



# 2027 ADOPTED BUDGET



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City of Newton, Kansas | 2027 Adopted Budget

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August 25, 2026

**Daniela Rivas**

*City Manager*

drivas@newtonkansas.com

p: 316-284-6001

201 E. Sixth, P.O. Box 426  
Newton, Kansas 67114-0426

Commissioners,

Pursuant to K.S.A. 79-2925 et seq., I am pleased to present the 2027 Proposed Budget for the City of Newton for your consideration and adoption. This budget totals \$66.8 million in appropriations across all funds and reflects a mill levy rate of 72.353 mills. Overall, this is the culmination of diligent work by City staff to continue investment in the community while maintaining fiscal accountability

The budget was developed in accordance with the process and controls established in the City's Budgetary Policy. Leadership submitted budget requests in March-April, which were reviewed by the Finance Office and the City Managers office for consistency with strategic goals. The direction from Commission was to maintain the services to residents while continuing to work to limit to tax payer burden. In keeping with this direction, leadership worked collaboratively to hold non-personnel budgets as flat as possible, identified contractual and operating cost savings opportunities including renegotiation of contracts and service bundling while continuing to pursue grants and cost-sharing arrangements that further strengthen the City's fiscal position

The 2027 budget process looked different this year, and City staff rose to the challenge. Without a Finance Director on staff, the City engaged Baker Tilly for CFO services, and staff in Finance and the City Manager's Office worked closely with them to guide departments and divisions on where expenditures could be reduced or held flat. Tasked with reducing the tax burden on property owners, staff took a hard look at operations across the board, consolidating the Municipal Equipment Reserves to make better use of available cash while still saving for future needs, and consolidating I.T. needs for greater efficiency and effectiveness. This budget reflects the diligence our staff brought to every step of the process.

While no additional positions in the City were included in the final recommended budget, a commitment to the 2025 Salary Study was maintained with an overall increase of 7.6% in wages and benefits. The mill levy was increased to support the continued growth and operations of the Newton City-County Airport, and to support the Bond and Interest fund as our community grows its infrastructure needs. Requests from external agencies were funded as well, in recognition of the value their work brings to the community, a priority the Commission was glad to support. By drawing down \$2.2 million in general fund cash reserves, the City was able to lower the total mill levy by approximately 1.5 mills, a direct benefit to property owners. This is also the first year the budget does not include direct budgeted transfers from the utility funds;

while careful spending and increased nontax revenues allowed them not to be spent in prior years, this budget builds on that progress by removing them altogether. Also included is passing down credit card fees onto the users, for a projected savings of \$260,000.

This year included also an added strategic retreat that helped align Commission priorities well before the budget process began. Below is an outline of the timeline and effort for the 2027 Budget.

- Feb 23, 2026 - 1<sup>st</sup> Annual City Commission Strategic retreat
- June 17, 2026- 2027 Budget Work Session #1
- June 18, 2026- 2027 Budget Work Session #2
- July 28, 2026- 2027 Budget Work Session #3
- August 6, 2026- 2027 Budget Work Session #4
- August 15, 2026- Notice of public hearing published
- August 25, 2026- RNR and Budget Public Hearing and budget adoption
- 2027 Adopted Budget certified to the Harvey County Clerk

I want to thank the Department Heads and the Finance Department, particularly Lisa Marshall and Rebecca Likiardopolous and their teams for their hard work throughout this process. Also, would like to thank Mayor Stinett, City Commissioners, and residents for their engagement throughout this process. I am happy to answer any questions the Commission may have prior to or during the public hearing.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Daniela Rivas', written in a cursive style.

Daniela Rivas  
City Manager

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## **Newton City Commission 2026-2027**



**Melanie Watson  
Commissioner**



**Kathy Valentine  
Commissioner**



**Rich Stinnett  
Mayor**



**Leroy Koehn  
Commissioner**



**Jason Miller  
Commissioner**

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## Elected Officials

| <u>Name</u>     | <u>Title</u> | <u>Term Began</u> | <u>Term Expires</u> |
|-----------------|--------------|-------------------|---------------------|
| Rich Stinnett   | Mayor        | December 2024     | December 2027       |
|                 | Commissioner | April 2018        | December 2024       |
| Kathy Valentine | Vice Mayor   | December 2024     | December 2027       |
|                 | Commissioner | April 2015        | December 2024       |
| Jason Miller    | Commissioner | December 2025     | December 2029       |
| Leroy Koehn     | Commissioner | April 2013        | December 2027       |
| Melanie Watson  | Commissioner | December 2023     | December 2029       |

## Administrative Officials

| <u>Name</u>            | <u>Office</u>                            |
|------------------------|------------------------------------------|
| Daniela Rivas          | City Manager                             |
| Chris Towle            | City Attorney                            |
| Rebecca Likiardopoulos | Assistant City Manager for Economic Dev. |
| Erin McDaniel          | Director of Communication/PIO            |
| Denise R Duerksen      | City Clerk                               |
| Brian Palmer           | Director of Aviation                     |
| Steve Roberson         | Fire/EMS Chief                           |
| Craig Dunlavy          | Chief of Police                          |
| Ed Bonham              | Director of Public Works                 |
| Megan Kirshner         | Director of Human Resources              |
| Zach McHatton          | Community Development Director           |

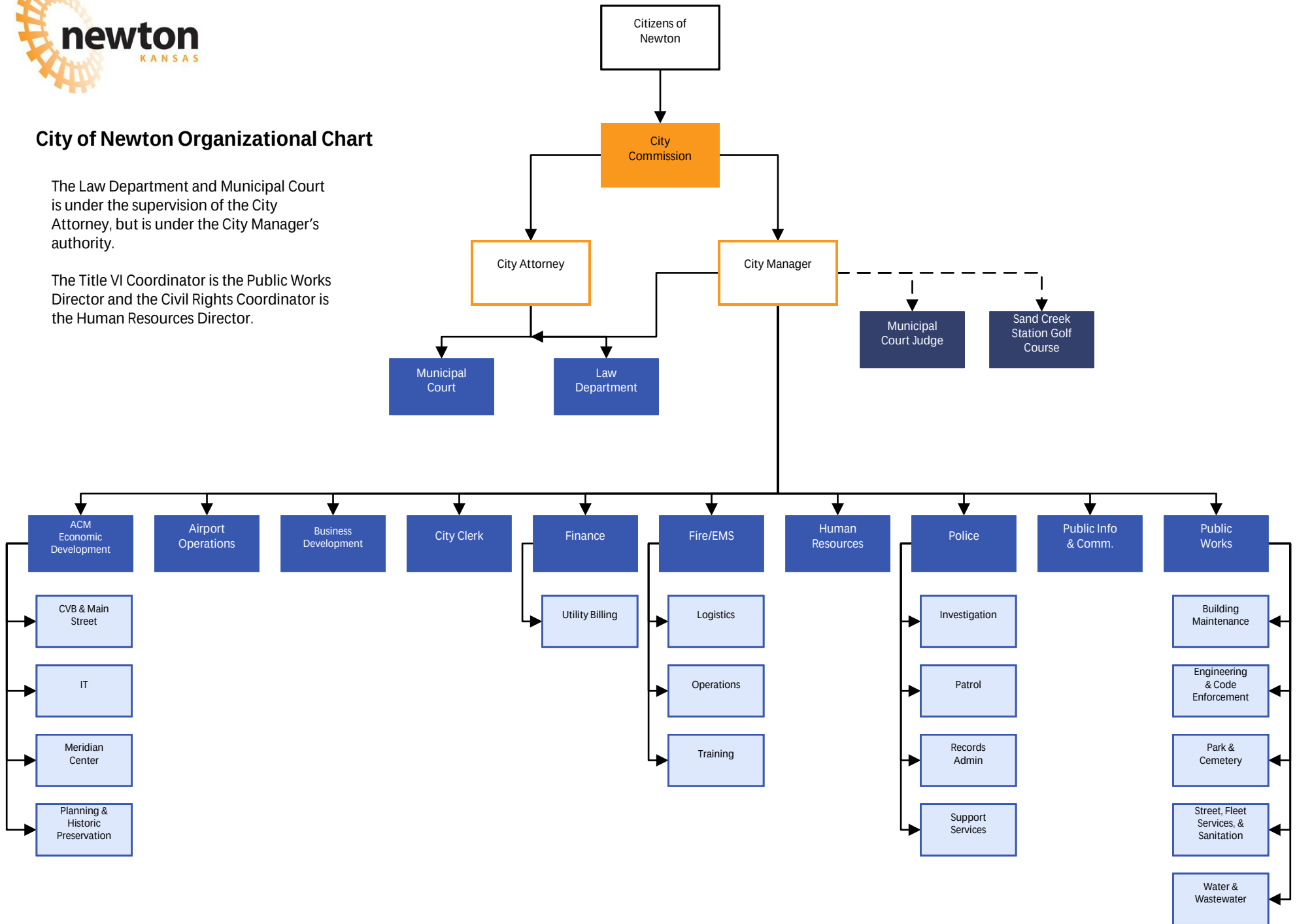
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## City of Newton Organizational Chart

The Law Department and Municipal Court is under the supervision of the City Attorney, but is under the City Manager's authority.

The Title VI Coordinator is the Public Works Director and the Civil Rights Coordinator is the Human Resources Director.



### **Budget Process**

The City of Newton is governed by a 5-member City Commission. Each year it is the City Manager's responsibility, assisted by the Finance Director, to formulate and present the annual budget, according to policies and guidelines set forth by the City Commission.

The budget process is comprehensive and incorporates long-term and short-term strategic planning to best deliver services to citizens. The City's budget year is the calendar year, January—December.

### **Kansas Statute**

The State of Kansas imposes certain guidelines and time frames in the manner that the City adopts and implements its budget.

### **Cash Basis Law**

KSA 10-1101 includes the following provisions

- The Kansas Cash Basis Law prohibits cities from creating a financial obligation unless there is money on hand in the proper fund with which to pay the indebtedness.
- Municipalities and public libraries in Kansas may not create any indebtedness in excess of the amount of money on hand in the treasury
- A city can issue "no fund warrants" by a resolution of the governing body declaring an extraordinary emergency.

### **Debt Limit Law**

The Debt Limit Law is obtained in KSA 10-308 and limits the City's maximum eligible debt to no greater than 30% of taxable assessed valuation.

### **Basis of Accounting & Budgetary Controls**

The City's accounting records for general government operations are maintained on a modified accrual basis. Revenues are recorded when available and measurable, and expenditures are recorded when the services or goods are received or when the liabilities are incurred.

Accounting records for the City's utilities and other enterprises are maintained on the accrual basis.

In developing and altering the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance against loss of assets from unauthorized use or disposition. In addition, the controls maintain reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within this framework. The administration believes that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Expenditures are authorized by a budget approved by the City Commission as required by Kansas statutes. The Finance Director and the City Manager continually review all significant deviations from budget authorizations. The Kansas Cash Basis and Budget Laws require cash to be on hand before expenditure is authorized, that all expenditures are budgeted, and that the budget not exceed anticipated revenues including carry-forward balances.

### **Balanced Budget**

State law requires all local governments to operate with a balanced budget for funds that levy a tax. A balanced budget is defined as a budget in which projected revenues and available unencumbered cash are equal to expenditures. The City of Newton's 2027 budget is in compliance with this law.

### **Revenue Neutral Rate**

In March 2021, the Kansas Legislature passed SB 13 to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice and hearing prior to budget adoption. This bill repealed the tax lid law and computed tax limits imposed by previous legislation. Alternatively, the bill introduces the use of a "revenue neutral rate", defined as the amount of ad valorem tax revenue levies in the prior year over the current year assessed valuation estimates, expressed as a mill. County clerks are responsible for computing and providing the rate to taxing subdivisions with the budget information estimates by June 15th.

Taxing subdivisions cannot levy above the revenue neutral rate (RNR) without holding a Revenue Neutral Rate Hearing for tax payers to attend and provide feedback. At the end of the RNR hearing, the governing body of the taxing subdivision will publicly vote to pass a resolution to exceed the RNR for the upcoming budget year. If the taxing subdivision levies above the RNR without holding the required hearing and passing a resolution, the taxing subdivision would be required to refund all tax payers any amount levied above the RNR.

County clerks are required to notify via mail all tax payers of the revenue neutral rate hearings and levy charges impacting their property. The notification will include in one notice, among other things, all taxing subdivisions within the county that affect the tax payer's property.

### **Budget Amendments**

Since the annual operating budget is formulated well in advance of its execution, the City Commission recognized that it may become necessary to amend a budget after adoption. State Statute 79-2929 permits the budgets to be increased for previously unbudgeted increases through revenue other than property tax. It is the policy of the City to amend budget only in extenuating circumstances.

The City may authorize an amendment of any current year budget, at the fund level, after giving public notice and holding a public hearing as required by State Statute.

### **Banking Arrangements and Cash Management**

Banking services for the City include routine banking services, checking account, and investment of short-term liquid assets. Interest on funds are paid at a rate pegged to short-term U.S. Treasury bills. Funds not needed in the short term are invested either in local financial institutions or in the Kansas Municipal Investment Pool. The City may only invest in Treasury bills, certificates of deposits, or the Pool.

The Kansas Municipal Investment Pool was created in 1992 to allow municipalities to invest funds with the Kansas State Treasurer, who subsequently invests in federal securities. The State of Kansas guarantees these funds. Prior to investing funds in the Pool, the City must offer funds to qualified local financial institutions. Rates by local institutions are compared to published rates established by the Pool. If local banks are willing to pay the same rate, funds must be invested locally.

In priority order, the basic cash management philosophy of the City is:

1. Protect investment principal.
2. Maintain liquidity.
3. Maximize interest earnings.

All investments are subject to statutory requirements that all investments be 100 percent collateralized by federally guaranteed depository securities.

