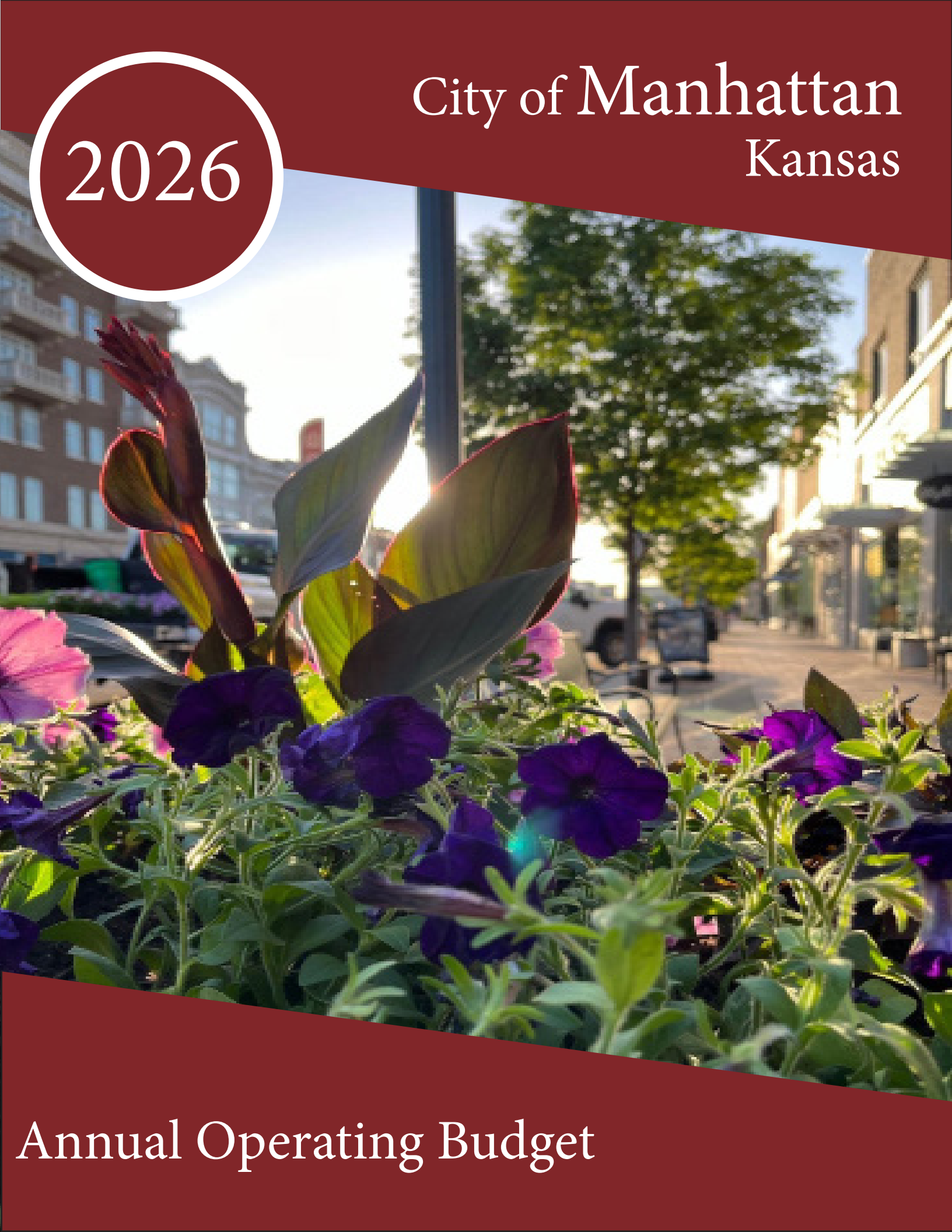




2026

City of Manhattan Kansas

Annual Operating Budget

INTRODUCTION

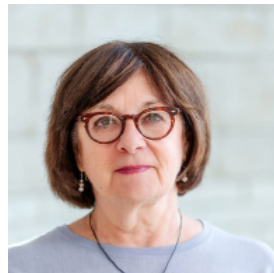


List of Principal Officials

Elected Officials



Mayor Karen McCulloh



Commissioner Susan Adamchak



Commissioner Larry Fox



Commissioner Andrew VonLintel



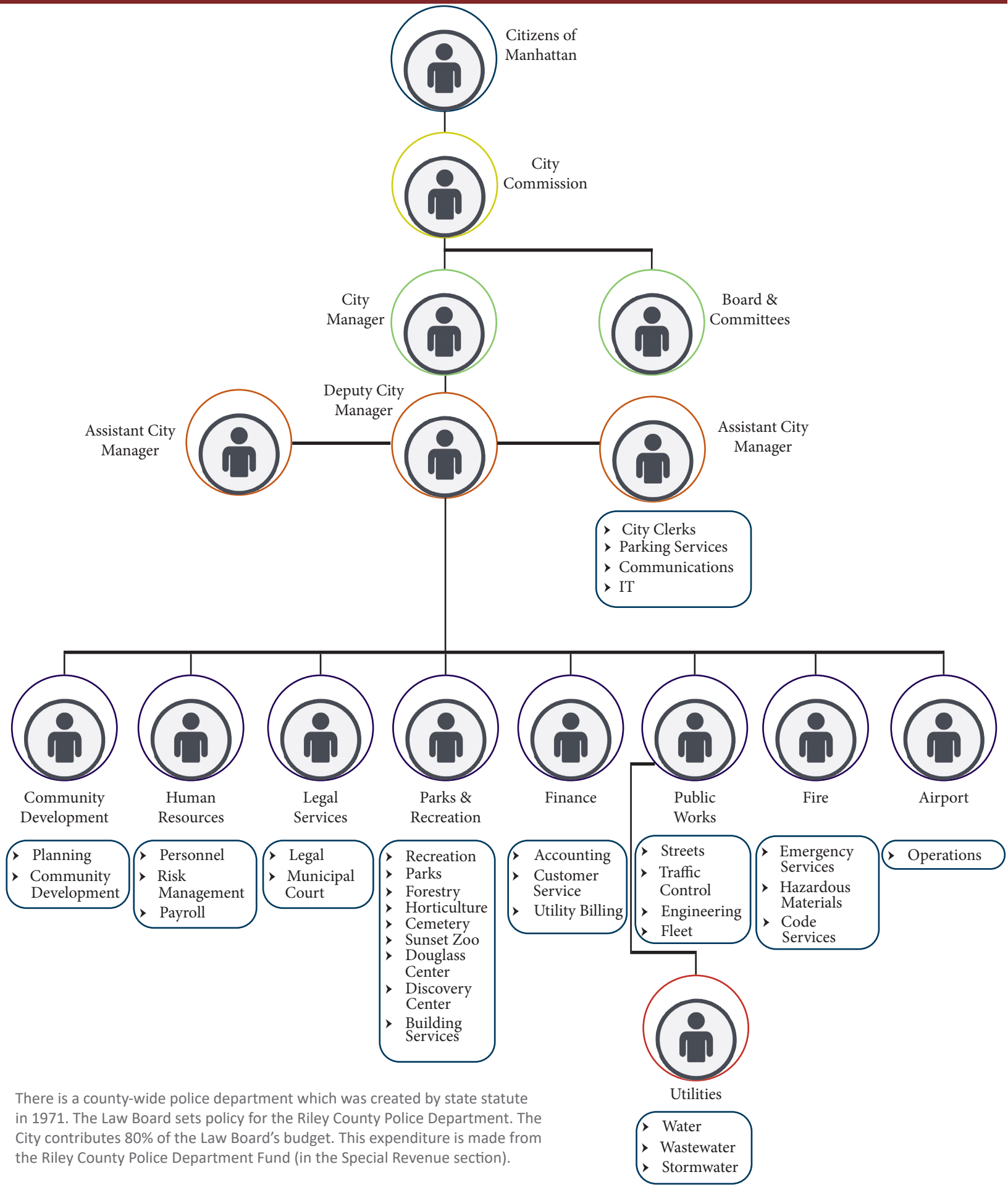
Commissioner Jim Morrison

Appointed Officials

City Manager	Danielle Dulin
Deputy City Manager	Jason Hilgers
Assistant City Manager	Jared Wasinger
Assistant City Clerk	Chelsea Johnson
City Attorney	Katherine Jackson
Airport Director	Brandon Keazer
Director of Community Development	Stephanie Peterson
Director of Finance	Rina Neal
Director of Fire Services	Scott French
Director of Human Resources	Deann Tiede
Director of Parks and Recreation	Aaron Stewart
Director of Public Works	Brian Johnson
Director of Public Utilities	Randy Dewitt

