

**City of Newton, Kansas**  
**2025 Activity**  
**Cash Balance Summary**

	Revenue	Expense	Net Suplus (Deficit)	Beginning Cash	Ending Cash Balance
010 General Fund	26,987,384	-26,257,691	729,693	7,301,355	8,031,047
100 Airport	1,408,945	-1,410,878	-1,934	42,241	40,308
150 Library	1,032,498	-1,032,498	-	60,905	60,905
180 Spcl Alcohol / Drug	22,250	-22,250	-	-	-
190 Spcl Highway	494,788	-494,788	-	-	-
210 Spcl Liability	96,151	-103,084	(6,933)	56,878	49,945
220 Spcl Parks/recreation	22,250	-22,250	-	-	-
240 Convention/visitors	314,476	-385,701	(71,225)	431,545	360,321
275 Economic Development	0	0	-	-	-
300 Go Bond Interest Fund	5,831,837	-5,832,504	(667)	2,381,511	2,380,844
330 Wastewater B&i Fund	1,143,196	-1,166,651	(23,455)	4,035,561	4,012,106
360 Waterworks Bond/int	636,549	-636,549	-	801,125	801,125
400 Solid Waste	2,782,562	-2,470,966	311,596	1,186,769	1,498,365
440 Wastewater	9,860,708	-10,116,004	(255,296)	1,946,669	1,691,373
480 Waterworks	9,389,601	-8,452,142	937,459	1,703,383	2,640,842
490 Rail Fund	0	0	-	-	-
500 Cem Endow-greenwood	37,932	0	37,932	412,792	450,724
505 Cem Endow-restlawn	2,883	0	2,883	87,431	90,315
520 Mausoleum Trust	311		311	10,486	10,797
525 Prairie Fire Rhid	59,211	-59,211	-	-	-
530 Cottonwood Crossing Rhid	60,183	-60,183	-	-	-
535 Enclave Rhid	0	0	-	17,708	17,708
560 Spcl Law Enforcement	2,691	-73,733	(71,042)	184,963	113,922
600 Internal Service Fund	1,063,265	-1,119,666	(56,401)	460,623	404,222
620 Golf Course Fund	2,678,584	-2,072,015	606,568	706,953	1,313,521
625 Meridian Center	467,015	-604,670	(137,656)	171,984	34,329
860 Land Bank	417	-3,768	(3,351)	13,284	9,933
<b>Net Suplus (Deficit)</b>	<b>64,395,685</b>	<b>-62,397,201</b>	<b>1,998,484</b>	<b>22,014,167</b>	<b>24,012,651</b>

**City of Newton, Kansas**  
**Budget 2026**  
**Cash Balance Summary**

	<b>Revenue</b>	<b>Expense</b>	<b>Net Surplus (Deficit)</b>	<b>Beginning Cash Balance</b>	<b>Ending Cash Balance</b>
010 General Fund	26,347,370	-27,348,365	-1,000,995	8,031,047	7,030,053
100 Airport	1,793,978	-1,804,152	-10,174	40,308	30,134
150 Library	1,093,939	-1,087,700	6,239	60,905	67,144
180 Spcl Alcohol / Drug	30,000	-30,000	0	-	0
190 Spcl Highway	512,170	-512,170	0	-	0
210 Spcl Liability	89,357	-125,550	-36,193	49,945	13,752
220 Spcl Parks/recreation	30,000	-30,000	0	-	0
240 Convention/visitors	308,200	-279,868	28,332	360,321	388,653
275 Economic Development	0	0	0	-	0
300 Go Bond Interest Fund	6,029,657	-6,340,350	-310,693	2,380,844	2,070,151
330 Wastewater B&i Fund	1,143,196	-1,166,706	-23,510	4,012,106	3,988,596
360 Waterworks Bond/int	636,549	-636,549	0	801,125	801,125
400 Solid Waste	2,339,140	-2,667,532	-328,392	1,498,365	1,169,973
440 Wastewater	7,483,932	-7,984,595	-500,663	1,691,373	1,190,710
480 Waterworks	6,274,782	-6,966,701	-691,919	2,640,842	1,948,923
490 Rail Fund	0	0	0	-	0
500 Cem Endow-greenwood	25,000	-15,000	10,000	450,724	460,724
505 Cem Endow-restlawn	6,000	-10,000	-4,000	90,315	86,315
520 Mausoleum Trust	0		0	10,797	10,797
525 Prairie Fire Rhid	75,000	-75,000	0	-	0
530 Cottonwood Crossing Rhid	75,000	-75,000	0	-	0
535 Enclave Rhid	75,000	-75,000	0	17,708	17,708
560 Spcl Law Enforcement	20,000	-105,000	-85,000	113,922	28,922
600 Internal Service Fund	1,128,619	-1,193,388	-64,769	404,222	339,453
620 Golf Course Fund	2,034,547	-2,125,265	-90,718	1,313,521	1,222,803
625 Meridian Center	517,500	-557,707	-40,207	34,329	-5,879
860 Land Bank	5,595	-5,350	245	9,933	10,178
<b>Net Surplus (Deficit)</b>	<b>58,074,531</b>	<b>-61,216,948</b>	<b>-3,142,417</b>	<b>24,012,651</b>	<b>20,870,233</b>

**City of Newton, Kansas**  
**Budget 2027**  
**Property Tax Supported Funds**

General, Airport, Library, Special Liability, and Bond & Interest Funds

	Beginning Fund Balance		Surplus (Deficit)		Ending Fund Balance	
	9,211,232.95		(2,561,656.95)		6,649,576.00	
	2027					
	2023	2024	2025	2026	2026 YTD	Total Budget
	Total Activity	Total Activity	Total Activity	Total Budget	Activity	Prelim
<b>Revenue</b>						
40 Taxes	19,154,587	20,762,246	22,496,250	22,670,590	10,832,425	23,468,221
41 Intergovernmental	54,330	54,367	54,293	54,000	27,091	54,000
42 Licenses & Permits	371,445	956,907	439,806	335,440	164,790	450,840
43 Charges for Services	2,499,985	2,801,274	2,926,930	2,416,500	1,512,829	2,871,000
44 Fines, Forfeit, & Penalties	317,532	299,826	376,300	350,000	188,999	350,000
45 Use of Money	1,400,883	1,910,290	1,608,626	1,000,000	381,033	1,000,000
46 Other Revenue	605,329	658,637	933,813	590,000	330,092	645,000
47 Utility Revenue	2,125,476	2,274,813	2,244,391	2,819,486	1,437,306	2,916,020
48 Other Fees and Charges	25,113	40,464	5,459	11,500	1,929	6,500
49 Contributed Capital	392,818	726,964	-	0	0	0
81 Transfer In	5,025,513	4,778,659	4,250,950	5,106,785	1,982,590	4,261,570
82 Transfer In	-	-	20,000	0	0	0
<b>Revenue Total</b>	<b>31,973,011</b>	<b>35,264,446</b>	<b>35,356,816</b>	<b>35,354,301</b>	<b>16,859,083</b>	<b>36,023,151</b>
<b>Expense</b>						
50 Personnel Services	-14,976,914	-16,192,720	-17,585,737	-19,122,936	-7,225,010	-20,603,338
51 Contractual Services	-7,706,055	-7,826,697	-8,317,364	-10,581,320	-2,507,296	-10,745,625
52 Commodities & Supplies	-1,395,592	-1,336,329	-1,343,176	-1,699,680	-585,956	-2,958,630
53 Vehicle Operating	-613,900	-607,607	-720,165	-683,500	-272,327	-714,000
55 Capital Equipment Purchases	-123,664	-168,013	-66,957	-292,200	-53,034	-201,200
59 Depreciation & Amortization	0	-938,364	0	0	0	0
60 Building Maintenance	-236,410	-127,953	-177,015	-224,000	-49,700	-227,000
61 IT	-305,754	-364,020	-471,029	-522,377	-343,615	0
92 Transfers	-5,430,920	-5,028,436	-5,955,213	-3,580,104	-1,231,879	-3,135,014
<b>Expense Total</b>	<b>-30,789,208</b>	<b>-32,590,141</b>	<b>-34,636,656</b>	<b>-36,706,117</b>	<b>-12,268,816</b>	<b>-38,584,808</b>
<b>Net Surplus (Deficit)</b>	<b>1,183,803</b>	<b>2,674,305</b>	<b>720,159</b>	<b>-1,351,816</b>	<b>4,590,266</b>	<b>-2,561,657</b>