### **Long Range Financial Planning**

Annually, the City develops a long-range financial plan for a period of five years that is updated throughout the year. The financial plan assists in evaluating current and future fiscal conditions to guide current and future policy and programmatic decisions.

### **Capital Improvement Plan (CIP)**

The CIP process ensures realistic project planning. The CIP is reviewed as planning for the previous cycle ends. The Director of Public Works leads the City's CIP process. The Public Works Director assists departments in developing new or updating current projects, obtaining accurate estimates, determining potential impact on the operating budget, and submitting project requests for the next five years. After the projects are prioritized, they are presented to the City Commission for approval. There are also a number of cash-funded capital improvements that are budgeted within Departmental operating budgets.

### **Debt Financing & Debt Policy**

Large capital improvement projects for the City of Newton normally require long-term financing through municipal bonds. It has been City policy to divide bond issues into ten, fifteen, and twenty-year final maturities based upon the expected useful life of the financed project. This enables the life of the asset to match the term of financing. The practical application of this policy has resulted in most issues being "front loaded." Therefore, annual principal and interest payments are declining over time. This allows the primary financial burden of a project to be borne in its early years rather than deferring financial burden to future taxpayers. In accordance with State Statute, the total eligible City debt cannot exceed 30% of assessed valuation.

### **Independent Audit**

State statutes require an annual audit of the books of accounts, financial records, and transactions of all administrative departments of the City by independent certified public accountants selected by the City Commission. The firm of Berberich, Trahan, and Co., P.A. has performed the audit for fiscal years 2015 through 2024.

### **Purchasing**

An important tool in the management of any complex organization is an established set of guidelines setting out the process and procedures for purchasing supplies and services. The City of Newton has followed and adopted guidelines for purchasing for many years.

### **Fund Balance**

Fund balance is the amount of unencumbered cash that ensures services could be provided for a short time even if commitments exceeded revenues. In 2020 the City Commission officially adopted a Fiscal and Budgetary Policy for the City which includes a Fund Balance Policy. The minimum fund balance requirement is equivalent to fifteen percent of the budgeted expenditures in the General Fund and five percent in other eligible funds. For enterprise funds that have debt service, the required debt coverage ratio requires that the ending balance be 1.25% of the following year's debt service.

### **What is a Mill Levy?**

A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the amount of property tax dollars needed to finance the City budget.

The Harvey County Clerk calculates the annual mill levy by dividing the total revenue to be obtained from property taxes for each fund by the total assessed value.

Taxes are levied in the previous year to finance the current budgets. For example, 2025 taxes are used to finance the 2026 budget.

### **What is an assessed value?**

The assessed (or “taxable”) value of property is a percentage of the property’s appraised fair market value. The County Appraiser’s Office determines the fair market value of property and sets the appraised value. The appraised value is then multiplied by an assessment rate that is based on the function of the property.

### **What is a fund?**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State Law and by bond covenants. In addition, the City Commission establishes other funds to help control and manage money for particular purposes, or to demonstrate that Newton is complying with legal requirements for using certain taxes, grants, and other money. The City has three kinds of funds, governmental, proprietary and fiduciary funds.

### **Governmental Funds**

Most of the City’s basic services are reported in its governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for future spending. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and other financial assets that can readily be converted to cash. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the City’s programs.

- General Fund - Accounts for all financial resources of the general government, except those required to be accounted for in another fund. This is the City’s primary operating fund.
- Special Revenue Funds - Account for revenue sources that are legally restricted to expenditure for a specific purpose or required by state law to be a separate fund. Examples include Airport, Library and Special Highway.
- GO Bond & Interest Fund - Accounts for the payment of interest and principal on long term debt.

### **Proprietary Funds**

When the City charges for certain services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported using the full accrual basis of accounting. The City of Newton maintains two different types of proprietary funds:

- Enterprise funds are used to report the same functions presented as business-type activities.
- Internal Service funds are used to report activities provided through one fund for other City programs and activities such as the City’s Internal Service and Self Insurance Funds.

## **Fiduciary Funds**

The City is a trustee, or fiduciary, for certain amounts held on behalf of others. The City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

## City of Newton 2027 Budget Development Calendar

### ***March - April***

Preliminary Operating Budgets Developed **March 30**  
Budget Meeting with Department & Division Heads **April 1,2, 7, 8, 9 & 10**  
Department Narratives due during Budget Meetings  
Equipment Replacement Plan due to Finance Department- **April 30**

### ***May***

Communication Strategies

### ***June***

Receive preliminary assessed valuation from County by **June 15**  
Budget work session with City Commission 8 am - noon **June 17**  
Budget work session with City Commission 8 am - noon **June 18**

### ***July***

Notice to Exceed Revenue Neutral Rate to Co Clerk **July 14**  
Budget work session with City Commission 5pm-7pm **July 28**

### ***August***

City Manager/Finance Director presents recommended budget to City Commission  
Public Review and Publish notices of RNR and budget public hearings **Aug 11**  
Commission Conducts Both Public Hearings and Adopts 2026 Budget **August 25**  
Budget to County Clerk by **August 25**

### ***October***

Budget Certified by County Clerk **October 1**  
Adopted budget on Website

## City-Wide Revenue and Expenditures

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate   | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|--------------------|----------------------|
| <b>Revenue</b>                 | <b>53,704,287</b>      | <b>56,690,730</b>      | <b>59,004,347</b>      | <b>58,199,531</b>    | <b>60,892,760</b>  | <b>64,415,159</b>    |
| 40 Taxes                       | 19,643,428             | 21,312,539             | 23,066,051             | 23,378,790           | 23,729,160         | 24,431,993           |
| 41 Intergovernmental           | 57,230                 | 119,085                | 81,739                 | 64,000               | 64,256             | 64,000               |
| 42 Licenses & Permits          | 371,445                | 956,907                | 439,806                | 335,440              | 517,669            | 450,840              |
| 43 Charges for Services        | 4,460,860              | 4,991,269              | 5,107,751              | 4,641,047            | 5,355,905          | 5,282,746            |
| 44 Fines, Foreit, & Penalties  | 317,532                | 299,826                | 376,300                | 350,000              | 456,627            | 350,000              |
| 45 Use of Money                | 1,452,254              | 1,969,290              | 1,663,444              | 1,013,000            | 1,120,558          | 1,013,800            |
| 46 Other Revenue               | 710,635                | 774,966                | 1,036,154              | 699,095              | 784,802            | 769,095              |
| 47 Utility Revenue             | 17,291,215             | 17,671,538             | 18,803,259             | 19,389,840           | 20,537,577         | 19,551,397           |
| 48 Other Fees and Charges      | 1,020,346              | 1,050,699              | 1,026,574              | 1,065,170            | 1,019,151          | 1,032,811            |
| 49 Contributed Capital         | 392,818                | 439,290                | 613,400                | 0                    | 0                  | 0                    |
| 81 Transfer In                 | 7,036,525              | 6,196,607              | 6,207,313              | 7,063,149            | 7,007,057          | 5,515,515            |
| 82 Transfer In                 | 950,000                | 908,715                | 582,557                | 200,000              | 300,000            | 497,000              |
| 00 Cash Carryover              | 0                      | 0                      | 0                      | 0                    | 0                  | 5,455,962            |
| <b>Expense</b>                 | <b>-52,812,986</b>     | <b>-54,073,865</b>     | <b>-58,542,481</b>     | <b>-61,331,948</b>   | <b>-59,902,024</b> | <b>-66,855,052</b>   |
| 50 Personnel Services          | -21,277,614            | -22,960,976            | -24,882,397            | -27,241,490          | -26,277,892        | -29,526,386          |
| 51 Contractual Services        | -11,315,418            | -11,535,864            | -12,183,731            | -16,656,273          | -16,059,386        | -16,601,787          |
| 52 Commodities & Supplies      | -2,598,758             | -2,616,744             | -2,636,039             | -3,042,089           | -3,503,078         | -4,514,821           |
| 53 Vehicle Operating           | -1,006,222             | -1,019,968             | -1,094,668             | -1,152,300           | -1,068,951         | -1,170,800           |
| 55 Capital Equipment Purchases | -448,126               | -442,842               | -226,102               | -1,036,200           | -1,081,689         | -794,200             |
| 59 Depreciation & Amortization | 0                      | 0                      | 0                      | 0                    | 0                  | 0                    |
| 60 Building Maintenance        | -236,410               | -127,953               | -177,015               | -224,000             | -158,107           | -227,000             |
| 61 IT                          | -305,754               | -364,020               | -471,029               | -522,377             | -607,674           | 0                    |
| 92 Transfers                   | -15,624,683            | -15,005,497            | -16,871,502            | -11,457,220          | -11,145,247        | -8,564,096           |
| 00 Cash Carryover              | 0                      | 0                      | 0                      | 0                    | 0                  | -5,455,962           |
| <b>Net Surplus (Deficit)</b>   | <b>891,302</b>         | <b>2,616,865</b>       | <b>461,865</b>         | <b>-3,132,417</b>    | <b>990,735</b>     | <b>-2,439,893</b>    |

## 2027 Budget Revenue Property Tax Supported Funds

*Funds included: General Fund, Airport, Library, Special Liability, GO Bond Interest*

|    |                               | 2027 Budget Revenue | % of Total Revenue |
|----|-------------------------------|---------------------|--------------------|
| 1  | 40 Property Taxes             | 14,221,221          | 39.6%              |
| 2  | 40 Sales Taxes                | 7,500,000           | 20.9%              |
| 3  | 81 Transfer In                | 4,176,048           | 11.6%              |
| 4  | 47 Utility Revenue            | 2,916,020           | 8.1%               |
| 5  | 43 Charges for Services       | 2,871,000           | 8.0%               |
| 6  | 40 Franchise Taxes            | 1,700,000           | 4.7%               |
| 7  | 45 Use of Money               | 1,000,000           | 2.8%               |
| 8  | 46 Other Revenue              | 645,000             | 1.8%               |
| 9  | 42 Licenses & Permits         | 450,840             | 1.3%               |
| 10 | 44 Fines, Foreit, & Penalties | 350,000             | 1.0%               |
| 11 | 41 Intergovernmental          | 54,000              | 0.2%               |
| 12 | 40 PILOT Taxes                | 24,000              | 0.1%               |
| 13 | 40 Liquor Taxes               | 23,000              | 0.1%               |
| 14 | 48 Other Fees and Charges     | 6,500               | 0.0%               |
| 15 | 49 Contributed Capital        | -                   | 0.0%               |
| 16 | 82 Transfer In                | -                   | 0.0%               |
|    |                               | 35,937,628          |                    |

**City of Newton, Kansas**      General, Airport, Library, Special Liability, and Bond & Interest Funds  
**Budget 2027**  
**Property Tax Supported Funds**

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026 Estimate      | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|--------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                    |                      |
| 40 Taxes                       | 19,154,587             | 20,762,246             | 22,496,250             | 22,670,590           | 23,097,626         | 23,715,293           |
| 41 Intergovernmental           | 54,330                 | 54,367                 | 54,293                 | 54,000               | 54,256             | 54,000               |
| 42 Licenses & Permits          | 371,445                | 956,907                | 439,806                | 335,440              | 517,669            | 450,840              |
| 43 Charges for Services        | 2,499,985              | 2,801,274              | 2,926,930              | 2,416,500            | 2,774,652          | 2,871,000            |
| 44 Fines, Foreit, & Penalties  | 317,532                | 299,826                | 376,300                | 350,000              | 456,627            | 350,000              |
| 45 Use of Money                | 1,400,883              | 1,910,290              | 1,608,626              | 1,000,000            | 1,067,621          | 1,000,000            |
| 46 Other Revenue               | 605,329                | 658,637                | 933,813                | 590,000              | 678,632            | 643,000              |
| 47 Utility Revenue             | 2,125,476              | 2,274,813              | 2,244,391              | 2,819,486            | 3,085,500          | 2,933,543            |
| 48 Other Fees and Charges      | 25,113                 | 40,464                 | 5,459                  | 11,500               | 5,972              | 2,521                |
| 49 Contributed Capital         | 392,818                | 426,655                | -                      | -                    | 0                  | 0                    |
| 81 Transfer In                 | 5,025,513              | 4,778,659              | 4,250,950              | 5,106,785            | 5,186,469          | 4,238,028            |
| 82 Transfer In                 | -                      | -                      | 20,000                 | -                    | 0                  | 0                    |
| 00 Cash Carryover              | -                      | -                      | -                      | 0                    | 0                  | 5,455,962            |
| <b>Revenue Total</b>           | <b>31,973,011</b>      | <b>34,964,138</b>      | <b>35,356,816</b>      | <b>35,354,301</b>    | <b>36,925,023</b>  | <b>41,714,187</b>    |
| <b>Expense</b>                 |                        |                        |                        |                      |                    |                      |
| 50 Personnel Services          | -15,074,564            | -16,192,720            | -17,585,737            | -19,122,936          | -18,697,095        | -20,603,338          |
| 51 Contractual Services        | -7,732,906             | -7,827,462             | -8,317,398             | -10,581,320          | -10,530,278        | -10,724,125          |
| 52 Commodities & Supplies      | -1,395,592             | -1,336,329             | -1,343,176             | -1,699,680           | -1,863,287         | -2,923,630           |
| 53 Vehicle Operating           | -613,900               | -607,607               | -720,165               | -683,500             | -729,351           | -714,000             |
| 55 Capital Equipment Purchases | -323,664               | -168,013               | -66,957                | -292,200             | -311,068           | -191,200             |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | 0                  | 0                    |
| 60 Building Maintenance        | -236,410               | -127,953               | -177,015               | -224,000             | -158,107           | -227,000             |
| 61 IT                          | -305,754               | -364,020               | -471,029               | -522,377             | -607,674           | 0                    |
| 92 Transfers                   | -5,430,920             | -5,028,436             | -5,955,213             | -3,580,104           | -3,614,150         | -3,106,814           |
| 00 Cash Carryover              | -                      | -                      | -                      | 0                    | 0                  | -5,455,962           |
| <b>Expense Total</b>           | <b>-31,113,710</b>     | <b>-31,652,542</b>     | <b>-34,636,690</b>     | <b>-36,706,117</b>   | <b>-36,511,010</b> | <b>-43,946,070</b>   |
| <b>Net Surplus (Deficit)</b>   | <b>859,301</b>         | <b>3,311,596</b>       | <b>720,125</b>         | <b>-1,351,816</b>    | <b>414,013</b>     | <b>-2,231,883</b>    |

