28 |
| 0911101004024000 | SCHNACKER, EMILY | 3816 NW CHERRY CREEK TER | $887.13 |
| 1311203009004000 | SHEPHERD, ANGIE R | 4645 SE 26TH TER | $396.37 |
| 0283401003016000 | SHERRER, GARY L | 4400 NW MESA CT | $503.28 |
| 0273503003030000 | SHIRLEY, BRENDA J | 4844 NW FIELDING RD | $1,072.12 |
| 0273601006008000 | SMITH, JUSTUS | 5207 NW COURTLAND DR | $1,081.57 |
| 0911104002002000 | SMITH, THERESA | 3433 NW HICKORY RIDGE LN | $971.13 |
| 0910202006001000 | SNELL, TRICIA | 4543 NW GERONIMO TRL | $347.54 |

| | | | |
|---|---|---|---|
| 1042004004004000 | SONOS | 504 NE PARAMORE ST | $740.64 |
| 1041703001019000 | SPAETH, EMIL S | 2527 N KANSAS AVE | $93.48 |
| 0911101003008000 | STADLER, ADAM R | 3738 NW CHERRY CREEK DR | $1,381.85 |
| 1330502012010000 | STARDUSTERS CRIME PREVENTION | 1135 SE WASHINGTON ST | $409.36 |
| 1052104004003000 | STARTUP, JASON D | 1420 NE FOREST AVE | $71.57 |
| 1311102007017000 | STEELE JR, LARRY E | 2343 SE ALAMAR RD | $700.41 |
| 1093001004006000 | STUART, ANGELA R | 1216 NW POLK ST | $105.82 |
| 0283401010016000 | SULLIVAN, BREANN | 5320 NW ARROYO DR | $944.18 |
| 1361404003007000 | SWAIM, AMANDA M | 3926 SE 34TH ST | $317.16 |
| 0283401006011000 | SWARTZMAN, STEPHEN P | 5119 NW PUEBLO CT | $1,045.22 |
| 0273502007001000 | TELLES, ROBERT L | 5101 NW STERLING CHASE DR | $571.16 |
| 1311104001001000 | TETUAN, JOE M | 2440 SE BENNETT DR | $796.48 |
| 0911101006001000 | THOMAS, ARMAHNE | 3347 NW 38TH TER | $959.33 |
| 1361403005013000 | THORNTON, HARRISON R | 3411 SE WALNUT DR | $330.45 |
| 0910204005002000 | TODACK, JEFFREY | 3411 NW 42ND TER | $988.60 |
| 1311103004010000 | TRIMBLE, BRENDA M | 2527 SE ALEXANDER DR | $546.33 |
| 1341902003016000 | UNITY INVEST GROUP LLC | 3740 SW TOPEKA BLVD | $500.78 |
| 1311102003009000 | VARNON, STEFANI R | 3806 SE 23RD TER | $1,122.08 |
| 1330701004001000 | VAUGHN MANAGEMENT LLC | 123 SE 21ST ST | $3,790.60 |
| 1311102005021000 | VIRGO, TABITHA R | 3718 SE 25TH ST | $1,139.88 |
| 1410102025019000 | WASHBURN HOTEL SUITES LLC | 1635 SW WASHBURN AVE | $177.91 |
| 1311203001014000 | WATKINS, MICHAEL P | 4713 SE 25TH ST | $1,300.66 |
| 1361401002017000 | WHEATLEY III, AARON | 2913 SE STARLITE DR | $772.66 |
| 1361404007004000 | WILLEY, JENNIFER | 3419 SE BURTON ST | $915.91 |
| 1311103002013000 | WURTZ, AARON M | 3842 SE HOWARD DR | $875.27 |
| 1330602008006000 | WV & PV LLC | 1312 SW WESTERN AVE | $408.53 |
| 0910204011020000 | YOUNG, TALIA LEA | 3943 NW CHERRY CREEK DR | $1,281.77 |
| 0283402001014000 | ZAHN, TRINA M | 5130 NW ARROYO DR | $889.87 |
| 1311103004002000 | ZAJIC, MATTHEW | 2514 SE BLAIR DR | $3,436.21 |

Section 2. That the City Clerk shall certify a copy of this Ordinance and deliver the same to the County Clerk of Shawnee County, Kansas, who shall place the several amounts mentioned in Section 1 of this Ordinance upon the tax rolls of said County to be collected as one tax in the same manner as other taxes and assessments are collected.

Section 3. This ordinance shall take effect and be in force from and after its passage, approval and publication in the official City newspaper.

PASSED AND APPROVED by the Governing Body _____.

CITY OF TOPEKA, KANSAS

_____
Spencer L. Duncan, Mayor

ATTEST:

_____
Brenda Younger, City Clerk

CITY OF TOPEKA
UTILITIES

Sylvia Davis, Director of Utilities
Water Treatment Plant, 3245 NW Water Works Dr.
Topeka, KS 66606

sdavis@topeka.org
Tel: 785-368-4239
www.topeka.org

The City of Topeka Utilities provide utility services for water, wastewater, stormwater and fire line services to a variety of customers located both inside and outside the city limits. When customer utility bills become delinquent, our normal delinquency controls are to turn off the water service to the customer until the customer makes full payment on the delinquent amounts.

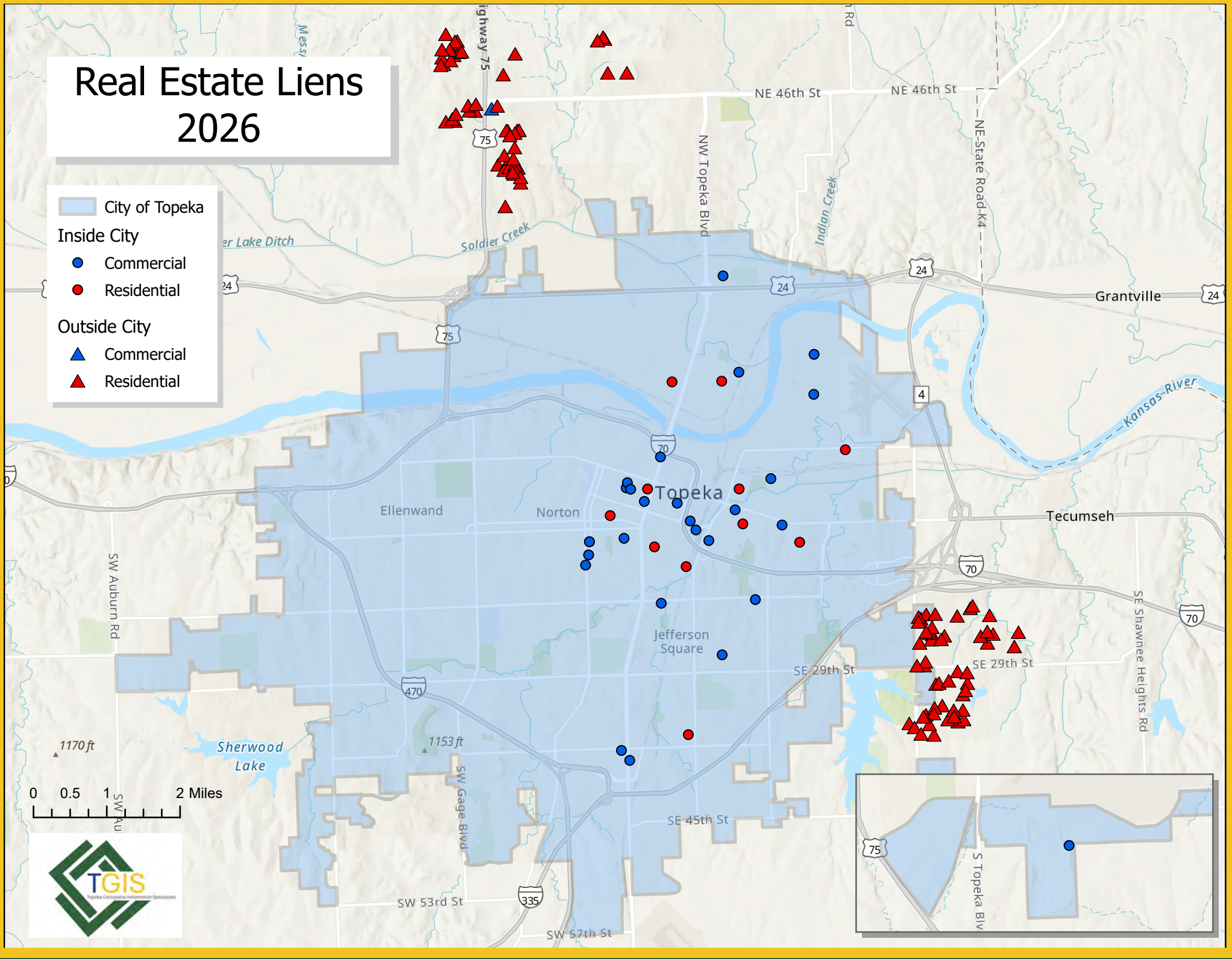
However, some customers receive fire line service, wastewater service and/or stormwater service from the City but no water service. This greatly reduces our ability to get the customer to pay delinquent amounts since we cannot shut off their water service. Most of the customers outside the city limits are customers of rural water districts, and the rural water district cannot shut off water service for failure of a customer to pay a bill owed to the City.

When a customer does not have a water service to turn off, the utilities have only two options for collection of past due amounts, turn the amounts over to the City's collection agency or assess a real estate lien. The assessment of real estate liens have proven to be a much more effective means of collecting unpaid utility bills than turning them over to the City's collection agency. The utilities have traditionally only collected about 36% of the amount turned over to the collection agency compared to approximately 98% collected from real estate liens.

Toward the end of July, past due final notices were sent to 169 utility accounts. Of the 169 accounts, 128 have previously been included in a utility lien ordinance. Utilities staff made phone calls to each of the customers who were receiving a past due final notice for the first time to ensure awareness of the possible real estate lien. Following staff's collection efforts there are now currently 139 accounts (114 repeat) remaining that are being included in the preliminary ordinance. 101 of those accounts are outside city limits and have wastewater (sewer) service provided by the City. There are 38 accounts inside city limits which have delinquent stormwater and/or fireline accounts. All customers are at least 90 days past due in payment of their utility bills.

State law permits the City to institute a lien on the property of these customers in order to recover payment for services rendered.

** As is common in years past, payments continue to filter in after the agenda deadline. An updated listing/ordinance will be provided to the council on the evening of 9/15 to ensure that we account for any and all payments received after posting of the notice.


Real Estate Liens
2026
City of Topeka
Inside City
Commercial
Residential
Outside City
Commercial
Residential
Topeka
Grantville
Tecumseh
Ellenwand
Norton
Jefferson
Square
Sherwood
Lake
Soldier Creek
Kansas River
NE 46th St
SE 29th St
SE 45th St
SW 53rd St
SW 57th St
NW Topeka Blvd
SW Gage Blvd
SW Auburn Rd
SE Shawnee Heights Rd
NE State Road-K4
Indian Creek
S Topeka Blv
1170 ft
1153 ft
0 0.5 1 2 Miles
TGIS

**City of Topeka**
**Governing Body Action Form**
**City Council Chambers**
**214 SE 8th Street**
**Topeka, Kansas 66603**
**www.topeka.org**
September 15, 2026

| | | |
|---|---|---|
| **DATE:** | **September 15, 2026** | |
| **CONTACT PERSON:** | **Josh McAnarney, Deputy Budget and Finance Director** | **DOCUMENT #:** |
| **SECOND PARTY/SUBJECT:** | **2027 Operating Budget Public Hearing** | **PROJECT #:** |
| **CIP PROJECT:** | | |
| **ACTION OF COUNCIL:** | **Discussions: 07-14-26; 7-21-26; 8-11-26; 8-18-26; 8-25-26; 09-01-26; 09-08-26** | **JOURNAL #:** |
| | | **PAGE #:** |

**DOCUMENT DESCRIPTION:**

**APPROPRIATION ORDINANCE introduced by City Manager Dr. Robert M. Perez, approving and adopting the operating budget for the City of Topeka for the year 2027 and appropriating the amounts for the purpose as set forth therein.**

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

*(If this budget is adopted the estimated Mill Levy rate will be 37.126)*

**VOTING REQUIREMENTS:**

Action requires at least six (6) votes of 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. State law requires a public hearing be held and is a prerequisite to adopting the budget by ordinance.

**STAFF RECOMMENDATION:**

Staff recommends the Governing Body move to adopt the ordinance.

**BACKGROUND:**

The Governing Body held a public hearing on August 25, 2026, and approved a resolution surpassing the Revenue Neutral Rate (RNR) as required by K.S.A. 79-2988. The 2027 Budget Book includes a budget overview, strategic priorities and their metrics, revenue and expenditure overview, summaries of each

department. Summaries of budgeted funds, policies, and debt information can be found at the back of the book. The 2027 Budget is available online
https://topeka.gov/government/financial_transparency/index.php

**BUDGETARY IMPACT:**

The budgetary impact is described in the proposed 2027 budget.

**SOURCE OF FUNDING:**

Various City Funds

**ATTACHMENTS:**

Appropriation Ordinance - Budget Year 2027
Public Hearing Notice & Affidavit of Publication (September 8, 2026)
Presentation - 2027 Budget Changes (September 1, 2026)
Resolution 9839 City Exceeding RNR (Approved August 25, 2026)
Resolution 9838 TMTA Exceeding RNR 2027 Budget (August 25, 2026)
5-Year Financial Forecast Presentation (August 25, 2026 Special Budget Meeting)
Budget Presentation (August 18, 2026 Governing Body Meeting)
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)

(Published in the Topeka Metro News_____.)

ORDINANCE NO. _____

AN APPROPRIATION ORDINANCE introduced by City Manager Dr. Robert M. Perez, approving and adopting the operating budget for the City of Topeka for the year 2027 and appropriating the amounts for the purpose as set forth therein.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS, that:

Section 1. *Budget incorporated by reference as a part of this Ordinance.* The operating budget for the City of Topeka, Kansas, for the year 2027 as set forth in a document in the format prescribed by the Director of Accounts and Reports of the Kansas Department of Administration, as required by law, which has been published in a summary format together with a notice of public hearing, is hereby incorporated by reference as a part of this Ordinance with the same force and effect as if it were set forth herein in its entirety.

Section 2. *Budget approved and adopted.* The operating budget as described and incorporated by reference in Section 1 above is hereby approved and adopted as the operating budget for the year 2027.

Section 3. *Funds appropriated by budget.* The budget as approved and adopted herein shall constitute and shall be declared to be appropriations for the funds and departments as set forth therein, and the appropriations thus made shall not be used for any other purpose. No money in any fund or fund type shall be used to pay for any indebtedness created in excess of the amount appropriated for such fund or fund type, or for the departments of such fund or fund type as referred to in the operating budget. The appropriations made herein are for the year 2027 and no expenditures shall be incurred as being authorized by such appropriations prior to January 1, 2027 or subsequent to December 31, 2027.

Section 4. *Budget amendments.* Any amendment to the operating budget must be approved by the Governing Body and enacted in accordance with the provisions of K.S.A. § 79-2929a.

Section 5. *As used in this ordinance "fund" is defined as follows*:

Fund. A fiscal and accounting entity with a self balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Section 6. *The following fund types are authorized*:

Governmental (or statutory) Fund Type: including General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds; Proprietary Fund Type: including Enterprise Funds and Internal Service Funds (fixed or flexible); Innovation Fund and, Fiduciary Fund Type: including Trust and Agency Funds. This Ordinance applies to all funds as listed on the budget certificate and fund summary adopted and submitted to the county and state.

Section 7. This Ordinance shall take effect and be in force upon passage.

PASSED and APPROVED by the Governing Body on _____.