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

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026 YTD</b>	<b>2027</b>
	<b>Total Activity</b>	<b>Total Activity</b>	<b>Total Activity</b>	<b>Total Budget</b>	<b>Activity</b>	<b>Total Budget Prelim</b>
<b>Revenue</b>						
40 Taxes	19,553,848	21,226,723	22,974,619	23,263,790	11,048,586	24,069,921
41 Intergovernmental	57,230	54,367	54,293	54,000	27,091	54,000
42 Licenses & Permits	371,445	956,907	439,806	335,440	164,790	450,840
43 Charges for Services	4,460,860	4,991,269	5,107,751	4,641,047	2,050,940	5,282,746
44 Fines, Foreit, & Penalties	317,532	299,826	376,300	350,000	188,999	350,000
45 Use of Money	1,452,254	1,969,290	1,663,444	1,013,000	398,855	1,013,500
46 Other Revenue	710,635	774,966	1,036,154	699,095	520,771	765,500
47 Utility Revenue	17,291,215	17,671,538	18,803,259	19,389,840	8,304,620	19,533,874
48 Other Fees and Charges	1,020,346	1,050,699	1,026,574	1,065,170	437,377	1,036,790
49 Contributed Capital	4,893,757	4,520,107	3,005,537	0	0	0
81 Transfer In	7,036,525	6,196,607	6,207,313	7,063,149	2,832,460	6,217,934
82 Transfer In	4,360,040	4,422,404	3,700,636	200,000	808,869	400,000
<b>Revenue Total</b>	<b>61,525,686</b>	<b>64,134,703</b>	<b>64,395,685</b>	<b>58,074,531</b>	<b>26,783,358</b>	<b>59,175,105</b>
<b>Expense</b>						
50 Personnel Services	-21,404,785	-23,319,110	-24,888,897	-27,241,490	-10,144,917	-29,526,386
51 Contractual Services	-11,198,987	-11,449,282	-12,092,265	-16,541,273	-5,013,674	-16,752,937
52 Commodities & Supplies	-2,598,758	-2,616,744	-2,636,039	-3,042,089	-1,139,981	-4,499,821
53 Vehicle Operating	-1,006,222	-1,019,968	-1,094,668	-1,152,300	-403,455	-1,170,800
55 Capital Equipment Purchases	-248,126	-442,842	-226,102	-1,036,200	-200,167	-844,200
59 Depreciation & Amortization	-3,652,362	-4,461,511	-3,568,170	0	0	0
60 Building Maintenance	-236,410	-127,953	-177,015	-224,000	-49,700	-227,000
61 IT	-305,754	-364,020	-471,029	-522,377	-343,615	0
92 Transfers	-15,624,683	-15,005,497	-17,243,017	-11,457,220	-4,789,823	-9,461,172
<b>Expense Total</b>	<b>-56,276,088</b>	<b>-58,806,927</b>	<b>-62,397,201</b>	<b>-61,216,948</b>	<b>-22,085,331</b>	<b>-62,482,316</b>
<b>Net Surplus (Deficit)</b>	<b>5,249,598</b>	<b>5,327,776</b>	<b>1,998,484</b>	<b>-3,142,417</b>	<b>4,698,027</b>	<b>-3,307,211</b>

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

Beginning Fund Balance	7,030,052.63
Surplus (Deficit)	(2,115,891.30)
Ending Fund Balance	4,914,161.33
Ending FB % of Expense Total	17%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	16,604,634	18,089,079	19,577,391	19,616,942	9,154,104	20,414,573
41 Intergovernmental	54,330	54,367	54,293	54,000	27,091	54,000
42 Licenses & Permits	371,445	956,907	439,806	335,440	164,790	450,840
43 Charges for Services	2,499,985	2,801,274	2,926,930	2,416,500	1,512,829	2,871,000
44 Fines, Foreit, & Penalties	317,532	299,826	376,300	350,000	188,999	350,000
45 Use of Money	1,285,683	1,795,493	1,608,608	1,000,000	381,006	1,000,000
46 Other Revenue	552,546	587,655	702,313	590,000	330,092	643,000
81 Transfer In	2,106,404	1,964,030	1,301,743	1,984,488	584,357	1,322,150
<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>12,343,266</b>	<b>27,105,563</b>
<b>Expense</b>						
50 Personnel Services	-14,341,196	-15,517,350	-16,866,643	-18,353,233	-6,923,255	-19,749,429
51 Contractual Services	-2,770,470	-2,597,239	-2,564,198	-2,824,500	-1,015,818	-3,153,018
52 Commodities & Supplies	-809,601	-848,420	-932,432	-1,009,530	-360,826	-2,230,830
53 Vehicle Operating	-586,241	-568,054	-693,075	-661,000	-261,084	-686,000
55 Capital Equipment Purchases	-123,664	-168,013	-66,957	-282,200	-53,034	-191,200
60 Building Maintenance	-236,410	-127,953	-177,015	-224,000	-49,700	-227,000
61 IT	-305,754	-364,020	-471,029	-522,377	-343,615	0
92 Transfers	-3,799,692	-3,482,391	-4,486,342	-3,471,525	-1,199,378	-2,983,977
<b>Expense Total</b>	<b>-22,973,028</b>	<b>-23,673,440</b>	<b>-26,257,691</b>	<b>-27,348,365</b>	<b>-10,206,710</b>	<b>-29,221,454</b>
<b>Net Surplus (Deficit)</b>	<b>819,532</b>	<b>2,875,191</b>	<b>729,693</b>	<b>-1,000,995</b>	<b>2,136,556</b>	<b>-2,115,891</b>

**City of Newton, Kansas  
Budget 2027  
Department Expenses  
CITYWIDE (ALL FUNDS)**

Row Labels	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2027 Total Budget Prelim
<b>000 Not Applicable</b>					
50 Personnel Services	-37,754	-38,134	-46,180	-47,918	-82,822
51 Contractual Services	-5,119,530	-5,452,593	-6,032,263	-9,683,545	-9,513,652
52 Commodities & Supplies	-1,879	-2,590	-2,321	-30,400	-28,250
53 Vehicle Operating	0	0	0	0	0
55 Capital Equipment Purchases	0	-90,350	-72,904	-75,000	-75,000
59 Depreciation & Amortization	0	0	0	0	0
92 Transfers	-3,275,852	-3,640,146	-3,739,500	-732,380	-668,790
<b>000 Not Applicable Total</b>	<b>-8,435,015</b>	<b>-9,223,813</b>	<b>-9,893,169</b>	<b>-10,569,243</b>	<b>-10,368,514</b>
<b>002 Fire/EMS</b>					
50 Personnel Services	-5,602,063	-6,147,858	-6,624,255	-7,078,345	-7,763,890
51 Contractual Services	-300,610	-323,417	-313,028	-412,600	-518,850
52 Commodities & Supplies	-206,342	-171,470	-210,793	-221,000	-308,000
53 Vehicle Operating	-144,406	-127,731	-196,422	-155,000	-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	-160,000
<b>002 Fire/EMS Total</b>	<b>-6,912,312</b>	<b>-7,329,583</b>	<b>-7,922,337</b>	<b>-8,459,626</b>	<b>-8,965,740</b>
<b>003 Police</b>					
50 Personnel Services	-4,677,713	-4,965,038	-5,431,094	-5,665,095	-6,272,451
51 Contractual Services	-360,433	-350,464	-366,054	-416,900	-421,900
52 Commodities & Supplies	-93,830	-85,149	-93,746	-98,600	-256,600
53 Vehicle Operating	-185,114	-148,602	-158,811	-175,000	-175,000
55 Capital Equipment Purchases	-1,068	-37,119	-1,370	-1,200	-1,200
92 Transfers	-410,034	-370,034	-350,034	-360,034	-323,000
<b>003 Police Total</b>	<b>-5,728,192</b>	<b>-5,956,406</b>	<b>-6,401,109</b>	<b>-6,716,829</b>	<b>-7,450,151</b>
<b>004 Engineering</b>					
50 Personnel Services	-495,747	-526,587	-571,351	-611,952	-628,843
51 Contractual Services	-33,229	-83,280	-88,300	-91,200	-115,100
52 Commodities & Supplies	-3,099	-2,681	-3,944	-6,600	-14,000
53 Vehicle Operating	-11,685	-10,019	-10,521	-12,500	-12,500
55 Capital Equipment Purchases	0	0	0	0	0
92 Transfers	-67,850	-68,766	-71,821	-71,821	-104,800
<b>004 Engineering Total</b>	<b>-611,609</b>	<b>-691,332</b>	<b>-745,936</b>	<b>-794,073</b>	<b>-875,243</b>
<b>005 IT</b>					
50 Personnel Services	-129,229	-115,148	-153,919	-281,777	-159,209
51 Contractual Services	-337,427	-352,497	-287,628	-205,600	-149,700
52 Commodities & Supplies	-667	-149	-600	-1,000	-955,950
53 Vehicle Operating	0	0	0	0	0
55 Capital Equipment Purchases	0	0	0	0	0
61 IT	-305,754	-364,020	-471,029	-522,377	0
92 Transfers	-60,000	-80,000	-70,000	-70,000	-115,700
<b>005 IT Total</b>	<b>-833,077</b>	<b>-911,815</b>	<b>-983,176</b>	<b>-1,080,754</b>	<b>-1,380,559</b>