Organization Chart

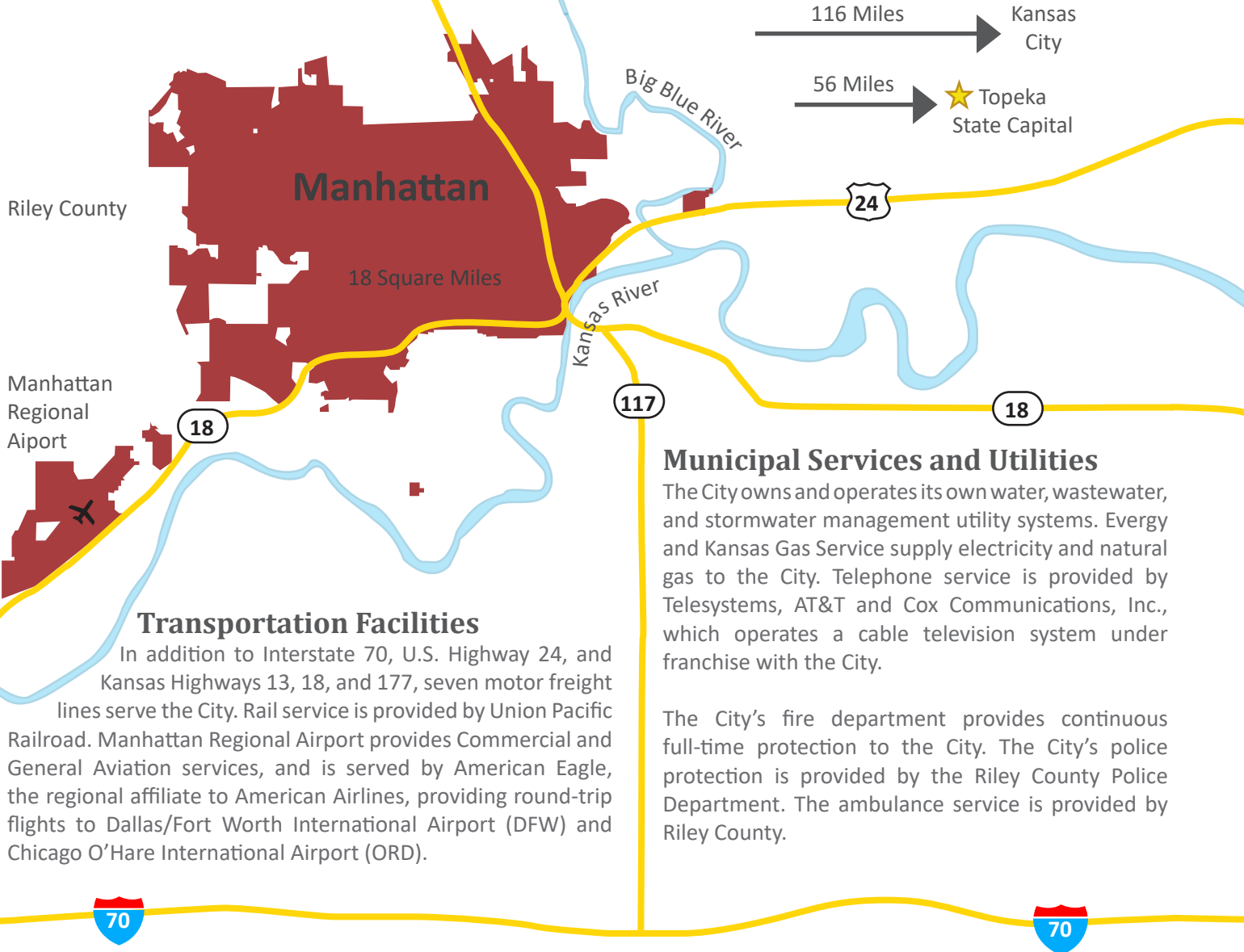
November 2025



There is a county-wide police department which was created by state statute in 1971. The Law Board sets policy for the Riley County Police Department. The City contributes 80% of the Law Board's budget. This expenditure is made from the Riley County Police Department Fund (in the Special Revenue section).

General Statistical Information Concerning the City of Manhattan, Kansas

Size and Location



Transportation Facilities

In addition to Interstate 70, U.S. Highway 24, and Kansas Highways 13, 18, and 177, seven motor freight lines serve the City. Rail service is provided by Union Pacific Railroad. Manhattan Regional Airport provides Commercial and General Aviation services, and is served by American Eagle, the regional affiliate to American Airlines, providing round-trip flights to Dallas/Fort Worth International Airport (DFW) and Chicago O'Hare International Airport (ORD).

Municipal Services and Utilities

The City owns and operates its own water, wastewater, and stormwater management utility systems. Evergy and Kansas Gas Service supply electricity and natural gas to the City. Telephone service is provided by Telesystems, AT&T and Cox Communications, Inc., which operates a cable television system under franchise with the City.

The City's fire department provides continuous full-time protection to the City. The City's police protection is provided by the Riley County Police Department. The ambulance service is provided by Riley County.

Government and Organization of the City

The City of Manhattan was chartered May 30, 1857 and is a city of the first class. The City operates under a Commission-Manager form of government. The City Commission consists of five members. Elections are held every other year in odd-numbered years. Three City Commission positions are chosen at each election. The two highest vote recipients receive four-year terms while the third highest vote recipient receives a two-year term. The City Manager is appointed by the Commission and is charged with the efficient and effective administration of the City.

Kansas State University

Kansas State University is the nation’s first operational land-grant university, and has proudly served the people of Kansas and the world for 150-years plus. Through groundbreaking research, stellar educational resources and a student-first focus, K-State is positioned to become a Top 50 public research university. The University is fully accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools, and is a member of the Big 12 Conference. K-State has a growing multicultural enrollment, 250-plus majors and options, 90-plus research facilities, and is proud to be part of the Manhattan community. Fall 2025 enrollment for K-State was 21,213 students.



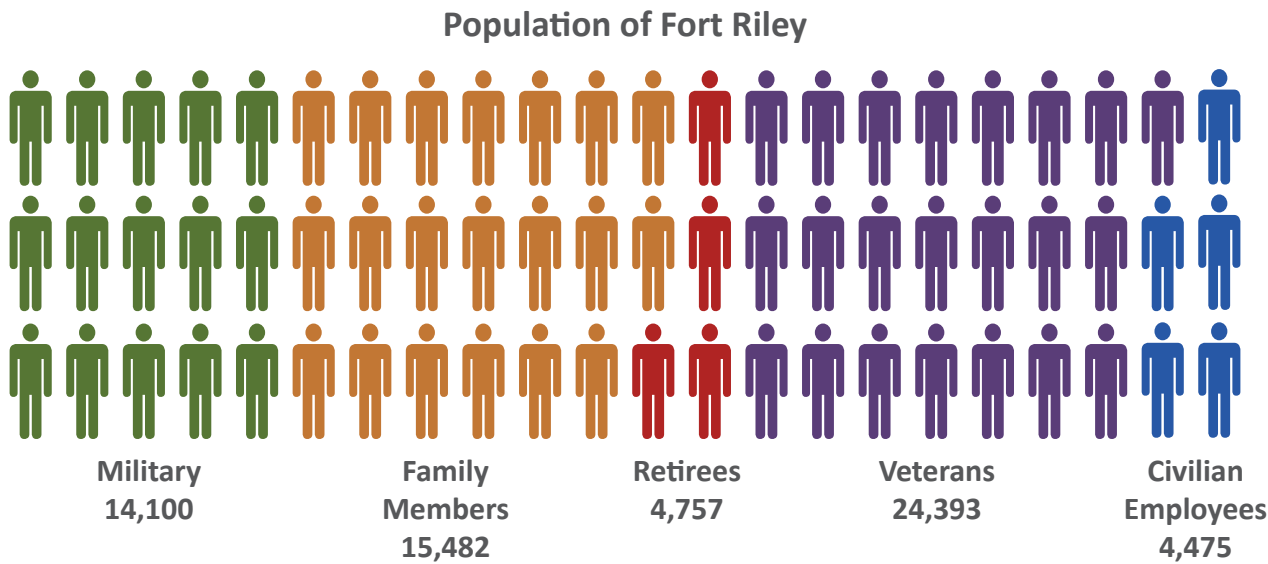
Military Activity - Fort Riley

Founded in 1853, Fort Riley is a military installation 15 miles west of Manhattan. Originally known as Camp Center, Fort Riley is a permanent post and has long been one of the nation’s largest military installations. On June 8th of 2017, the 1st Infantry Division celebrated 100 continuous years of service to the nation. Today, the installation covers approximately 102,000 acres with a military strength of approximately 14,100 soldiers. In addition to the military personnel at Fort Riley, 4,475 civilian employees work on the installation, and 15,482 family members live onsite. Fort Riley’s total population, including off-post dependents, employees, retirees, and veterans is approximately 58,450. Annually, Fort Riley provides training for a significant number of Army National Guard and U.S. Army Reserve Personnel.

During Fort Riley’s service to the nation, many legendary and historic characters have been intertwined with the Fort’s history. Some of the more famous were Buffalo Bill Cody, Wild Bill Hickock, George Armstrong Custer, and the famous 7th Cavalry of the early frontier days; Civil War heroes J.E.B. Stuart and Phillip St. George Cook; General “Blackjack” Pershing of World War I; Generals Wainwright, Patton, and Terry Allen of World War II; and Major General Thomas Rhame of the Persian Gulf War.

Impact of Fort Riley

The Following is the Economic Impact Summary for Fort Riley for the year ended September 30, 2023 (federal fiscal year):



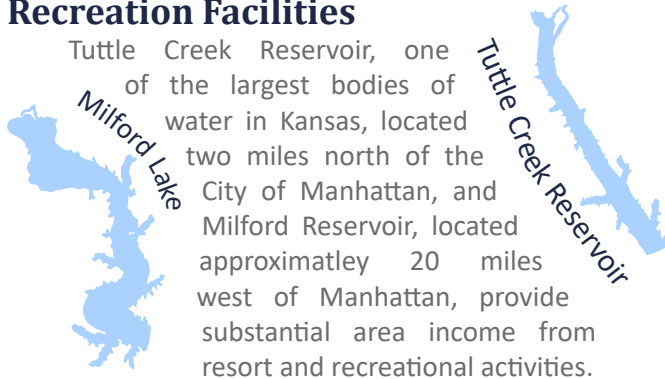
Source: 1st Infantry Division - Fort Riley, Kansas <http://www.riley.army.mil/>

Economic Impact of Fort Riley on the State of Kansas

Payroll	\$1,273,639,806
Contracts/Services/Supplies	\$148,778,402
Construction	\$55,177,123
Education	\$16,616,828
Veteran Expenditures	\$385,941,677
Health Care	\$94,731,352
Intergovernmental Support Agreements	\$37,092,558
Total Direct Economic Impact	\$2,011,977,746

Source: 1st Infantry Division - Fort Riley, Kansas <http://www.riley.army.mil/>

Recreation Facilities



Tuttle Creek Reservoir, one of the largest bodies of water in Kansas, located two miles north of the City of Manhattan, and Milford Reservoir, located approximately 20 miles west of Manhattan, provide substantial area income from resort and recreational activities.