CITY OF TOPEKA, KANSAS

_____

Spencer L. Duncan, Mayor

ATTEST:

_____

Brenda Younger, City Clerk

State of Kansas
City

## NOTICE OF BUDGET HEARING

2027

The governing body of
**City of Topeka**
will meet on September 8, 2026 at 6:00 PM at Council Chambers, 214 SE 8th Street Topeka, KS 66603 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at https://topeka.gov/government/financial_transparency/index.php and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2025 | | Current Year Estimate for 2026 | | Proposed Budget Year for 2027 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2026 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 127,480,250 | 26.557 | 132,997,320 | 28.688 | 169,519,856 | 49,744,285 | 29.893 |
| Debt Service | 20,484,330 | 9.718 | 21,395,724 | 7.753 | 30,725,577 | 10,896,696 | 6.548 |
| Library | | | | | | | |
| Special Liability | 1,121,118 | 0.681 | 1,639,777 | 0.685 | 2,736,686 | 1,139,065 | 0.685 |
| Topeka Metroplitan Transit Authority | 6,975,430 | 4.200 | 6,944,232 | 3.999 | 7,654,240 | 6,989,445 | 4.200 |
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| Special Highway | 7,478,202 | | 6,688,117 | | 7,810,338 | | |
| Special Alcohol & Drug | 588,221 | | 734,996 | | 1,000,000 | | |
| Alcohol & Drug Safety | 6,305 | | 5,172 | | 12,835 | | |
| Law Enforcement | 443,478 | | 766,488 | | 766,477 | | |
| Transet Guest Tax | 3,541,960 | | 3,138,960 | | 3,195,000 | | |
| Retirement Reserve | 1,555,857 | | 2,818,756 | | 2,094,717 | | |
| Historical Asset Tourism | 29,711 | | | | | | |
| Half Cent Sales Tax (JEDO) | 18,370,853 | | 22,502,811 | | 31,049,251 | | |
| Half Cent Sales Tax (Street) | 18,370,853 | | 28,468,008 | | 31,049,251 | | |
| Tax Increment Financing | 1,723,855 | | 532,506 | | 1,400,000 | | |
| Court Technology | 69,943 | | 55,000 | | 195,000 | | |
| Downtown Improvement | 203,011 | | 203,011 | | 564,000 | | |
| Community Development | 1,697,140 | | 1,700,000 | | 1,885,400 | | |
| Tourism Improvement | 302,651 | | 352,200 | | 337,000 | | |
| Federal Funds Exchange | 1,826,976 | | 1,550,000 | | 1,900,000 | | |
| Facilities | 3,494,416 | | 3,555,688 | | 3,706,149 | | |
| Affordable Housing Trust Fund | 9,825 | | 848,675 | | 400,000 | | |
| Planning Enterprise Fund | | | | | 2,136,942 | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 28,687,709 | | | | | | |
| Non-Budgeted Funds-B | 100,000 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 244,562,094 | 41.156 | 236,897,441 | 41.125 | 300,138,719 | 68,769,491 | 41.326 |
| | | | | | | *Revenue Neutral Rate*** | *35.580* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 244,562,094 | | 236,897,441 | | 300,138,719 | | |
| Total Tax Levied | 62,332,728 | | 65,106,098 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,525,051,820 | | 1,594,857,331 | | 1,664,078,922 | | |

| Outstanding Indebtedness, January 1, | 2024 | 2025 | 2026 |
|---|---|---|---|
| G.O. Bonds | 135,848,023 | 132,565,000 | 168,570,000 |
| Revenue Bonds | 373,865,000 | 382,170,000 | 419,365,000 |
| Other | 2,530,000 | 23,031,902 | 31,511,902 |
| Lease Purchase Principal | 2,394,362 | 1,348,590 | 1,348,590 |
| Total | 514,637,385 | 539,115,492 | 620,795,492 |

*Tax rates are expressed in mills

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

Brenda Younger
City Official Title: City Clerk

SEAL OF TOPEKA
CAPITAL CITY
INCORPORATED
FEB. 14, 1857
KANSAS

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 BUDGET HEARING
8/24/26

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
August 24, 2026

Notary Public

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

L30785
Publication Fees: $76.13

First published in The Topeka Metro News, Monday, August 24, 2026.

State of Kansas
City

## NOTICE OF BUDGET HEARING

2027

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| Law Enforcement | 443,478 | | 766,488 | | 766,477 | | |
| Transet Guest Tax | 3,541,960 | | 3,138,960 | | 3,195,000 | | |
| Retirement Reserve | 1,555,857 | | 2,818,756 | | 2,094,717 | | |
| Historical Asset Tourism | 29,711 | | | | | | |
| Half Cent Sales Tax (JEDO) | 18,370,853 | | 22,502,811 | | 31,049,251 | | |
| Half Cent Sales Tax (Street) | 18,370,853 | | 28,468,008 | | 31,049,251 | | |
| Tax Increment Financing | 1,723,855 | | 532,506 | | 1,400,000 | | |
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| Downtown Improvement | 203,011 | | 203,011 | | 564,000 | | |
| Community Development | 1,697,140 | | 1,700,000 | | 1,885,400 | | |
| Tourism Improvement | 302,651 | | 352,200 | | 337,000 | | |
| Federal Funds Exchange | 1,826,976 | | 1,550,000 | | 1,900,000 | | |
| Facilities | 3,494,416 | | 3,555,688 | | 3,706,149 | | |
| Affordable Housing Trust Fund | 9,825 | | 848,675 | | 400,000 | | |
| Planning Enterprise Fund | | | | | 2,136,942 | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 28,687,709 | | | | | | |
| Non-Budgeted Funds-B | 100,000 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 244,562,094 | 41.156 | 236,897,441 | 41.125 | 300,138,719 | 68,769,491 | 41.326 |
| | | | | | | *Revenue Neutral Rate*** | *35.580* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 244,562,094 | | 236,897,441 | | 300,138,719 | | |
| Total Tax Levied | 62,332,728 | | 65,106,098 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,525,051,820 | | 1,594,857,331 | | 1,664,078,922 | | |
| Outstanding Indebtedness, January 1, | 2024 | | 2025 | | 2026 | | |
| G.O. Bonds | 135,848,023 | | 132,565,000 | | 168,570,000 | | |
| Revenue Bonds | 373,865,000 | | 382,170,000 | | 419,365,000 | | |
| Other | 2,530,000 | | 23,031,902 | | 31,511,902 | | |
| Lease Purchase Principal | 2,394,362 | | 1,348,590 | | 1,348,590 | | |
| Total | 514,637,385 | | 539,115,492 | | 620,795,492 | | |

*Tax rates are expressed in mills

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

Brenda Younger
City Official Title: City Clerk

8/24

CITY OF TOPEKA

# Budget Changes

# Planning & Development Fund



- This fund is currently supported by a General Fund transfer for the Development Services portion only.
- The proposal is also to move General Planning Services out of the General Fund and into the Planning and Development Services Fund. This would move $1,776,154 in expenses out of the General Fund and into the Development Services Fund, along with $28,000 in revenue.
- The General Fund would still need to provide a transfer to support the Planning and Development Services Fund. Therefore, the General Fund's overall expenditures would not change in 2027.
- Overall, expenditure authority for the Planning & Development Services Fund would increase by $1,776,154, which would be supported by a General Fund transfer.

# Other Changes



- General Fund revenue would decrease by $300,000, pending changes to the SRO program. In conjunction the civilian TCALC position would be eliminated for $84,000
- Reduce non-essential education and travel expenses by $100,000
- Internal Pavement Preservation: Reduces Citywide Half-Cent Expense Authority by $250,000
- Miscellaneous Corrections
  - Finance Contractual Services: $20,000 reduction
  - Public Works General Fund Construction: $10,000 reduction
  - Decrease Transfer to Insurance fund by $86,000

**RESOLUTION NO. 9839**

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 August 25, 2026.

CITY OF TOPEKA, KANSAS

Spencer L. Duncan, Mayor

ATTEST:

Brenda Younger, City Clerk

**RESOLUTION NO. 9838**

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 August 25, 2026.

CITY OF TOPEKA, KANSAS

Spencer L. Duncan, Mayor

ATTEST:

Brenda Younger, City Clerk

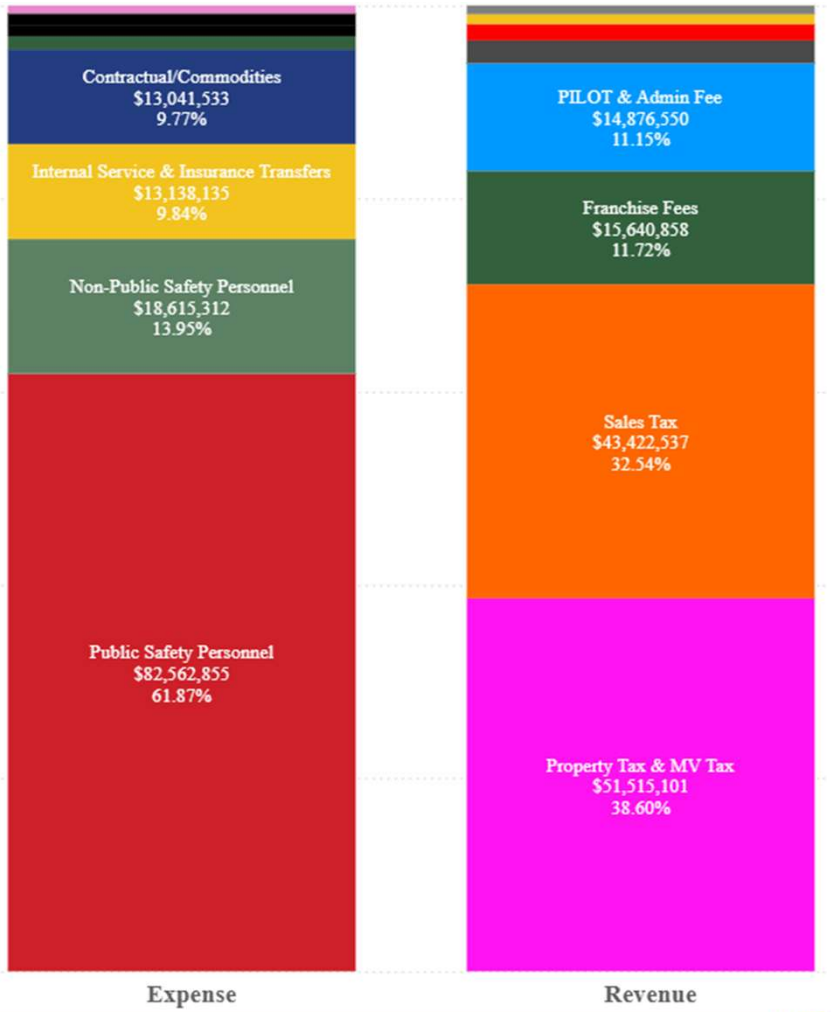
CITY OF TOPEKA

# Five-Year Financial Forecast
# FY 2027-FY 2031
## August 25, 2026

# General Fund Categories



- FY 2027 budgeted General Fund expenditures and revenues total $134.5M (balanced budget)
- Approximately 76% of expenditures are personnel-related
- Almost 83% of revenues come from property/motor vehicle tax, sales tax, and franchise fees



# Surplus/Deficit History



| Year | General Fund Balance | Surplus / (Deficit) | Expense Budget | Percentage |
|---|---|---|---|---|
| 2020 | $ 22,239,514 | | $ 96,495,548 | 23.05% |
| 2021 | $ 26,565,519 | $ 4,326,005 | $ 96,240,455 | 27.60% |
| 2022 | $ 27,459,346 | $ 893,827 | $ 98,072,136 | 28.00% |
| 2023 | $ 39,292,917 | $ 11,833,571 | $ 104,113,446 | 37.74% |
| 2024 | $ 36,867,570 | $ (2,425,347) | $ 115,006,998 | 32.06% |
| 2025 | $ 32,868,797 | $ (3,998,773) | $ 127,570,984 | 25.77% |
| 2026 | $ 28,516,167 | $ (4,352,630) | $ 132,997,265 | 21.44% |

- Note this only reflects the General Fund
- In 2026, other fund balances were utilized to offset expenses in the General Fund

# Forecasted Income Statement



| Income Statement | 2027 Budget* | 2028 Budget | 2029 Budget | 2030 Budget | 2031 Budget |
|---|---|---|---|---|---|
| Total Revenues | $ 133,455,857 | $ 126,800,483 | $ 128,035,566 | $ 129,303,741 | $ 130,601,471 |
| Total Expenses | $ 133,455,857 | $ 137,117,926 | $ 140,901,895 | $ 144,801,986 | $ 148,821,970 |
| **Surplus / (Deficit)** | **$ -** | **$ (10,317,443)** | **$ (12,866,329)** | **$ (15,498,245)** | **$ (18,220,499)** |
| Other Fund Considerations (Retirement, Work Comp, Special Highway) | | $ (3,000,000) | $ (4,545,000) | $ (4,591,350) | $ (4,639,091) |
| **Total Surplus / (Deficit)** | | **$ (13,317,443)** | **$ (17,411,329)** | **$ (20,089,595)** | **$ (22,859,590)** |
| | | | | | |
| **Projected Reserve Amount** | **$ 27,900,000** | **$ 14,582,557** | **$ (2,828,772)** | **$ (22,918,367)** | **$ (45,777,956)** |

**2027 was balanced through $4.5M Transfer*

- **Structural Income Statement Problem:** Revenue generated by the General Fund is insufficient to cover budgeted expenditures, creating a recurring imbalance between ongoing revenues and expenses
- Assuming no change in expenditures or tax base and capping the 2027 Budget, projected revenue growth would not break even with expenditures until 2033

# Forecasted Income Statement Assumptions



- **Revenues**
  - Sales tax growth projected at 1.5%
  - Franchise fee growth projected at 1%
  - Assessed value growth projected at 3%

- **Expenditures**
  - FY 2027 position reductions/freezes are assumed going forward
  - Other fund considerations (Retirement Reserve, Workers Comp, and Special Highway) supplemented by the General Fund
  - Current union contract increases assumed
  - Future union contract increases assumed at 3% growth

# Sales Tax Collection History



General Fund Sales Tax Collections - 7.23.2026

| Year | 2024 | 2025 | 2026 | 2026 Budget | Variance |
|---|---|---|---|---|---|
| January | $ 3,032,044 | $ 3,059,167 | $ 3,034,717 | $ 3,104,290 | $ (69,572) |
| February | $ 3,060,232 | $ 2,935,791 | $ 3,016,492 | $ 2,979,094 | $ 37,398 |
| March | $ 3,369,959 | $ 3,600,672 | $ 3,645,384 | $ 3,653,782 | $ (8,399) |
| April | $ 3,265,442 | $ 3,419,260 | $ 3,141,224 | $ 3,469,694 | $ (328,470) |
| May | $ 3,450,471 | $ 3,540,937 | $ 3,450,274 | $ 3,593,166 | $ (142,892) |
| June | $ 3,343,936 | $ 3,367,112 | $ 3,409,201 | $ 3,416,777 | $ (7,576) |
| July | $ 3,362,825 | $ 3,657,390 | $ 3,703,107 | $ 3,711,336 | $ (8,229) |
| August | $ 3,443,985 | $ 3,588,089 | $ 3,632,940 | $ 3,641,013 | $ (8,073) |
| September | $ 3,046,412 | $ 3,132,471 | $ 3,171,627 | $ 3,178,675 | $ (7,048) |
| October | $ 3,257,283 | $ 3,302,149 | $ 3,343,426 | $ 3,350,856 | $ (7,430) |
| November | $ 3,310,362 | $ 3,361,241 | $ 3,403,256 | $ 3,410,819 | $ (7,563) |
| December | $ 3,951,934 | $ 4,140,934 | $ 4,192,696 | $ 4,200,847 | $ (8,151) |
| **Totals** | **$ 39,894,883** | **$ 41,105,214** | **$ 41,144,345** | **$ 41,710,350** | **$ (566,005)** |

| | | | | | |
|---|---|---|---|---|---|
| 5 Month Collection YTD | $ 16,178,147.44 | $ 16,555,828.04 | $ 16,288,091.76 | $ 16,800,026.50 | $ (511,934.74) |
| Year over Year % Change (5 Months) | | 2.33% | -1.62% | | |

- Sales tax is historically projected with a 2.75% growth
- Through five months, 2026 sales tax collections trail 2025. Even with 1.25% growth over the remaining months, collections would still be approximately **$566,005 below budget**
- Lower 2026 sales tax collections reduce the base for future forecasts, creating a compounding impact on future projections
- In 2025, sales tax accounted for approximately **33% of General Fund revenues**

# Property Tax Distribution



| Fund Name | 2024 | 2025 | 2026 | 2027 |
|---|---|---|---|---|
| 101 - General Fund | $36,871,539 | $32,859,716 | $28,811,054 | $28,811,054 |
| 236 - Special Liability | $1,885,712 | $2,030,942 | $1,900,000 | $1,900,000 |
| 301 - Debt Service | $18,490,145 | $24,344,126 | $21,292,168 | $15,566,305 |
| **Total Pooled Balance** | **$57,247,396** | **$59,234,783** | **$52,003,222** | **$46,277,359** |

| | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
|---|---|---|---|---|---|---|
| Assessed Value (3% Growth) | $ 1,647,176,615 | $ 1,696,591,913 | $ 1,747,489,671 | $ 1,799,914,361 | $ 1,853,911,792 | $ 1,909,529,146 |
| | | | | | | |
| General Fund | $ 46,777,098 | $ 44,795,710 | $ 45,309,524 | $ 45,813,850 | $ 46,307,658 | $ 46,789,861 |
| Debt Service Fund | $ 10,246,427 | $ 13,938,521 | $ 15,186,734 | $ 16,497,295 | $ 17,872,822 | $ 19,316,033 |
| Special Liability Fund | $ 1,071,900 | $ 1,104,057 | $ 1,137,179 | $ 1,171,294 | $ 1,206,433 | $ 1,242,626 |
| **Totals** | **$ 58,095,425** | **$ 59,838,288** | **$ 61,633,436** | **$ 63,482,440** | **$ 65,386,913** | **$ 67,348,520** |