**City of Newton, Kansas  
Budget 2027  
Department Expenses  
CITYWIDE (ALL FUNDS)**

Row Labels	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2027 Total Budget Prelim
<b>006 Street</b>					
50 Personnel Services	-1,300,561	-1,369,045	-1,503,860	-1,660,994	-1,773,202
51 Contractual Services	-660,738	-680,364	-674,769	-758,450	-1,005,950
52 Commodities & Supplies	-374,548	-426,151	-445,419	-479,180	-503,680
53 Vehicle Operating	-180,299	-205,126	-231,817	-229,500	-229,500
55 Capital Equipment Purchases	0	0	0	0	0
92 Transfers	211,312	181,312	181,312	196,246	247,312
<b>006 Street Total</b>	<b>-2,304,834</b>	<b>-2,499,375</b>	<b>-2,674,554</b>	<b>-2,931,878</b>	<b>-3,265,020</b>
<b>007 Park</b>					
50 Personnel Services	-762,983	-801,428	-914,699	-1,063,466	-1,175,670
51 Contractual Services	-635,306	-319,992	-278,172	-341,625	-323,586
52 Commodities & Supplies	-90,549	-81,433	-116,015	-120,300	-120,200
53 Vehicle Operating	-52,939	-61,613	-77,992	-70,000	-75,000
55 Capital Equipment Purchases	-35,217	-97,454	-40,429	-140,000	-150,000
92 Transfers	40,842	842	-38,405	-43,462	-177,189
<b>007 Park Total</b>	<b>-1,536,153</b>	<b>-1,361,078</b>	<b>-1,465,713</b>	<b>-1,778,853</b>	<b>-2,021,645</b>
<b>008 Cemetery</b>					
50 Personnel Services	-166,762	-132,251	-175,184	-242,622	-246,063
51 Contractual Services	-17,498	-40,450	-22,556	-25,325	-27,550
52 Commodities & Supplies	-16,244	-39,004	-9,027	-43,000	-32,450
53 Vehicle Operating	-9,305	-12,217	-14,880	-15,000	-15,000
55 Capital Equipment Purchases	-23,329	0	0	-75,000	0
92 Transfers	-25,617	-25,617	-29,549	-37,985	-15,800
<b>008 Cemetery Total</b>	<b>-258,755</b>	<b>-249,539</b>	<b>-251,196</b>	<b>-438,932</b>	<b>-336,863</b>
<b>009 Admin</b>					
50 Personnel Services	-438,925	-634,563	-616,157	-782,209	-714,659
51 Contractual Services	-281,789	-317,930	-392,519	-420,000	-438,657
52 Commodities & Supplies	-14,427	-31,719	-40,328	-25,200	-24,750
53 Vehicle Operating	0	0	0	0	0
55 Capital Equipment Purchases	0	-7,014	0	-25,000	0
92 Transfers	-2,868,298	-2,541,081	-2,524,293	-2,350,000	-2,308,000
<b>009 Admin Total</b>	<b>-3,603,439</b>	<b>-3,532,306</b>	<b>-3,573,298</b>	<b>-3,602,409</b>	<b>-3,486,066</b>
<b>010 Law</b>					
50 Personnel Services	-514,253	-564,210	-591,886	-678,244	-704,274
51 Contractual Services	-104,714	-104,277	-114,160	-108,300	-110,300
52 Commodities & Supplies	-3,127	-3,585	-4,289	-3,650	-6,550
55 Capital Equipment Purchases	0	0	0	0	0
92 Transfers	-11,520	-11,520	-11,520	-11,520	0
<b>010 Law Total</b>	<b>-633,613</b>	<b>-683,593</b>	<b>-721,854</b>	<b>-801,714</b>	<b>-821,124</b>
<b>011 Building Maintenance</b>					
50 Personnel Services	-109,083	-116,921	-120,629	-130,781	-119,664
51 Contractual Services	-2,735	-2,860	-4,620	-9,700	-11,100
52 Commodities & Supplies	-1,312	0	-1,696	-1,600	-1,600
53 Vehicle Operating	-2,495	-2,746	-2,632	-4,000	-4,000
60 Building Maintenance	-236,410	-127,953	-177,015	-224,000	-227,000
92 Transfers	-10,846	-34,846	-1,019,351	-170,268	-26,800
<b>011 Building Maintenance Total</b>	<b>-362,880</b>	<b>-285,325</b>	<b>-1,325,943</b>	<b>-540,349</b>	<b>-390,164</b>
<b>012 Finance</b>					
50 Personnel Services	-143,878	-144,301	-163,608	-157,747	-191,504
51 Contractual Services	-35,991	-21,708	-22,392	-34,800	-30,325
52 Commodities & Supplies	-5,457	-7,079	-6,575	-9,400	-7,050
55 Capital Equipment Purchases	-2,840	0	0	-1,000	0
<b>012 Finance Total</b>	<b>-188,165</b>	<b>-173,088</b>	<b>-192,575</b>	<b>-202,947</b>	<b>-228,879</b>
<b>020 Operation Revenue</b>					
50 Personnel Services	-293,029	-272,224	-259,087	-319,701	-335,175