Medical and Health Facilities

The City's two local hospitals, St. Mary's Hospital, built in 1960, and Riley County owned Memorial Hospital, which was built in 1954, have consolidated into one entity, Ascension Via Christi Hospital, which employs approximately 800 persons. There are currently over 90 medical doctors practicing in the City. Manhattan Surgical Center provides surgical and post-surgical services to the region. The City also has two major retirement facilities, Meadowlark Hills Retirement Community and Via Christi Village, which provide assisted care as well as independent living. The City has several smaller assisted living facilities as well.

Economic Information

Concerning the City of Manhattan, Kansas

Employment

The City’s economic character is affected largely by two institutions, Kansas State University and Fort Riley. There are also many workers that commute from surrounding areas to Manhattan for jobs.

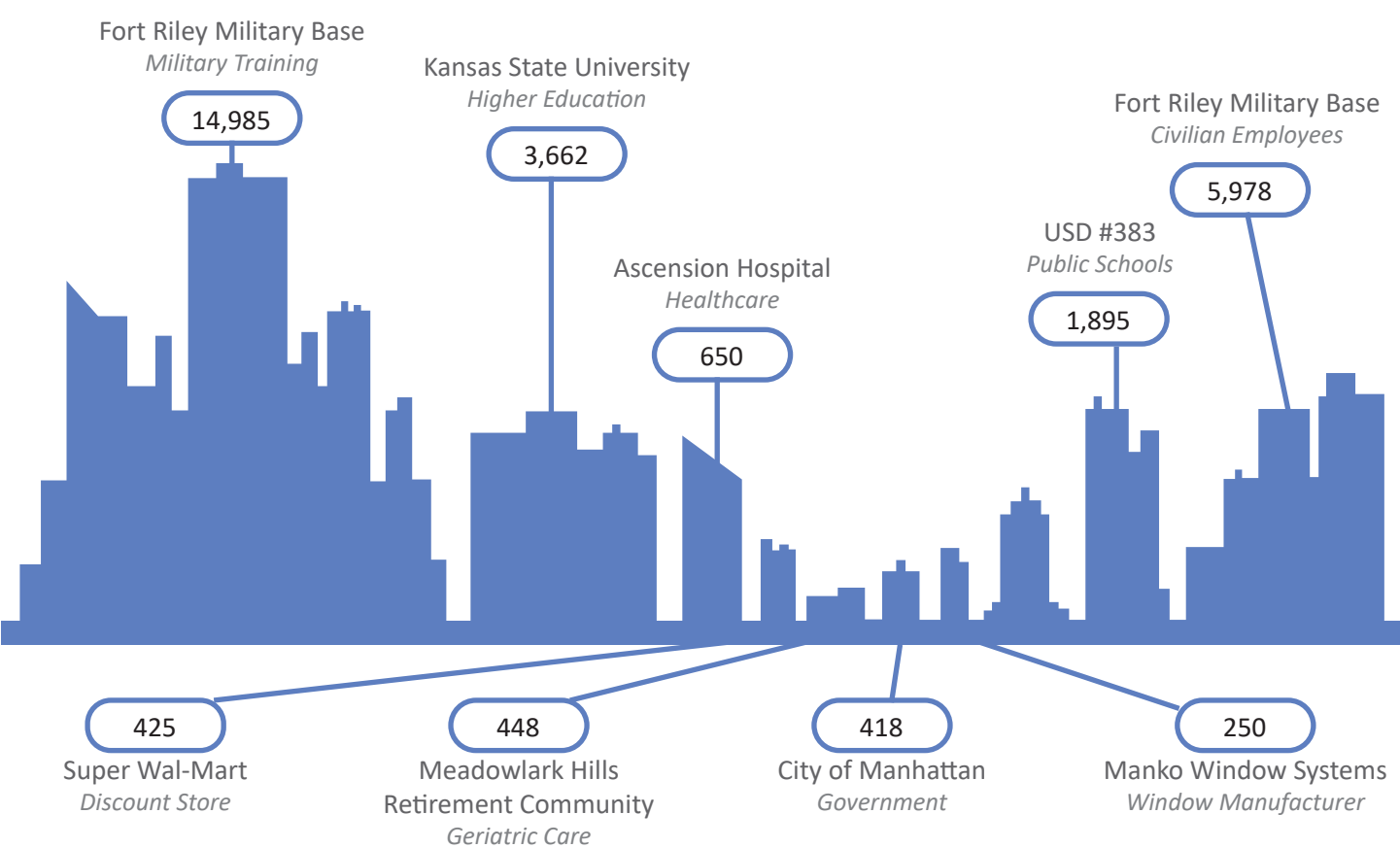
Although Manhattan has a low official unemployment rate, there is an abundant supply of above average, trainable labor available. This is due in part to the students of Kansas State University, and the dependents of Fort Riley, which are not counted in the official labor force statistics. Manhattan is also a regional hub that draws labor from a 40 mile radius. These factors contribute to a work ethic creating high productivity and a compatible labor climate. A few of the major employers in the Manhattan area are Kansas State University, Fort Riley, USD #383 and Ascension Hospital.

Labor Force Data

	December 2024		December 2025	
	Civilian Labor Force	Unemployment Rate	Civilian Labor Force	Unemployment Rate
Manhattan Metro Area	64,948	3.0%	65,170	3.2%
Riley County	37,673	2.7%	37,805	2.9%
Pottawatomie County	13,810	2.6%	13,929	3.1%
State of Kansas	1,554,666	3.8%	1,572,551	3.8%

Source: Kansas Department of Labor, Labor Market Information Services

Major Employers in the Manhattan Area by Number of Employees



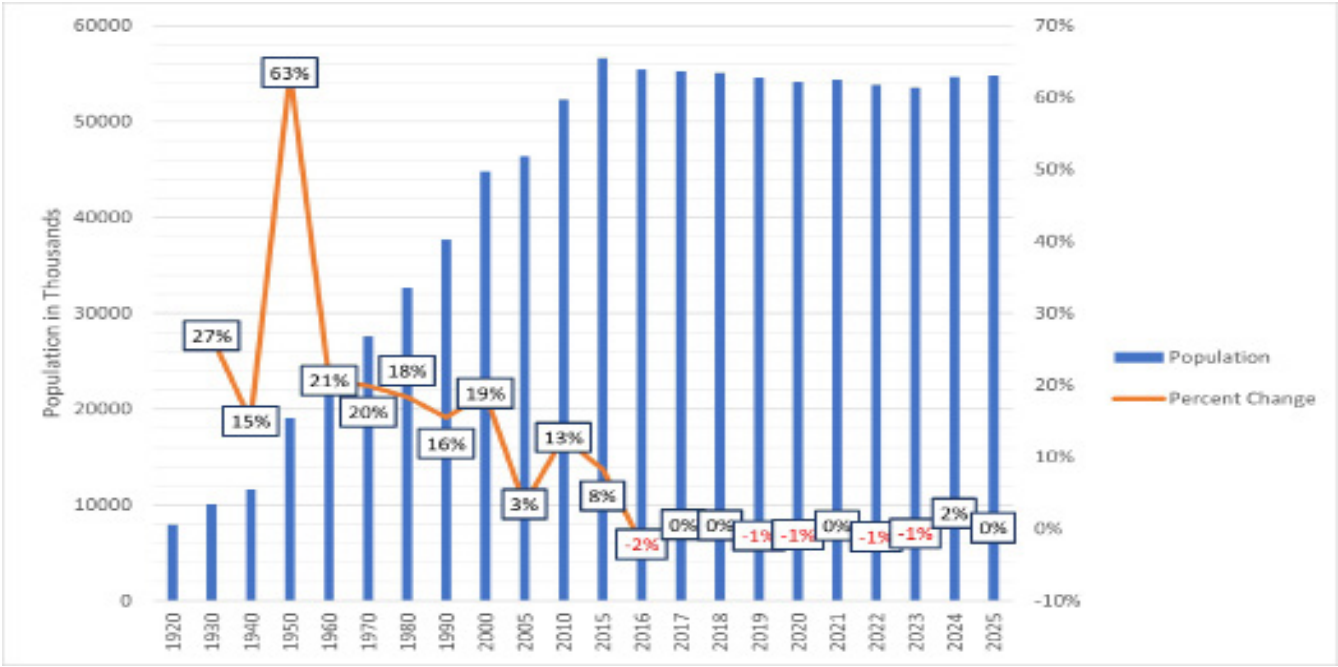
Source: City of Manhattan Official Statement for General Obligation Debt

Housing

The housing and construction industry has been stable in Manhattan. Numerous new subdivisions have been developed and offer a wide variety of housing price ranges.

Population Trends

Manhattan has experienced steady growth over the years with more recent years leveling out. The population trends according to the United States Census Bureau and internal modeling data are as follows:



Population figures include students living on Kansas State University, which was annexed on July 3, 1994.