- In 2028, more property tax revenue must be prioritized for the Debt Service Fund to cover scheduled principal and interest payments and support future CIP projects, while assuming an overall flat mill levy
- **Takeaway:** Without structural changes to CIP and operating fund allocations, property tax revenue—which represents approximately 35% of General Fund revenue—is expected to remain flat or decline over the next four years

# Mill Levy Increase Consideration



- The City of Topeka has reduced its mill levy by two mills over the last five years
- Increasing the mill levy by one mill each year, over three years, would gradually provide a cumulative $5.0M in additional property tax revenue to the General Fund

| **Categories** | **2028** | **2029** | **2030** |
|---|---|---|---|
| Mill Increase by Year | 1.00 | 1.00 | 1.00 |
| Cumulative Total | 38.126 | 39.126 | 40.126 |
| 1 Mill Total by Year | $ 1,611,762 | $ 1,660,115 | $ 1,709,919 |
| **Cumulative Total** | **$ 1,611,762** | **$ 3,271,878** | **$ 4,981,796** |

# Franchise Fee History



| Years | Franchise Fee Collections |
|---|---|
| 2022 Actuals | $16,080,722 |
| 2023 Actuals | $15,228,457 |
| 2024 Actuals | $15,165,089 |
| 2025 Actuals | $15,576,415 |
| 2026 Projected | $15,747,463 |
| 2027 Budget | $15,640,858 |

- Payment made by utilities/private companies for the right to operate within the City and use public rights-of-way or infrastructure
- Common Providers: Evergy, Spectrum (formerly Cox), Kansas Gas, and other utility/telecommunications providers

# City Personnel History



| Year | Personnel Cost | YoY Growth |
|---|---|---|
| 2022 | $69,995,152 | |
| 2023 | $76,840,655 | $6,845,502 |
| 2024 | $81,961,499 | $5,120,844 |
| 2025 | $92,009,939 | $10,048,440 |
| 2026 Projection | $96,595,557 | $4,585,618 |
| 2027 Budget | $101,117,167 | $4,521,610 |

| Period | Average Number of Employees per Pay Period |
|---|---|
| Q1 2021 | 1068.83 |
| Q2 2021 | 1050.33 |
| Q3 2021 | 1045.86 |
| Q4 2021 | 1051.71 |
| Q1 2022 | 1042.67 |
| Q2 2022 | 1036.33 |
| Q3 2022 | 1018.00 |
| Q4 2022 | 1009.00 |
| Q1 2023 | 1014.17 |
| Q2 2023 | 1039.43 |
| Q3 2023 | 1052.00 |
| Q4 2023 | 1056.14 |
| Q1 2024 | 1061.50 |
| Q2 2024 | 1066.43 |
| Q3 2024 | 1075.00 |
| Q4 2024 | 1067.86 |
| Q1 2025 | 1071.00 |
| Q2 2025 | 1070.86 |
| Q3 2025 | 1085.67 |
| Q4 2025 | 1075.29 |
| Q1 2026 | 1069.83 |
| Q2 2026 | 1060.86 |
| Q3 2026 | 1066.67 |

# Department Reduction Scenarios



- Reducing every department budget by 25%, excluding Public Safety and Governing Body spending, would be $10 million in reduction. However, this is not necessarily a realistic option, as Public Safety relies on many other departments and support services to effectively operate
- Identified position reductions include 29 general government positions for a savings of $3.3M
- Identified position reductions include 63 public safety positions for a savings of $6.4M

# Income Statement Changes



| Category | 2027 Amount | Cumulative Amount |
|---|---|---|
| General Fund Grants, Rebates & SSG | $1,101,750 | |
| All Non-Required Education & Travel | $100,000 | $1,201,750 |
| General Government FTEs (27) | $3,139,842 | $4,341,592 |
| Public Safety FTEs (63) | $6,446,432 | $10,788,024 |
| COLA Elimination (non-union employees) for 4 Years | $1,028,000 | $11,816,024 |
| Parking Charges Kansas Avenue | $200,000 | $12,016,024 |
| CIP Reduction (Next Slide) | $2,000,000 | $14,016,024 |
| Vehicle Purchase Elimination 4 Years | $1,100,000 | $15,116,024 |
| Reversal of Transfer into Health Insurance Fund (One-Time) | $2,200,000 | $17,316,024 |
| Citywide Half-Cent Sales Tax In-House Services | $250,000 | $17,566,024 |

# High Level Impact



- Elimination of social service grants, rebate programs, and other City-provided social programs
- Reduction of community services and programs, such as Neighborhood Improvement Program administration, National Night Out, Trunk or Treat, DREAMS, and Community Resource Expos
- Elimination of 1x Street Maintenance Crew (Alleyway Repair)
- Elimination of service that supports domestic violence-related services and coordination
- Elimination of administrative staff would reduce service capacity, resulting in slower response times for both internal and external users
- Return TPD to a basic policing service model focused primarily on patrol response and investigations, with significant reductions to services beyond these core functions
    - Suspension of Co-Responder Program; Elimination of specialized investigators, including Narcotics and Task Force Officers, would shift additional caseloads to general detectives already carrying significant workloads.
    - Elimination of Police Athletic Union & TCALC Programs
- Reduced staffing levels could increase emergency response times and limit the City's ability to respond to multiple incidents simultaneously
- Fewer firefighters could reduce capacity for fire prevention, inspections, training, and other non-emergency services
- Lower staffing levels could place greater demands on personnel and reduce overall operational flexibility

# Identified CIP Reductions



| Project | Original 2027-2030 Total | New 2027-2030 Total | Variance |
|---|---|---|---|
| Infill Sidewalks | $2,400,000 | $0 | ($2,400,000 |
| Traffic Safety | $1,200,000 | $0 | ($1,200,000) |
| DREAMS | $3,400,000 | $0 | ($3,400,000) |
| Traffic Signals | $10,000,000 | $0 | ($10,000,000) |
| Fleet Replacement | $4,000,000 | $0 | ($4,000,000) |
| FIRM | $9,400,000 | $0 | ($9,400,000) |
| Fire Station Plan* | $33,000,000 | $0 | ($33,000,000) |
| Heavy Duty Fleet Garage | $8,000,000 | $0 | ($8,000,000) |
| SW Wanamaker Rd./Huntoon St./I-470 Ramps | $6,000,000 | $0 | ($6,000,000) |
| **Totals** | **$77,400,000** | **$0** | **($77,400,000)** |

**Fund balance was reserved for future-year projects.*

# Sales Tax Ballot Question



- To address budget shortfalls, sales tax initiatives have been considered for:
  - A new, half-cent, citywide sales tax (would generate $20M annually) for general purposes to adequately fund the City's operations and services such as fire department, police department, code enforcement, municipal court, and public works
  - A new, one-tenth of a cent, citywide sales tax (would generate $4M annually) to fund the affordable housing trust fund and establish market-rate housing fund
- As part of a March 2027 ballot, in addition to the new measures, it would be recommended to renew the existing half-cent, citywide infrastructure sales tax, which expires in 2029

# Sales Tax Ballot Question



- For a March 2027 ballot, the Governing Body would have to consider the schedule below:
  - **September 3, 2026**: Policy and Finance Committee discussion
  - **September 15, 2026**: Council discussion
  - **October 6, 2026**: Council consideration and approval of ballot language
  - **October 20, 2026**: Council consideration and approval to call for an election
  - **March 2, 2027**: Special Election held
  - **July 1, 2027**: If ballot questions are approved by voters, this would be the first day of new sales tax collections
- Recommend a mail-in ballot (higher historical participation and a cost of $115K) versus in-person election (cost of $189K)

CITY OF TOPEKA

# Five-Year Financial Forecast
# FY 2027-FY 2031
## August 25, 2026

CITY OF TOPEKA

# FY2027 Budget Presentations 8/18/2026

CITY OF TOPEKA

# FY2027 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

# FY2027 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.

# 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

# Department Budget Presentations: Office of Inclusive Communities

# Office of Inclusive Communities (Page 36)



- **Total Budget =** $683,965
- **Personnel Cost Largest Portion of Budget ($518,915 / 76%)**
  - 2027 Total FTEs = 5
- **Largest Non-Personnel Cost FY2027**
  - Education/Travel = $8,000
  - NIAs Budget = $51,000
  - Contractual Services for NIA Service = $51,000
  - Food = $3,500
  - Neighborhood Training for Neighborhood & Community Leaders= $5,000

## FY26 Accomplishments

- **Trunk or Treat event 2025**
- **National Night Out 2026**
- **TSC Get Digital Tablet Initiative**
- **Community Resource Expo Series**
- **AARP Challenge Grant**
- **Community Impact Leadership Academy**
- **Information Network of Kansas Grant**

## Goals for FY27

- **Community Resource Expo Series**
- **Community Impact Leadership Academy**
- **National Night Out - 500+ Participants**
- **Trunk or Treat – 5,000 Participants**
- **2027 DREAMS Neighborhood Improvement Project Implementation**
- **2027 NIA Support Budget Implementation & Technical Assistance**

CITY OF TOPEKA

# Department Budget Presentations: Human Resources

# Human Resources (Page 44)



- **Total Budget =** $2,486,916
- **Personnel Cost Largest Portion of Budget ($1,761,599 / 70%)**
  - 2027 Total FTEs = 14
- **Largest Non-Personnel Cost FY2027**
  - Medical Services = $115,000
  - Physical Screenings = $110,300
  - Vaccinations = $60,000
  - Substance Abuse Screenings = $55,000
  - Topeka Way to Work = $30,000
  - Tuition Reimbursement = $15,000
  - HRIS System = $135,000

## FY26 Accomplishments

- **Started City-wide Safety Assessment Program**
- **$391,846 savings in Risk Insurance Premiums**
- **Preserved Health Insurance Self-Insured Plan Solvency - $1,281,054 claims reductions in FY26 due to plan design.**
- **Onboarded 50 New Employees. Notable roles include:**
  - **11 Firefighters/ 22 Police Officers**
  - **Chief Security Officer**
  - **In active recruitment stage for Finance Director**
- **Workforce Development Initiatives**
  - **Taught Career lessons at Topeka Rescue Mission**
  - **TWTW Employment – 24 Participants**

## Goals for FY27

- **NeoGov Implementation**
- **Partnership between HR and Finance for improved Payroll, Time & Attendance, and HR services**
  - **Efficient Personnel Action Workflows**
  - **User-friendly Benefit Enrollment**
- **Position Description Revision Project**
- **Personnel Manual Revision Project**

CITY OF TOPEKA

# Department Budget Presentations: Information Technology

# Information Technology (Page 59)



- **Total Budget = $6,775,724**
- **Personnel Cost ($3,221,835 / 48%)**
  - 2027 Total FTEs = 26
- **Largest Non-Personnel Cost FY2027**
  - Licenses: $1,169,485
  - Rent/Office Computers: $771,686
  - CDW/Equipment: $305,759
  - $185,000 Tyler E-Citations

## FY26 Accomplishments

- As outcome of work subsequent to our engagement in telephony audit, achieved in excess of an additional $365,000-$400,000 savings in 2026.
- On-going investment in GIS software and maps has increased reliability of cost-based and data-driven decision making for infrastructure projects within the city.
- Implemented the recommendations and improvements pursuant to the findings of the State of Kansas Legislative Post Audit on IT
- Commenced work toward elimination of paper tickets and implementation of automated ticketing system

## Goals for FY27

- Successful deployment of electronic ticketing system resulting in paperless process with improved data quality and work process efficiency
- Decommission multiple legacy application systems while preserving data and information in accordance with records retention policies.
- Enhance and continue security training and testing to empower workforce to be more vigilant and protective of City cyber assets
- Improve and expand GIS data element collections and mapping layers to enrich available datasets so data-driven decision making is enabled via objective information

CITY OF TOPEKA

# Department Budget Presentations: Planning & Development

# Planning & Development General Fund (Page 53)



- **General Fund FTEs =** 10
- **General Fund Budget is $1,260,138**
  - $1,137,909 or 90% Personnel
- **Largest Non-Personnel Cost in General Fund for FY2027**
  - Fleet/VERF = $6,150
  - Contractual Services = $50,000
  - Licenses = $16,000

## FY26 Accomplishments

- Completed the Historic Old Town Neighborhood Plan
- Completed the East Topeka South Neighborhood Plan
- **Completed text amendments to the Development Code including updating the off-street parking code.**
- Completed the Historic Survey of NOTO Resources
- Completed the Preservation Plan for Ritchie Cemetery

## Goals for FY27

- **Completed updates to the Neighborhood Health Map and the Neighborhood Revitalization Plan**
- Complete updates to Monroe and Chesney Park neighborhood plans.
- **Complete the update of the Transportation Master Plan**
- Complete additional text amendments to the zoning code

# Housing General Fund

- **Total FTEs**
  - **General Fund = 4.5**
  - **Grant Funded = 12.5**
- **General Fund Budget is $516,017**
  - $450,430 or 87% Personnel
- **Largest Non-Personnel Cost in General Fund for FY2027**
  - VERF = $48,857
  - Education / Travel = $4,000
  - Contractual Services = $10,000

## FY26 Accomplishments

- **Secured two new state grant awards.**
- **Completed the 5-year Consolidated Action Plan (2026-2030).**
- Updated the analysis of impediments in support of the ConPlan.
- Participated in updating the Housing Study.
- Selected a semi-permanent location for the One-Stop Shop and continued work on implementing findings from the Homeless Innovation Project.
- Updated all Homeless Task Force Polices to align with Built For Zero standards.

## Goals for FY27

- **Achieve Built for Zero Quality Data standards to improve data quality and system performance.**
- Identify and pursue new grant funding opportunities.
- Continue implementing Homeless Innovation Project recommendations, including a tiny home village.
- Bring the lead inspection process back in-house to improve efficiency and oversight.

# Enterprise Fund Proposal



## Proposal

- Convert Development Services to an enterprise fund.
- Development Services includes permitting, licensing and inspections.
- Requires fee increases to cover the entire enterprise fund.

# Enterprise Fund Proposal



## Review Times

- **Initial Permit Review Times (Average)**
  - Residential standard – 5 days
  - Commercial standard – 10 days
- **2025**
  - Residential - 4 days,
  - Commercial –13 days
- **2026 – January - July**
  - Residential – 4 days
  - Commercial – 9 days

## Other Recommendations

- **Legal Publication Fees –** The Planning and Development Services Department recommends passing on legal publication fees for planning cases to the applicants.
- **Credit Card Fees** – The Planning and Development Services Department recommends passing on credit card processing fees for all online payments in tandem with the Tyler software conversion in 2027.