**City of Newton, Kansas**  
**Budget 2027**  
**City-Wide Summary**

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate   | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|--------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                    |                      |
| 40 Taxes                       | 19,643,428             | 21,312,539             | 23,066,051             | 23,378,790           | 23,729,160         | 24,431,993           |
| 41 Intergovernmental           | 57,230                 | 119,085                | 81,739                 | 64,000               | 64,256             | 64,000               |
| 42 Licenses & Permits          | 371,445                | 956,907                | 439,806                | 335,440              | 517,669            | 450,840              |
| 43 Charges for Services        | 4,460,860              | 4,991,269              | 5,107,751              | 4,641,047            | 5,355,905          | 5,282,746            |
| 44 Fines, Foreit, & Penalties  | 317,532                | 299,826                | 376,300                | 350,000              | 456,627            | 350,000              |
| 45 Use of Money                | 1,452,254              | 1,969,290              | 1,663,444              | 1,013,000            | 1,120,558          | 1,013,800            |
| 46 Other Revenue               | 710,635                | 774,966                | 1,036,154              | 699,095              | 784,802            | 769,095              |
| 47 Utility Revenue             | 17,291,215             | 17,671,538             | 18,803,259             | 19,389,840           | 20,537,577         | 19,551,397           |
| 48 Other Fees and Charges      | 1,020,346              | 1,050,699              | 1,026,574              | 1,065,170            | 1,019,151          | 1,032,811            |
| 49 Contributed Capital         | 392,818                | 439,290                | 613,400                | -                    | 0                  | 0                    |
| 81 Transfer In                 | 7,036,525              | 6,196,607              | 6,207,313              | 7,063,149            | 7,007,057          | 5,515,515            |
| 82 Transfer In                 | 950,000                | 908,715                | 582,557                | 200,000              | 300,000            | 497,000              |
| 00 Cash Carryover              | -                      | -                      | -                      | 0                    | 0                  | 5,455,962            |
| <b>Revenue Total</b>           | <b>53,704,287</b>      | <b>56,690,730</b>      | <b>59,004,347</b>      | <b>58,199,531</b>    | <b>60,892,760</b>  | <b>64,415,159</b>    |
| <b>Expense</b>                 |                        |                        |                        |                      |                    |                      |
| 50 Personnel Services          | -21,277,614            | -22,960,976            | -24,882,397            | -27,241,490          | -26,277,892        | -29,526,386          |
| 51 Contractual Services        | -11,315,418            | -11,535,864            | -12,183,731            | -16,656,273          | -16,059,386        | -16,601,787          |
| 52 Commodities & Supplies      | -2,598,758             | -2,616,744             | -2,636,039             | -3,042,089           | -3,503,078         | -4,514,821           |
| 53 Vehicle Operating           | -1,006,222             | -1,019,968             | -1,094,668             | -1,152,300           | -1,068,951         | -1,170,800           |
| 55 Capital Equipment Purchase  | -448,126               | -442,842               | -226,102               | -1,036,200           | -1,081,689         | -794,200             |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | 0                  | 0                    |
| 60 Building Maintenance        | -236,410               | -127,953               | -177,015               | -224,000             | -158,107           | -227,000             |
| 61 IT                          | -305,754               | -364,020               | -471,029               | -522,377             | -607,674           | 0                    |
| 92 Transfers                   | -15,624,683            | -15,005,497            | -16,871,502            | -11,457,220          | -11,145,247        | -8,564,096           |
| 00 Cash Carryover              | -                      | -                      | -                      | 0                    | 0                  | -5,455,962           |
| <b>Expense Total</b>           | <b>-52,812,986</b>     | <b>-54,073,865</b>     | <b>-58,542,481</b>     | <b>-61,331,948</b>   | <b>-59,902,024</b> | <b>-66,855,052</b>   |
| <b>Net Surplus (Deficit)</b>   | <b>891,302</b>         | <b>2,616,865</b>       | <b>461,865</b>         | <b>-3,132,417</b>    | <b>990,735</b>     | <b>-2,439,893</b>    |

**City of Newton, Kansas**  
**Budget 2027**  
**010 General Fund**

|                               |                   |
|-------------------------------|-------------------|
| <b>Beginning Cash Balance</b> | <b>8,441,366</b>  |
| <b>Surplus (Deficit)</b>      | <b>-2,136,376</b> |
| <b>Ending Cash Balance</b>    | <b>6,304,990</b>  |

|                               | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate   | 2027<br>Total Budget |
|-------------------------------|------------------------|------------------------|------------------------|----------------------|--------------------|----------------------|
| <b>Revenue</b>                |                        |                        |                        |                      |                    |                      |
| 40 Taxes                      | 16,604,634             | 18,089,079             | 19,577,391             | 19,616,942           | 20,026,427         | 20,382,588           |
| 41 Intergovernmental          | 54,330                 | 54,367                 | 54,293                 | 54,000               | 54,256             | 54,000               |
| 42 Licenses & Permits         | 371,445                | 956,907                | 439,806                | 335,440              | 517,669            | 450,840              |
| 43 Charges for Services       | 2,499,985              | 2,801,274              | 2,926,930              | 2,416,500            | 2,774,652          | 2,871,000            |
| 44 Fines, Foreit, & Penalties | 317,532                | 299,826                | 376,300                | 350,000              | 456,627            | 350,000              |
| 45 Use of Money               | 1,285,683              | 1,795,493              | 1,608,608              | 1,000,000            | 1,067,522          | 1,000,000            |
| 46 Other Revenue              | 552,546                | 587,655                | 702,313                | 590,000              | 678,129            | 643,000              |
| 81 Transfer In                | 2,106,404              | 1,964,030              | 1,301,743              | 1,984,488            | 2,035,444          | 1,312,150            |
| 00 Cash Carryover             | -                      | -                      | 0                      | 0                    | 0                  | 4,221,099            |
| <b>Revenue Total</b>          | <b>23,792,559</b>      | <b>26,548,632</b>      | <b>26,987,384</b>      | <b>26,347,370</b>    | <b>27,610,726</b>  | <b>31,284,677</b>    |
| <b>Expense</b>                |                        |                        |                        |                      |                    |                      |
| 50 Personnel Services         | -14,438,847            | -15,517,350            | -16,866,643            | -18,353,233          | -17,879,584        | -19,749,429          |
| 51 Contractual Services       | -2,797,321             | -2,598,004             | -2,564,232             | -2,824,500           | -2,740,382         | -3,131,518           |
| 52 Commodities & Supplies     | -809,601               | -848,420               | -932,432               | -1,009,530           | -1,260,945         | -2,230,830           |
| 53 Vehicle Operating          | -586,241               | -568,054               | -693,075               | -661,000             | -704,094           | -686,000             |
| 55 Capital Equipment Purchase | -323,664               | -168,013               | -66,957                | -282,200             | -311,068           | -191,200             |
| 60 Building Maintenance       | -236,410               | -127,953               | -177,015               | -224,000             | -158,107           | -227,000             |
| 61 IT                         | -305,754               | -364,020               | -471,029               | -522,377             | -607,674           | 0                    |
| 92 Transfers                  | -3,799,692             | -3,482,391             | -4,486,342             | -3,471,525           | -3,541,022         | -2,983,977           |
| 00 Cash Carryover             | -                      | -                      | 0                      | 0                    | 0                  | -4,221,099           |
| <b>Expense Total</b>          | <b>-23,297,529</b>     | <b>-23,674,205</b>     | <b>-26,257,725</b>     | <b>-27,348,365</b>   | <b>-27,202,876</b> | <b>-33,421,053</b>   |
| <b>Net Surplus (Deficit)</b>  | <b>495,030</b>         | <b>2,874,426</b>       | <b>729,659</b>         | <b>-1,000,995</b>    | <b>407,850</b>     | <b>-2,136,376</b>    |

**City of Newton, Kansas  
Budget 2027**

**100 Airport**

|                               |                |
|-------------------------------|----------------|
| <b>Beginning Cash Balance</b> | <b>41,167</b>  |
| <b>Surplus (Deficit)</b>      | <b>65,561</b>  |
| <b>Ending Cash Balance</b>    | <b>106,728</b> |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate  | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                   |                      |
| 40 Taxes                       | 102,357                | 113,360                | 117,748                | 124,478              | 123,337           | 156,287              |
| 41 Intergovernmental           | -                      | -                      | -                      | -                    | 0                 | 0                    |
| 45 Use of Money                | 115,200                | 114,796                | 18                     | -                    | 98.34579695       | 0                    |
| 46 Other Revenue               | 147                    | -                      | -                      | -                    | 503.08            | 0                    |
| 47 Utility Revenue             | 1,021,282              | 891,180                | 1,265,721              | 1,658,000            | 1594682.774       | 1,837,000            |
| 48 Other Fees and Charges      | 25,113                 | 40,464                 | 5,459                  | 11,500               | 5971.772171       | 2,521                |
| 49 Contributed Capital         | 392,818                | 426,655                | -                      | -                    | 0                 | 0                    |
| 82 Transfer In                 | -                      | -                      | 20,000                 | -                    | 0                 | 0                    |
| 00 Cash Carryover              | -                      | -                      | -                      | -                    | 0                 | 95,695               |
| <b>Revenue Total</b>           | <b>1,656,916</b>       | <b>1,586,455</b>       | <b>1,408,945</b>       | <b>1,793,978</b>     | <b>1,724,593</b>  | <b>2,091,503</b>     |
| <b>Expense</b>                 |                        |                        |                        |                      |                   |                      |
| 50 Personnel Services          | (635,717)              | (675,370)              | (719,094)              | (769,703)            | -817510.68        | -853,910             |
| 51 Contractual Services        | -302,724               | -282,612               | -237,086               | -219,920             | -205,496          | -232,700             |
| 52 Commodities & Supplies      | (585,991)              | (487,909)              | (410,744)              | (690,150)            | -602342.199       | -692,800             |
| 53 Vehicle Operating           | (27,658)               | (39,554)               | (27,090)               | (22,500)             | -25256.9333       | -28,000              |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | (10,000)             | 0                 | 0                    |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | 0                 | 0                    |
| 92 Transfers                   | -160,532               | -53,126                | -16,864                | -91,879              | -73,129           | -122,837             |
| 00 Cash Carryover              | -                      | -                      | -                      | -                    | -                 | -95,695              |
| <b>Expense Total</b>           | <b>-1,712,623</b>      | <b>-1,538,570</b>      | <b>-1,410,878</b>      | <b>-1,804,152</b>    | <b>-1,723,734</b> | <b>-2,025,942</b>    |
| <b>Net Surplus (Deficit)</b>   | <b>-55,707</b>         | <b>47,886</b>          | <b>-1,934</b>          | <b>-10,174</b>       | <b>859</b>        | <b>65,561</b>        |

**150 Library**

|                               |                |
|-------------------------------|----------------|
| <b>Beginning Cash Balance</b> | <b>63,990</b>  |
| <b>Surplus (Deficit)</b>      | <b>-16,731</b> |
| <b>Ending Cash Balance</b>    | <b>47,259</b>  |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate  | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                   |                      |
| 40 Taxes                     | 851,261                | 941,987                | 1,032,498              | 1,093,939            | 1,086,867         | 1,123,521            |
| <b>Revenue Total</b>         | <b>851,261</b>         | <b>941,987</b>         | <b>1,032,498</b>       | <b>1,093,939</b>     | <b>1,086,867</b>  | <b>1,123,521</b>     |
| <b>Expense</b>               |                        |                        |                        |                      |                   |                      |
| 51 Contractual Services      | -851,261               | -938,100               | -1,032,498             | -1,071,000           | -1,083,781        | -1,140,252           |
| 92 Transfers                 | -                      | -                      | -                      | -16,700              | -                 | 0                    |
| <b>Expense Total</b>         | <b>-851,261</b>        | <b>-938,100</b>        | <b>-1,032,498</b>      | <b>-1,087,700</b>    | <b>-1,083,781</b> | <b>-1,140,252</b>    |
| <b>Net Surplus (Deficit)</b> | <b>-</b>               | <b>3,887</b>           | <b>-</b>               | <b>6,239</b>         | <b>3,085</b>      | <b>-16,731</b>       |

**City of Newton, Kansas**  
**Budget 2027**  
**180 Spcl Alcohol / Drug**

|                        |   |
|------------------------|---|
| Beginning Cash Balance | - |
| Surplus (Deficit)      | - |
| Ending Cash Balance    | - |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 40 Taxes                     | 23,496                 | 22,163                 | 22,250                 | 30,000               | 27,680           | 30,000               |
| <b>Revenue Total</b>         | <b>23,496</b>          | <b>22,163</b>          | <b>22,250</b>          | <b>30,000</b>        | <b>27,680</b>    | <b>30,000</b>        |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 51 Contractual Services      | -23,496                | -22,163                | -22,250                | -30,000              | -27,680          | -30,000              |
| <b>Expense Total</b>         | <b>-23,496</b>         | <b>-22,163</b>         | <b>-22,250</b>         | <b>-30,000</b>       | <b>-27,680</b>   | <b>-30,000</b>       |
| <b>Net Surplus (Deficit)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>         | <b>0</b>             |