**City of Newton, Kansas  
Budget 2027  
Department Expenses  
CITYWIDE (ALL FUNDS)**

Row Labels	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2027 Total Budget Prelim
51 Contractual Services	-58,719	-57,116	-58,283	-65,300	-70,700
52 Commodities & Supplies	-15,785	-12,070	-13,765	-14,400	-15,800
53 Vehicle Operating	-27,658	-38,672	-27,090	-22,500	-28,000
59 Depreciation & Amortization	0	-938,364	0	0	0
92 Transfers	-23,500	-16,875	0	-35,000	-47,900
<b>020 Operation Revenue Total</b>	<b>-418,692</b>	<b>-1,335,322</b>	<b>-358,226</b>	<b>-456,901</b>	<b>-497,575</b>
<b>021 Airport FBO</b>					
50 Personnel Services	-303,814	-350,666	-399,788	-353,389	-409,094
51 Contractual Services	-43,351	-40,896	-42,258	-36,620	-46,000
52 Commodities & Supplies	-564,306	-475,364	-396,975	-670,450	-706,700
53 Vehicle Operating	0	-881	0	0	0
55 Capital Equipment Purchases	0	0	0	0	0
92 Transfers	-14,500	-10,875	0	-15,000	-68,300
<b>021 Airport FBO Total</b>	<b>-925,971</b>	<b>-878,682</b>	<b>-839,021</b>	<b>-1,075,459</b>	<b>-1,230,094</b>
<b>022 Airport Industrial Park</b>					
50 Personnel Services	-38,874	-52,479	-60,219	-96,613	-109,640
51 Contractual Services	-200,654	-184,599	-136,545	-118,000	-116,000
52 Commodities & Supplies	-5,900	-476	-3	-5,300	-5,300
53 Vehicle Operating	0	0	0	0	0
55 Capital Equipment Purchases	0	0	0	-10,000	-10,000
92 Transfers	-122,532	-25,375	-16,864	-41,879	-34,837
<b>022 Airport Industrial Park Total</b>	<b>-367,960</b>	<b>-262,930</b>	<b>-213,631</b>	<b>-271,791</b>	<b>-275,777</b>
<b>080 Eco/Devo-Infrastructure</b>					
50 Personnel Services	0	0	0	0	0
51 Contractual Services	0	0	0	0	0
52 Commodities & Supplies	0	0	0	0	0
55 Capital Equipment Purchases	0	0	0	0	0
92 Transfers	0	0	0	0	-200,000
<b>080 Eco/Devo-Infrastructure Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-200,000</b>
<b>200 Solid Waste Operations</b>					
50 Personnel Services	-1,107,920	-1,190,525	-1,167,088	-1,252,120	-1,338,911
51 Contractual Services	-437,498	-485,869	-554,333	-585,150	-595,150
52 Commodities & Supplies	-15,151	-18,535	-32,018	-30,217	-68,717
53 Vehicle Operating	-245,033	-250,600	-214,845	-275,000	-265,000
55 Capital Equipment Purchases	0	0	0	0	0
59 Depreciation & Amortization	-186,290	-100,505	-123,760	0	0
92 Transfers	-373,132	-367,520	-378,922	-525,045	-306,579
<b>200 Solid Waste Operations Total</b>	<b>-2,365,025</b>	<b>-2,413,554</b>	<b>-2,470,966</b>	<b>-2,667,532</b>	<b>-2,574,357</b>
<b>225 WW Billing &amp; Collections</b>					
50 Personnel Services	-1,435,895	-1,638,069	-1,580,272	-1,746,119	-1,941,665
51 Contractual Services	-364,059	-480,548	-453,752	-449,050	-475,050
52 Commodities & Supplies	-30,201	-40,776	-40,711	-50,755	-50,505
53 Vehicle Operating	-34,548	-37,871	-45,692	-55,000	-55,000
55 Capital Equipment Purchases	-29,025	0	0	-160,000	-160,000
59 Depreciation & Amortization	-2,480,521	-2,425,211	-2,387,296	0	0
92 Transfers	-3,445,153	-2,537,971	-3,494,446	-3,083,103	-2,713,902
<b>225 WW Billing &amp; Collections Total</b>	<b>-7,819,402</b>	<b>-7,160,446</b>	<b>-8,002,169</b>	<b>-5,544,027</b>	<b>-5,396,122</b>
<b>226 WW Plant Operations</b>					
50 Personnel Services	-288,152	-350,555	-383,869	-554,626	-639,422
51 Contractual Services	-362,419	-397,932	-401,881	-507,050	-507,550
52 Commodities & Supplies	-35,588	-61,790	-39,266	-44,191	-44,191
53 Vehicle Operating	-10,127	-15,486	-13,005	-18,300	-18,300
55 Capital Equipment Purchases	0	0	0	-3,000	-3,000
92 Transfers	-550,173	-535,173	-498,177	-509,557	-201,520
<b>226 WW Plant Operations Total</b>	<b>-1,246,460</b>	<b>-1,360,935</b>	<b>-1,336,198</b>	<b>-1,636,724</b>	<b>-1,413,983</b>
<b>227 Stormwater</b>					

**City of Newton, Kansas  
Budget 2027  
Department Expenses  
CITYWIDE (ALL FUNDS)**

Row Labels	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2027 Total Budget Prelim
50 Personnel Services	-72,231	-81,328	-88,344	-94,696	-102,234
51 Contractual Services	-7,255	-6,386	-8,447	-19,300	-17,550
52 Commodities & Supplies	-287	-287	-939	-8,725	-8,725
53 Vehicle Operating	0	0	0	0	0
55 Capital Equipment Purchases	0	0	0	0	0
92 Transfers	-679,907	-679,907	-679,907	-681,123	-681,123
<b>227 Stormwater Total</b>	<b>-759,679</b>	<b>-767,907</b>	<b>-777,637</b>	<b>-803,844</b>	<b>-809,631</b>
<b>250 Waterworks Admin/Billing</b>					
50 Personnel Services	-1,343,192	-1,561,253	-1,507,067	-1,612,242	-1,680,774
51 Contractual Services	-354,837	-434,218	-450,078	-408,250	-427,250
52 Commodities & Supplies	-10,798	-17,515	-27,935	-24,146	-23,646
53 Vehicle Operating	-8,679	-15,829	-11,832	-12,500	-12,500
55 Capital Equipment Purchases	0	0	0	0	0
59 Depreciation & Amortization	-511,346	-552,366	-613,046	0	0
92 Transfers	-2,974,687	-3,368,708	-3,540,596	-1,939,622	-1,196,055
<b>250 Waterworks Admin/Billing Total</b>	<b>-5,203,538</b>	<b>-5,949,888</b>	<b>-6,150,554</b>	<b>-3,996,760</b>	<b>-3,340,225</b>
<b>251 Waterworks Dist/Tran</b>					
50 Personnel Services	-478,436	-603,623	-644,831	-687,981	-820,891
51 Contractual Services	-604,037	-395,715	-660,727	-843,950	-845,550
52 Commodities & Supplies	-13,174	-14,117	-14,027	-16,744	-16,244
53 Vehicle Operating	-53,160	-47,786	-40,715	-52,000	-52,000
55 Capital Equipment Purchases	0	0	0	-150,000	-150,000
92 Transfers	-166,663	-146,663	-181,395	-190,387	-107,520
<b>251 Waterworks Dist/Tran Total</b>	<b>-1,315,470</b>	<b>-1,207,904</b>	<b>-1,541,694</b>	<b>-1,941,062</b>	<b>-1,992,205</b>
<b>252 Waterworks Production</b>					
50 Personnel Services	-256,685	-303,872	-311,716	-352,124	-377,516
51 Contractual Services	-384,373	-232,901	-196,312	-311,300	-306,800
52 Commodities & Supplies	-105,567	-106,853	-104,413	-130,709	-130,209
53 Vehicle Operating	-12,502	-16,278	-16,586	-18,000	-18,000
55 Capital Equipment Purchases	0	0	0	-80,000	-80,000
92 Transfers	-112,893	-107,893	-130,867	-136,747	-67,000
<b>252 Waterworks Production Total</b>	<b>-872,020</b>	<b>-767,797</b>	<b>-759,893</b>	<b>-1,028,880</b>	<b>-979,525</b>
<b>265 RAIL UTILITY</b>					
51 Contractual Services	0	0	0	0	-62,500
92 Transfers	0	0	0	0	-80,833
<b>265 RAIL UTILITY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-143,333</b>
<b>280 Service Center Operations</b>					
50 Personnel Services	-307,172	-262,836	-316,598	-342,796	-360,930
51 Contractual Services	-51,158	-63,894	-57,426	-69,180	-79,180
52 Commodities & Supplies	-557,198	-538,979	-562,073	-621,560	-597,060
53 Vehicle Operating	-28,272	-28,510	-31,828	-38,000	-36,000
55 Capital Equipment Purchases	0	0	0	-26,000	0
59 Depreciation & Amortization	-70,120	-56,286	-55,741	0	0
92 Transfers	-86,000	-86,000	-96,000	-95,852	-102,836
<b>280 Service Center Operations Total</b>	<b>-1,099,919</b>	<b>-1,036,506</b>	<b>-1,119,666</b>	<b>-1,193,388</b>	<b>-1,176,006</b>
<b>352 Course &amp; Grounds</b>					
50 Personnel Services	-249,756	-262,346	-282,865	-282,531	-355,619
51 Contractual Services	-36,050	-48,110	-39,563	-136,865	-44,632
52 Commodities & Supplies	-65,892	-62,025	-62,754	0	-92,640
<b>352 Course &amp; Grounds Total</b>	<b>-351,699</b>	<b>-372,481</b>	<b>-385,183</b>	<b>-419,396</b>	<b>-492,891</b>
<b>353 Carts</b>					
50 Personnel Services	-114,142	-141,328	-160,616	-99,711	-121,082
51 Contractual Services	-10,093	-9,416	-14,732	-15,762	-35,959
52 Commodities & Supplies	-10,048	-6,031	-6,168	0	-3,839
<b>353 Carts Total</b>	<b>-134,283</b>	<b>-156,775</b>	<b>-181,516</b>	<b>-115,473</b>	<b>-160,880</b>