CITY OF TOPEKA

# FY2027 Budget Presentations 8/18/2026

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

# 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** |

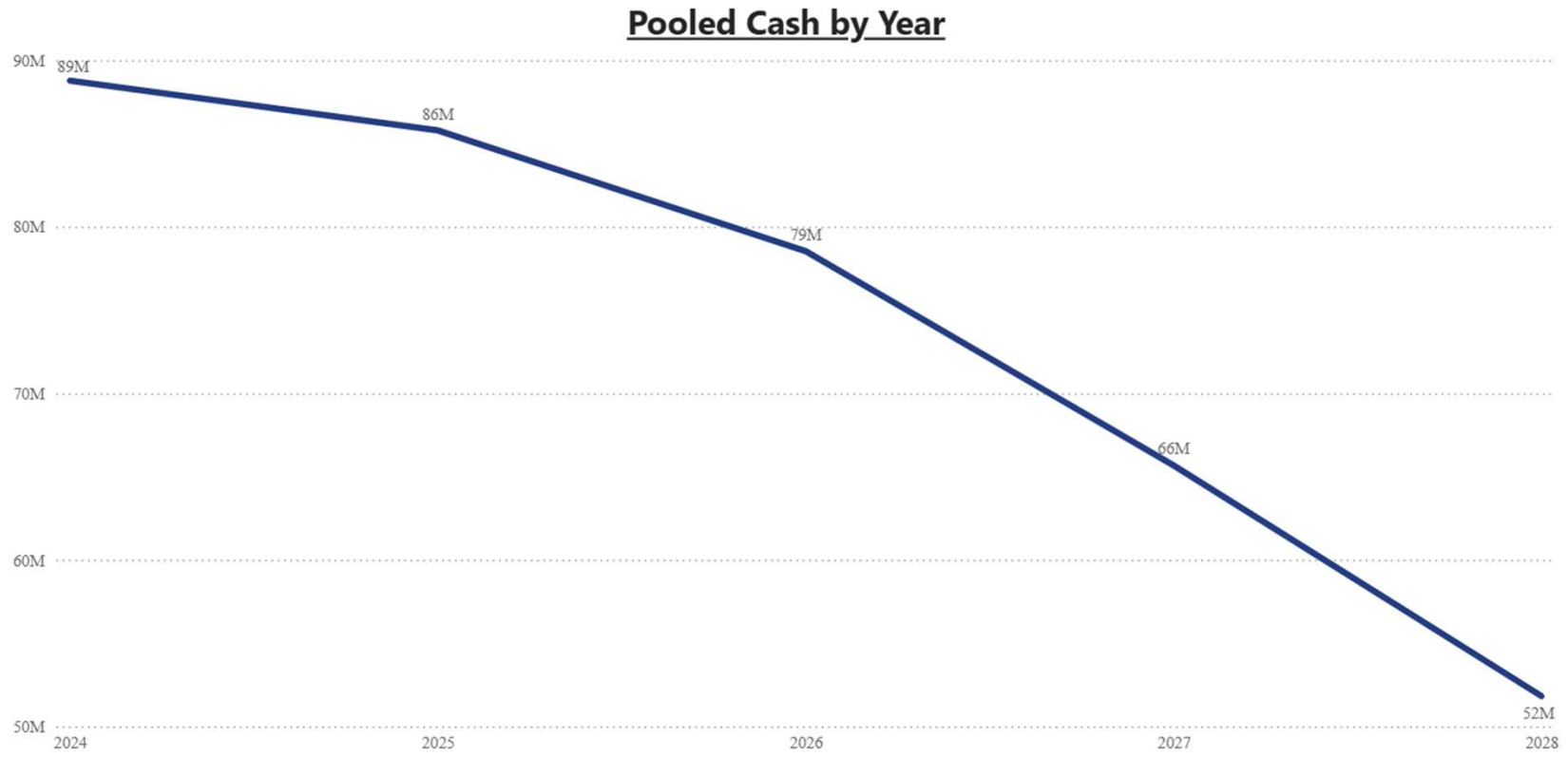
# Projected End of Year Fund Balances



| 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** |

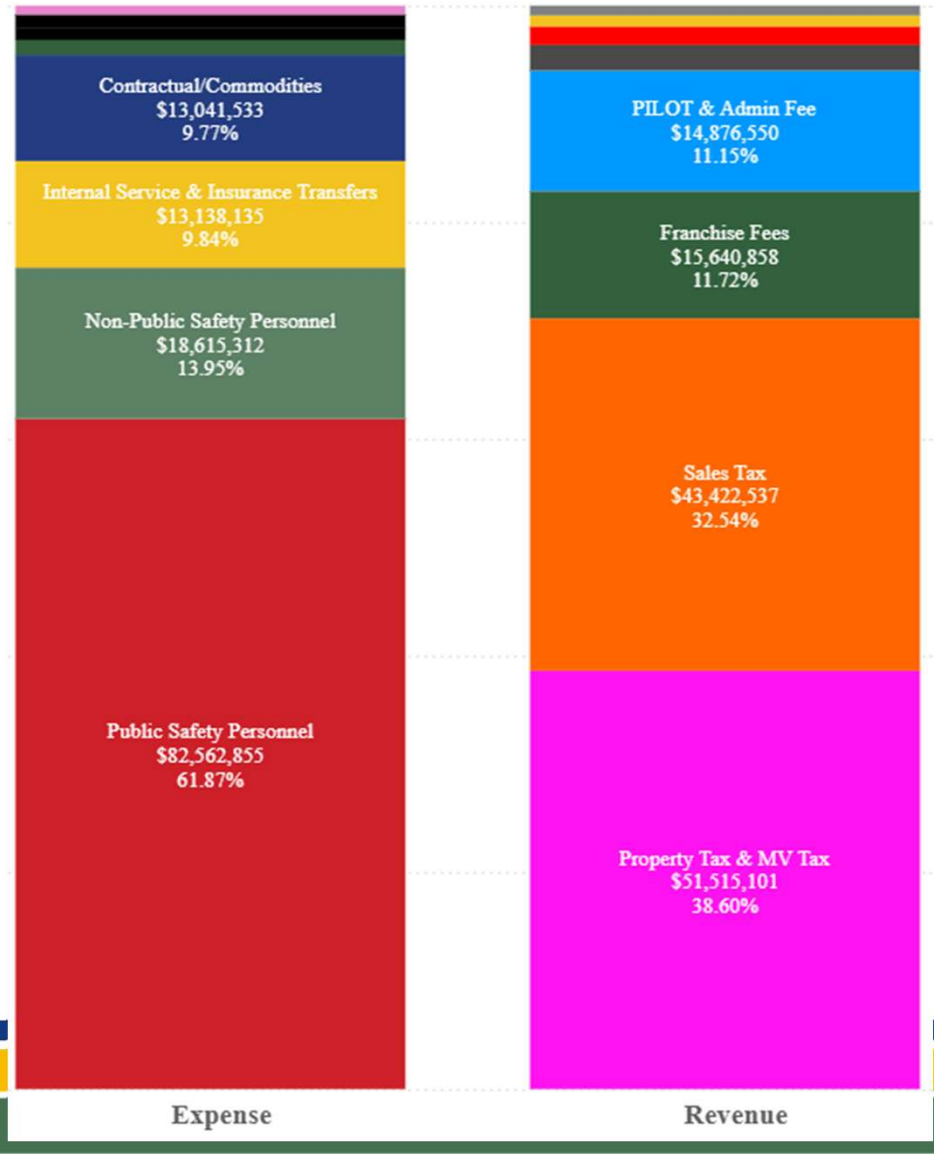
# Projected Fund Balances Chart





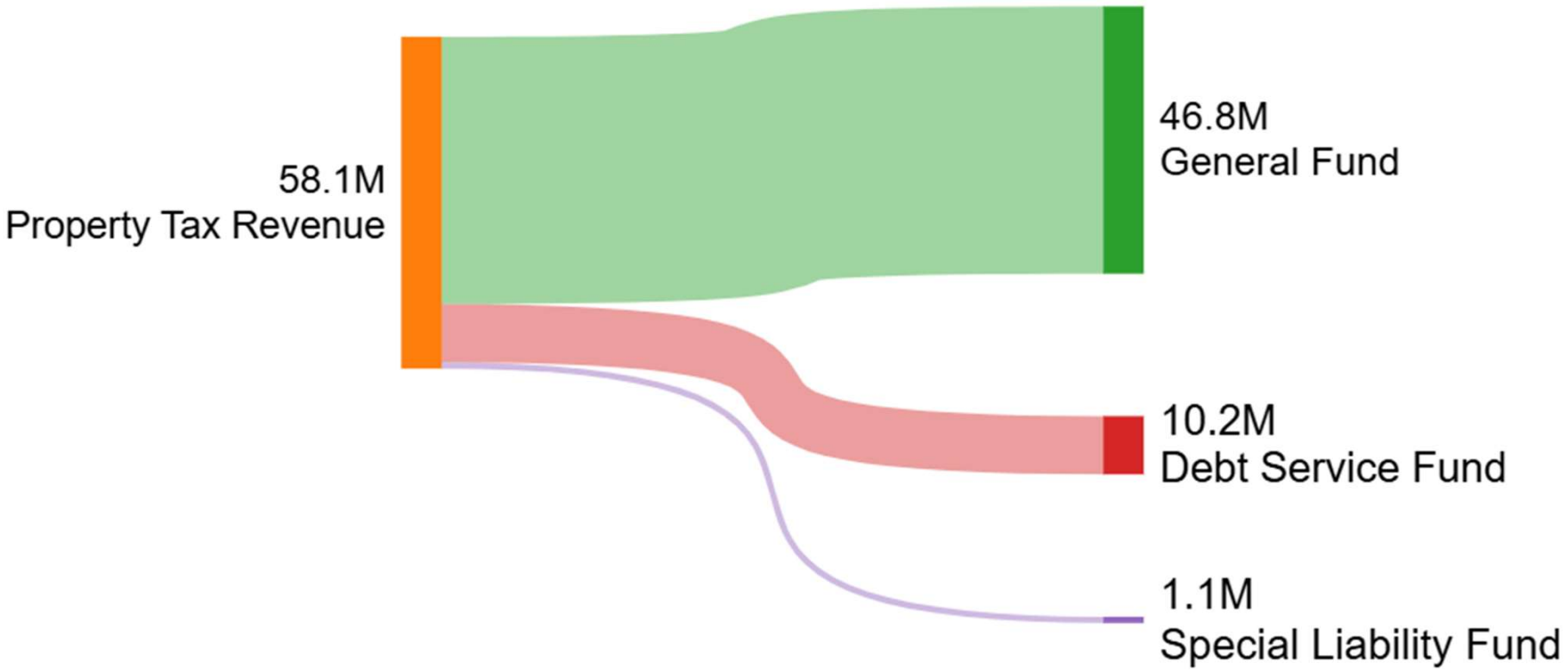
# 101- General Fund by Categories





# City Portion of Property Tax Distribution





# Policy Considerations



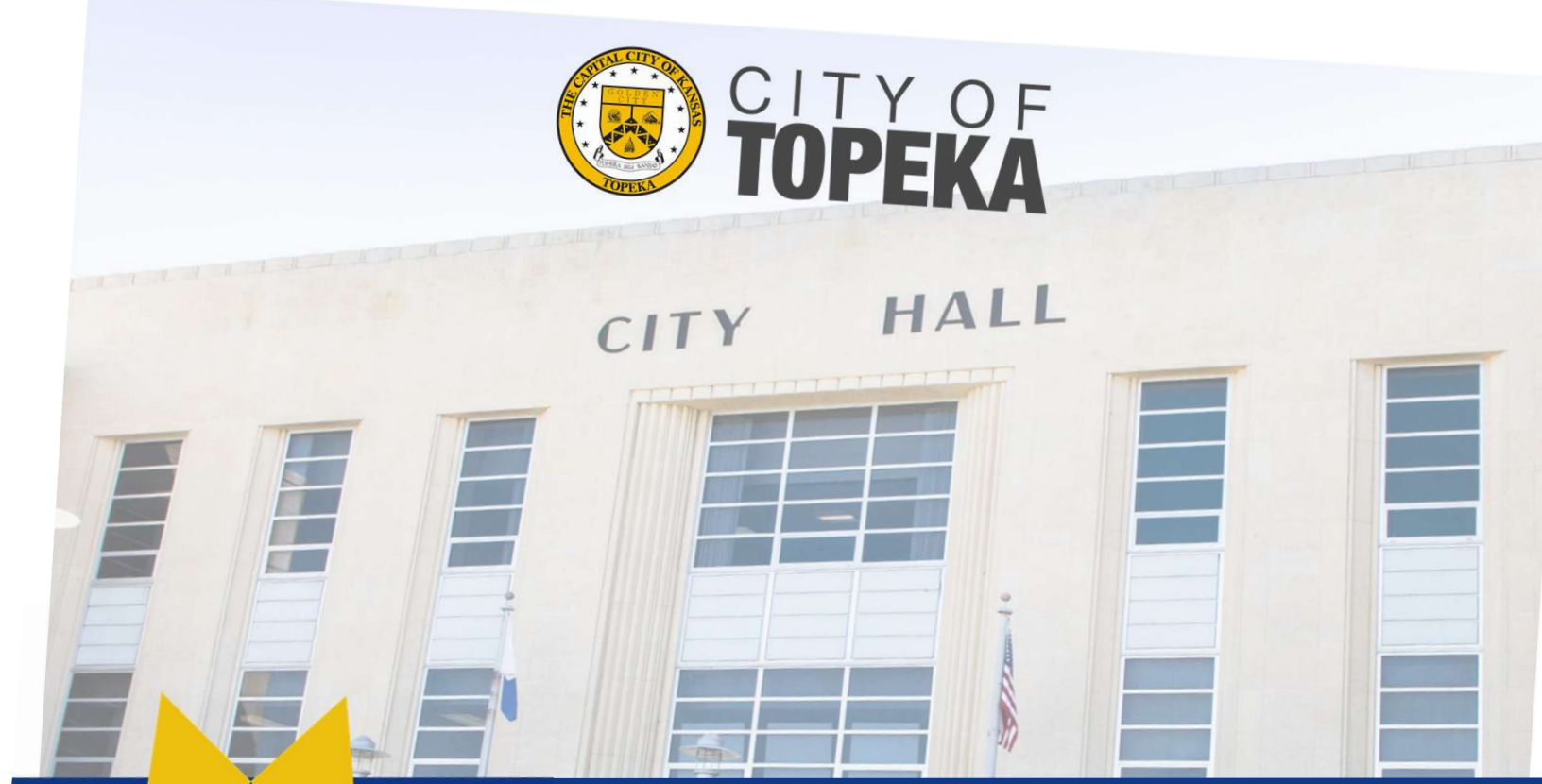
1. Creation of Planning and Development Services Enterprise Funds, with a five-year transition to increase development fees and achieve self-sufficiency.
2. Implementation of lane and sidewalk closure fees.
3. Phase out the cost-sharing agreements for School Resource Officer (SRO) and TCALC positions 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



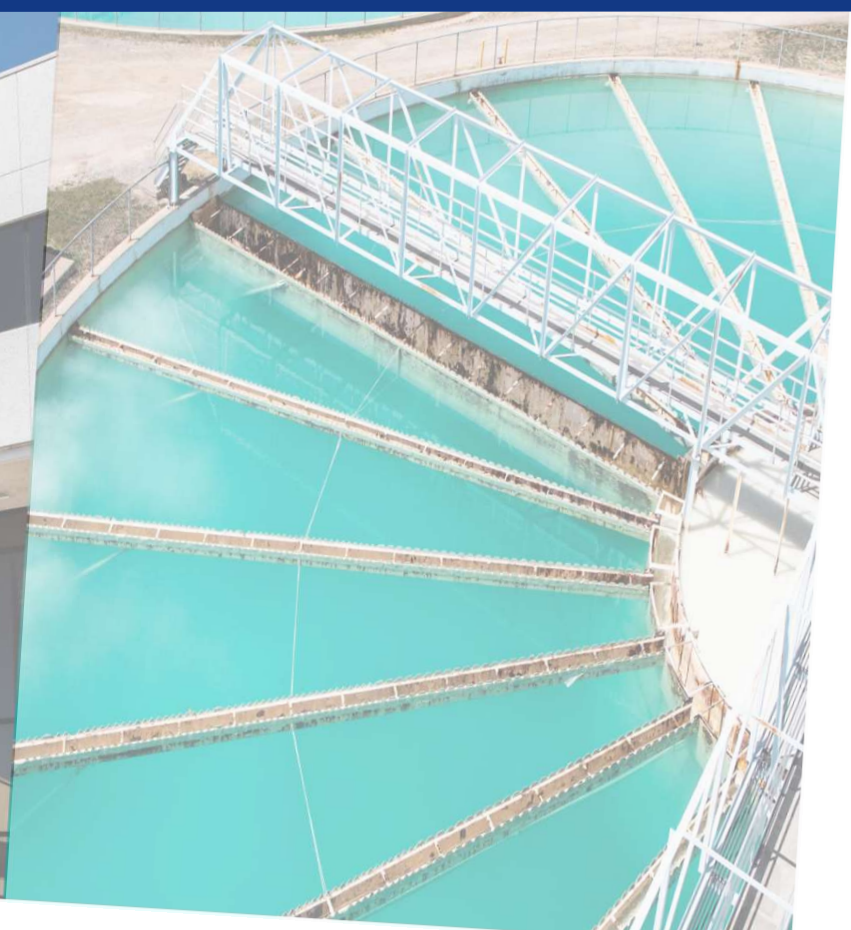
1. **July 21st** : Department Presentations
2. **August 11th :** Department Presentations
3. **August 18th :** Department Presentations
4. **August 25th :** Continued Discussions & City RNR Hearing
5. **September 1st :** Continued Discussions & TMTA RNR Hearing
6. **September 8th :** Continued Discussions 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.