Financial Institutions

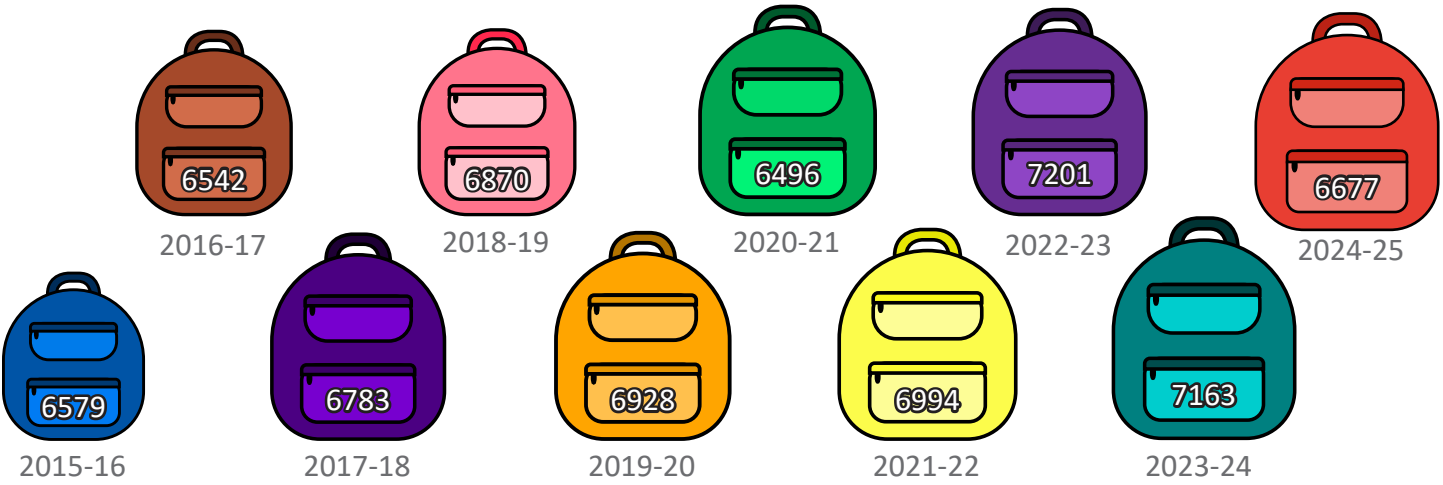
There are currently 16 banks with 27 banking offices located in Riley County and 9 banks with 14 banking offices located in Pottawatomie County. The graph below represents deposits at banks in both counties over a five-year period as of June 30th of each year.



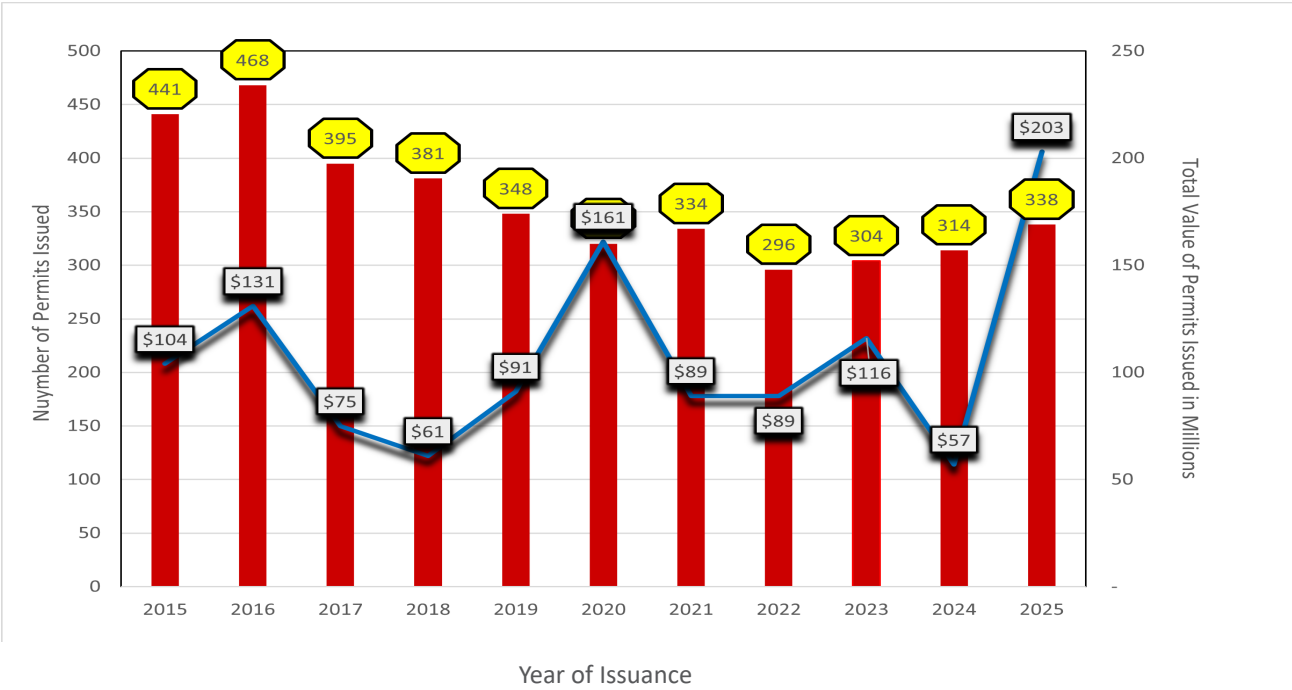
Source: Federal Deposit Insurance Corporation Office of Thrift Supervision Summary of Deposits

Education

The City is the location of Unified School District No. 383 facilities, which provide a complete educational program for students from pre-kindergarten through high school, as well as adult and vocational educational and special interest programs. The following is a summary of District enrollment for pre-kindergarten through high school:



Number and Total Value of Building Permits Issued in Manhattan, Kansas by Year of Issuance



Annexations in 2025

- Morgan Tract: 1.07 acre tract generally located in southwest Manhattan at a point west of S. Wreath Ave. and north of Lamonte Dr
- Murray Addition: 0.98 acre tract generally located on the southeast of Airport Road and Murray Road.
- Skyway Crossing Addition: 3.2 acre tract.

Annexations in 2024

- There were no annexations in 2024.

The City’s purpose for annexing these areas is:

1. To provide for orderly growth and prosperity in the area;
2. To plan and provide public service facilities on a rational and economic basis;
3. To bring identified growth areas within the City’s land use control;
4. To subject the growth areas to the City’s police power regulations;
5. To regulate and deliver health and sanitation services to growth areas; and
6. To ensure that the residents of growth areas who benefit from many of the facilities provided by the City bear their full share of those costs.

Annual Financial Reporting

The City has received 20 Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the U.S. and Canada for its comprehensive annual financial reports for fiscal years ending December 31, 1996 through 2015.



The City’s budget process is managed by the City Manager, and each department head is responsible for preparing their respective department’s proposal segment. The Finance Department monitors budget-to-actual relationships throughout the year, and the City Commission is provided monthly financial updates through the City Manager’s report.





Dear Members of the Manhattan City Commission:

The Management team is pleased to provide the 2026 City Budget as approved by the City Commission on September 16, 2025. I would like to express thanks to the City Commission for its guidance in the development of the 2026 Budget, as well as several Advisory Boards, organizations, and citizens who provided valuable input into the 2026—2030 Capital Improvement Program and budget process. I also appreciate the work of City Departments and employees for their part in developing and preparing the budget, especially the Finance Department for their coordination and facilitation.

2026 Budget Highlights

The City of Manhattan has a fundamental mission to put the well-being of people at the heart of everything we do, as we strive to be a Midwest hub of opportunity for all. This budget reflects this aspiration by providing necessary services for residents to have a high quality of life and to support economic conditions that allow businesses to thrive. The City's strategic plan, infused with resident engagement and adopted by the City Commission in November 2021, was used as a guide for development of the 2026 City Budget, as well as the 2026-2030 Capital Improvement Program.

In 2026, the community's tax base grew approximately 3.726%, which is consistent with what it was last year. The 2026 City Budget is \$244,092,021, of which \$76,943,000 is attributed to starting cash balance. This is an increase of \$10,972,293 from the 2025 budget (the 2025 City Budget was amended upward to \$232,214,201 in November of 2025, of which \$65,970,707 was attributed to starting cash balance).

The Water Fund and Wastewater Fund saw an increase of \$2,266,600 and \$3,197,300 largely due to increases in cash balance and a 3% increase in rates in both funds.

The Bond & Interest Fund saw an increase of \$2,574,496 largely due to increases in cash balance. This increase in cash balance will be used for various project debt payments.

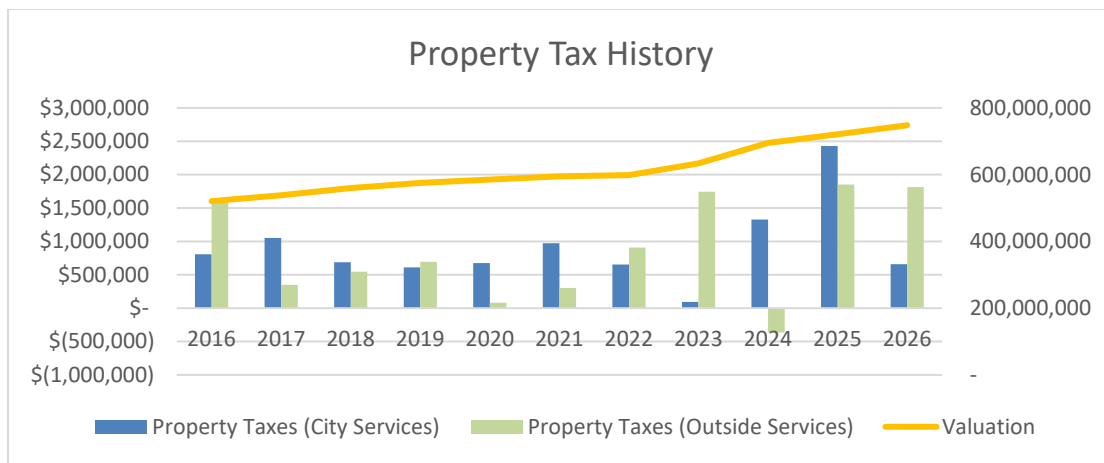
The City's General Fund reflects a 4.6% increase, or \$2,172,634 more than the 2025 budget. This increase is due to a 2.4% COLA for employees except Department Directors, Deputy City Manager and the City Manager and an increase in cash reserves.

Revenue Summary

Property Taxes

Assessed valuation figures provided by Riley and Pottawatomie County Clerks indicate that the 2025 assessed valuation has increased by \$26,871,907 or 3.7260% over 2024.