**190 Spcl Highway**

|                        |   |
|------------------------|---|
| Beginning Cash Balance | - |
| Surplus (Deficit)      | - |
| Ending Cash Balance    | - |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 46 Other Revenue             | -                      | -                      | -                      | -                    | -                | 0                    |
| 48 Other Fees and Charges    | 497,935                | 497,924                | 494,788                | 512,170              | 512,671          | 488,790              |
| <b>Revenue Total</b>         | <b>497,935</b>         | <b>497,924</b>         | <b>494,788</b>         | <b>512,170</b>       | <b>512,671</b>   | <b>488,790</b>       |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 92 Transfers                 | -648,982               | -497,924               | -494,788               | -512,170             | -512,671         | -488,790             |
| <b>Expense Total</b>         | <b>-648,982</b>        | <b>-497,924</b>        | <b>-494,788</b>        | <b>-512,170</b>      | <b>-512,671</b>  | <b>-488,790</b>      |
| <b>Net Surplus (Deficit)</b> | <b>-151,048</b>        | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>         | <b>0</b>             |

**210 Spcl Liability**

|                        |         |
|------------------------|---------|
| Beginning Cash Balance | -21,168 |
| Surplus (Deficit)      | -23,353 |
| Ending Cash Balance    | -44,521 |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 40 Taxes                     | 58,246                 | 64,674                 | 66,151                 | 69,357               | 69,156           | 72,197               |
| 81 Transfer In               | 46,950                 | -                      | 30,000                 | 20,000               | 20,000           | 30,000               |
| <b>Revenue Total</b>         | <b>105,196</b>         | <b>64,674</b>          | <b>96,151</b>          | <b>89,357</b>        | <b>89,156</b>    | <b>102,197</b>       |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 51 Contractual Services      | -93,090                | -108,185               | -103,084               | -125,550             | -160,269         | -125,550             |
| <b>Expense Total</b>         | <b>-93,090</b>         | <b>-108,185</b>        | <b>-103,084</b>        | <b>-125,550</b>      | <b>-160,269</b>  | <b>-125,550</b>      |
| <b>Net Surplus (Deficit)</b> | <b>12,106</b>          | <b>-43,511</b>         | <b>-6,933</b>          | <b>-36,193</b>       | <b>-71,113</b>   | <b>-23,353</b>       |

**City of Newton, Kansas**  
**Budget 2027**  
220 Spcl Parks/recreation

|                        |   |
|------------------------|---|
| Beginning Cash Balance | 0 |
| Surplus (Deficit)      | - |
| Ending Cash Balance    | 0 |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 40 Taxes                     | 23,496                 | 22,163                 | 22,250                 | 30,000               | 27,680           | 30,000               |
| <b>Revenue Total</b>         | <b>23,496</b>          | <b>22,163</b>          | <b>22,250</b>          | <b>30,000</b>        | <b>27,680</b>    | <b>30,000</b>        |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 92 Transfers                 | -23,496                | -22,163                | -22,250                | -30,000              | -27,680          | -30,000              |
| <b>Expense Total</b>         | <b>-23,496</b>         | <b>-22,163</b>         | <b>-22,250</b>         | <b>-30,000</b>       | <b>-27,680</b>   | <b>-30,000</b>       |
| <b>Net Surplus (Deficit)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>0</b>         | <b>0</b>             |

**240 Convention/visitors**

|                        |         |
|------------------------|---------|
| Beginning Cash Balance | 494,486 |
| Surplus (Deficit)      | -8,372  |
| Ending Cash Balance    | 486,114 |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                  |                      |
| 40 Taxes                       | 239,693                | 302,615                | 314,476                | 308,200              | 290,512          | 316,700              |
| 46 Other Revenue               | 103                    | -                      | -                      | -                    | 15,584           | 0                    |
| <b>Revenue Total</b>           | <b>239,797</b>         | <b>302,615</b>         | <b>314,476</b>         | <b>308,200</b>       | <b>306,096</b>   | <b>316,700</b>       |
| <b>Expense</b>                 |                        |                        |                        |                      |                  |                      |
| 50 Personnel Services          | -37,754                | -38,134                | -46,180                | -47,918              | -58,992          | -82,822              |
| 51 Contractual Services        | -31,577                | -48,951                | -63,424                | -80,050              | -112,576         | -89,000              |
| 52 Commodities & Supplies      | -1,879                 | -2,590                 | -2,321                 | -1,900               | -363             | -3,250               |
| 53 Vehicle Operating           | -                      | -                      | -                      | -                    | -                | 0                    |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -                    | -                | 0                    |
| 92 Transfers                   | -121,784               | -141,111               | -273,776               | -150,000             | -                | -150,000             |
| <b>Expense Total</b>           | <b>-192,994</b>        | <b>-230,786</b>        | <b>-385,701</b>        | <b>-279,868</b>      | <b>-171,931</b>  | <b>-325,072</b>      |
| <b>Net Surplus (Deficit)</b>   | <b>46,803</b>          | <b>71,829</b>          | <b>-71,225</b>         | <b>28,332</b>        | <b>134,165</b>   | <b>-8,372</b>        |

**City of Newton, Kansas**  
**Budget 2027**  
**300 Go Bond Interest Fund**

|                               |                  |
|-------------------------------|------------------|
| <b>Beginning Cash Balance</b> | <b>2,454,176</b> |
| <b>Surplus (Deficit)</b>      | <b>-120,985</b>  |
| <b>Ending Cash Balance</b>    | <b>2,333,191</b> |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate  | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                   |                      |
| 40 Taxes                       | 1,538,090              | 1,553,147              | 1,702,461              | 1,765,874            | 1,791,839         | 1,980,700            |
| 46 Other Revenue               | 52,636                 | 70,982                 | 231,500                | -                    | 0                 | 0                    |
| 47 Utility Revenue             | 1,104,194              | 1,383,633              | 978,670                | 1,161,486            | 1,490,818         | 1,096,543            |
| 49 Contributed Capital         | -                      | -                      | -                      | -                    | 0                 | 0                    |
| 81 Transfer In                 | 2,872,159              | 2,814,629              | 2,919,206              | 3,102,297            | 3,131,025         | 2,895,878            |
| 00 Cash Carryover              | 0                      | 0                      | 0                      | 0                    | 0                 | 1,139,168            |
| <b>Revenue Total</b>           | <b>5,567,079</b>       | <b>5,822,390</b>       | <b>5,831,837</b>       | <b>6,029,657</b>     | <b>6,413,682</b>  | <b>7,112,288</b>     |
| <b>Expense</b>                 |                        |                        |                        |                      |                   |                      |
| 51 Contractual Services        | -3,688,511             | -3,900,561             | -4,380,497             | -6,340,350           | -6,340,350        | -6,094,105           |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | 0                 | 0                    |
| 92 Transfers                   | -1,470,696             | -1,492,920             | -1,452,007             | -                    | 0                 | 0                    |
| 00 Cash Carryover              | 0                      | 0                      | 0                      | 0                    | 0                 | -1,139,168           |
| <b>Expense Total</b>           | <b>-5,159,207</b>      | <b>-5,393,482</b>      | <b>-5,832,504</b>      | <b>-6,340,350</b>    | <b>-6,340,350</b> | <b>-7,233,273</b>    |
| <b>Net Surplus (Deficit)</b>   | <b>407,872</b>         | <b>428,908</b>         | <b>-667</b>            | <b>-310,693</b>      | <b>73,332</b>     | <b>-120,985</b>      |

**City of Newton, Kansas**  
**Budget 2027**  
**400 Solid Waste**

|                        |           |
|------------------------|-----------|
| Beginning Cash Balance | 1,385,324 |
| Surplus (Deficit)      | -185,217  |
| Ending Cash Balance    | 1,200,107 |

**Days Operating Expenses in Ending Cash Balance** **174**

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026 Estimate     | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                   |                      |
| 40 Taxes                       | -                      | -                      | -                      | -                    | -                 | -                    |
| 47 Utility Revenue             | 2,273,089              | 2,286,232              | 2,370,005              | 2,339,140            | 2,355,168         | 2,339,140            |
| 49 Contributed Capital         | -                      | -                      | -                      | -                    | -                 | -                    |
| 82 Transfer In                 | -                      | 376,791                | 412,557                | -                    | -                 | -                    |
| <b>Revenue Total</b>           | <b>2,273,089</b>       | <b>2,663,023</b>       | <b>2,782,562</b>       | <b>2,339,140</b>     | <b>2,355,168</b>  | <b>2,339,140</b>     |
| <b>Expense</b>                 |                        |                        |                        |                      |                   |                      |
| 50 Personnel Services          | -1,034,122             | -1,134,234             | -1,185,688             | -1,252,120           | -1,204,229        | -1,338,911           |
| 51 Contractual Services        | -437,498               | -485,869               | -554,333               | -585,150             | -511,506          | -545,150             |
| 52 Commodities & Supplies      | -15,151                | -18,535                | -32,018                | -30,217              | -31,527           | -68,717              |
| 53 Vehicle Operating           | -245,033               | -250,600               | -214,845               | -275,000             | -217,071          | -265,000             |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -                    | -                 | -                    |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | -                 | -                    |
| 92 Transfers                   | -373,132               | -367,520               | -378,922               | -525,045             | -503,877          | -306,579             |
| <b>Expense Total</b>           | <b>-2,104,937</b>      | <b>-2,256,758</b>      | <b>-2,365,806</b>      | <b>-2,667,532</b>    | <b>-2,468,210</b> | <b>-2,524,357</b>    |
| <b>Net Surplus (Deficit)</b>   | <b>168,151</b>         | <b>406,265</b>         | <b>416,757</b>         | <b>-328,392</b>      | <b>-113,042</b>   | <b>-185,217</b>      |

**440 Wastewater**

|                        |           |
|------------------------|-----------|
| Beginning Cash Balance | 2,053,212 |
| Surplus (Deficit)      | 633,072   |
| Ending Cash Balance    | 2,686,284 |

**Days Operating Expenses in Ending Cash Balance** **143**

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026 Estimate     | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                   |                      |
| 41 Intergovernmental           | -                      | -                      | -                      | -                    | -                 | -                    |
| 47 Utility Revenue             | 7,526,877              | 7,024,264              | 7,591,553              | 7,483,932            | 7,808,253         | 7,483,932            |
| 49 Contributed Capital         | -                      | -                      | -                      | -                    | -                 | -                    |
| 82 Transfer In                 | -                      | -                      | -                      | -                    | -                 | -                    |
| <b>Revenue Total</b>           | <b>7,526,877</b>       | <b>7,024,264</b>       | <b>7,591,553</b>       | <b>7,483,932</b>     | <b>7,808,253</b>  | <b>7,483,932</b>     |
| <b>Expense</b>                 |                        |                        |                        |                      |                   |                      |
| 50 Personnel Services          | -1,749,426             | -1,951,588             | -2,061,250             | -2,395,441           | -2,118,779        | -2,683,321           |
| 51 Contractual Services        | -733,733               | -884,866               | -864,080               | -975,400             | -838,536          | -900,150             |
| 52 Commodities & Supplies      | -66,075                | -102,852               | -80,915                | -103,671             | -145,822          | -103,421             |
| 53 Vehicle Operating           | -44,675                | -53,357                | -58,697                | -73,300              | -46,258           | -73,300              |
| 55 Capital Equipment Purchases | -29,025                | -                      | -                      | -163,000             | -150,000          | -163,000             |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | -                 | -                    |
| 92 Transfers                   | -4,675,233             | -3,753,051             | -4,301,015             | -4,273,783           | -4,146,094        | -2,927,669           |
| <b>Expense Total</b>           | <b>-7,298,167</b>      | <b>-6,745,714</b>      | <b>-7,365,957</b>      | <b>-7,984,595</b>    | <b>-7,445,489</b> | <b>-6,850,860</b>    |
| <b>Net Surplus (Deficit)</b>   | <b>228,710</b>         | <b>278,550</b>         | <b>225,596</b>         | <b>-500,663</b>      | <b>362,764</b>    | <b>633,072</b>       |

**City of Newton, Kansas**  
**Budget 2027**  
**330 Wastewater B&i Fund**

|                        |           |
|------------------------|-----------|
| Beginning Cash Balance | 3,851,426 |
| Surplus (Deficit)      | -678,876  |
| Ending Cash Balance    | 3,172,550 |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>2026 Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|-----------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                       |                      |
| 41 Intergovernmental         | -                      | -                      | -                      | -                    | -                     | -                    |
| 47 Utility Revenue           | -                      | -                      | -                      | -                    | -                     | -                    |
| 48 Other Fees and Charges    | -                      | -                      | -                      | -                    | -                     | -                    |
| 81 Transfer In               | 1,471,319              | 604,779                | 1,143,196              | 1,143,196            | 1,007,420             | 464,319              |
| <b>Revenue Total</b>         | <b>1,471,319</b>       | <b>604,779</b>         | <b>1,143,196</b>       | <b>1,143,196</b>     | <b>1,007,420</b>      | <b>464,319</b>       |
| <b>Expense</b>               |                        |                        |                        |                      |                       |                      |
| 51 Contractual Services      | -285,504               | -253,711               | -228,280               | -1,143,196           | -1,144,591            | -1,143,196           |
| 92 Transfers                 | -880,976               | -912,866               | -938,371               | -23,510              | -23,510               | -                    |
| <b>Expense Total</b>         | <b>-1,166,480</b>      | <b>-1,166,577</b>      | <b>-1,166,651</b>      | <b>-1,166,706</b>    | <b>-1,168,101</b>     | <b>-1,143,196</b>    |
| <b>Net Surplus (Deficit)</b> | <b>304,839</b>         | <b>-561,797</b>        | <b>-23,455</b>         | <b>-23,510</b>       | <b>-160,680</b>       | <b>-678,876</b>      |