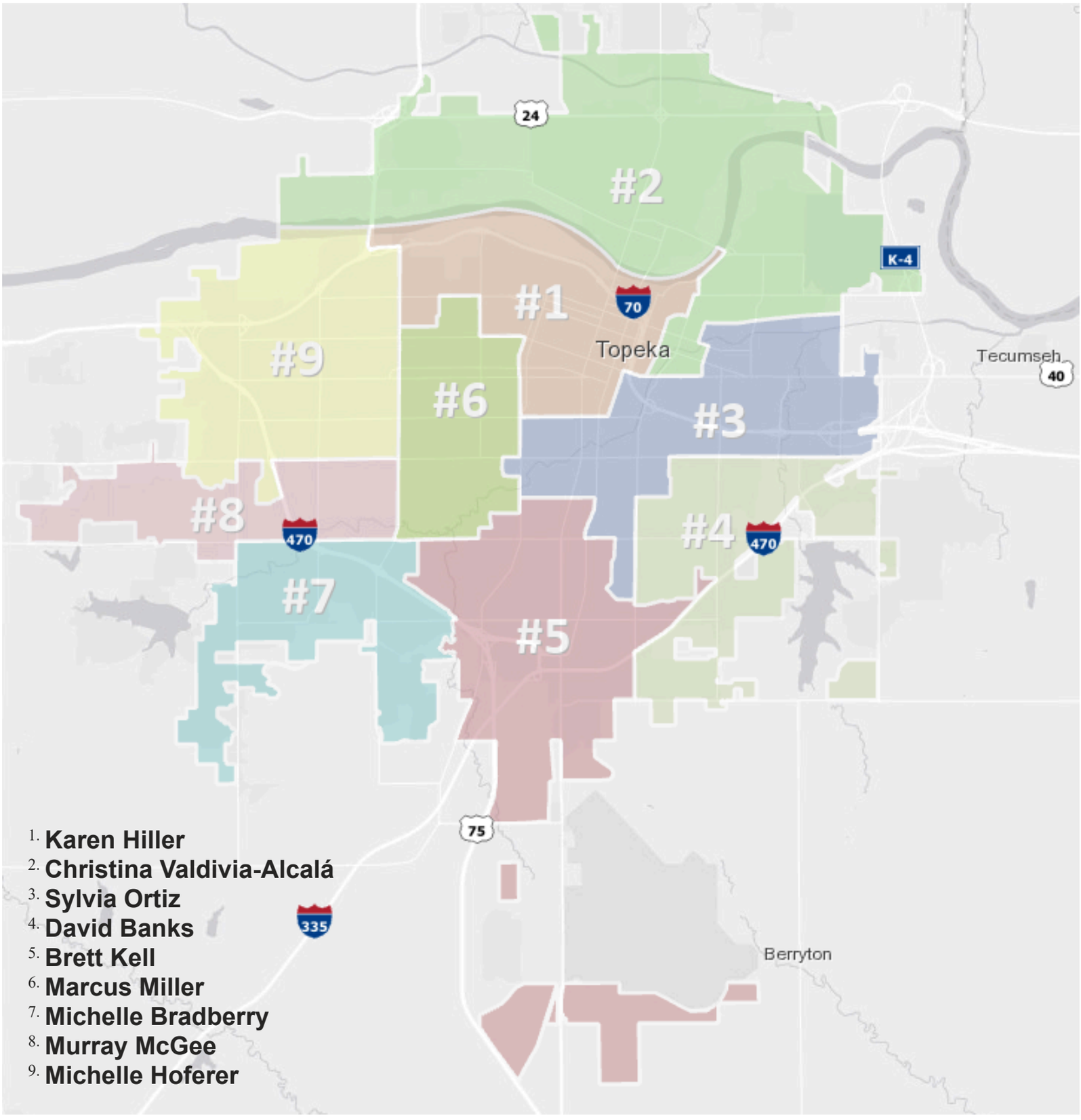
The Governing Body conducts the business of the City by voting on ordinances, resolutions, applications, major plats, zoning petitions, receiving reports, and other items. The Governing Body elects a Deputy Mayor every year, which presides over Council meetings in the absence of the Mayor, makes committee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

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**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.

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**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.

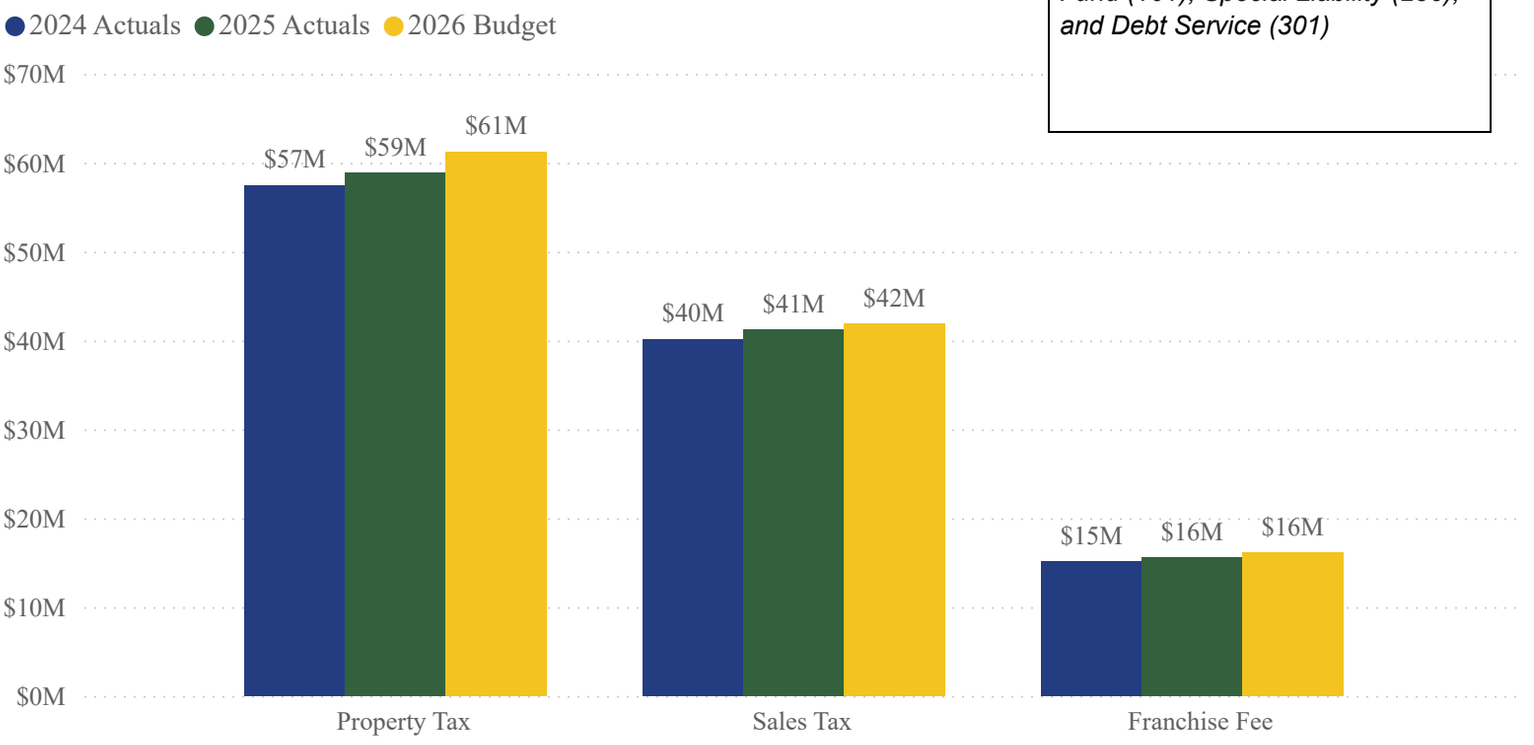
**Ad Valorem (Property Taxes):** The Ad Valorem Tax is one of the largest single revenue streams available to Kansas cities. These revenues are derived from taxes levied on real property, personal property, and state assessed utilities. The Shawnee County Appraiser assigns values to real and personal 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.

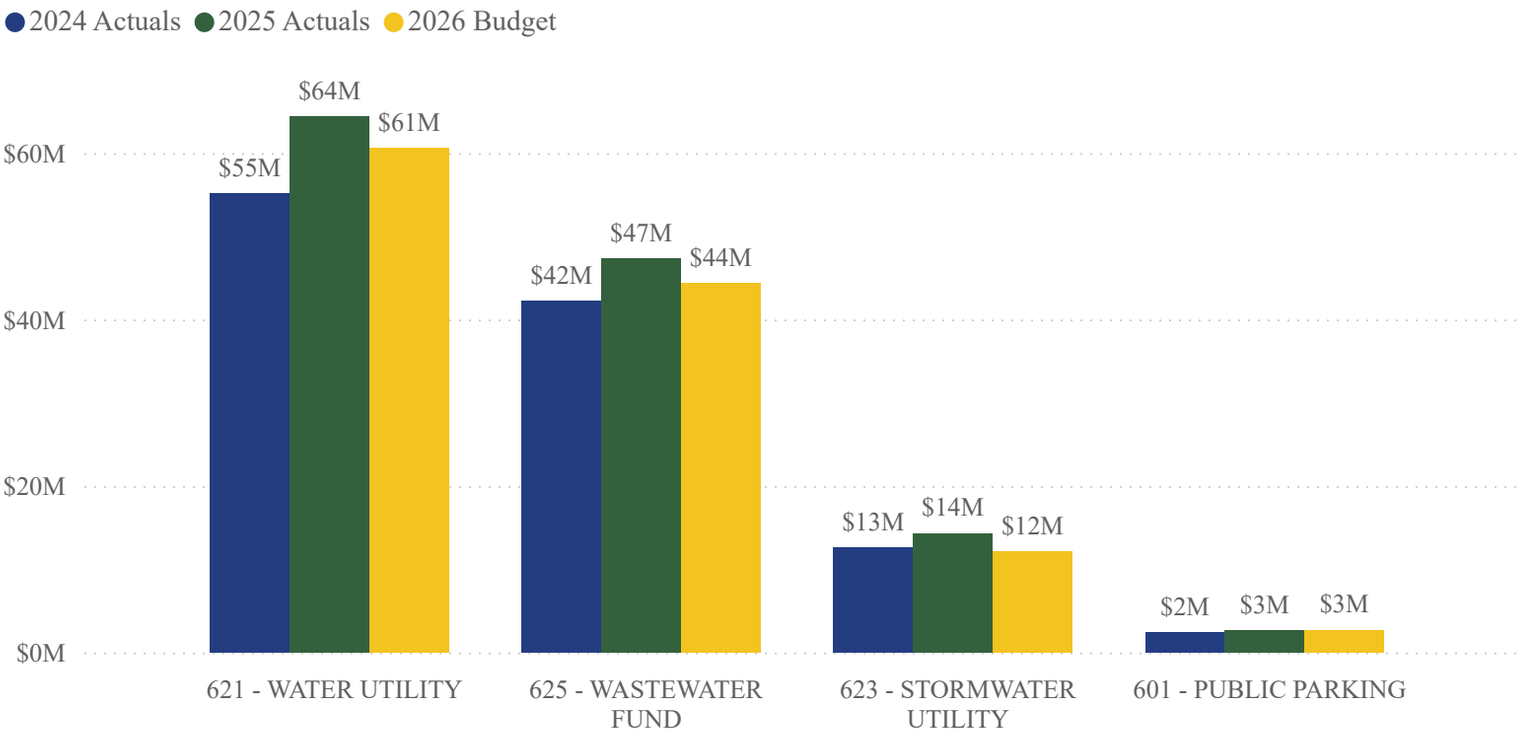
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**Water Utility:** Water division staff produce estimated revenues based upon approved rates, the number of users, and predicted usage. The City Council establishes the City's water rates and approved a 8.5% rate increase for 2024.

**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

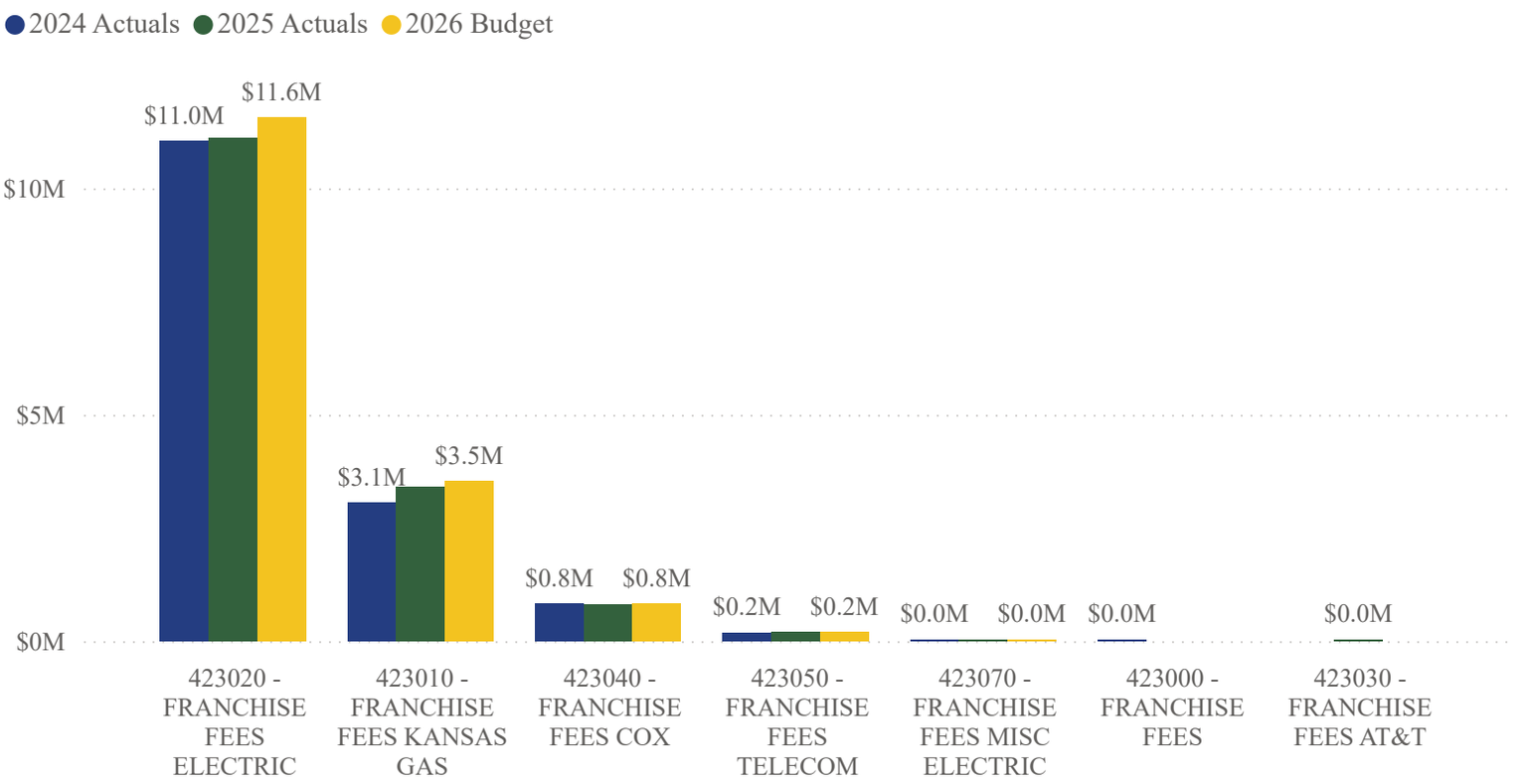
Franchise Fees are revenue generated from agreements between the City and local utilities for the use of rights-of-ways. These agreements result in 5-6% of the utility's revenue due to the City.