**City of Newton, Kansas  
Budget 2027  
Department Expenses  
CITYWIDE (ALL FUNDS)**

Row Labels	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2027 Total Budget Prelim
<b>354 Range</b>					
51 Contractual Services	0	0	0	0	0
52 Commodities & Supplies	-10,361	-9,686	-17,808	-16,150	-18,900
<b>354 Range Total</b>	<b>-10,361</b>	<b>-9,686</b>	<b>-17,808</b>	<b>-16,150</b>	<b>-18,900</b>
<b>355 Food &amp; Beverage</b>					
50 Personnel Services	-111,755	-114,685	-124,203	-117,534	-144,889
51 Contractual Services	-24,951	-26,655	-27,134	-39,363	-30,232
52 Commodities & Supplies	-130,163	-170,891	-125,440	-135,581	-145,076
<b>355 Food &amp; Beverage Total</b>	<b>-266,868</b>	<b>-312,231</b>	<b>-276,778</b>	<b>-292,478</b>	<b>-320,197</b>
<b>356 Pro Shop</b>					
50 Personnel Services	-215,630	-97,342	-204,884	-414,906	-329,225
51 Contractual Services	-8,732	-15,674	-9,798	-20,050	-8,216
52 Commodities & Supplies	-146,074	-136,269	-153,924	-147,753	-198,666
<b>356 Pro Shop Total</b>	<b>-370,436</b>	<b>-249,285</b>	<b>-368,606</b>	<b>-582,709</b>	<b>-536,107</b>
<b>357 Administrative</b>					
50 Personnel Services	-62,254	-193,331	-92,496	-55,504	-77,276
51 Contractual Services	-251,641	-277,306	-270,895	-294,895	-270,962
52 Commodities & Supplies	-5,081	-7,577	-2,590	0	-10,723
55 Capital Equipment Purchases	-95,437	-184,479	-86,241	-250,000	-175,000
59 Depreciation & Amortization	-302,968	-295,756	-293,180	0	0
92 Transfers	0	0	0	0	0
<b>357 Administrative Total</b>	<b>-717,380</b>	<b>-958,449</b>	<b>-745,403</b>	<b>-600,399</b>	<b>-533,961</b>
<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	-18,533
52 Commodities & Supplies	0	0	0	0	0
<b>358 Marketing Total</b>	<b>-81,693</b>	<b>-68,996</b>	<b>-81,949</b>	<b>-78,020</b>	<b>-84,570</b>
<b>359 TOURNAMENTS</b>					
51 Contractual Services	-25,021	-152,598	-14,773	-20,640	0
52 Commodities & Supplies	0	0	0	0	0
<b>359 TOURNAMENTS Total</b>	<b>-25,021</b>	<b>-152,598</b>	<b>-14,773</b>	<b>-20,640</b>	<b>0</b>
<b>375 Food &amp; Beverage MC</b>					
50 Personnel Services	-123,907	-106,775	-174,965	-178,112	-213,913
51 Contractual Services	-11,863	-13,340	-15,112	-12,603	-61,403
52 Commodities & Supplies	-64,495	-75,551	-90,843	-77,200	-92,300
53 Vehicle Operating	0	0	0	0	0
59 Depreciation & Amortization	0	0	0	0	0
<b>375 Food &amp; Beverage MC Total</b>	<b>-200,265</b>	<b>-195,666</b>	<b>-280,920</b>	<b>-267,915</b>	<b>-367,616</b>
<b>376 Administrative MC</b>					
50 Personnel Services	-135,632	-67,554	-97,050	-143,825	-166,465
51 Contractual Services	-58,890	-58,508	-58,836	-52,900	-61,250
52 Commodities & Supplies	-548	-10,116	-4,773	-7,450	-6,500
55 Capital Equipment Purchases	0	0	0	0	0
59 Depreciation & Amortization	-101,118	-93,022	-95,146	0	0
<b>376 Administrative MC Total</b>	<b>-296,188</b>	<b>-229,200</b>	<b>-255,806</b>	<b>-204,175</b>	<b>-234,215</b>
<b>377 Marketing MC</b>					
50 Personnel Services	-17,945	-60,221	-58,664	-77,389	-103,377
51 Contractual Services	-1,108	-1,387	-4,421	-7,400	-5,800
52 Commodities & Supplies	-662	-828	-4,860	-828	-5,000
<b>377 Marketing MC Total</b>	<b>-19,715</b>	<b>-62,436</b>	<b>-67,945</b>	<b>-85,617</b>	<b>-114,177</b>
<b>Total Expenses</b>	<b>-56,276,088</b>	<b>-58,806,927</b>	<b>-62,397,201</b>	<b>-61,216,948</b>	<b>-62,482,316</b>

City of Newton, Kansas  
 Budget 2027  
 100 Airport

Beginning Fund Balance	40,308
Surplus (Deficit)	-50,992
Ending Fund Balance	-10,684
Ending FB % of Expense Total	-0.5%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	102,357	113,360	117,748	124,478	67,374	124,478
41 Intergovernmental	0	0	0	0	0	0
45 Use of Money	115,200	114,796	18	0	27	0
46 Other Revenue	147	0	0	0	0	2,000
47 Utility Revenue	1,021,282	891,180	1,265,721	1,658,000	633,887	1,819,477
48 Other Fees and Charges	25,113	40,464	5,459	11,500	1,929	6,500
49 Contributed Capital	392,818	726,964	0	0	0	0
82 Transfer In	0	0	20,000	0	0	0
<b>Revenue Total</b>	<b>1,656,916</b>	<b>1,886,764</b>	<b>1,408,945</b>	<b>1,793,978</b>	<b>703,218</b>	<b>1,952,455</b>
<b>Expense</b>						
50 Personnel Services	-635,717	-675,370	-719,094	-769,703	-301,755	-853,910
51 Contractual Services	-302,724	-282,612	-237,086	-219,920	-76,880	-232,700
52 Commodities & Supplies	-585,991	-487,909	-410,744	-690,150	-225,130	-727,800
53 Vehicle Operating	-27,658	-39,554	-27,090	-22,500	-11,243	-28,000
55 Capital Equipment Purchases	0	0	0	-10,000	0	-10,000
59 Depreciation & Amortization	0	-938,364	0	0	0	0
92 Transfers	-160,532	-53,126	-16,864	-91,879	-32,502	-151,037
<b>Expense Total</b>	<b>-1,712,623</b>	<b>-2,476,934</b>	<b>-1,410,878</b>	<b>-1,804,152</b>	<b>-647,509</b>	<b>-2,003,447</b>
<b>Net Surplus (Deficit)</b>	<b>-55,707</b>	<b>-590,170</b>	<b>-1,934</b>	<b>-10,174</b>	<b>55,708</b>	<b>-50,992</b>

150 Library

Beginning Fund Balance	67,144
Surplus (Deficit)	-46,313
Ending Fund Balance	20,831
Ending FB % of Expense Total	1.8%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	851,261	941,987	1,032,498	1,093,939	593,760	1,093,939
<b>Revenue Total</b>	<b>851,261</b>	<b>941,987</b>	<b>1,032,498</b>	<b>1,093,939</b>	<b>593,760</b>	<b>1,093,939</b>
<b>Expense</b>						
51 Contractual Services	-851,261	-938,100	-1,032,498	-1,071,000	-593,760	-1,140,252
92 Transfers	0	0	0	-16,700	0	0
<b>Expense Total</b>	<b>-851,261</b>	<b>-938,100</b>	<b>-1,032,498</b>	<b>-1,087,700</b>	<b>-593,760</b>	<b>-1,140,252</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>3,887</b>	<b>0</b>	<b>6,239</b>	<b>0</b>	<b>-46,313</b>