**480 Waterworks**

|                        |           |
|------------------------|-----------|
| Beginning Cash Balance | 2,766,618 |
| Surplus (Deficit)      | 62,827    |
| Ending Cash Balance    | 2,829,445 |

**Days Operating Expenses in Ending Cash Balance 166**

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>2026 Estimate | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|-----------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                       |                      |
| 41 Intergovernmental           | 2,900                  | -                      | -                      | -                    | -                     | -                    |
| 47 Utility Revenue             | 4,868,827              | 5,610,468              | 6,129,621              | 6,223,282            | 6,775,699             | 6,223,282            |
| 48 Other Fees and Charges      | 35,764                 | 49,208                 | 51,623                 | 51,500               | 60,661                | 51,500               |
| 49 Contributed Capital         | -                      | -                      | -                      | -                    | -                     | -                    |
| 82 Transfer In                 | 250,000                | -                      | -                      | -                    | -                     | -                    |
| <b>Revenue Total</b>           | <b>5,157,492</b>       | <b>5,659,676</b>       | <b>6,181,244</b>       | <b>6,274,782</b>     | <b>6,836,361</b>      | <b>6,274,782</b>     |
| <b>Expense</b>                 |                        |                        |                        |                      |                       |                      |
| 50 Personnel Services          | -1,974,142             | -2,280,895             | -2,438,276             | -2,652,347           | -2,538,025            | -2,879,181           |
| 51 Contractual Services        | -1,343,246             | -1,062,833             | -1,307,117             | -1,563,500           | -1,406,084            | -1,479,600           |
| 52 Commodities & Supplies      | -129,538               | -138,485               | -146,375               | -171,599             | -181,740              | -170,099             |
| 53 Vehicle Operating           | -74,342                | -79,893                | -69,133                | -82,500              | -60,904               | -82,500              |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -230,000             | -300,725              | -230,000             |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | -                     | -                    |
| 92 Transfers                   | -3,254,243             | -3,623,264             | -3,852,858             | -2,266,756           | -2,221,363            | -1,370,575           |
| <b>Expense Total</b>           | <b>-6,775,511</b>      | <b>-7,185,370</b>      | <b>-7,813,758</b>      | <b>-6,966,701</b>    | <b>-6,708,841</b>     | <b>-6,211,955</b>    |
| <b>Net Surplus (Deficit)</b>   | <b>-1,618,020</b>      | <b>-1,525,694</b>      | <b>-1,632,514</b>      | <b>-691,919</b>      | <b>127,519</b>        | <b>62,827</b>        |

**City of Newton, Kansas**  
**Budget 2027**  
**360 Waterworks Bond/int**

|                        |         |
|------------------------|---------|
| Beginning Cash Balance | 796,004 |
| Surplus (Deficit)      | -       |
| Ending Cash Balance    | 796,004 |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026 Estimate   | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|-----------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                 |                      |
| 81 Transfer In               | 363,074                | 636,550                | 636,549                | 636,549              | 636,549         | 636,549              |
| <b>Revenue Total</b>         | <b>363,074</b>         | <b>636,550</b>         | <b>636,549</b>         | <b>636,549</b>       | <b>636,549</b>  | <b>636,549</b>       |
| <b>Expense</b>               |                        |                        |                        |                      |                 |                      |
| 51 Contractual Services      | -33,157                | -63,387                | -78,239                | -636,549             | -641,670        | -636,549             |
| 92 Transfers                 | -129,917               | -573,162               | -558,310               | -                    | -               | -                    |
| <b>Expense Total</b>         | <b>-163,074</b>        | <b>-636,549</b>        | <b>-636,549</b>        | <b>-636,549</b>      | <b>-641,670</b> | <b>-636,549</b>      |
| <b>Net Surplus (Deficit)</b> | <b>200,001</b>         | <b>1</b>               | <b>-</b>               | <b>-</b>             | <b>-5,121</b>   | <b>-</b>             |

**490 Rail Fund**

|                        |     |
|------------------------|-----|
| Beginning Cash Balance | -   |
| Surplus (Deficit)      | 167 |
| Ending Cash Balance    | 167 |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026 Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|---------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |               |                      |
| 47 Utility Revenue           | -                      | -                      | -                      | -                    | -             | 46,500               |
| 48 Other Fees and Charges    | -                      | -                      | -                      | -                    | -             | -                    |
| 82 Transfer In               | -                      | -                      | -                      | -                    | -             | 97,000               |
| <b>Revenue Total</b>         | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>      | <b>143,500</b>       |
| <b>Expense</b>               |                        |                        |                        |                      |               |                      |
| 51 Contractual Services      | -                      | -                      | -                      | -                    | -             | -62,500              |
| 92 Transfers                 | -                      | -                      | -                      | -                    | -             | -80,833              |
| <b>Expense Total</b>         | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>      | <b>-143,333</b>      |
| <b>Net Surplus (Deficit)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>      | <b>167</b>           |

**City of Newton, Kansas**  
**Budget 2027**  
**500 Cem Endow-greenwood**

|                               |                |
|-------------------------------|----------------|
| <b>Beginning Cash Balance</b> | <b>483,007</b> |
| <b>Surplus (Deficit)</b>      | <b>10,000</b>  |
| <b>Ending Cash Balance</b>    | <b>493,007</b> |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                  |                      |
| 45 Use of Money                | 13,638                 | 15,346                 | 12,645                 | 10,000               | 10,818           | 10,000               |
| 46 Other Revenue               | 13,640                 | 12,025                 | 25,288                 | 15,000               | 21,464           | 15,000               |
| 82 Transfer In                 | -                      | -                      | -                      | -                    | -                | -                    |
| <b>Revenue Total</b>           | <b>27,278</b>          | <b>27,371</b>          | <b>37,932</b>          | <b>25,000</b>        | <b>32,283</b>    | <b>25,000</b>        |
| <b>Expense</b>                 |                        |                        |                        |                      |                  |                      |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -15,000              | -                | -15,000              |
| <b>Expense Total</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-15,000</b>       | <b>-</b>         | <b>-15,000</b>       |
| <b>Net Surplus (Deficit)</b>   | <b>27,278</b>          | <b>27,371</b>          | <b>37,932</b>          | <b>10,000</b>        | <b>32,283</b>    | <b>10,000</b>        |

**505 Cem Endow-restlawn**

|                               |               |
|-------------------------------|---------------|
| <b>Beginning Cash Balance</b> | <b>93,070</b> |
| <b>Surplus (Deficit)</b>      | <b>-4,000</b> |
| <b>Ending Cash Balance</b>    | <b>89,070</b> |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                  |                      |
| 45 Use of Money                | 2,823                  | 3,245                  | 2,603                  | 3,000                | 2,136            | 3,000                |
| 46 Other Revenue               | 1,693                  | 2,765                  | 280                    | 3,000                | 620              | 3,000                |
| 81 Transfer In                 | -                      | -                      | -                      | -                    | -                | -                    |
| 82 Transfer In                 | -                      | -                      | -                      | -                    | -                | -                    |
| <b>Revenue Total</b>           | <b>4,515</b>           | <b>6,010</b>           | <b>2,883</b>           | <b>6,000</b>         | <b>2,755</b>     | <b>6,000</b>         |
| <b>Expense</b>                 |                        |                        |                        |                      |                  |                      |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -10,000              | -                | -10,000              |
| <b>Expense Total</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-10,000</b>       | <b>-</b>         | <b>-10,000</b>       |
| <b>Net Surplus (Deficit)</b>   | <b>4,515</b>           | <b>6,010</b>           | <b>2,883</b>           | <b>-4,000</b>        | <b>2,755</b>     | <b>-4,000</b>        |

**520 Mausoleum Trust**

|                               |            |
|-------------------------------|------------|
| <b>Beginning Cash Balance</b> | <b>254</b> |
| <b>Surplus (Deficit)</b>      | <b>500</b> |
| <b>Ending Cash Balance</b>    | <b>754</b> |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 45 Use of Money              | 363                    | 396                    | 311                    | -                    | 254              | 500                  |
| <b>Revenue Total</b>         | <b>363</b>             | <b>396</b>             | <b>311</b>             | <b>-</b>             | <b>254</b>       | <b>500</b>           |
| <b>Net Surplus (Deficit)</b> | <b>363</b>             | <b>396</b>             | <b>311</b>             | <b>-</b>             | <b>254</b>       | <b>500</b>           |

**City of Newton, Kansas**  
**Budget 2027**  
**560 Spcl Law Enforcement**

|                               |                |
|-------------------------------|----------------|
| <b>Beginning Cash Balance</b> | <b>114,365</b> |
| <b>Surplus (Deficit)</b>      | <b>-45,000</b> |
| <b>Ending Cash Balance</b>    | <b>69,365</b>  |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                  |                      |
| 40 Taxes                       | -                      | -                      | -                      | -                    | -                | -                    |
| 41 Intergovernmental           | -                      | -                      | -                      | -                    | -                | -                    |
| 46 Other Revenue               | 15,656                 | 6,700                  | 2,691                  | 20,000               | 443              | 20,000               |
| <b>Revenue Total</b>           | <b>15,656</b>          | <b>6,700</b>           | <b>2,691</b>           | <b>20,000</b>        | <b>443</b>       | <b>20,000</b>        |
| <b>Expense</b>                 |                        |                        |                        |                      |                  |                      |
| 51 Contractual Services        | -360                   | -                      | -829                   | -30,000              | -                | -30,000              |
| 52 Commodities & Supplies      | -                      | -                      | -                      | -25,000              | -                | -25,000              |
| 53 Vehicle Operating           | -                      | -                      | -                      | -                    | -                | -                    |
| 55 Capital Equipment Purchases | -                      | -90,350                | -72,904                | -50,000              | -                | -10,000              |
| <b>Expense Total</b>           | <b>-360</b>            | <b>-90,350</b>         | <b>-73,733</b>         | <b>-105,000</b>      | <b>-</b>         | <b>-65,000</b>       |
| <b>Net Surplus (Deficit)</b>   | <b>15,296</b>          | <b>-83,650</b>         | <b>-71,042</b>         | <b>-85,000</b>       | <b>443</b>       | <b>-45,000</b>       |

**565 Municipalities Fight Addiction**

|                               |                |
|-------------------------------|----------------|
| <b>Beginning Cash Balance</b> | <b>159,088</b> |
| <b>Surplus (Deficit)</b>      | <b>-40,000</b> |
| <b>Ending Cash Balance</b>    | <b>119,088</b> |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 41 Intergovernmental         | -                      | 64,717                 | 27,446                 | 10,000               | 10,000           | 10,000               |
| 82 Transfer In               | -                      | 56,924                 | -                      | -                    | -                | -                    |
| <b>Revenue Total</b>         | <b>-</b>               | <b>121,641</b>         | <b>27,446</b>          | <b>10,000</b>        | <b>10,000</b>    | <b>10,000</b>        |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 52 Commodities & Supplies    | -                      | -                      | -                      | -                    | -                | -50,000              |
| 92 Transfers                 | -                      | -                      | -                      | -                    | -                | -                    |
| <b>Expense Total</b>         | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>         | <b>-50,000</b>       |
| <b>Net Surplus (Deficit)</b> | <b>-</b>               | <b>121,641</b>         | <b>27,446</b>          | <b>10,000</b>        | <b>10,000</b>    | <b>-40,000</b>       |

**City of Newton, Kansas**  
**Budget 2027**  
**600 Internal Service Fund**

|                               |                |
|-------------------------------|----------------|
| <b>Beginning Cash Balance</b> | <b>325,044</b> |
| <b>Surplus (Deficit)</b>      | <b>-45,387</b> |
| <b>Ending Cash Balance</b>    | <b>279,657</b> |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate  | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                   |                      |
| 41 Intergovernmental           | -                      | -                      | -                      | -                    | -                 | -                    |
| 46 Other Revenue               | 61,433                 | 61,043                 | 60,910                 | 62,000               | 61,927            | 64,000               |
| 47 Utility Revenue             | 386,522                | 357,444                | 341,530                | 400,000              | 386,235           | 400,000              |
| 48 Other Fees and Charges      | 460,126                | 459,359                | 474,705                | 490,000              | 439,846           | 490,000              |
| 49 Contributed Capital         | -                      | -                      | -                      | -                    | -                 | -                    |
| 81 Transfer In                 | 176,619                | 176,619                | 176,619                | 176,619              | 176,619           | 176,619              |
| 82 Transfer In                 | -                      | -                      | -                      | -                    | -                 | -                    |
| <b>Revenue Total</b>           | <b>1,084,701</b>       | <b>1,054,465</b>       | <b>1,053,764</b>       | <b>1,128,619</b>     | <b>1,064,627</b>  | <b>1,130,619</b>     |
| <b>Expense</b>                 |                        |                        |                        |                      |                   |                      |
| 50 Personnel Services          | -307,172               | -263,408               | -314,462               | -342,796             | -342,402          | -360,930             |
| 51 Contractual Services        | -51,158                | -63,894                | -57,426                | -69,180              | -66,275           | -79,180              |
| 52 Commodities & Supplies      | -557,198               | -538,979               | -562,073               | -621,560             | -623,859          | -597,060             |
| 53 Vehicle Operating           | -28,272                | -28,510                | -31,828                | -38,000              | -15,368           | -36,000              |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -26,000              | -                 | -                    |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | -                 | -                    |
| 92 Transfers                   | -86,000                | -86,000                | -96,000                | -95,852              | -95,901           | -102,836             |
| <b>Expense Total</b>           | <b>-1,029,799</b>      | <b>-980,791</b>        | <b>-1,061,789</b>      | <b>-1,193,388</b>    | <b>-1,143,805</b> | <b>-1,176,006</b>    |
| <b>Net Surplus (Deficit)</b>   | <b>54,901</b>          | <b>73,674</b>          | <b>-8,025</b>          | <b>-64,769</b>       | <b>-79,178</b>    | <b>-45,387</b>       |