In 2026, the increase of property taxes for city services was \$657,681. This increase will provide funding support for the General Fund, Employee Benefit Fund, Fire Equipment Reserve Fund and Kansas Police & Fire Fund. Three of these funds (General, Employee Benefit, and Kansas Police & Fire) provide the majority of support for personnel related expenditures. The increase in property taxes levied by the City for outside agencies governed by separate boards, including RCPD and the Library, totaled \$1,814,802.

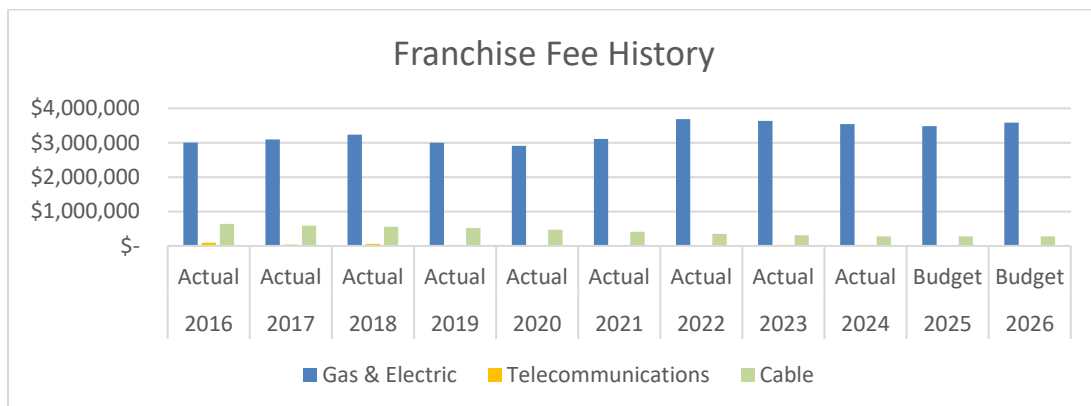


Mill Levy History

Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Mill Levy	46.951	48.023	48.357	49.355	49.798	49.835	52.143	52.154	48.928	53.109	54.506

Franchise Fees

Franchise fees compensate the city for the use of the public right-of-way by private utilities. Franchise fees range from 3% to 5% of gross revenues for the gas, electric, cable television utilities, and the telephone utility company. Overall, franchise fee revenues are budgeted at \$3,882,511 for 2026, resulting in a slight increase of \$100,000 compared to the 2025 budget.

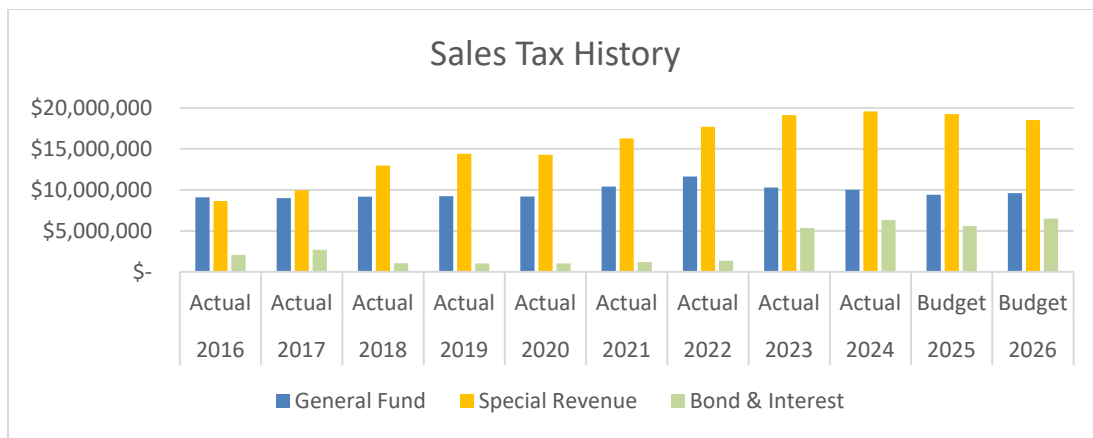


Local Sales Tax (including Use Tax)

Sales tax receipts have remained stable with larger increases seen in 2021-2023. The 2025 and 2026 budgets project sales taxes to stay relatively flat. The following table reflects the city's sales tax actual receipts and forecast:

	----- Actual -----				----- Budget -----	
	2021	2022	2023	2024	2025	2026
Total	\$27,852,248	\$30,656,428	\$34,734,437	\$35,911,710	\$34,214,300	\$34,617,200

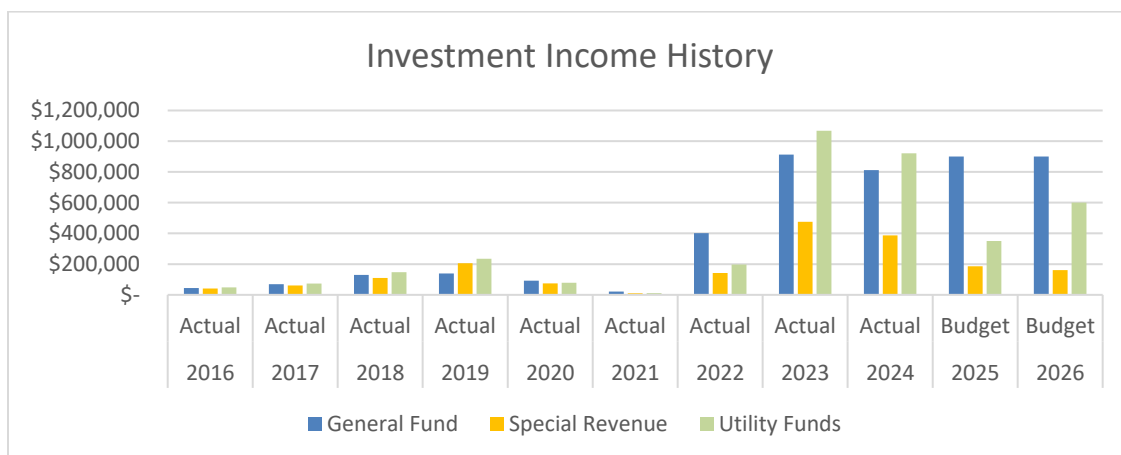
Sales taxes are difficult to predict, especially in the current environment, and are highly elastic since they are consumer driven. It is anticipated, based on current year trends that online sales tax (use tax) will continue to grow.



Investment Income

Since 2016, Investment Income has consistently increased, however with the pandemic in 2020, interest rates declined dramatically in 2020 as well as 2021. Interest Income has increased dramatically following the pandemic. The following table reflects past receipts and future projections for investment income across all budgeted funds:

	----- Actual -----				----- Budget -----	
	2021	2022	2023	2024	2025	2026
Total	\$41,969	\$740,922	\$2,455,915	\$2,120,408	\$1,435,525	\$1,661,000



Utility Fees

Water Fund

City Administration is forecasting a 3% increase in water rates for 2026. This will provide revenue to pay the annual KDHE loan payments and other debt payments from completed past projects. Additionally, it will help the fund maintain a healthy cash balance for future operating, maintenance, and capital improvement projects.

Wastewater Fund

Similar to water rates, City Administration is forecasting a 3% increase in wastewater rates for 2026. This will provide revenue to pay the annual KDHE loan payments and other debt payments from completed past projects. Additionally, it will help the fund maintain a healthy cash balance for future operating, maintenance, and capital improvement projects.

Stormwater Fund

For 2026, City Administration is forecasting an increase of \$0.50 per ERU for both residential and commercial customers. In 2021, the City also implemented a levee surcharge that will be used in the payment of debt for the Levee Project. For 2026, this surcharge increased to \$2.75 from \$2.50 in 2025.

Expenditure Summary

Personnel

The city is able to offer quality services to our citizens as a result of our city employees. The 2026 proposed budget funds 354 full-time employees and an annual cost of living adjustment of 2.4% for employees except Department Directors, Deputy City Manager, and the City Manager. The personnel budget also plans for retirements, reclassifications, and promotions for qualifying positions.

Contractual Services

The contractual services budget has increased by approximately 4% city wide. The largest expenditures from this category are for natural gas, electricity, fuel, street lighting, fleet and IT fund charges.

Outside Agencies

The 2026 budget submitted by the Riley County Police Department Law Board saw an increase of \$1,252,947 over the 2025 budget, with the property taxes being levied in 2026 increasing by \$1,636,021 and the motor vehicle tax revenue expecting to increase by \$109,573.

In 2026, The Manhattan Public Library's budget, which includes the library employee's benefits increased by \$243,791 over the 2025 Budget. The source of city funds for these two entities is property tax revenues.

The city contracts with the Chamber of Commerce to perform economic development services and recruitment in the amount of \$485,000 and also to provide community liaison services in conjunction with Ft. Riley military affairs in the amount of \$50,000.

In addition, a number of outside agencies requested funding in 2026 from the City Commission during the budget process. The table below indicates the funding approved in the 2026 budget.

<u>Special Revenue Outside Agencies</u>	<u>2026</u>
Riley County Police Department (Property tax supported)	\$24,624,922
Manhattan Public Library (Property tax supported)	\$4,280,750
Economic Development Funds	<u>\$1,028,000</u>
<i>Chamber of Commerce</i>	535,000
<i>Flint Hills Area Transportation Agency</i>	293,000
<i>Manhattan Area Technical College</i>	200,000
Tourism & Convention Promotion (Transient guest taxes)	<u>\$1,824,700</u>
<i>Convention and Visitors Bureau</i>	1,500,000
<i>Downtown Manhattan, Inc.</i>	186,000
<i>Manhattan Center for the Arts</i>	43,700
<i>Wolf House Museum</i>	5,000
<i>Aggieville Business District</i>	90,000
Social Service Agencies	557,560
TOTAL	\$32,315,932

Capital Outlay

The Capital Improvement Program (CIP) is a multi-year plan for capital expenditures needed to replace, expand, renovate, and improve infrastructure and systems. The total value of the CIP in 2026 is \$30,942,000. Total 2026 programmed CIP cost is approximately \$7.7 million more than the \$23,202,330 in the 2025 Budget this is due to many of the projects programmed for 2025 being moved to 2026.