180 Spcl Alcohol / Drug

Beginning Fund Balance	0
Surplus (Deficit)	0
Ending Fund Balance	0
Ending FB % of Expense Total	0.0%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	23,496	22,163	22,250	30,000	6,429	30,000
<b>Revenue Total</b>	<b>23,496</b>	<b>22,163</b>	<b>22,250</b>	<b>30,000</b>	<b>6,429</b>	<b>30,000</b>
<b>Expense</b>						
51 Contractual Services	-23,496	-22,163	-22,250	-30,000	-6,429	-30,000
<b>Expense Total</b>	<b>-23,496</b>	<b>-22,163</b>	<b>-22,250</b>	<b>-30,000</b>	<b>-6,429</b>	<b>-30,000</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Newton, Kansas  
 Budget 2027  
 190 Spcl Highway

Beginning Fund Balance	0
Surplus (Deficit)	0
Ending Fund Balance	0
Ending FB % of Expense Total	0.0%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
46 Other Revenue	-	-	-	-	0	0
48 Other Fees and Charges	497,935	497,924	494,788	512,170	244,811	488,790
<b>Revenue Total</b>	<b>497,935</b>	<b>497,924</b>	<b>494,788</b>	<b>512,170</b>	<b>244,811</b>	<b>488,790</b>
<b>Expense</b>						
92 Transfers	(648,982)	(497,924)	(494,788)	(512,170)	-244,811	-488,790
<b>Expense Total</b>	<b>(648,982)</b>	<b>(497,924)</b>	<b>(494,788)</b>	<b>(512,170)</b>	<b>-244,811</b>	<b>-488,790</b>
<b>Net Surplus (Deficit)</b>	<b>(151,048)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>

210 Spcl Liability

Beginning Fund Balance	56,184
Surplus (Deficit)	-46,313
Ending Fund Balance	9,871
Ending FB % of Expense Total	7.9%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	58,246	64,674	66,151	69,357	37,775	69,357
81 Transfer In	46,950	0	30,000	20,000	6,667	20,000
<b>Revenue Total</b>	<b>105,196</b>	<b>64,674</b>	<b>96,151</b>	<b>89,357</b>	<b>44,441</b>	<b>89,357</b>
<b>Expense</b>						
51 Contractual Services	-93,090	-108,185	-103,084	-125,550	-47,390	-125,550
<b>Expense Total</b>	<b>-93,090</b>	<b>-108,185</b>	<b>-103,084</b>	<b>-125,550</b>	<b>-47,390</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>-2,949</b>	<b>-36,193</b>

220 Spcl Parks/recreation

Beginning Fund Balance	0
Surplus (Deficit)	0
Ending Fund Balance	0
Ending FB % of Expense Total	0.0%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	23,496	22,163	22,250	30,000	6,429	30,000
<b>Revenue Total</b>	<b>23,496</b>	<b>22,163</b>	<b>22,250</b>	<b>30,000</b>	<b>6,429</b>	<b>30,000</b>
<b>Expense</b>						
92 Transfers	-23,496	-22,163	-22,250	-30,000	-6,429	-30,000
<b>Expense Total</b>	<b>-23,496</b>	<b>-22,163</b>	<b>-22,250</b>	<b>-30,000</b>	<b>-6,429</b>	<b>-30,000</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

240 Convention/visitors

Beginning Fund Balance	388,653
Surplus (Deficit)	-8,372
Ending Fund Balance	380,281
Ending FB % of Expense Total	117.0%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	239,693	302,615	314,476	308,200	122,680	316,700
46 Other Revenue	103	0	0	0	612	0
<b>Revenue Total</b>	<b>239,797</b>	<b>302,615</b>	<b>314,476</b>	<b>308,200</b>	<b>123,292</b>	<b>316,700</b>
<b>Expense</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	0	0	0	0	0	0
55 Capital Equipment Purchases	0	0	0	0	0	0
92 Transfers	-121,784	-141,111	-273,776	-150,000	0	-150,000
<b>Expense 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>
<b>Net Surplus (Deficit)</b>	<b>46,803</b>	<b>71,829</b>	<b>-71,225</b>	<b>28,332</b>	<b>55,407</b>	<b>-8,372</b>

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

Beginning Fund Balance	2,070,151
Surplus (Deficit)	-312,268
Ending Fund Balance	1,757,883
Ending Fund Balance % of Expense Total	28.8%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	1,538,090	1,553,147	1,702,461	1,765,874	979,412	1,765,874
46 Other Revenue	52,636	70,982	231,500	0	0	0
47 Utility Revenue	1,104,194	1,383,633	978,670	1,161,486	803,418	1,096,543
49 Contributed Capital	0	0	0	0	0	0
81 Transfer In	2,872,159	2,814,629	2,919,206	3,102,297	1,391,567	2,919,420
<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>3,174,397</b>	<b>5,781,837</b>
<b>Expense</b>						
51 Contractual Services	-3,688,511	-3,900,561	-4,380,497	-6,340,350	-773,447	-6,094,105
59 Depreciation & Amortization	0	0	0	0	0	0
92 Transfers	-1,470,696	-1,492,920	-1,452,007	0	0	0
<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>-773,447</b>	<b>-6,094,105</b>
<b>Net Surplus (Deficit)</b>	<b>407,872</b>	<b>428,908</b>	<b>-667</b>	<b>-310,693</b>	<b>2,400,950</b>	<b>-312,268</b>

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

Beginning Fund Balance	1,169,973
Surplus (Deficit)	-235,217
Ending Fund Balance	934,756

Days Operating Expenses in Ending Fund Balance 132.5

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	-	-	-	-	0	0
47 Utility Revenue	2,273,089	2,286,232	2,370,005	2,339,140	971,520	2,339,140
49 Contributed Capital	-	-	-	-	0	0
82 Transfer In	-	376,791	412,557	-	0	0
<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>971,520</b>	<b>2,339,140</b>
<b>Expense</b>						
50 Personnel Services	(1,107,920)	(1,190,525)	(1,167,088)	(1,252,120)	-459,785	-1,338,911
51 Contractual Services	(437,498)	(485,869)	(554,333)	(585,150)	-225,761	-595,150
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	-	-	-	-	0	0
59 Depreciation & Amortization	(186,290)	(100,505)	(123,760)	-	0	0
92 Transfers	(373,132)	(367,520)	(378,922)	(525,045)	-157,907	-306,579
<b>Expense Total</b>	<b>(2,365,025)</b>	<b>(2,413,554)</b>	<b>(2,470,966)</b>	<b>(2,667,532)</b>	<b>-938,946</b>	<b>-2,574,357</b>
<b>Net Surplus (Deficit)</b>	<b>(91,936)</b>	<b>249,469</b>	<b>311,596</b>	<b>(328,392)</b>	<b>32,574</b>	<b>-235,217</b>

**440 Wastewater**

Beginning Fund Balance	1,190,710
Surplus (Deficit)	-135,804
Ending Fund Balance	1,054,906

Days Operating Expenses in Ending Fund Balance 50.5

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
41 Intergovernmental	-	-	-	-	0	0
47 Utility Revenue	7,526,877	7,024,264	7,591,553	7,483,932	3,206,173	7,483,932
49 Contributed Capital	1,605,240	928,817	143,853	-	0	0
82 Transfer In	2,683,292	2,520,278	2,125,301	-	0	0
<b>Revenue Total</b>	<b>11,815,409</b>	<b>10,473,359</b>	<b>9,860,708</b>	<b>7,483,932</b>	<b>3,206,173</b>	<b>7,483,932</b>
<b>Expense</b>						
50 Personnel Services	(1,796,279)	(2,069,951)	(2,052,485)	(2,395,441)	-831,638	-2,683,321
51 Contractual Services	(733,733)	(884,866)	(864,080)	(975,400)	-284,800	-1,000,150
52 Commodities & Supplies	(66,075)	(102,852)	(80,915)	(103,671)	-34,508	-103,421
53 Vehicle Operating	(44,675)	(53,357)	(58,697)	(73,300)	-17,980	-73,300
55 Capital Equipment Purchases	(29,025)	-	-	(163,000)	0	-163,000
59 Depreciation & Amortization	(2,480,521)	(2,425,211)	(2,387,296)	-	0	0
92 Transfers	(4,675,233)	(3,753,051)	(4,672,530)	(4,273,783)	-1,724,077	-3,596,545
<b>Expense Total</b>	<b>(9,825,541)</b>	<b>(9,289,288)</b>	<b>(10,116,004)</b>	<b>(7,984,595)</b>	<b>-2,893,003</b>	<b>-7,619,736</b>
<b>Net Surplus (Deficit)</b>	<b>1,989,868</b>	<b>1,184,070</b>	<b>(255,296)</b>	<b>(500,663)</b>	<b>313,170</b>	<b>-135,804</b>