**City of Newton, Kansas**  
**Budget 2027**  
**525 Prairie Fire Rhid**

|                        |   |
|------------------------|---|
| Beginning Cash Balance | - |
| Surplus (Deficit)      | - |
| Ending Cash Balance    | - |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 40 Taxes                     | 61,665                 | 63,013                 | 59,211                 | 75,000               | 65,115           | 75,000               |
| 46 Other Revenue             | -                      | -                      | -                      | -                    | -                | -                    |
| 82 Transfer In               | -                      | -                      | -                      | -                    | -                | -                    |
| <b>Revenue Total</b>         | <b>61,665</b>          | <b>63,013</b>          | <b>59,211</b>          | <b>75,000</b>        | <b>65,115</b>    | <b>75,000</b>        |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 51 Contractual Services      | -61,665                | -63,013                | -59,211                | -75,000              | -65,115          | -75,000              |
| <b>Expense Total</b>         | <b>-61,665</b>         | <b>-63,013</b>         | <b>-59,211</b>         | <b>-75,000</b>       | <b>-65,115</b>   | <b>-75,000</b>       |
| <b>Net Surplus (Deficit)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>         | <b>-</b>             |

**530 Cottonwood Crossing Rhid**

|                        |   |
|------------------------|---|
| Beginning Cash Balance | - |
| Surplus (Deficit)      | - |
| Ending Cash Balance    | - |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 40 Taxes                     | 50,911                 | 54,522                 | 60,183                 | 75,000               | 61,722           | 75,000               |
| 46 Other Revenue             | -                      | -                      | -                      | -                    | -                | -                    |
| 82 Transfer In               | -                      | -                      | -                      | -                    | -                | -                    |
| <b>Revenue Total</b>         | <b>50,911</b>          | <b>54,522</b>          | <b>60,183</b>          | <b>75,000</b>        | <b>61,722</b>    | <b>75,000</b>        |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 51 Contractual Services      | -50,911                | -54,522                | -60,183                | -75,000              | -61,722          | -75,000              |
| <b>Expense Total</b>         | <b>-50,911</b>         | <b>-54,522</b>         | <b>-60,183</b>         | <b>-75,000</b>       | <b>-61,722</b>   | <b>-75,000</b>       |
| <b>Net Surplus (Deficit)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>         | <b>-</b>             |

**532 Cid-holiday Inn Sales Tax**

|                        |       |
|------------------------|-------|
| Beginning Cash Balance | 6,696 |
| Surplus (Deficit)      | -     |
| Ending Cash Balance    | 6,696 |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 40 Taxes                     | 89,579                 | 85,816                 | 91,432                 | 115,000              | 89,000           | 115,000              |
| <b>Revenue Total</b>         | <b>89,579</b>          | <b>85,816</b>          | <b>91,432</b>          | <b>115,000</b>       | <b>89,000</b>    | <b>115,000</b>       |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 51 Contractual Services      | -89,579                | -85,816                | -91,432                | -115,000             | -89,000          | -115,000             |
| <b>Expense Total</b>         | <b>-89,579</b>         | <b>-85,816</b>         | <b>-91,432</b>         | <b>-115,000</b>      | <b>-89,000</b>   | <b>-115,000</b>      |
| <b>Net Surplus (Deficit)</b> | <b>-</b>               | <b>-</b>               | <b>-0</b>              | <b>-</b>             | <b>-</b>         | <b>-</b>             |

City of Newton, Kansas  
 Budget 2027  
 535 Enclave Rhid

|                        |   |
|------------------------|---|
| Beginning Cash Balance | - |
| Surplus (Deficit)      | - |
| Ending Cash Balance    | - |

|                              | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>               |                        |                        |                        |                      |                  |                      |
| 40 Taxes                     | -                      | -                      | -                      | 75,000               | 69,823           | 75,000               |
| 46 Other Revenue             | -                      | -                      | -                      | -                    | -                | -                    |
| <b>Revenue Total</b>         | -                      | -                      | -                      | <b>75,000</b>        | <b>69,823</b>    | <b>75,000</b>        |
| <b>Expense</b>               |                        |                        |                        |                      |                  |                      |
| 51 Contractual Services      | -                      | -                      | -                      | -75,000              | -69,823          | -75,000              |
| <b>Expense Total</b>         | -                      | -                      | -                      | <b>-75,000</b>       | <b>-69,823</b>   | <b>-75,000</b>       |
| <b>Net Surplus (Deficit)</b> | -                      | -                      | -                      | -                    | -                | -                    |

**City of Newton, Kansas**  
**Budget 2027**  
**620 Golf Course Fund**

|                               |                |
|-------------------------------|----------------|
| <b>Beginning Cash Balance</b> | <b>282,181</b> |
| <b>Surplus (Deficit)</b>      | <b>89,240</b>  |
| <b>Ending Cash Balance</b>    | <b>371,421</b> |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate  | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                   |                      |
| 43 Charges for Services        | 1,787,539              | 2,020,720              | 2,014,668              | 2,034,547            | 2,393,442         | 2,221,746            |
| 45 Use of Money                | 34,546                 | 39,811                 | 38,842                 | -                    | 39,252            | -                    |
| 46 Other Revenue               | 12,611                 | 17,113                 | 11,673                 | -                    | 5,107             | 15,000               |
| 47 Utility Revenue             | 4,563                  | -                      | -                      | -                    | -                 | -                    |
| 48 Other Fees and Charges      | 1,408                  | 3,744                  | -                      | -                    | -                 | -                    |
| 49 Contributed Capital         | -                      | 12,635                 | 613,400                | -                    | -                 | -                    |
| 82 Transfer In                 | 600,000                | 325,000                | -                      | -                    | -                 | -                    |
| <b>Revenue Total</b>           | <b>2,440,667</b>       | <b>2,419,023</b>       | <b>2,678,584</b>       | <b>2,034,547</b>     | <b>2,437,801</b>  | <b>2,236,746</b>     |
| <b>Expense</b>                 |                        |                        |                        |                      |                   |                      |
| 50 Personnel Services          | -822,950               | -861,646               | -926,516               | -1,028,606           | -926,768          | -1,094,128           |
| 51 Contractual Services        | -368,767               | -546,143               | -397,394               | -547,175             | -385,296          | -408,534             |
| 52 Commodities & Supplies      | -367,619               | -392,479               | -368,684               | -299,484             | -525,861          | -469,844             |
| 55 Capital Equipment Purchases | -95,437                | -184,479               | -86,241                | -250,000             | -319,895          | -175,000             |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | -                 | -                    |
| 92 Transfers                   | -                      | -                      | -                      | -                    | -                 | -                    |
| <b>Expense Total</b>           | <b>-1,654,773</b>      | <b>-1,984,747</b>      | <b>-1,778,835</b>      | <b>-2,125,265</b>    | <b>-2,157,820</b> | <b>-2,147,506</b>    |
| <b>Net Surplus (Deficit)</b>   | <b>785,894</b>         | <b>434,277</b>         | <b>899,749</b>         | <b>-90,718</b>       | <b>279,981</b>    | <b>89,240</b>        |

**City of Newton, Kansas**  
**Budget 2027**  
625 Meridian Center

|                               |               |
|-------------------------------|---------------|
| <b>Beginning Cash Balance</b> | <b>20,450</b> |
| <b>Surplus (Deficit)</b>      | <b>2,491</b>  |
| <b>Ending Cash Balance</b>    | <b>22,941</b> |

|                                | 2023<br>Total Activity | 2024<br>Total Activity | 2025<br>Total Activity | 2026<br>Total Budget | 2026<br>Estimate | 2027<br>Total Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|------------------|----------------------|
| <b>Revenue</b>                 |                        |                        |                        |                      |                  |                      |
| 43 Charges for Services        | 173,337                | 169,275                | 166,153                | 190,000              | 187,811          | 190,000              |
| 45 Use of Money                | -                      | -                      | -                      | -                    | -                | -                    |
| 46 Other Revenue               | 170                    | 3,218                  | 1,500                  | 3,500                | 1,025            | 3,500                |
| 47 Utility Revenue             | 105,861                | 118,318                | 126,159                | 124,000              | 126,721          | 125,000              |
| 48 Other Fees and Charges      | -                      | -                      | -                      | -                    | -                | -                    |
| 49 Contributed Capital         | -                      | -                      | -                      | -                    | -                | -                    |
| 82 Transfer In                 | 100,000                | 150,000                | 150,000                | 200,000              | 300,000          | 400,000              |
| <b>Revenue Total</b>           | <b>379,368</b>         | <b>440,810</b>         | <b>443,811</b>         | <b>517,500</b>       | <b>615,557</b>   | <b>718,500</b>       |
| <b>Expense</b>                 |                        |                        |                        |                      |                  |                      |
| 50 Personnel Services          | -277,484               | -238,352               | -324,288               | -399,326             | -391,602         | -483,756             |
| 51 Contractual Services        | -71,861                | -73,235                | -78,369                | -72,903              | -107,213         | -128,453             |
| 52 Commodities & Supplies      | -65,706                | -86,495                | -100,476               | -85,478              | -130,621         | -103,800             |
| 53 Vehicle Operating           | -                      | -                      | -                      | -                    | -                | -                    |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -                    | -                | -                    |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | -                | -                    |
| <b>Expense Total</b>           | <b>-415,051</b>        | <b>-398,082</b>        | <b>-503,133</b>        | <b>-557,707</b>      | <b>-629,436</b>  | <b>-716,009</b>      |
| <b>Net Surplus (Deficit)</b>   | <b>-35,683</b>         | <b>42,729</b>          | <b>-59,321</b>         | <b>-40,207</b>       | <b>-13,879</b>   | <b>2,491</b>         |

# Airport Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
 Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                    | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|------------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Airport</b>                     |                        |                        |                        |                      |                      |                      |
| <b>020 Operation Revenue</b>       |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services              | \$293,029              | \$272,224              | \$259,087              | \$319,701            | \$106,734            | \$335,175            |
| 51 Contractual Services            | \$58,719               | \$57,116               | \$58,283               | \$65,300             | \$20,061             | \$70,700             |
| 52 Commodities & Supplies          | \$15,785               | \$12,070               | \$13,765               | \$14,400             | \$5,346              | \$15,800             |
| 53 Vehicle Operating               | \$27,658               | \$38,672               | \$27,090               | \$22,500             | \$11,243             | \$28,000             |
| 59 Depreciation & Amortization     | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                       | \$23,500               | \$16,875               | -                      | \$35,000             | \$11,667             | \$37,759             |
| <b>021 Airport FBO</b>             |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services              | \$303,814              | \$350,666              | \$399,788              | \$353,389            | \$169,391            | \$409,094            |
| 51 Contractual Services            | \$43,351               | \$40,896               | \$42,258               | \$36,620             | \$18,284             | \$46,000             |
| 52 Commodities & Supplies          | \$564,306              | \$475,364              | \$396,975              | \$670,450            | \$219,781            | \$671,700            |
| 53 Vehicle Operating               | -                      | \$881                  | -                      | -                    | -                    | -                    |
| 55 Capital Equipment Purchases     | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                       | \$14,500               | \$10,875               | -                      | \$15,000             | \$5,000              | \$67,203             |
| <b>022 Airport Industrial Park</b> |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services              | \$38,874               | \$52,479               | \$60,219               | \$96,613             | \$25,629             | \$109,640            |
| 51 Contractual Services            | \$200,654              | \$184,599              | \$136,545              | \$118,000            | \$38,535             | \$116,000            |
| 52 Commodities & Supplies          | \$5,900                | \$476                  | \$3                    | \$5,300              | \$3                  | \$5,300              |
| 53 Vehicle Operating               | -                      | -                      | -                      | -                    | -                    | -                    |
| 55 Capital Equipment Purchases     | -                      | -                      | -                      | \$10,000             | -                    | -                    |
| 92 Transfers                       | \$122,532              | \$25,375               | \$16,864               | \$41,879             | \$15,835             | \$17,875             |
| <b>Grand Total</b>                 | <b>\$1,712,623</b>     | <b>\$1,538,570</b>     | <b>\$1,410,878</b>     | <b>\$1,804,152</b>   | <b>\$647,509</b>     | <b>\$1,930,247</b>   |

# Convention-visitors Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
 Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Convention/visitors</b>     |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$37,754               | \$38,134               | \$46,180               | \$47,918             | \$21,886             | \$82,822             |
| 51 Contractual Services        | \$31,577               | \$48,951               | \$63,424               | \$80,050             | \$45,708             | \$89,000             |
| 52 Commodities & Supplies      | \$1,879                | \$2,590                | \$2,321                | \$1,900              | \$291                | \$3,250              |
| 53 Vehicle Operating           | -                      | -                      | -                      | -                    | -                    | -                    |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                   | \$121,784              | \$141,111              | \$273,776              | \$150,000            | -                    | \$150,000            |
| <b>Grand Total</b>             | <b>\$192,994</b>       | <b>\$230,786</b>       | <b>\$385,701</b>       | <b>\$279,868</b>     | <b>\$67,885</b>      | <b>\$325,072</b>     |

# Economic Development Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                  | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|----------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Economic Development</b>      |                        |                        |                        |                      |                      |                      |
| <b>001 Community Development</b> |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services            | \$432,914              | -                      | -                      | -                    | -                    | -                    |
| 51 Contractual Services          | \$26,851               | -                      | -                      | -                    | -                    | -                    |
| 55 Capital Equipment Purchases   | \$200,000              | -                      | -                      | -                    | -                    | -                    |
| <b>Grand Total</b>               | <b>\$659,766</b>       | <b>-</b>               | <b>-</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>             |