The 2026-2030 CIP continues to incorporate investment in the city's infrastructure and programs while also leveraging state and federal funding. The following are some highlights from various departments for 2026.

Fire

- \$170,000 in EOC upgrades
- \$200,000 in Firehouse #2 Expansion and remodel

Tax Increment Financing (TIF) District

- \$3,000,000 for Phase II of Aggieville/Moro Street upgrades.
- \$500,000 for Phase I of the Aggieville Alley upgrades.

Parks and Recreation

- \$120,000 for repainting the entire City Park Pool.
- \$100,000 for a Flint Hills Discovery Center Strategic & Masterplan.

Public Works

- \$200,000 for Bellhaven/College/Anderson signalization study.
- \$900,000 for the Middle Kearney Stormwater Improvements project.
- \$1,000,000 for Water Treatment Plan Filter Rehabilitation project.

City University Fund

- The total funding for the City-University Fund is \$745,000, including \$245,000 for the campus' perimeter Phase II project and \$500,000 for improvements related to the North Campus Corridor vision.

Bond and Interest Fund

The City's portion of capital debt is projected to increase in the next four to six years. The annual principal and interest payments on a growing number of city-wide improvement projects and city participation in benefit districts will also increase during this same time period.

For 2026, the Bond & Interest Fund will levy 0.664 mills, an increase of .001 mills from 2025. In future years, given the maturing of current outstanding temporary notes and their conversion to general obligation bonds, it will be necessary to increase the mill levy for this fund.

City Administration remains committed to not bonding smaller capital projects if at all possible, through the use of temporary note authority. Continuous efforts also are made to retire as much or more principal debt than is incurred each year, with the exception of special assessment debt. It is important to note that the city's debt service is paid from a variety of revenue sources, most of which have dedicated revenue streams.

Budget Process

The City Budget represents the single most important document the City prepares on an annual basis. The budget has been organized in such a manner to clearly convey information of importance to the City Commission, citizens and other stakeholders. The budget serves as the following:

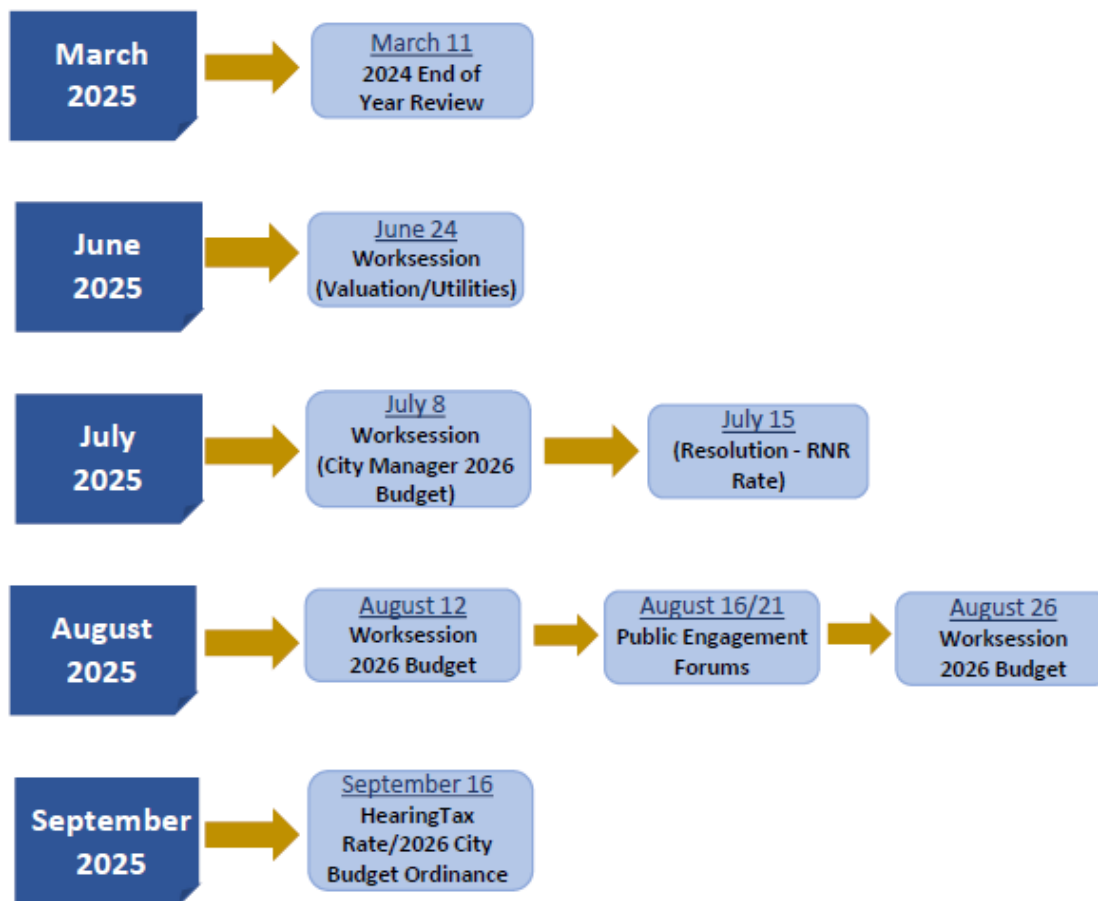
- **A Policy Document:** The annual budget is an expression of City Commission policy. City Commission policy is implemented by appropriations made, projects funded, staffing levels authorized, and goals and objectives promoted and tracked.

- **A Financial Plan:** The emphasis on financial planning of the budget is the most familiar aspect of this annual document. The budget sets out how expenditures are to be made and specifies anticipated revenues and other resources to fund those expenditures. This document also delineates the financial policies that guide the City's financial affairs and describes the formulation and implementation of the budget. The budget is balanced in all funds, meaning that total resources in each fund are equal to or greater than total expenditures.
- **An Operations Guide:** In addition to listing revenues and expenditures, the budget also includes missions and goals outlining an overview of the broad range of City services provided to citizens. The operations guide of the budget focuses on financial planning and achieving results
- **A Communications Device:** Through the budget, the City communicates its annual priorities. The budget contains graphics, tables, summaries, and directions that are designed to assist citizens, the City Commission, and others in getting needed information quickly and easily. The annual budget, as well as many other related documents, has been made available online (www.cityofmhk.com). Similar to other city services, there is continuous scrutiny to improve the budget and make it more useful and functional.

Every year a budget calendar is set and followed, allowing for greater transparency and participation. The 2026 budget calendar reflects the timeline that was essential to the 2026 Budget process.

2025 City Budget Calendar

For the 2026 City Budget



Communication Service to Citizens

We understand the importance of communicating effectively and efficiently to our residents. The city is continually striving to improve its online features to benefit interactions with local citizens, and other community investors. There are several online resources for citizens including utility payments, parks and recreation registrations, a mobile Report It! App for Android and Apple Devices, and a media center to allow 24/7 viewing of current and past City Commission meetings.

Conclusion

As the 2026 City Budget was developed, there were many discussions related to the challenges of how best to address community growth while maintaining quality services to citizens at a reasonable cost. I believe that the 2026 City Budget will serve the citizens of Manhattan.

BUDGET PROCESS, ACCOUNTING BASIS & POLICIES



BUDGET ORDINANCE NO. 7772

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2026, CERTIFYING SUCH BUDGET TO THE COUNTY CLERKS OF RILEY AND POTTAWATOMIE COUNTIES, AND LEVYING THE AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY, NECESSARY TO FUND SUCH BUDGET.

WHEREAS, K.S.A. 79-2927 requires the Governing Body of the City of Manhattan to prepare, in writing on forms furnished by the director of accounts and reports, a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the year 2026 (hereinafter the “Certified Budget”); and,

WHEREAS, K.S.A. 79-2929 requires the Governing Body of the City to conduct a public hearing for the purpose of answering and hearing objections of taxpayers relating to the proposed budget, following notice of such hearing, as required by the statute; and,

WHEREAS, the Governing Body has conducted the public hearing required by K.S.A. 79- 2929, pursuant to notice duly published, and following the hearing has prepared the Certified Budget, a copy of which is available in the office of the City Clerk for the City of Manhattan; and,

WHEREAS, K.S.A. 79-2930 requires the City to submit two copies of the Certified Budget to the county clerks of both Riley and Pottawatomie Counties.

NOW THEREFORE, be it ordained by the Governing Body of the City of Manhattan:

SECTION 1: The Certified Budget is hereby approved and adopted as the budget for the City of Manhattan for 2026, and the Mayor and City Clerk are hereby authorized to execute, and attest to, the Certified Budget in such format as prescribed by law.

SECTION 2. There is hereby levied upon all taxable property located within the city of Manhattan, ad valorem taxes at the rate necessary to fund the budget, as adopted, taking into account any reduction in said levy by the applicable county clerk, as authorized by K.S.A. 79-2930.

SECTION 3. The City Clerk is hereby directed to submit two copies of the Certified Budget, along with a certified copy of this ordinance, to the County Clerks of both Riley and Pottawatomie Counties. The City Clerk is further directed to submit a copy of the Certified Budget, along with a certified copy of this ordinance and a copy of the tax levy rate summary, and any other documents required by law, to the director of accounts and reports.

SECTION 4. This ordinance shall take effect after its publication once in the official City newspaper.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF
MANHATTAN, KANSAS, THIS 16TH DAY OF SEPTEMBER, 2025.