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**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: M**oved 18 employees into a separate Planning Enterprise Fund from 10160 - Planning

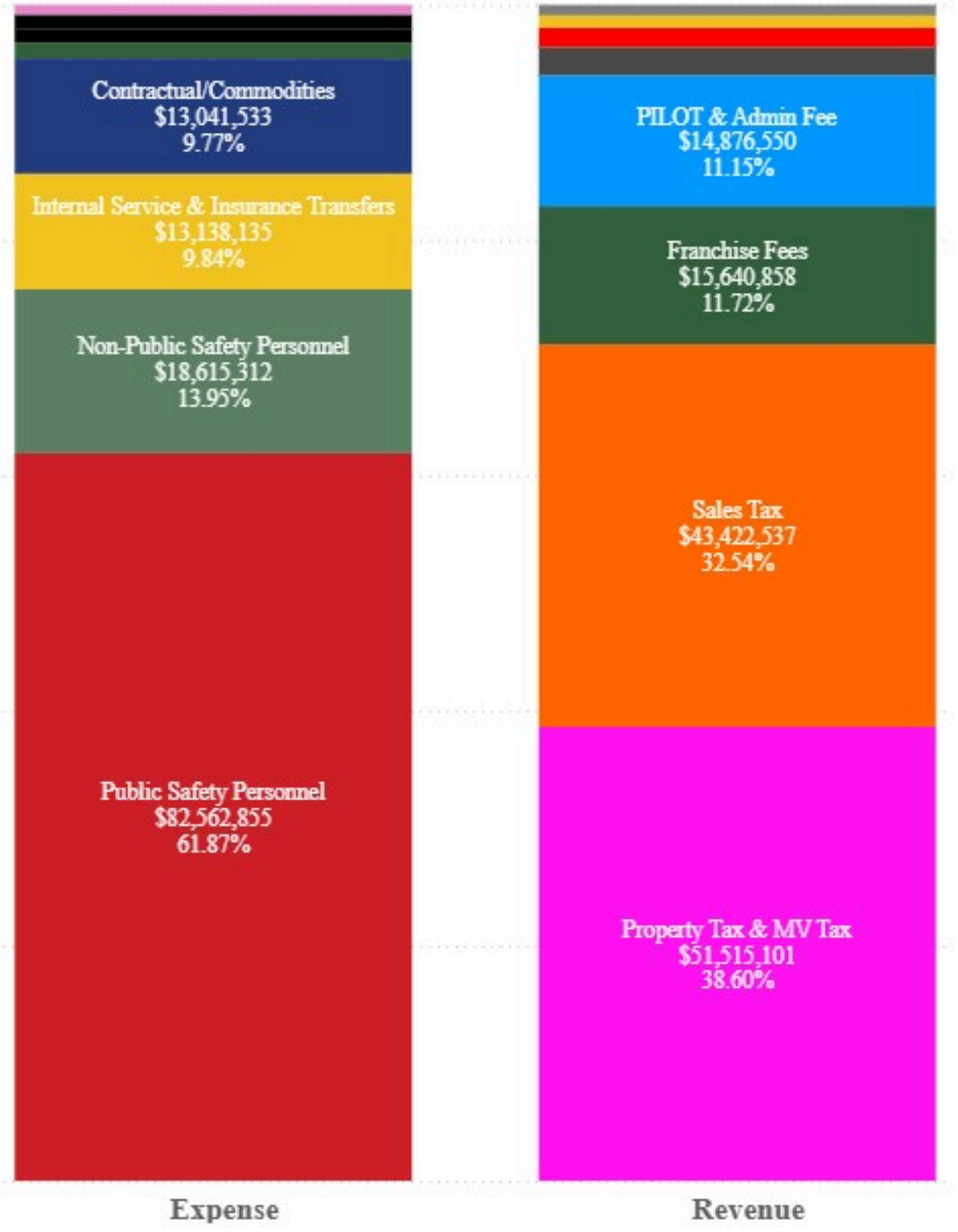
**62130 – Water Utility:** Removed Foreperson, Infrastructure Manager, and Engineer

**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

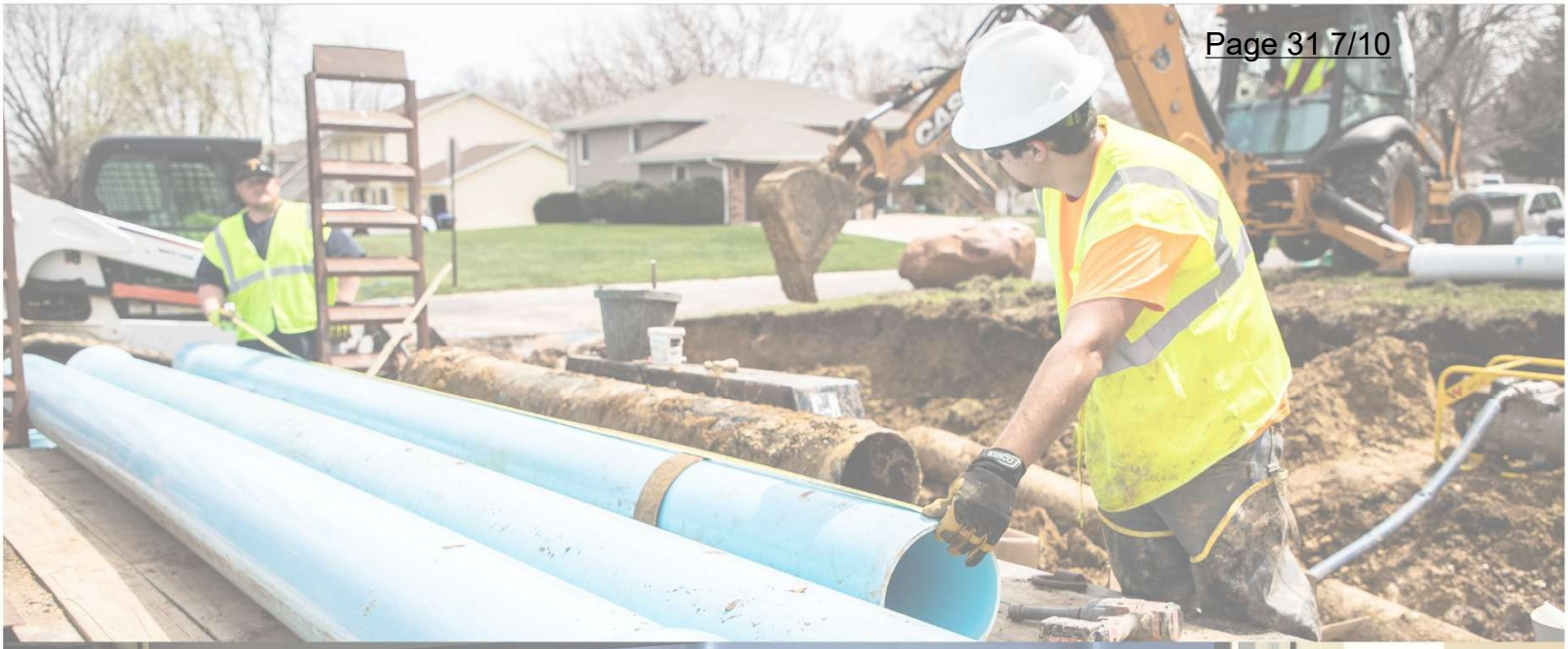
Below are the top ten assessed values within the City of Topeka.

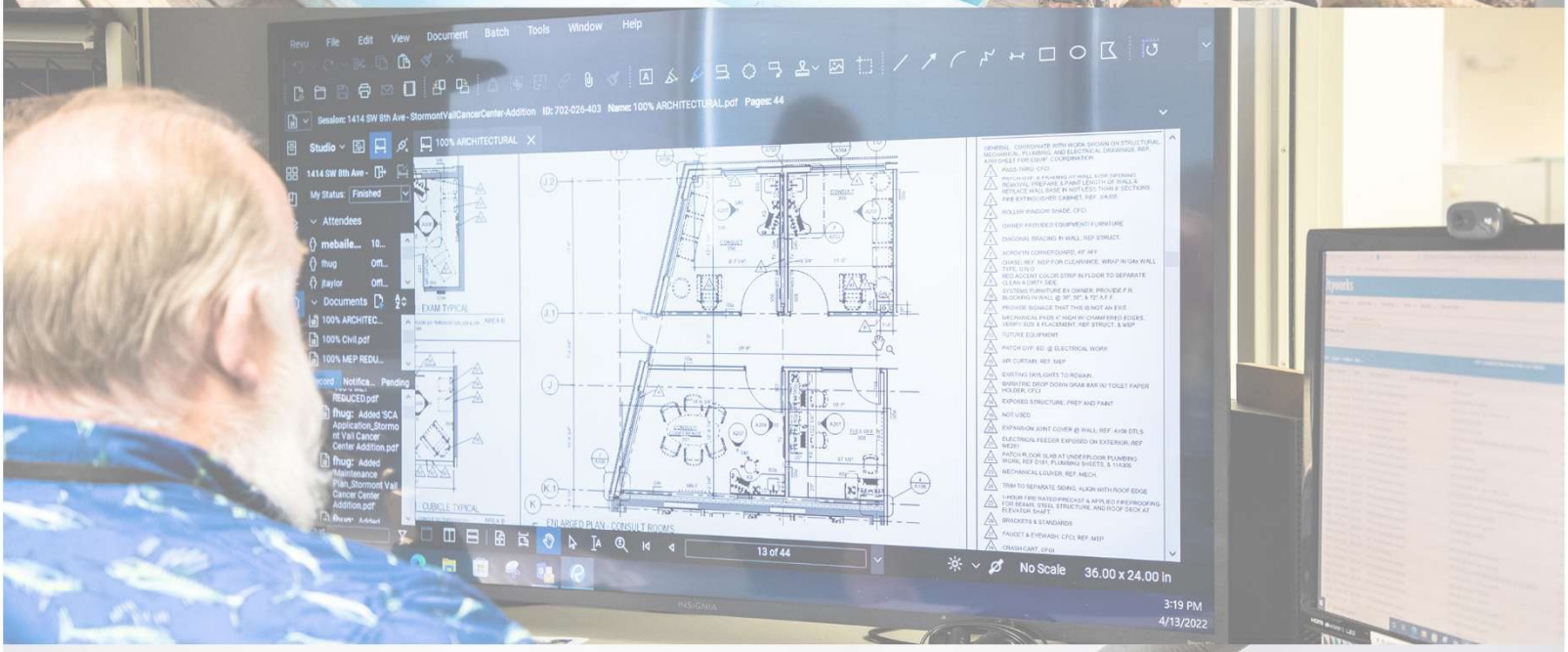
| Rank | Taxpayer | Value |
|---|---|---|
| 1 | Evergy Kansas Central Inc/Westar*** | 105,324,928 |
| 2 | Mars | 17,190,243 |
| 3 | Kansas Gas Service/Utility*** | 15,210,359 |
| 4 | Burlington Northern/Santa Fe/Utility*** | 14,129,090 |
| 5 | Target Corporation | 13,677,800 |
| 6 | Walmart Properties 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

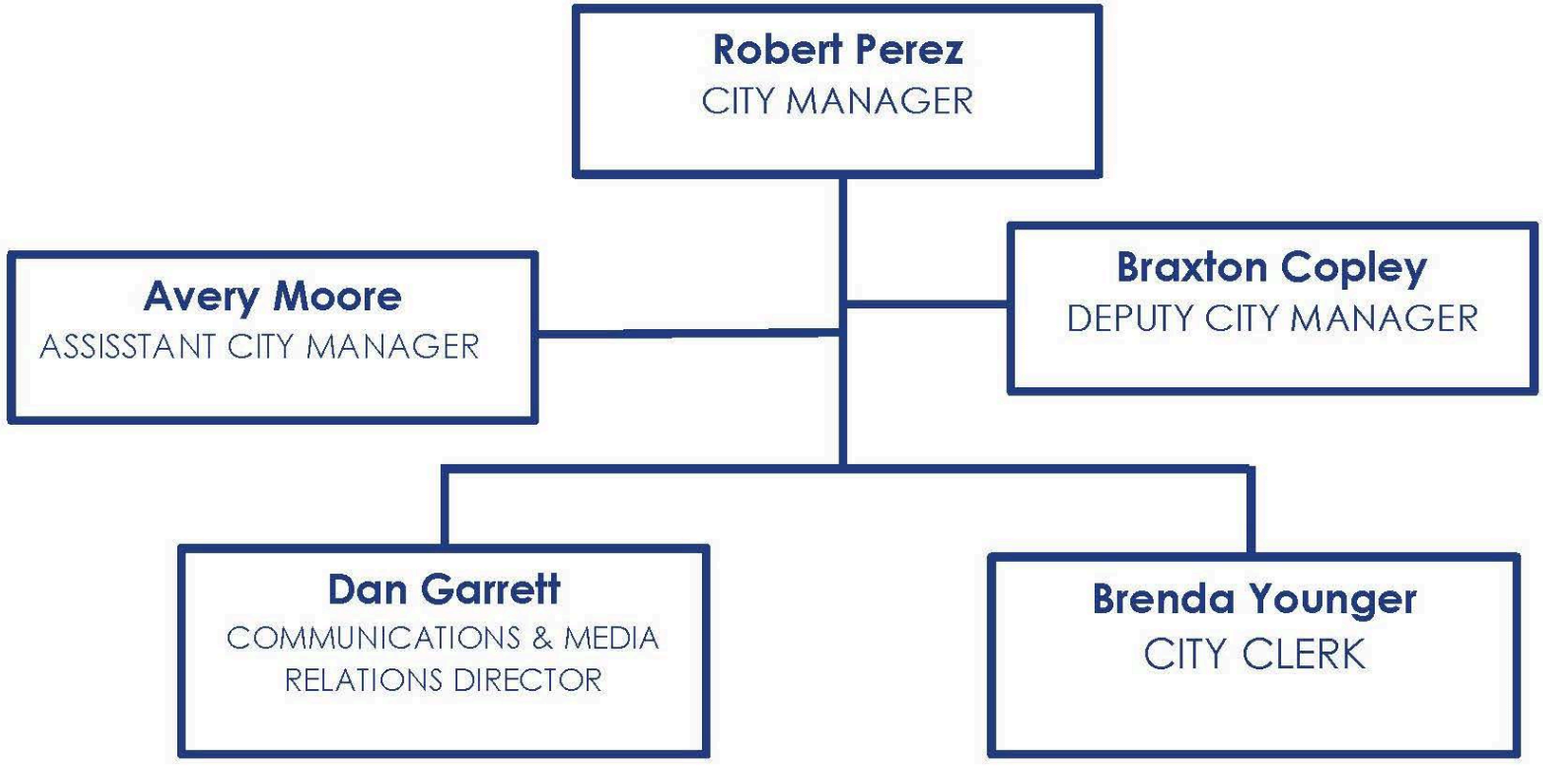
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($169,106) | ($171,821) | ($165,864) | ($167,496) |
| **Total** | **($169,106)** | **($171,821)** | **($165,864)** | **($167,496)** |

| 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

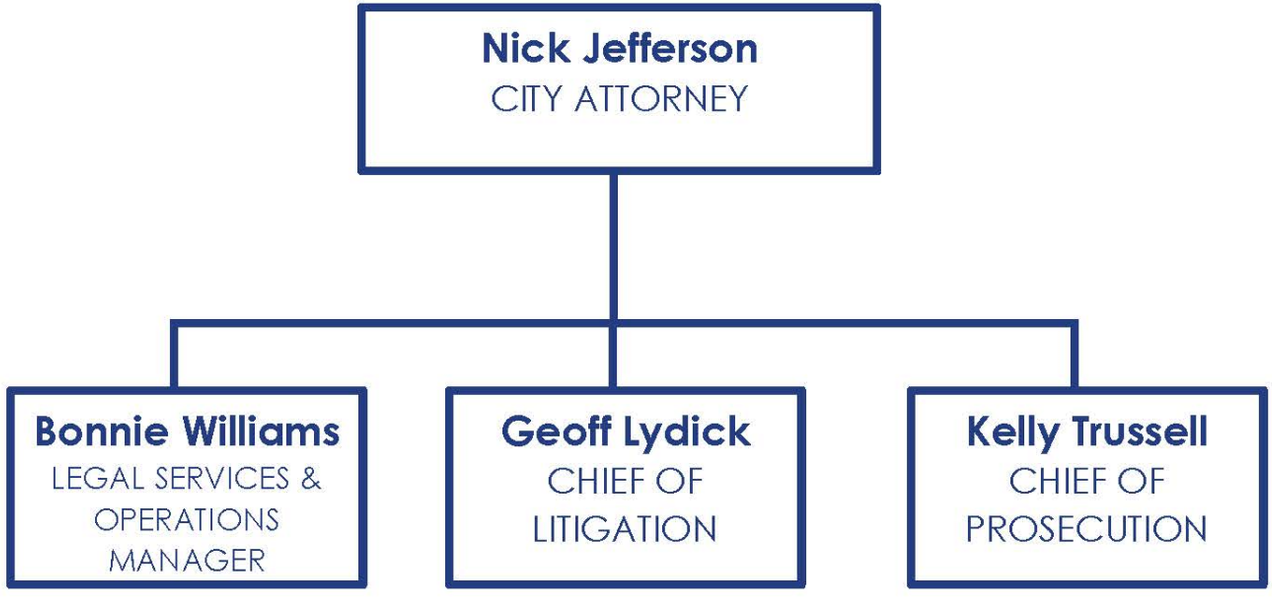
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($551,243) | ($634,132) | ($599,304) | ($683,965) |
| **Total** | **($551,243)** | **($634,132)** | **($599,304)** | **($683,965)** |

| 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

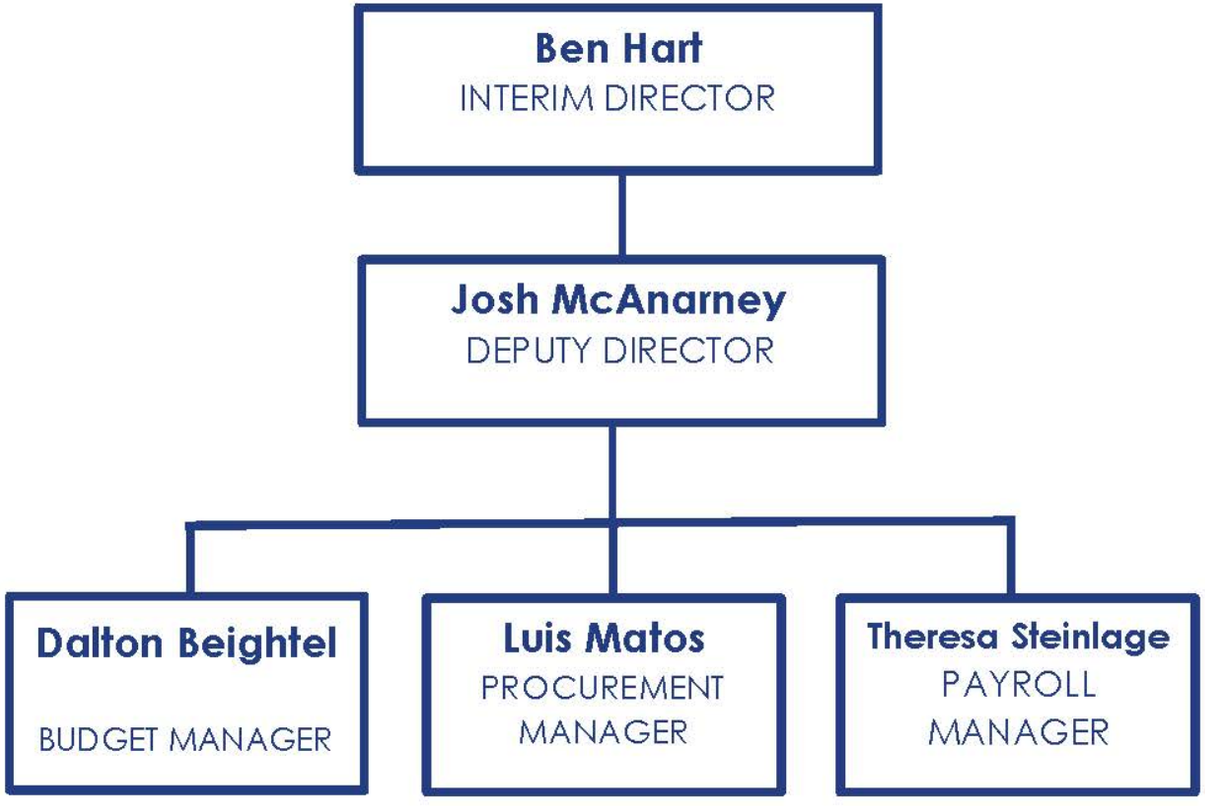
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($1,652,780) | ($1,722,403) | ($1,708,908) | ($1,833,294) |
| 236 - SPECIAL LIABILITY EXP | ($2,612,796) | ($1,121,118) | ($1,639,776) | ($1,376,686) |
| **Total** | **($4,265,577)**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