## GO Bond Interest Fund Expense Summary

Rows: Master Department, Department, Revenue Subcategory

Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>GO Bond Interest Fund</b>   |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services        | \$3,688,511            | \$3,900,561            | \$4,380,497            | \$6,340,350          | \$773,447            | \$6,094,105          |
| 59 Depreciation & Amortization | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                   | \$1,470,696            | \$1,492,920            | \$1,452,007            | -                    | -                    | -                    |
| <b>Grand Total</b>             | <b>\$5,159,207</b>     | <b>\$5,393,482</b>     | <b>\$5,832,504</b>     | <b>\$6,340,350</b>   | <b>\$773,447</b>     | <b>\$6,094,105</b>   |

# General Government Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
 Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>General Government</b>      |                        |                        |                        |                      |                      |                      |
| <b>005 IT</b>                  |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$129,229              | \$115,148              | \$153,919              | \$281,777            | \$49,532             | \$159,209            |
| 51 Contractual Services        | \$337,427              | \$352,497              | \$287,628              | \$205,600            | \$56,552             | \$149,700            |
| 52 Commodities & Supplies      | \$667                  | \$149                  | \$600                  | \$1,000              | \$87                 | \$955,950            |
| 53 Vehicle Operating           | -                      | -                      | -                      | -                    | -                    | -                    |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -                    | -                    | -                    |
| 61 IT                          | \$305,754              | \$364,020              | \$471,029              | \$522,377            | \$343,615            | -                    |
| 92 Transfers                   | \$60,000               | \$80,000               | \$70,000               | \$70,000             | \$23,333             | \$115,700            |
| <b>009 Admin</b>               |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$438,925              | \$974,323              | \$1,029,268            | \$1,233,517          | \$443,038            | \$1,191,821          |
| 51 Contractual Services        | \$281,789              | \$317,930              | \$392,519              | \$420,000            | \$189,649            | \$438,657            |
| 52 Commodities & Supplies      | \$14,427               | \$31,719               | \$40,328               | \$25,200             | \$19,480             | \$24,750             |
| 53 Vehicle Operating           | -                      | -                      | -                      | -                    | -                    | -                    |
| 55 Capital Equipment Purchases | -                      | \$7,014                | -                      | \$25,000             | -                    | -                    |
| 92 Transfers                   | \$2,868,298            | \$2,541,081            | \$2,524,293            | \$2,350,000          | \$825,536            | \$2,308,000          |
| <b>010 Law</b>                 |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$514,253              | \$564,210              | \$591,886              | \$678,244            | \$222,901            | \$704,274            |
| 51 Contractual Services        | \$104,714              | \$104,277              | \$114,194              | \$108,300            | \$64,802             | \$101,300            |
| 52 Commodities & Supplies      | \$3,127                | \$3,585                | \$4,289                | \$3,650              | \$260                | \$6,550              |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                   | \$11,520               | \$11,520               | \$11,520               | \$11,520             | \$3,840              | -                    |
| <b>012 Finance</b>             |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$143,878              | \$144,301              | \$163,608              | \$157,747            | \$47,921             | \$191,504            |
| 51 Contractual Services        | \$35,991               | \$21,708               | \$22,392               | \$34,800             | \$14,611             | \$30,325             |
| 52 Commodities & Supplies      | \$5,457                | \$7,079                | \$6,575                | \$9,400              | \$1,894              | \$7,050              |
| 55 Capital Equipment Purchases | \$2,840                | -                      | -                      | \$1,000              | -                    | -                    |
| <b>Grand Total</b>             | <b>\$5,258,294</b>     | <b>\$5,640,561</b>     | <b>\$5,884,047</b>     | <b>\$6,139,133</b>   | <b>\$2,307,051</b>   | <b>\$6,384,791</b>   |

## Golf Course Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
 Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                 | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|---------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Golf Course</b>              |                        |                        |                        |                      |                      |                      |
| <b>352 Course &amp; Grounds</b> |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services           | \$249,756              | \$262,346              | \$283,012              | \$282,531            | \$126,641            | \$355,619            |
| 51 Contractual Services         | \$36,050               | \$48,110               | \$39,563               | \$136,865            | \$16,628             | \$44,632             |
| 52 Commodities & Supplies       | \$65,892               | \$62,025               | \$62,754               | -                    | \$46,968             | \$92,640             |
| <b>353 Carts</b>                |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services           | \$114,142              | \$142,199              | \$160,616              | \$99,711             | \$57,663             | \$121,082            |
| 51 Contractual Services         | \$10,093               | \$9,416                | \$14,732               | \$15,762             | \$4,972              | \$35,959             |
| 52 Commodities & Supplies       | \$10,048               | \$6,031                | \$6,168                | -                    | \$1,871              | \$3,839              |
| <b>354 Range</b>                |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services         | -                      | -                      | -                      | -                    | -                    | -                    |
| 52 Commodities & Supplies       | \$10,361               | \$9,686                | \$17,808               | \$16,150             | \$11,163             | \$18,900             |
| <b>355 Food &amp; Beverage</b>  |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services           | \$111,755              | \$114,685              | \$124,203              | \$117,534            | \$50,710             | \$144,889            |
| 51 Contractual Services         | \$24,951               | \$26,655               | \$27,134               | \$39,363             | \$11,589             | \$30,232             |
| 52 Commodities & Supplies       | \$130,163              | \$170,891              | \$125,440              | \$135,581            | \$42,865             | \$145,076            |
| <b>356 Pro Shop</b>             |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services           | \$215,630              | \$97,342               | \$204,884              | \$414,906            | \$92,931             | \$329,225            |
| 51 Contractual Services         | \$8,732                | \$15,674               | \$9,798                | \$20,050             | \$5,074              | \$8,216              |
| 52 Commodities & Supplies       | \$146,074              | \$136,269              | \$153,924              | \$147,753            | \$62,921             | \$198,666            |
| <b>357 Administrative</b>       |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services           | \$62,254               | \$193,331              | \$93,342               | \$55,504             | \$29,528             | \$77,276             |
| 51 Contractual Services         | \$251,641              | \$277,308              | \$270,895              | \$294,895            | \$103,035            | \$270,962            |
| 52 Commodities & Supplies       | \$6,232                | \$8,016                | \$9,726                | -                    | \$4,003              | \$10,723             |
| 55 Capital Equipment Purchases  | \$95,437               | \$184,479              | \$86,241               | \$250,000            | \$19,148             | \$175,000            |
| 59 Depreciation & Amortization  | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                    | -                      | -                      | -                      | -                    | -                    | -                    |
| <b>358 Marketing</b>            |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services           | \$69,414               | \$52,613               | \$61,451               | \$58,420             | -                    | \$66,037             |
| 51 Contractual Services         | \$12,279               | \$16,383               | \$20,499               | \$19,600             | \$3,213              | \$18,533             |
| 52 Commodities & Supplies       | -                      | -                      | -                      | -                    | -                    | -                    |
| <b>359 TOURNAMENTS</b>          |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services         | \$25,021               | \$152,598              | \$14,773               | \$20,640             | \$14,427             | -                    |
| 52 Commodities & Supplies       | -                      | -                      | -                      | -                    | -                    | -                    |
| <b>Grand Total</b>              | <b>\$1,655,924</b>     | <b>\$1,986,056</b>     | <b>\$1,786,964</b>     | <b>\$2,125,265</b>   | <b>\$705,351</b>     | <b>\$2,147,506</b>   |

# Special Revenue Expense Summary

Rows: Master Department, Department, Revenue Subcategory

Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Cemetery Endowment</b>      |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | \$25,000             | -                    | \$25,000             |
| <b>Land Bank</b>               |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services        | -                      | -                      | \$3,768                | \$1,850              | \$505                | \$5,350              |
| 52 Commodities & Supplies      | -                      | -                      | -                      | \$3,500              | -                    | -                    |
| 55 Capital Equipment Purchases | -                      | -                      | -                      | -                    | -                    | -                    |
| <b>Library</b>                 |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services        | \$851,261              | \$938,100              | \$1,032,498            | \$1,071,000          | \$593,760            | \$1,140,252          |
| 92 Transfers                   | -                      | -                      | -                      | \$16,700             | -                    | -                    |
| <b>Spcl Alcohol / Drug</b>     |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services        | \$23,496               | \$22,163               | \$22,250               | \$30,000             | \$6,429              | \$30,000             |
| <b>Spcl Highway</b>            |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 92 Transfers                   | \$648,982              | \$497,924              | \$494,788              | \$512,170            | \$244,811            | \$488,790            |
| <b>Spcl Liability</b>          |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services        | \$93,090               | \$108,185              | \$103,084              | \$125,550            | \$47,390             | \$125,550            |
| <b>Spcl Parks/recreation</b>   |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 92 Transfers                   | \$23,496               | \$22,163               | \$22,250               | \$30,000             | \$6,429              | \$30,000             |

|             |             |             |             |             |           |             |
|-------------|-------------|-------------|-------------|-------------|-----------|-------------|
| Grand Total | \$1,640,325 | \$1,588,534 | \$1,678,637 | \$1,815,770 | \$899,324 | \$1,844,942 |
|-------------|-------------|-------------|-------------|-------------|-----------|-------------|

# Meridian Center Expense Summary

Rows: Master Department, Department, Revenue Subcategory

Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                   | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Meridian Center</b>            |                        |                        |                        |                      |                      |                      |
| <b>375 Food &amp; Beverage MC</b> |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services             | \$123,907              | \$110,576              | \$168,574              | \$178,112            | \$53,325             | \$213,913            |
| 51 Contractual Services           | \$11,863               | \$13,340               | \$15,112               | \$12,603             | \$6,946              | \$61,403             |
| 52 Commodities & Supplies         | \$64,495               | \$75,551               | \$90,843               | \$77,200             | \$35,276             | \$92,300             |
| 53 Vehicle Operating              | -                      | -                      | -                      | -                    | -                    | -                    |
| 59 Depreciation & Amortization    | -                      | -                      | -                      | -                    | -                    | -                    |
| <b>376 Administrative MC</b>      |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services             | \$135,632              | \$67,554               | \$97,050               | \$143,825            | \$37,286             | \$166,465            |
| 51 Contractual Services           | \$58,890               | \$58,508               | \$58,836               | \$52,900             | \$25,749             | \$61,250             |
| 52 Commodities & Supplies         | \$548                  | \$10,116               | \$4,773                | \$7,450              | \$3,257              | \$6,500              |
| 55 Capital Equipment Purchases    | -                      | -                      | -                      | -                    | -                    | -                    |
| 59 Depreciation & Amortization    | -                      | -                      | -                      | -                    | -                    | -                    |
| <b>377 Marketing MC</b>           |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services             | \$17,945               | \$60,221               | \$58,664               | \$77,389             | \$39,897             | \$103,377            |
| 51 Contractual Services           | \$1,108                | \$1,387                | \$4,421                | \$7,400              | \$2,158              | \$5,800              |
| 52 Commodities & Supplies         | \$662                  | \$828                  | \$4,860                | \$828                | \$4,032              | \$5,000              |
| <b>Grand Total</b>                | <b>\$415,051</b>       | <b>\$398,082</b>       | <b>\$503,133</b>       | <b>\$557,707</b>     | <b>\$207,927</b>     | <b>\$716,009</b>     |

# Parks & Cemeteries Expense Summary

Rows: Master Department, Department, Revenue Subcategory

Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Parks &amp; Cemeteries</b>  |                        |                        |                        |                      |                      |                      |
| <b>007 Park</b>                |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$762,983              | \$801,428              | \$914,699              | \$1,063,466          | \$392,594            | \$1,175,670          |
| 51 Contractual Services        | \$635,306              | \$320,757              | \$278,172              | \$341,625            | \$221,036            | \$323,586            |
| 52 Commodities & Supplies      | \$90,549               | \$81,433               | \$116,015              | \$120,300            | \$31,878             | \$120,200            |
| 53 Vehicle Operating           | \$52,939               | \$61,613               | \$77,992               | \$70,000             | \$44,062             | \$75,000             |
| 55 Capital Equipment Purchases | \$35,217               | \$97,454               | \$40,429               | \$140,000            | -                    | \$150,000            |
| 92 Transfers                   | \$382,348              | \$422,348              | \$461,595              | \$469,084            | \$156,361            | \$602,811            |
| <b>008 Cemetery</b>            |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$166,762              | \$132,251              | \$175,184              | \$242,622            | \$82,372             | \$246,063            |
| 51 Contractual Services        | \$17,498               | \$40,450               | \$22,556               | \$25,325             | \$6,412              | \$27,550             |
| 52 Commodities & Supplies      | \$16,244               | \$39,011               | \$9,027                | \$43,000             | \$608                | \$32,450             |
| 53 Vehicle Operating           | \$9,305                | \$12,217               | \$14,880               | \$15,000             | \$8,112              | \$15,000             |
| 55 Capital Equipment Purchases | \$23,329               | -                      | -                      | \$75,000             | \$51,056             | -                    |
| 92 Transfers                   | \$25,617               | \$25,617               | \$29,549               | \$37,985             | \$12,662             | \$15,800             |
| <b>Grand Total</b>             | <b>\$2,218,097</b>     | <b>\$2,034,578</b>     | <b>\$2,140,099</b>     | <b>\$2,643,407</b>   | <b>\$1,007,151</b>   | <b>\$2,784,130</b>   |