Karen McCulloh

Karen McCulloh, Mayor

ATTEST:

Chelsea Johnson

Chelsea Johnson, Assistant City Clerk



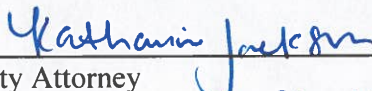
PUBLISHED IN *THE MANHATTAN MERCURY* ON SEPTEMBER 20, 2025)

ORDINANCE NO. 7772 SUMMARY

On September 16, 2025, the City of Manhattan, Kansas adopted the following ordinance:

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2026, CERTIFYING SUCH BUDGET TO THE COUNTY CLERKS OF RILEY AND POTTAWATOMIE COUNTIES, AND LEVYING THE AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY, NECESSARY TO FUND SUCH BUDGET.

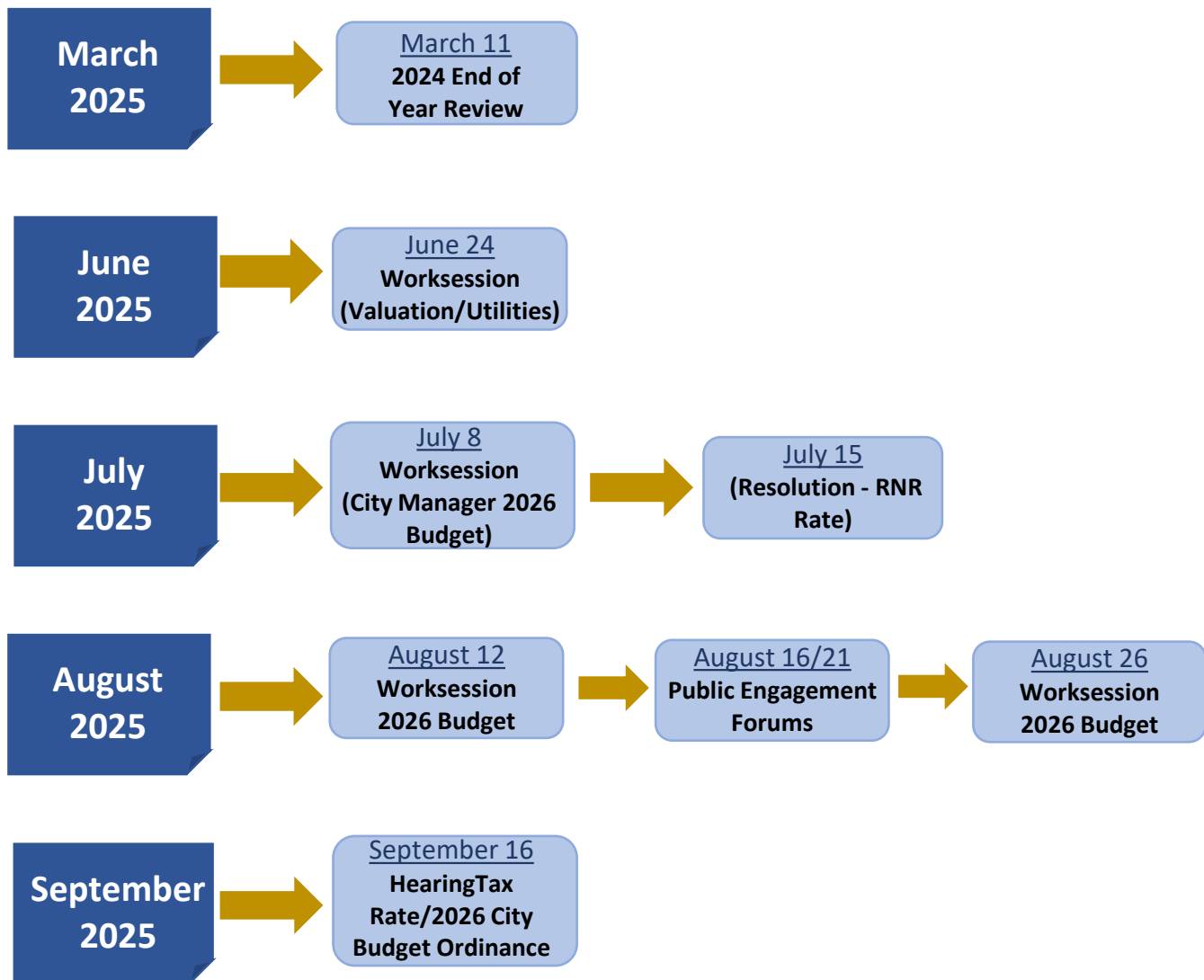
The Ordinance adopts the budget for the City of Manhattan, Kansas, for the 2026 calendar year. The complete text of the Ordinance may be obtained or viewed free of charge at the office of the City Clerk, City Hall, 1101 Poyntz Ave., Manhattan, KS 66502, Monday - Thursday, 8 a.m. - 5 p.m., and Friday 8:00 a.m. to 12:00 p.m., and is available for at least one week following the publication date of this summary at www.cityofmhk.com. This Summary certified to be legally accurate and sufficient by City Attorney Katharine Jackson.



City Attorney
Date certified: 9/16/25

2025 City Budget Calendar

For the 2026 City Budget



Purpose of the Annual City Budget

The purpose of the budget document is to present to the public and the City Commission (legislative body) a comprehensive picture of proposed operations for the budget year in order to meet the needs of the citizens of Manhattan.

The budget is intended to accomplish three things: (1) to provide city administration with the opportunity to present its recommendations for the levels of services and methods of financing of services in the coming year; (2) to provide the most effective control possible by the legislative body over city administration; and (3) to provide city administration with the opportunity to point out various needs throughout the community. The Commission has the opportunity to judge the adequacy of the recommended programs and to set the level of City services by comparing the needs of one service over the needs of another. The Commission must also weigh the desirability of the services proposed against the burden of taxes required to finance any proposed changes.

The budget document is the single most important report presented to the City Commission during the year. Although it is primarily intended as a policy tool for the City Commission, it also serves as an aid to Manhattan citizens by providing a better understanding of the City's operating programs. The budget is built on conservative financial principles that reflect staff commitment to maintaining necessary services, improving the quality of the operation of the City, and keeping expenditures and taxpayer obligations to a minimum.

Budget Process

The City's budget (fiscal) year begins on January 1 and ends on December 31 of each year. The City of Manhattan follows an extensive process for including advisory boards and the public in the budget process.

In January, the process to develop the five-year Capital Improvements Program (CIP) begins. The public and advisory boards have the opportunity to suggest projects or equipment to be included in the Capital Improvements Program. Proposed capital improvement projects are sent to the appropriate advisory board for review and a recommendation. The City Commission reviews all recommended projects at the same time the annual budget is reviewed and considered.

In February, the City Commission holds a work session to consider the revenue projections for the current and

upcoming fiscal year. These revenue projections become the basis for building the next fiscal year expenditure budget.

Following the annual projections of revenues, the development of the budget and a five-year Capital Improvements Program begins. City departments meet with the City Manager in mid-May. Together, a proposed upcoming year budget and a five-year Capital Improvements Program are developed.

Beginning in June through July, the City Manager presents the proposed next year's budget and the proposed five-year Capital Improvements Program to the City Commission at several work sessions. In early August, the City Commission holds a formal public hearing on the proposed City Budget and the five-year Capital Improvements Program.

In accordance with Kansas law, at least 10 days prior to the formal public hearing and budget approval, a legal notice of the proposed budget and the Capital Improvements Program is published in the official City newspaper, the *Manhattan Mercury*. Once the legal notice is published, the budget or tax levy for any fund may not be increased. After the Commission holds the public hearing, the Commission adopts the budget by ordinance and the Capital Improvements Program by resolution. In accordance with State law, the budget is certified to the County Clerk on or before October 31. The Finance Department prepares and distributes the budget document.

After the City Commission adopts the budget through an ordinance, the expenditure budget for any fund may not be exceeded, even though there may be available cash, unless the budget for that fund is amended. To amend a budget for a particular fund, the City Administration must publish a legal notice of the proposed amended budget at least 10 days prior to the public hearing and approval, hold the public hearing; and the City Commission must then approve the amended budget through an appropriation ordinance. The amended budget is then certified to the County Clerk.

Each month during the fiscal year, the Finance Department prepares a month-to-date and year-to-date summary of revenues and expenditures for each fund, a statement of cash balances, and an investment report. These reports are disseminated to the City Manager's Office and City departments. The City Commissioners also receive a copy of the summary financial reports.

At the conclusion of a fiscal year, the City contracts with an independent audit firm to conduct an annual audit of the City's financial statements. The audited financials are included in the Annual Comprehensive Financial Report (ACFR). The ACFR is completed by June 30 of each year and is presented to the City Commissioners at a regular meeting in July or August.

Budget Basis

The budgets of the governmental fund types are prepared on a modified accrual basis. Briefly, this means that obligations of the City (for example outstanding purchase orders or contracts) are budgeted as expenses, but revenues are recognized only when they are actually received.

The enterprise funds (water, wastewater, stormwater), on the other hand, are budgeted on a full accrual basis. Not only are expenditures recognized when a commitment is made (e.g. through a purchase order or a contract), but revenues are also recognized when they are obligated to the City (for example, water user fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). Two exceptions are the treatment of depreciation expense for enterprise funds (Water Fund, Wastewater Fund, and Stormwater Fund) and compensated absences (accrued but unused vacation and sick leave). Purchases of capital outlays are depreciated in the Comprehensive Annual Financial Report but not in the budget and compensated absences are reported in the Comprehensive Annual Financial Report but not in the budget.

The Comprehensive Annual Financial Report shows fund expenditures and revenues on both GAAP basis and budget basis for comparison purposes.

Generally Accepted Accounting Principles (GAAP) is the set of accounting rules followed by most accountants in both business and government. GAAP provides a set of uniform minimum standards and guidelines for financial accounting and reporting; therefore, all financial statements prepared on a GAAP basis for similar entities are comparable. GAAP for business and GAAP for governments are different. Governmental GAAP emphasizes fund accounting and reporting, "financial flow" operating data (revenues and expenditures), and compliance with finance-related legal and contractual provisions. GAAP for business enterprises emphasize accounting and financial reporting for a business as a whole and the "capital maintenance" operating data

(revenues and expenses). Governmental GAAP is established by the Governmental Accounting Standards Board, which assumed responsibility from the National Council on Governmental Accounting in 1984.