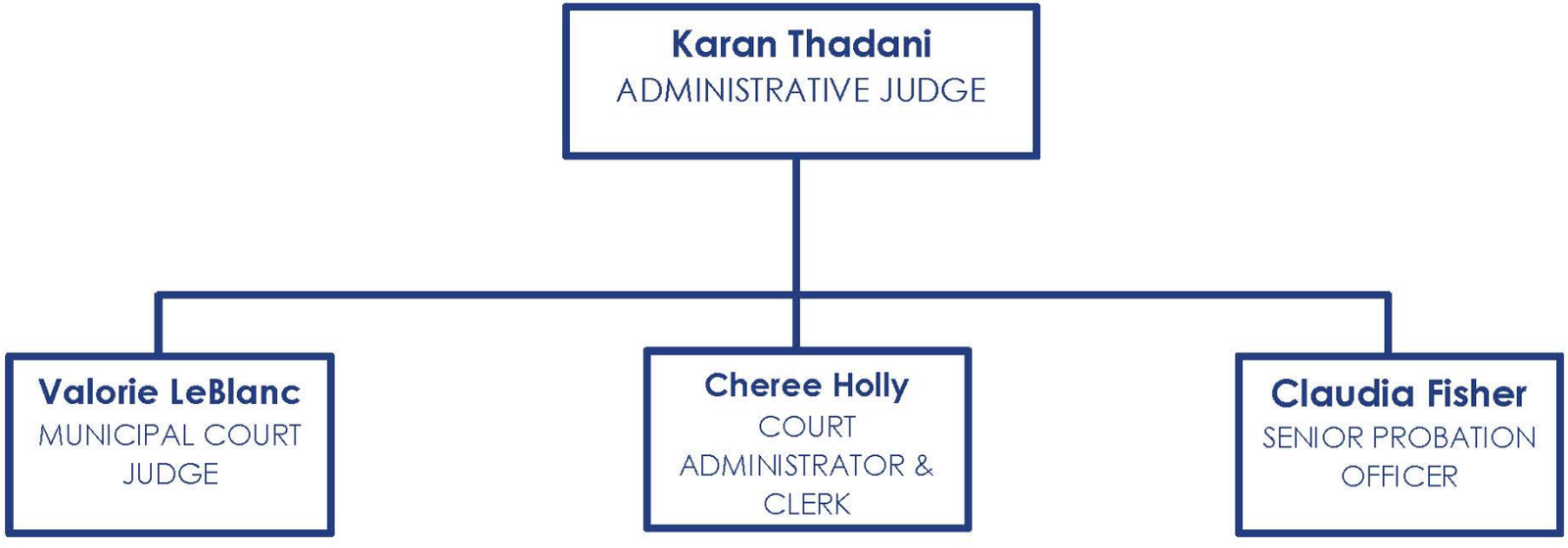
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($6,449,284) | ($2,957,419) | ($2,845,368) | ($2,700,614) |
| **Total** | **($6,449,284)** | **($2,957,419)** | **($2,845,368)** | **($2,700,614)** |

| 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

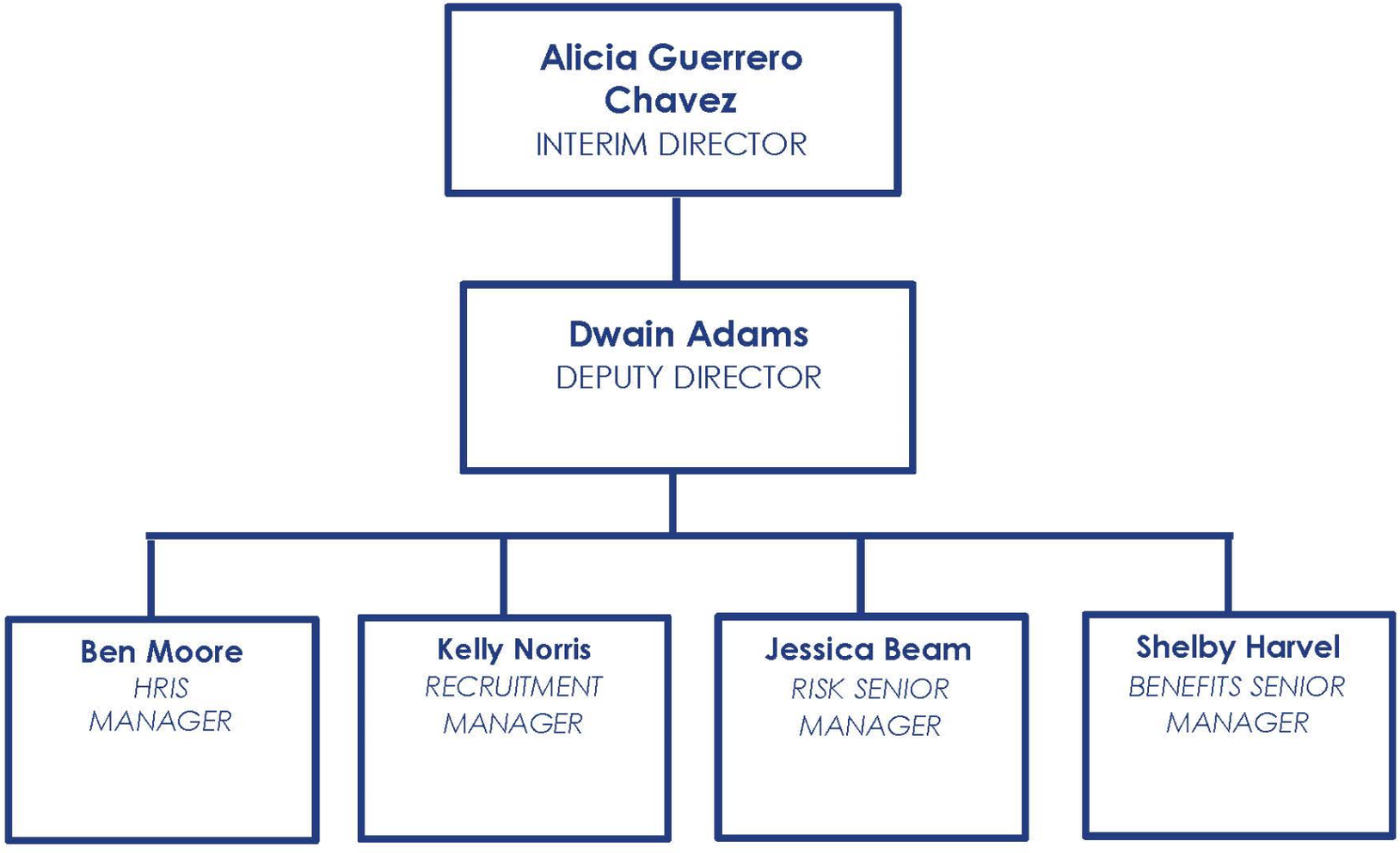
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($1,880,330) | ($1,984,564) | ($2,068,656) | ($2,129,031) |
| **Total** | **($1,880,330)** | **($1,984,564)** | **($2,068,656)** | **($2,129,031)** |

| 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

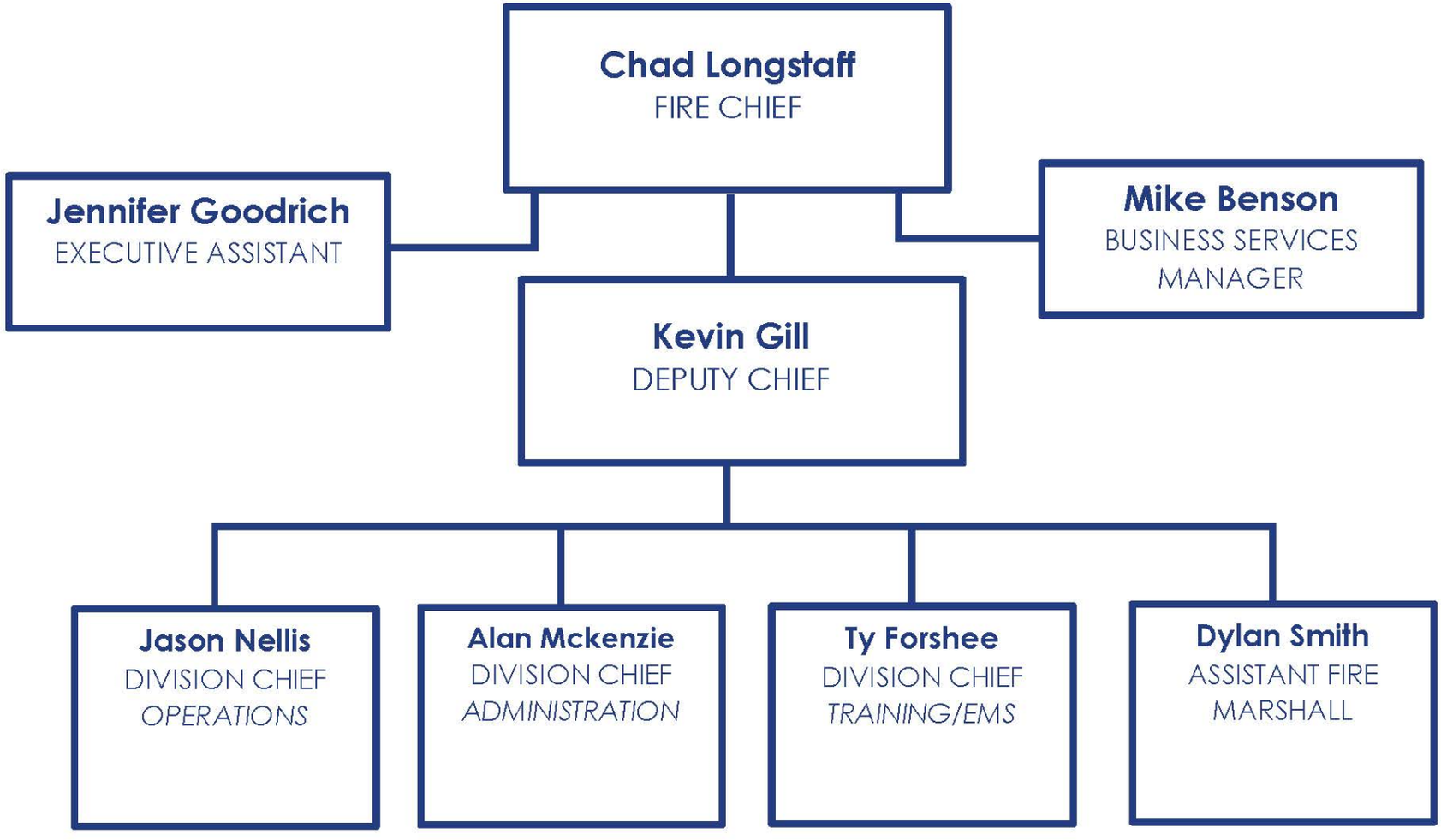
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($1,831,171) | ($1,863,271) | ($2,337,708) | ($2,486,916) |
| **Total** | **($1,831,171)** | **($1,863,271)** | **($2,337,708)** | **($2,486,916)** |

| 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

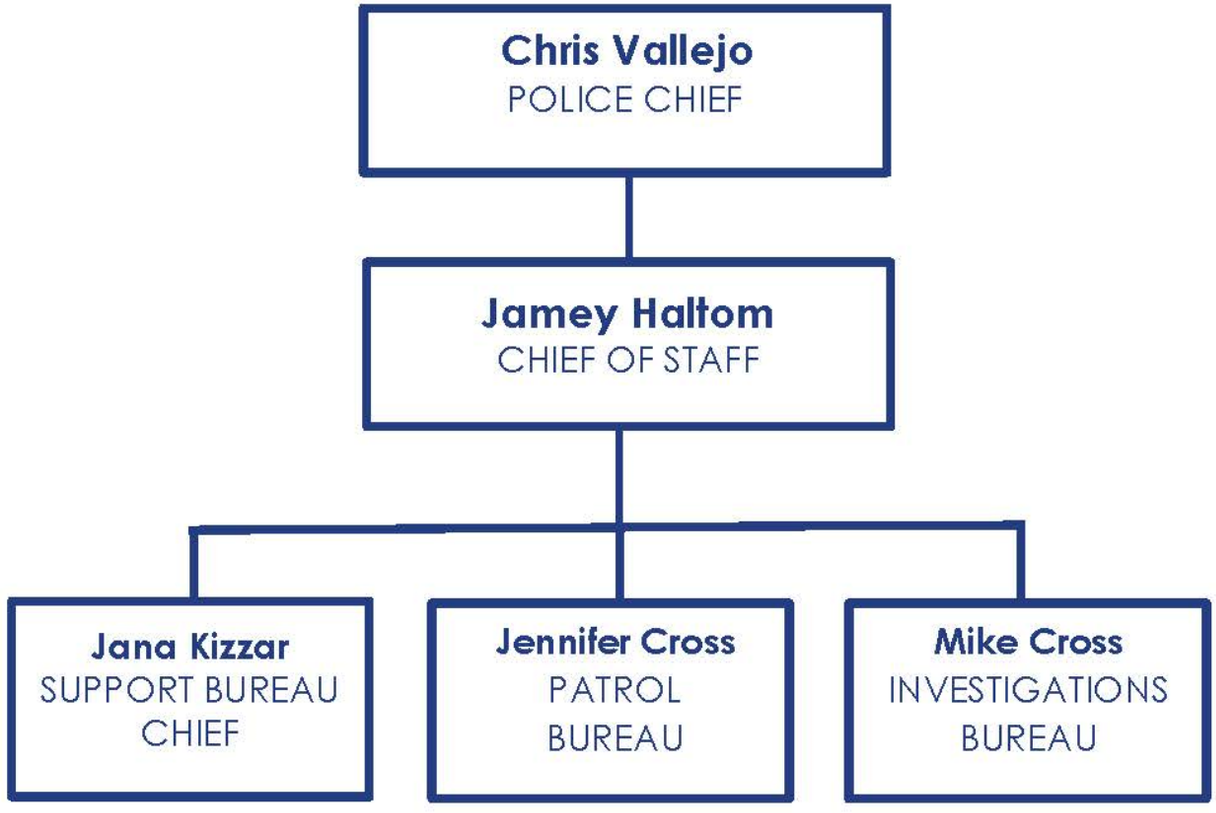
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($36,281,139) | ($36,796,242) | ($37,328,388) | ($38,123,555) |
| **Total** | **($36,281,139)** | **($36,796,242)** | **($37,328,388)** | **($38,123,555)** |