**330 Wastewater B&I Fund**

Beginning Fund Balance	3,988,596
Surplus (Deficit)	0
Ending Fund Balance	3,988,596

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
41 Intergovernmental	-	-	-	-	0	0
47 Utility Revenue	-	-	-	-	0	0
48 Other Fees and Charges	-	-	-	-	0	0
81 Transfer In	1,471,319	604,779	1,143,196	1,143,196	508,087	1,143,196
<b>Revenue Total</b>	<b>1,471,319</b>	<b>604,779</b>	<b>1,143,196</b>	<b>1,143,196</b>	<b>508,087</b>	<b>1,143,196</b>
<b>Expense</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	0
<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>-582,047</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>-73,960</b>	<b>0</b>

**City of Newton, Kansas**  
**Budget 2027**  
**480 Waterworks**

Beginning Fund Balance	1,948,923
Surplus (Deficit)	-37,173
Ending Fund Balance	1,911,750

Days Operating Expenses in Ending Fund Balance 110.6

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
41 Intergovernmental	2,900	-	-	-	0	0
47 Utility Revenue	4,868,827	5,610,468	6,129,621	6,223,282	2,486,189	6,223,282
48 Other Fees and Charges	35,764	49,208	51,623	51,500	16,643	51,500
49 Contributed Capital	2,895,699	2,840,379	2,248,284	-	0	0
82 Transfer In	940,505	1,018,103	960,073	-	0	0
<b>Revenue Total</b>	<b>8,743,696</b>	<b>9,518,159</b>	<b>9,389,601</b>	<b>6,274,782</b>	<b>2,502,832</b>	<b>6,274,782</b>
<b>Expense</b>						
50 Personnel Services	(2,078,312)	(2,468,748)	(2,463,614)	(2,652,347)	-987,696	-2,879,181
51 Contractual Services	(1,343,246)	(1,062,833)	(1,307,117)	(1,563,500)	-428,682	-1,579,600
52 Commodities & Supplies	(129,538)	(138,485)	(146,375)	(171,599)	-68,832	-170,099
53 Vehicle Operating	(74,342)	(79,893)	(69,133)	(82,500)	-21,746	-82,500
55 Capital Equipment Purchases	-	-	-	(230,000)	-75,363	-230,000
59 Depreciation & Amortization	(511,346)	(552,366)	(613,046)	-	0	0
92 Transfers	(3,254,243)	(3,623,264)	(3,852,858)	(2,266,756)	-651,574	-1,370,575
<b>Expense Total</b>	<b>(7,391,028)</b>	<b>(7,925,589)</b>	<b>(8,452,142)</b>	<b>(6,966,701)</b>	<b>-2,233,892</b>	<b>-6,311,955</b>
<b>Net Surplus (Deficit)</b>	<b>1,352,668</b>	<b>1,592,570</b>	<b>937,459</b>	<b>(691,919)</b>	<b>268,940</b>	<b>-37,173</b>

**360 Waterworks Bond/int**

Beginning Fund Balance	801,125
Surplus (Deficit)	0
Ending Fund Balance	801,125

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
81 Transfer In	363,074	636,550	636,549	636,549	282,911	636,549
<b>Revenue Total</b>	<b>363,074</b>	<b>636,550</b>	<b>636,549</b>	<b>636,549</b>	<b>282,911</b>	<b>636,549</b>
<b>Expense</b>						
51 Contractual Services	(33,157)	(63,387)	(78,239)	(636,549)	-318,275	-636,549
92 Transfers	(129,917)	(573,162)	(558,310)	-	0	0
<b>Expense Total</b>	<b>(163,074)</b>	<b>(636,549)</b>	<b>(636,549)</b>	<b>(636,549)</b>	<b>-318,275</b>	<b>-636,549</b>
<b>Net Surplus (Deficit)</b>	<b>200,001</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-35,364</b>	<b>0</b>

**490 Rail Fund**

Beginning Fund Balance	0
Surplus (Deficit)	167
Ending Fund Balance	167

Days Operating Expenses in Ending Fund Balance 0.4

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
47 Utility Revenue	-	-	-	-	0	46,500
48 Other Fees and Charges	-	-	-	-	0	0
82 Transfer In	-	-	-	-	0	97,000
<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>143,500</b>
<b>Expense</b>						
51 Contractual Services	-	-	-	-	0	-62,500
92 Transfers	-	-	-	-	0	-80,833
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-143,333</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>167</b>

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

Beginning Fund Balance	460,724
Surplus (Deficit)	10,000
Ending Fund Balance	470,724
Ending Fund Balance % of Expense Total	3138.2%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
45 Use of Money	13,638	15,346	12,645	10,000	4,560	10,000
46 Other Revenue	13,640	12,025	25,288	15,000	7,175	15,000
82 Transfer In	-	-	-	0	0	0
<b>Revenue Total</b>	<b>27,278</b>	<b>27,371</b>	<b>37,932</b>	<b>25,000</b>	<b>11,735</b>	<b>25,000</b>
<b>Expense</b>						
55 Capital Equipment Purchases	-	-	-	-15,000	0	-15,000
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-15,000</b>	<b>0</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>11,735</b>	<b>10,000</b>

505 Cem Endow-restlawn

Beginning Fund Balance	86,315
Surplus (Deficit)	-4,000
Ending Fund Balance	82,315
Ending Fund Balance % of Expense Total	823.1%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
45 Use of Money	2,823	3,245	2,603	3,000	908	3,000
46 Other Revenue	1,693	2,765	280	3,000	375	3,000
81 Transfer In	-	-	-	0	0	0
82 Transfer In	-	-	-	0	0	0
<b>Revenue Total</b>	<b>4,515</b>	<b>6,010</b>	<b>2,883</b>	<b>6,000</b>	<b>1,283</b>	<b>6,000</b>
<b>Expense</b>						
55 Capital Equipment Purchases	-	-	-	-10,000	0	-10,000
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-10,000</b>	<b>0</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>1,283</b>	<b>-4,000</b>

520 Mausoleum Trust

Beginning Fund Balance	6,797
Surplus (Deficit)	-4,000
Ending Fund Balance	2,797
Ending Fund Balance % of Expense Total	N/A

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
45 Use of Money	363	396	311	-	108.35	500
<b>Revenue Total</b>	<b>363</b>	<b>396</b>	<b>311</b>	<b>-</b>	<b>108.35</b>	<b>500</b>
<b>Net Surplus (Deficit)</b>	<b>363</b>	<b>396</b>	<b>311</b>	<b>-</b>	<b>108.35</b>	<b>500</b>

City of Newton, Kansas  
 Budget 2027  
 560 Spcl Law Enforcement

Beginning Fund Balance	28,922
Surplus (Deficit)	-85,000
Ending Fund Balance	-56,078
Ending Fund Balance % of Expense Total	-53.4%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	0	0	0	0	0	0
41 Intergovernmental	0	0	0	0	0	0
46 Other Revenue	15,656	6,700	2,691	20,000	222	20,000
<b>Revenue Total</b>	<b>15,656</b>	<b>6,700</b>	<b>2,691</b>	<b>20,000</b>	<b>222</b>	<b>20,000</b>
<b>Expense</b>						
51 Contractual Services	-360	0	-829	-30,000	0	-30,000
52 Commodities & Supplies	0	0	0	-25,000	0	-25,000
53 Vehicle Operating	0	0	0	0	0	0
55 Capital Equipment Purchases	0	-90,350	-72,904	-50,000	0	-50,000
<b>Expense Total</b>	<b>-360</b>	<b>-90,350</b>	<b>-73,733</b>	<b>-105,000</b>	<b>0</b>	<b>-105,000</b>
<b>Net Surplus (Deficit)</b>	<b>15,296</b>	<b>-83,650</b>	<b>-71,042</b>	<b>-85,000</b>	<b>222</b>	<b>-85,000</b>