# Public Safety Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
 Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|--------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Public Safety</b>           |                        |                        |                        |                      |                      |                      |
| <b>000 Not Applicable</b>      |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services        | \$360                  | -                      | \$829                  | \$30,000             | -                    | \$30,000             |
| 52 Commodities & Supplies      | -                      | -                      | -                      | \$25,000             | -                    | \$25,000             |
| 53 Vehicle Operating           | -                      | -                      | -                      | -                    | -                    | -                    |
| 55 Capital Equipment Purchases | -                      | \$90,350               | \$72,904               | \$50,000             | -                    | \$10,000             |
| <b>002 Fire/EMS</b>            |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$5,602,063            | \$6,172,058            | \$6,626,876            | \$7,078,345          | \$2,720,643          | \$7,763,890          |
| 51 Contractual Services        | \$300,610              | \$323,417              | \$313,028              | \$412,600            | \$165,489            | \$518,850            |
| 52 Commodities & Supplies      | \$206,342              | \$171,470              | \$210,793              | \$221,000            | \$60,532             | \$308,000            |
| 53 Vehicle Operating           | \$144,406              | \$127,731              | \$196,422              | \$155,000            | \$57,547             | \$175,000            |
| 55 Capital Equipment Purchases | \$61,210               | \$26,426               | \$25,159               | \$40,000             | -                    | \$40,000             |
| 92 Transfers                   | \$597,681              | \$532,681              | \$552,681              | \$552,681            | \$184,227            | \$160,000            |
| <b>003 Police</b>              |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services          | \$4,988,529            | \$5,447,105            | \$5,872,012            | \$6,093,095          | \$2,413,478          | \$6,700,451          |
| 51 Contractual Services        | \$360,433              | \$350,464              | \$366,054              | \$416,900            | \$134,076            | \$421,900            |
| 52 Commodities & Supplies      | \$93,830               | \$85,149               | \$93,746               | \$98,600             | \$41,576             | \$256,600            |
| 53 Vehicle Operating           | \$185,114              | \$148,602              | \$158,811              | \$175,000            | \$66,063             | \$175,000            |
| 55 Capital Equipment Purchases | \$1,068                | \$37,119               | \$1,370                | \$1,200              | \$1,978              | \$1,200              |
| 92 Transfers                   | \$410,034              | \$370,034              | \$350,034              | \$360,034            | \$120,011            | \$323,000            |
| <b>Grand Total</b>             | <b>\$12,951,679</b>    | <b>\$13,882,606</b>    | <b>\$14,840,718</b>    | <b>\$15,709,455</b>  | <b>\$5,965,621</b>   | <b>\$16,908,891</b>  |

# Public Works & Facilities Expense Summary

Rows: Master Department, Department, Revenue Subcategory

Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                      | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|--------------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Public Works &amp; Facilities</b> |                        |                        |                        |                      |                      |                      |
| <b>004 Engineering</b>               |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services                | \$496,127              | \$526,587              | \$571,351              | \$611,952            | \$224,111            | \$628,843            |
| 51 Contractual Services              | \$33,229               | \$83,280               | \$88,300               | \$91,200             | \$20,904             | \$102,600            |
| 52 Commodities & Supplies            | \$3,099                | \$2,681                | \$3,944                | \$6,600              | \$4,569              | \$14,000             |
| 53 Vehicle Operating                 | \$11,685               | \$10,019               | \$10,521               | \$12,500             | \$3,673              | \$12,500             |
| 55 Capital Equipment Purchases       | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                         | \$67,850               | \$68,766               | \$71,821               | \$71,821             | \$23,940             | \$104,800            |
| <b>006 Street</b>                    |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services                | \$1,300,938            | \$1,369,145            | \$1,503,860            | \$1,660,994          | \$641,223            | \$1,773,202          |
| 51 Contractual Services              | \$660,738              | \$680,364              | \$674,769              | \$758,450            | \$141,243            | \$1,005,950          |
| 52 Commodities & Supplies            | \$374,548              | \$426,151              | \$445,419              | \$479,180            | \$199,275            | \$503,680            |
| 53 Vehicle Operating                 | \$180,299              | \$205,126              | \$231,817              | \$229,500            | \$80,049             | \$229,500            |
| 55 Capital Equipment Purchases       | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                         | \$595,312              | \$625,312              | \$625,312              | \$610,378            | \$203,459            | \$559,312            |
| <b>011 Building Maintenance</b>      |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services                | \$109,083              | \$116,921              | \$120,629              | \$130,781            | \$44,314             | \$119,664            |
| 51 Contractual Services              | \$2,735                | \$2,860                | \$4,620                | \$9,700              | \$1,862              | \$11,100             |
| 52 Commodities & Supplies            | \$1,312                | -                      | \$1,696                | \$1,600              | \$667                | \$1,600              |
| 53 Vehicle Operating                 | \$2,495                | \$2,746                | \$2,632                | \$4,000              | \$1,580              | \$4,000              |
| 60 Building Maintenance              | \$236,410              | \$127,953              | \$177,015              | \$224,000            | \$62,081             | \$227,000            |
| 92 Transfers                         | \$10,846               | \$34,846               | \$1,019,351            | \$170,268            | \$56,756             | \$26,800             |
| <b>280 Service Center Operations</b> |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services                | \$307,211              | \$263,408              | \$314,462              | \$342,796            | \$127,366            | \$360,930            |
| 51 Contractual Services              | \$51,158               | \$63,894               | \$57,426               | \$69,180             | \$33,349             | \$79,180             |
| 52 Commodities & Supplies            | \$557,198              | \$538,979              | \$562,073              | \$621,560            | \$234,910            | \$597,060            |
| 53 Vehicle Operating                 | \$28,272               | \$28,510               | \$31,828               | \$38,000             | \$7,410              | \$36,000             |
| 55 Capital Equipment Purchases       | -                      | -                      | -                      | \$26,000             | -                    | -                    |
| 59 Depreciation & Amortization       | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                         | \$86,000               | \$86,000               | \$96,000               | \$95,852             | \$31,951             | \$102,836            |
| <b>Grand Total</b>                   | <b>\$5,116,543</b>     | <b>\$5,263,547</b>     | <b>\$6,614,846</b>     | <b>\$6,266,312</b>   | <b>\$2,144,692</b>   | <b>\$6,500,557</b>   |



# RHID Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                         | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|-------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| RHID                    |                        |                        |                        |                      |                      |                      |
| 000 Not Applicable      |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services | \$112,575              | \$117,535              | \$119,394              | \$225,000            | \$80,622             | \$225,000            |
| Grand Total             | \$112,575              | \$117,535              | \$119,394              | \$225,000            | \$80,622             | \$225,000            |

# Utilities Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
 Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                         | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|-----------------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>Utilities</b>                        |                        |                        |                        |                      |                      |                      |
| <b>200 Solid Waste Operations</b>       |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services                   | \$1,034,293            | \$1,134,234            | \$1,185,688            | \$1,252,120          | \$459,785            | \$1,338,911          |
| 51 Contractual Services                 | \$437,498              | \$485,869              | \$554,333              | \$585,150            | \$225,761            | \$545,150            |
| 52 Commodities & Supplies               | \$15,151               | \$18,535               | \$32,018               | \$30,217             | \$11,500             | \$68,717             |
| 53 Vehicle Operating                    | \$245,033              | \$250,600              | \$214,845              | \$275,000            | \$83,992             | \$265,000            |
| 55 Capital Equipment Purchases          | -                      | -                      | -                      | -                    | -                    | -                    |
| 59 Depreciation & Amortization          | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                            | \$373,132              | \$367,520              | \$378,922              | \$525,045            | \$157,907            | \$306,579            |
| <b>225 WW Billing &amp; Collections</b> |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services                   | \$1,389,717            | \$1,519,706            | \$1,615,623            | \$1,746,119          | \$633,040            | \$1,941,665          |
| 51 Contractual Services                 | \$364,059              | \$480,548              | \$470,911              | \$449,050            | \$152,952            | \$375,050            |
| 52 Commodities & Supplies               | \$30,201               | \$40,776               | \$40,711               | \$50,755             | \$28,018             | \$50,505             |
| 53 Vehicle Operating                    | \$34,548               | \$37,871               | \$45,692               | \$55,000             | \$13,644             | \$55,000             |
| 55 Capital Equipment Purchases          | \$29,025               | -                      | -                      | \$160,000            | -                    | \$160,000            |
| 59 Depreciation & Amortization          | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                            | \$3,445,153            | \$2,537,971            | \$3,122,931            | \$3,083,103          | \$1,327,184          | \$2,035,026          |
| <b>226 WW Plant Operations</b>          |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services                   | \$288,852              | \$357,905              | \$383,869              | \$554,626            | \$161,236            | \$639,422            |
| 51 Contractual Services                 | \$362,419              | \$397,932              | \$401,881              | \$507,050            | \$131,663            | \$507,550            |
| 52 Commodities & Supplies               | \$35,588               | \$61,790               | \$39,266               | \$44,191             | \$6,394              | \$44,191             |
| 53 Vehicle Operating                    | \$10,127               | \$15,486               | \$13,005               | \$18,300             | \$4,336              | \$18,300             |
| 55 Capital Equipment Purchases          | -                      | -                      | -                      | \$3,000              | -                    | \$3,000              |
| 92 Transfers                            | \$550,173              | \$535,173              | \$498,177              | \$509,557            | \$169,852            | \$211,520            |
| <b>227 Stormwater</b>                   |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services                   | \$72,231               | \$81,328               | \$88,386               | \$94,696             | \$37,363             | \$102,234            |
| 51 Contractual Services                 | \$7,255                | \$6,386                | \$8,447                | \$19,300             | \$185                | \$17,550             |
| 52 Commodities & Supplies               | \$287                  | \$287                  | \$939                  | \$8,725              | \$96                 | \$8,725              |
| 55 Capital Equipment Purchases          | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                            | \$679,907              | \$679,907              | \$679,907              | \$681,123            | \$227,041            | \$681,123            |

# Utilities Expense Summary

Rows: Master Department, Department, Revenue Subcategory  
 Values: 2023-2025 Activity, 2026 Budget, 2026 YTD, 2027 Budget

|                                     | 2023 Total<br>Activity | 2024 Total<br>Activity | 2025 Total<br>Activity | 2026 Total<br>Budget | 2026 YTD<br>Activity | 2027 Total<br>Budget |
|-------------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|
| <b>250 Waterworks Admin/Billing</b> |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services               | \$1,239,696            | \$1,373,400            | \$1,484,772            | \$1,612,242          | \$557,298            | \$1,680,774          |
| 51 Contractual Services             | \$356,638              | \$435,949              | \$454,804              | \$408,250            | \$143,839            | \$327,250            |
| 52 Commodities & Supplies           | \$10,816               | \$17,651               | \$27,935               | \$24,146             | \$21,234             | \$23,646             |
| 53 Vehicle Operating                | \$8,679                | \$15,829               | \$11,832               | \$12,500             | \$3,966              | \$12,500             |
| 59 Depreciation & Amortization      | -                      | -                      | -                      | -                    | -                    | -                    |
| 92 Transfers                        | \$2,974,687            | \$3,368,708            | \$3,540,596            | \$1,939,622          | \$542,530            | \$1,196,055          |
| <b>251 Waterworks Dist/Tran</b>     |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services               | \$480,111              | \$607,323              | \$649,881              | \$687,981            | \$298,990            | \$820,891            |
| 51 Contractual Services             | \$604,037              | \$395,715              | \$660,727              | \$843,950            | \$210,399            | \$845,550            |
| 52 Commodities & Supplies           | \$13,174               | \$14,117               | \$14,027               | \$16,744             | \$5,981              | \$16,244             |
| 53 Vehicle Operating                | \$53,160               | \$47,786               | \$40,715               | \$52,000             | \$12,157             | \$52,000             |
| 55 Capital Equipment Purchases      | -                      | -                      | -                      | \$150,000            | -                    | \$150,000            |
| 92 Transfers                        | \$166,663              | \$146,663              | \$181,395              | \$190,387            | \$63,462             | \$107,520            |
| <b>252 Waterworks Production</b>    |                        |                        |                        |                      |                      |                      |
| 50 Personnel Services               | \$257,285              | \$303,872              | \$311,716              | \$352,124            | \$131,408            | \$377,516            |
| 51 Contractual Services             | \$384,373              | \$232,901              | \$196,312              | \$311,300            | \$74,444             | \$306,800            |
| 52 Commodities & Supplies           | \$105,567              | \$106,853              | \$104,413              | \$130,709            | \$41,657             | \$130,209            |
| 53 Vehicle Operating                | \$12,502               | \$16,278               | \$16,586               | \$18,000             | \$5,622              | \$18,000             |
| 55 Capital Equipment Purchases      | -                      | -                      | -                      | \$80,000             | \$75,363             | \$80,000             |
| 92 Transfers                        | \$112,893              | \$107,893              | \$130,867              | \$136,747            | \$45,582             | \$67,000             |
| <b>265 RAIL UTILITY</b>             |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services             | -                      | -                      | -                      | -                    | -                    | \$62,500             |
| 92 Transfers                        | -                      | -                      | -                      | -                    | -                    | \$80,833             |
| <b>Wastewater B&amp;i Fund</b>      |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services             | \$285,504              | \$253,711              | \$228,280              | \$1,143,196          | \$571,598            | \$1,143,196          |
| 92 Transfers                        | \$880,976              | \$912,866              | \$938,371              | \$23,510             | \$10,449             | -                    |
| <b>Waterworks Bond/int</b>          |                        |                        |                        |                      |                      |                      |
| 51 Contractual Services             | \$33,157               | \$63,387               | \$78,239               | \$636,549            | \$318,275            | \$636,549            |
| 92 Transfers                        | \$129,917              | \$573,162              | \$558,310              | -                    | -                    | -                    |
| <b>Grand Total</b>                  | <b>\$17,514,484</b>    | <b>\$18,003,886</b>    | <b>\$19,405,326</b>    | <b>\$19,422,084</b>  | <b>\$6,966,202</b>   | <b>\$17,510,249</b>  |