| 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

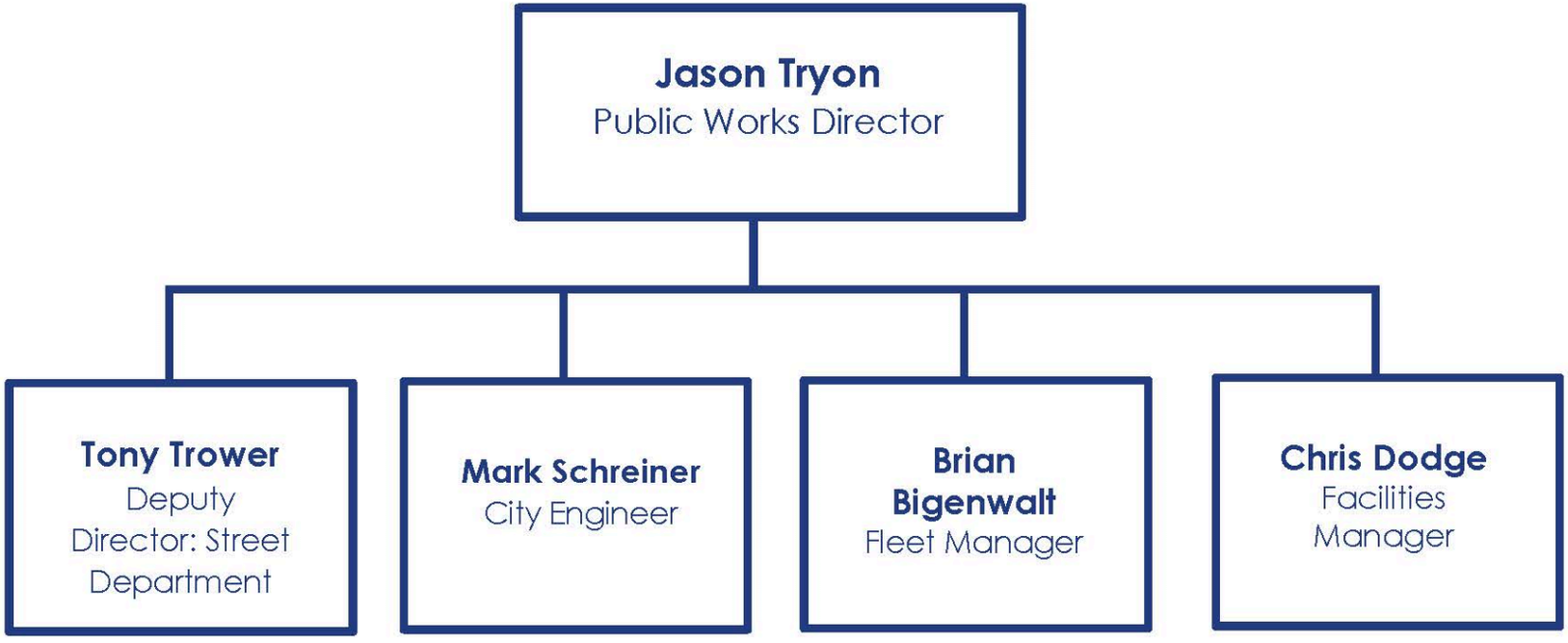
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($2,273,551) | ($2,294,507) | ($2,600,388) | ($2,759,641) |
| **Total** | **($2,273,551)** | **($2,294,507)** | **($2,600,388)** | **($2,759,641)** |

| 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

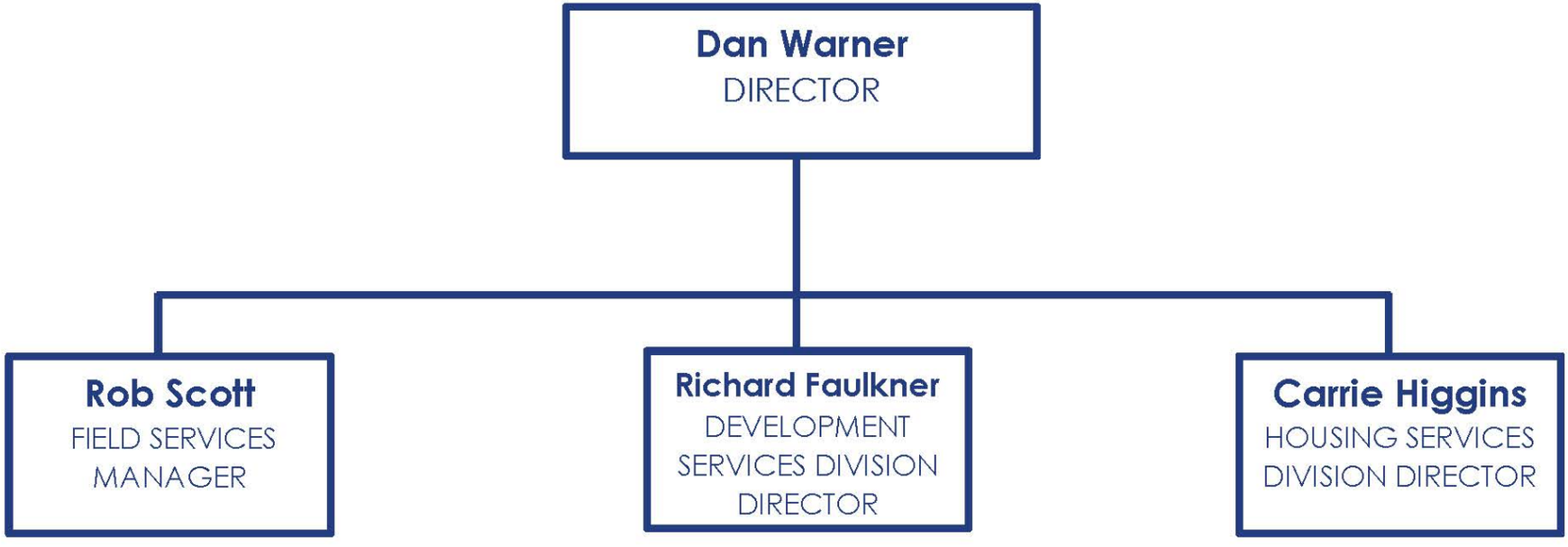
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($7,704,246) | ($8,112,052) | ($7,626,432) | ($7,627,492) |
| **Total** | **($7,704,246)** | **($8,112,052)** | **($7,626,432)** | **($7,627,492)** |

| 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

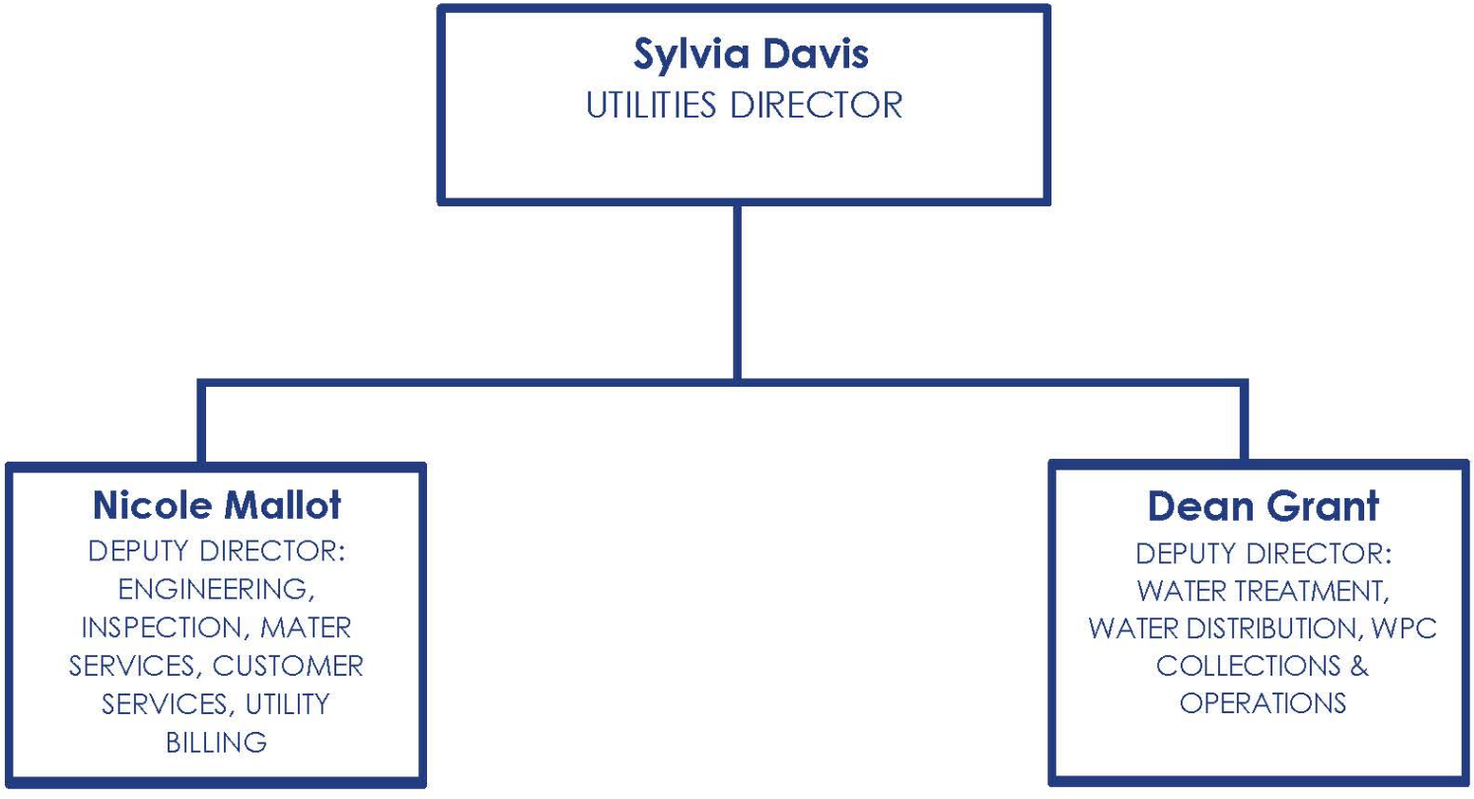
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 101 - GENERAL | ($3,708,520) | ($4,004,477) | ($3,929,568) | ($1,770,154) |
| 616 - PLANNING ENTERPRISE | | | | ($2,136,942) |
| **Total** | **($3,708,520)** | **($4,004,477)** | **($3,929,568)** |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

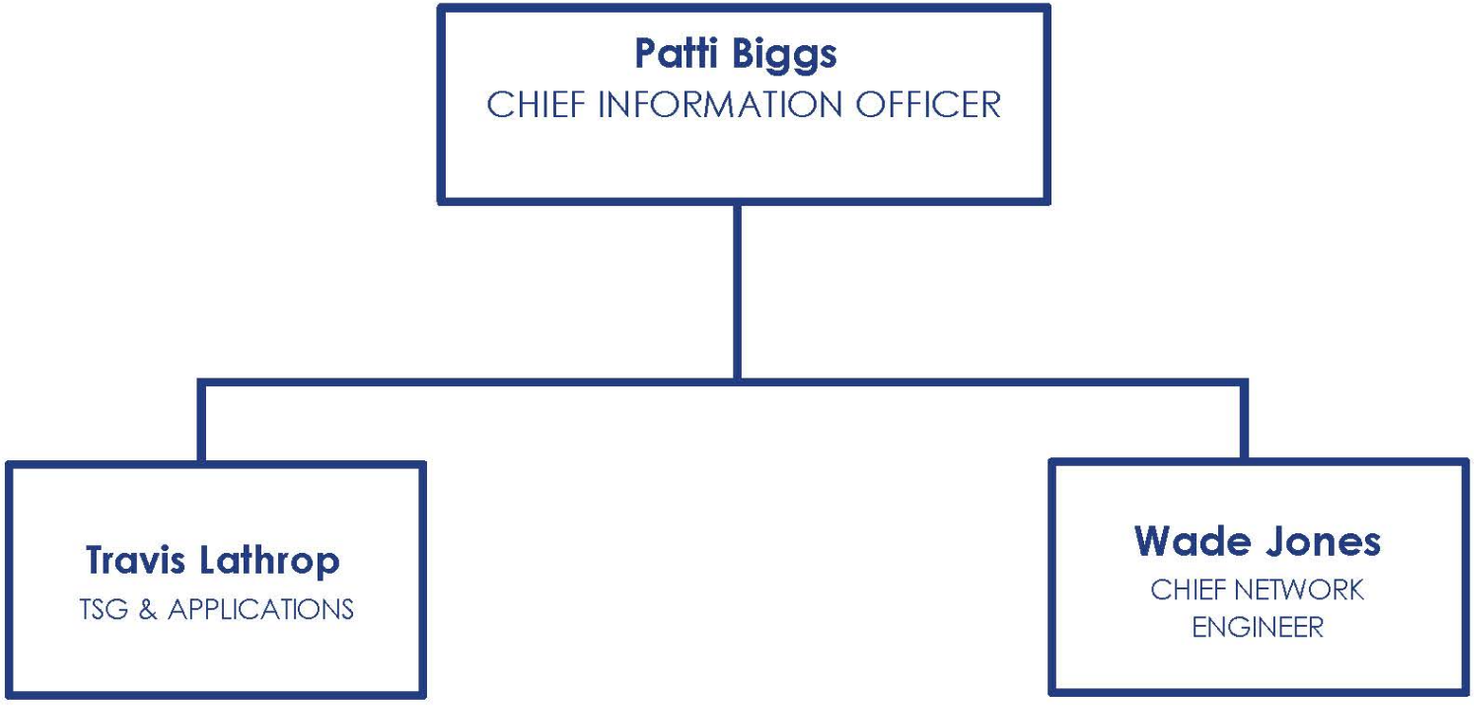
| Tyler Fund Search | 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| 625 - WASTEWATER FUND | ($49,167,195) | ($66,181,929) | ($45,393,372) | ($44,922,235) |
| **Total** | **($49,167,195)** | **($66,181,929)** | **($45,393,372)** | **($44,922,235)** |

| 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)** |

**City of Topeka**
**Governing Body Action Form**
**City Council Chambers**
**214 SE 8th Street**
**Topeka, Kansas 66603**
**www.topeka.org**
September 15, 2026

| | | |
|---|---|---|
| **DATE:** | **September 15, 2026** | |
| **CONTACT PERSON:** | | **DOCUMENT #:** |
| **SECOND PARTY/SUBJECT:** | | **PROJECT #:** |
| **CIP PROJECT:** | | |
| **ACTION OF COUNCIL:** | | **JOURNAL #:** |
| | | **PAGE #:** |

**DOCUMENT DESCRIPTION:**

**VOTING REQUIREMENTS:**

**POLICY ISSUE:**

**STAFF RECOMMENDATION:**

**BACKGROUND:**

**Governing Body Rule 5.5**

(c) **Public Comment on a specific agenda item:** Comments from members of the public concerning a specific agenda item will be heard at the time the item is considered. Persons will be limited to addressing the governing body one (1) time on a particular matter unless otherwise allowed by a vote of six (6) or more members of the governing body.

(d) **General public comment:** Requests by members of the public to speak during the public comment portion of a regular governing body meeting will be placed on the agenda on a "first-come, first-served" basis. The request should state the name of the individual(s) desiring to be heard. Each such individual shall be limited to addressing the governing body one (1) time and his or her comments shall be limited to topics directly relevant to business of the governing body; provided however, that comments pertaining to personnel and litigation matters shall not be allowed.

**Procedures for Addressing the Governing Body**

In accordance with Governing Body Rules 5.6 and 5.7, the following protocols for public comment apply:

- Each person shall state his or her name and city of residence in an audible tone for the record.
- All remarks shall be addressed to the Governing Body as a whole -- not to any individual member.
- In order to provide additional time for as many individuals as possible to address the Governing Body, each individual signed up to speak will need to complete his or her comments within four minutes.

The following behavior will not be tolerated from any speaker:

- Uttering fighting words
- Slander
- Speeches invasive of the privacy of individuals (no mention of names) Unreasonably Loud Speech
- Repetitious Speech or Debate
- Speeches so disruptive of proceedings that the legislative process is substantially interrupted

Any speaker who engages in this type of behavior will be warned once by the presiding office (Mayor). If the behavior continues, the speaker will be ordered to cease his or her behavior. If the speaker persists in interfering with the ability of the Governing Body to carry out its function, he or she will be removed from the City Council Chambers or Zoom meeting room.

Members of the public, Governing Body and staff are expected to treat one another with respect at all times .

Zoom Meeting Protocol

- Make sure your Zoom name, email and/or phone number matches what was submitted to the City Clerk when you signed up for public comment. Any misnamed or unauthorized users will not be admitted to Zoom.
- Please keep your mic muted and your camera off until you are called by the Mayor to give your comment.
- If you are cut off during your comment time due to an internet connection or technical issue, you will need to submit your comments in writing to the City Clerk at cclerk@topeka.orgor 215 SE 7thStreet, Room 012B, Topeka, KS 66603 for attachment to the minutes.
- If you break any of the public comment rules, you will receive one warning from the Mayor. If you continue any prohibited behavior, you will be removed from the Zoom meeting room and will not be allowed to rejoin.
- Public comment is limited to four minutes. You may receive an extension at the discretion of the Governing Body. The timer will be visible to you in the 'City of Topeka Admin' window on the Zoom app. Call-in users will hear one beep when a minute is remaining and then another beep when time has expired.
- Please do not share the Zoom login information with anyone. Any unauthorized users will not be admitted to the Zoom meeting room.

**BUDGETARY IMPACT:**

**SOURCE OF FUNDING:**