City of Newton, Kansas  
 Budget 2027  
 525 Prairie Fire Rhid

Beginning Fund Balance	-
Surplus (Deficit)	-
Ending Fund Balance	-

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	61,665	63,013	59,211	75,000	32,558	75,000
46 Other Revenue	0	0	0	0	0	0
82 Transfer In	0	0	0	0	0	0
<b>Revenue Total</b>	<b>61,665</b>	<b>63,013</b>	<b>59,211</b>	<b>75,000</b>	<b>32,558</b>	<b>75,000</b>
<b>Expense</b>						
51 Contractual Services	-61,665	-63,013	-59,211	-75,000	-32,558	-75,000
<b>Expense Total</b>	<b>-61,665</b>	<b>-63,013</b>	<b>-59,211</b>	<b>-75,000</b>	<b>-32,558</b>	<b>-75,000</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

530 Cottonwood Crossing Rhid

Beginning Fund Balance	-
Surplus (Deficit)	-
Ending Fund Balance	-

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	50,911	54,522	60,183	75,000	30,861	75,000
46 Other Revenue	0	0	0	0	0	0
82 Transfer In	0	0	0	0	0	0
<b>Revenue Total</b>	<b>50,911</b>	<b>54,522</b>	<b>60,183</b>	<b>75,000</b>	<b>30,861</b>	<b>75,000</b>
<b>Expense</b>						
51 Contractual Services	-50,911	-54,522	-60,183	-75,000	-30,861	-75,000
<b>Expense Total</b>	<b>-50,911</b>	<b>-54,522</b>	<b>-60,183</b>	<b>-75,000</b>	<b>-30,861</b>	<b>-75,000</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

535 Enclave Rhid

Beginning Fund Balance	-
Surplus (Deficit)	-
Ending Fund Balance	-

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
40 Taxes	-	-	-	75,000	17,204	75,000
46 Other Revenue	-	-	-	0	0	0
<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>17,204</b>	<b>75,000</b>
<b>Expense</b>						
51 Contractual Services	0	-	-	-75,000	-17,204	-75,000
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-75,000</b>	<b>-17,204</b>	<b>-75,000</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Newton, Kansas  
 Budget 2027  
 600 Internal Service Fund

Beginning Fund Balance	336,453
Surplus (Deficit)	(45,387)
Ending Fund Balance	291,066
Ending Fund Balance % of Expense Total	24.8%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
41 Intergovernmental	0	0	0	0	0	0
46 Other Revenue	61,433	61,043	60,910	62,000	20,583	64,000
47 Utility Revenue	386,522	357,444	341,530	400,000	150,589	400,000
48 Other Fees and Charges	460,126	459,359	474,705	490,000	173,994	490,000
49 Contributed Capital	0	11,312	0	0	0	0
81 Transfer In	176,619	176,619	176,619	176,619	58,873	176,619
82 Transfer In	36,242	0	9,501	0	0	0
<b>Revenue Total</b>	<b>1,120,943</b>	<b>1,065,777</b>	<b>1,063,265</b>	<b>1,128,619</b>	<b>404,040</b>	<b>1,130,619</b>
<b>Expense</b>						
50 Personnel Services	-307,172	-262,836	-316,598	-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	0	0	0	-26,000	0	0
59 Depreciation & Amortization	-70,120	-56,286	-55,741	0	0	0
92 Transfers	-86,000	-86,000	-96,000	-95,852	-31,951	-102,836
<b>Expense Total</b>	<b>-1,099,919</b>	<b>-1,036,506</b>	<b>-1,119,666</b>	<b>-1,193,388</b>	<b>-434,987</b>	<b>-1,176,006</b>
<b>Net Surplus (Deficit)</b>	<b>21,024</b>	<b>29,272</b>	<b>-56,401</b>	<b>-64,769</b>	<b>-30,947</b>	<b>-45,387</b>

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

Beginning Fund Balance	1,313,521
Surplus (Deficit)	89,240
Ending Fund Balance	1,402,761

Ending Fund Balance % of Expense Total	65.3%
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	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
43 Charges for Services	1,787,539	2,020,720	2,014,668	2,034,547	477,090	2,221,746
45 Use of Money	34,546	39,811	38,842	0	12,124	0
46 Other Revenue	12,611	17,113	11,673	0	744	15,000
47 Utility Revenue	4,563	0	0	0	0	0
48 Other Fees and Charges	1,408	3,744	0	0	0	0
49 Contributed Capital	0	12,635	613,400	0	0	0
82 Transfer In	600,000	325,000	0	0	0	0
<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>489,959</b>	<b>2,236,746</b>
<b>Expense</b>						
50 Personnel Services	-822,950	-861,646	-926,516	-1,028,606	-270,944	-1,094,128
51 Contractual Services	-368,767	-546,140	-397,394	-547,175	-114,927	-408,534
52 Commodities & Supplies	-367,619	-392,479	-368,684	-299,484	-107,957	-469,844
55 Capital Equipment Purchases	-95,437	-184,479	-86,241	-250,000	-17,429	-175,000
59 Depreciation & Amortization	-302,968	-295,756	-293,180	0	0	0
92 Transfers	0	0	0	0	0	0
<b>Expense Total</b>	<b>-1,957,741</b>	<b>-2,280,500</b>	<b>-2,072,015</b>	<b>-2,125,265</b>	<b>-511,256</b>	<b>-2,147,506</b>
<b>Net Surplus (Deficit)</b>	<b>482,926</b>	<b>138,523</b>	<b>606,568</b>	<b>-90,718</b>	<b>-21,297</b>	<b>89,240</b>

City of Newton, Kansas  
 Budget 2027  
 625 Meridian Center

Beginning Fund Balance	-
Surplus (Deficit)	2,491
Ending Fund Balance	2,491
Ending Fund Balance % of Expense Total	0.3%

	2023 Total Activity	2024 Total Activity	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Total Budget Prelim
<b>Revenue</b>						
43 Charges for Services	173,337	169,275	166,153	190,000	61,020	190,000
45 Use of Money	0	0	0	0	0	0
46 Other Revenue	170	3,218	1,500	3,500	0	3,500
47 Utility Revenue	105,861	118,318	126,159	124,000	52,843	125,000
48 Other Fees and Charges	0	0	0	0	0	0
49 Contributed Capital	0	0	0	0	0	0
82 Transfer In	100,000	182,232	173,203	200,000	100,000	400,000
<b>Revenue Total</b>	<b>379,368</b>	<b>473,043</b>	<b>467,015</b>	<b>517,500</b>	<b>213,863</b>	<b>718,500</b>
<b>Expense</b>						
50 Personnel Services	-277,484	-234,551	-330,679	-399,326	-130,508	-483,756
51 Contractual Services	-71,861	-73,235	-78,369	-72,903	-34,854	-128,453
52 Commodities & Supplies	-65,706	-86,495	-100,476	-85,478	-42,565	-103,800
53 Vehicle Operating	0	0	0	0	0	0
55 Capital Equipment Purchases	0	0	0	0	0	0
59 Depreciation & Amortization	-101,118	-93,022	-95,146	0	0	0
<b>Expense Total</b>	<b>-516,169</b>	<b>-487,303</b>	<b>-604,670</b>	<b>-557,707</b>	<b>-207,927</b>	<b>-716,009</b>
<b>Net Surplus (Deficit)</b>	<b>-136,801</b>	<b>-14,260</b>	<b>-137,656</b>	<b>-40,207</b>	<b>5,936</b>	<b>2,491</b>