Since the primary objective of a government is to provide services to its constituents within the guidelines of financial constraints, the purpose of the annual budget is to indicate where the money to operate that government comes from and how it will be spent within a specified period of time. An audit by an independent Certified Public Accountant at the end of the budget year is essential to demonstrate the accountability of the governmental use of the public resources.

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds (a glossary of terms is presented near the back of the budget document).

Accounting Basis

The City's funds are grouped into two broad categories for financial statement presentation purposes. Governmental funds include the general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds.

Government-Wide Financial Statements

The government-wide financial statements, which can be viewed and accessed via the City's website, are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses and program revenues for each program of the governmental activities. Expenses are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The

comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

Fund Financial Statements

Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. The major individual enterprise funds are reported as separate columns in the proprietary fund financial statements. Non-major funds are aggregated and presented in a single column on the governmental and proprietary fund financial statements.

Fund Descriptions

For accounting and budget, the accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following is the fund structure contained in the 2022 Budget for the City of Manhattan:

1. **General** - The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of the current operating expenditures of the City are financed through revenues received by the General Fund.
2. **Special Revenue** - These funds are used to account for revenues derived from a dedicated revenue source. Budgeted funds include:
 - **City University**
 - **Business Improvement Districts**
 - **Economic Development**
 - **Employee Benefit Contribution**
 - **Fire Equipment Reserve**
 - **Fire Pension KP&F**
 - **General Improvement**
 - **Industrial Promotion**
 - **Library**
 - **Library Employee Benefit Contribution**
 - **Park Development**
 - **Sales Tax**
 - **Special Alcohol Program**
 - **Special Parks & Recreation**

- **Special Street & Highway**
- **Special Street Maintenance Fund**
- **Special Sunset Zoo**
- **Tourism and Convention Promotion**
- **Riley County Police Department**
- **Downtown Redevelopment Tax Increment Financing (TIF)**
- **Recreation and Trails Fund**
- **Risk Management Reserve Fund**
- **Equipment Reserve Fund**
- **Parking Management Fund**

3. **Internal Service** - Internal service funds provide services for City departments. Like enterprise funds (which provide services externally), internal service funds belong to the “proprietary” group of funds. The funds are operated like a business, with a balance sheet for all assets, current liabilities and long-term obligations.
 - **Fleet Fund** -. This fund finances the operation, maintenance and replacement of most of the City’s fleet.
 - **Information Technology Fund** – This fund provides centralized management of City IT resources, including coordinating the City’s network, software, hardware, telecom system, and Geographic Information System (GIS).
4. **Debt Service** - The Bond and Interest Fund is used to account for the payment of principal and interest on the City’s general obligation bonds. Revenues for this purpose include ad valorem property taxes, special assessment taxes, and motor vehicle taxes.
5. **Enterprise** - The Water, Wastewater, and Stormwater Funds are self-supporting in that the user fees totally support all operational and capital costs. In addition, certain transfers are made from the Water and Wastewater Fund to reimburse the General Fund for salaries and administrative costs.

Department/Division Descriptions

Major City funds are budgeted and managed as combinations of organizational units known as departments and divisions. Departments consist of one or more divisions and may include divisions accounted for in more than one fund. Please refer to the organizational chart in the Introduction section for layout.

Category Descriptions

For managerial control purposes, budgeted expenditures of each division are accounted for with the use of seven

categories, those categories being: Personnel Services, Contractual Services, Commodities, Other Charges, Capital Outlay, Debt Service, Transfer Charges, and Cash Reserves. These categories are further subdivided into line items.

Financial Policies

On September 16th the City Commission approved the 2026-2030 Capital Improvements Program (CIP). Projects and equipment having a budget impact in 2026 have been included in the 2026 City Budget. Each year the Capital Improvements Program is updated. The City uses conservative revenue projections in the budget. However, if it turns out that actual revenues are less than budgeted, then the next year's Capital Improvements Program and other expenditures are adjusted downward in the budget.

The City intentionally has not adopted a significant number of financial policies even though it may appear routine to do so. The City's reasoning is simple: those financial policies that have been adopted provide routine, on-going guidance in the administration of City financial decisions. Additional financial policies are either (1) not used or (2) are currently under consideration for future implementation as required. Of those policies that have been adopted, the City Commission has approved the following:

- Purchasing Policy (Resolution No. 022007-A)
- Capital Improvements Program Policy (Resolution No. 1979-253)
- Term of Bond Financing for Special Assessments and Other Public Improvements (Resolution No. 81688-C)
- Benefit District for Street Financing (Resolution No. 062194-A)
- Investment (Resolution No. 102015-F)
- Stormwater Financing (Resolution No. 020696-H)
- Long-Term Obligation (Debt) (Resolution No. 022812-B)
- Industrial Revenue Bond (Resolution No. 070103-D)
- Utility Reserve Fund (Resolution No. 081704-C)
- Capital Improvement Reserve Fund (Ordinance No. 6526)

These policies help guide the implementation of the budget. Under Kansas law, a balanced budget must be adhered to (K.S.A. 79-2925 to 79-2937). A summary of these policies appears below.

Financial Policies and Practices

Purchasing Policy

- Establishes specific authority and direction to the City Manager to establish and maintain an administrative

policy related to the purchase goods and services for the City

Capital Improvements Program (CIP)

- Establishes a process for a five-year CIP which shall set priorities and provide for the scheduling of capital improvements, major equipment purchases, and studies or surveys
- Ensures that the CIP shall be in substantial conformance to the Urban Area Comprehensive Plan and any adopted growth policies
- Establishes that the first year of the CIP be considered in the development of the annual operating budget
- Provides that the Governing Body shall adopt by resolution each year and conduct a public hearing for the purpose of soliciting community comments on the proposed CIP as part of their review prior to the adoption of the Program

Term of Bond Financing for Special Assessments and Other Public Improvements Policy

- Establishes that the term of financing shall not exceed ten years when the City Commission has authorized a public improvement where some portion of the cost is to be paid by the city-at-large
- Establishes that a majority of property owners or property included in a benefit district may request twenty year financing if the entire project cost is to be paid by benefiting property owners

Benefit District for Street Financing Policy

- Establishes guidelines to be used when determining the percentage of city-at-large costs for street improvements
- Aligns the city with existing state statutes for establishing benefit districts
- Sets the criteria for accepting sub-standard streets as the result of annexation
- Establishes guidelines to be used when determining the percentage of city-at-large costs for new sidewalks

Investment Policy

- Establishes that, giving due regard to the safety and risk of investments, all available funds shall be invested in conformance with legal and administrative guidelines and, to the maximum extent possible, at the highest rates obtainable at the time of investment

Stormwater Financing Policy

- Establishes guidelines to be used when determining the percentage of city-at-large costs for stormwater improvements

- Sets the criteria for accepting new subdivisions

Long-term Obligation Financing Policy (Debt Policy)

- Establishes a management committee to oversee the issuance of City debt
- Restricts annual new debt to a pre-determined amount unless approved by Governing Body
- Establishes benchmarks for rapid pay-back of general obligation debt
- Sets criteria to ensure that the asset life of any project requiring City debt will exceed the term of that debt
- Provides that refunding of existing debt will provide real present value savings to the City
- Requires full disclosure to the public or any requesting agency of the particulars associated with any debt issuance

Industrial Revenue Bond Policy (IRB)

- Establishes that the goal of IRB financing is to promote and stimulate economic development of the City and the region by providing an attractive financing tool, which does not constitute a debt obligation of the City
- Sets eligibility and evaluation criteria for IRB applicants

Utility Reserve Fund Policy

- Establishes a Utility Reserve Fund that the City Commission may deposit no more than 90% of the excess revenues from the Water and Wastewater Funds in any given year
- Provides that upon recommendation, the City Commission may approve this fund as a short-term borrowing mechanism to reduce City issuance charges and interest costs related to short-term and long-term debt; there will be a direct repayment schedule from a reliable funding source

Balanced Budget Policy

- In accordance with Kansas statutes, the City of Manhattan annually adopts a balanced budget, meaning that total resources in each fund are equal to total expenditures

Capital Improvement Reserve Fund

- In accordance with Kansas statutes, establishes a reserve fund intended to compliment the City's multi-year capital improvement program
- Provides that upon recommendation, the City Commission may approve use of this fund for expenditures related to the repair, restoration and rehabilitation of existing public facilities including engineering plans and studies.

Long-Term Financial Planning

The Finance Department has developed strategic forecasts for every budgeted fund of the City, including several specialized forecasts of non-budgeted funds.

Each financial forecast reflects the prior year's actual results, the current budget and year-to-date numbers, as well as projected forecasts for at least five years in the future. All forecasts are routinely updated to ensure accuracy of each forecasted fund as well as to develop public confidence that the projected numbers can be relied upon.

As part of the annual budgeting process, the Finance Department gives an encompassing revenue survey presentation to Management and the City Commission at a televised public meeting. This presentation includes the actual beginning cash balances for each budgeted fund, and projects anticipated revenue receipts that are highly elastic, such as sales taxes.

Using the forecasted budgets, the Finance Department guides the City Commission through the various revenue streams that will form the basis of the City budget for the following fiscal year. (Please recall that Kansas cities and counties are on a calendar year basis for budgeting purposes.)

In addition to the extensive use of forecasting tools, the Finance Department also maintains numerous reports that assist both Management and the City Commission as part of the City's long-term financial planning efforts. Since sales taxes comprise about forty-percent of the General Fund's annual revenue base, additional monthly analysis is given to this important revenue source.

Each month, the City updates a series of reports related to the prior month's community-related retail sales. Included within these reports are a month-by-month comparison of previous sales tax collection periods.

All sales tax reports are posted on the Budget Information Center in addition to a broadcast email which includes all three national bond rating agencies.

While the Finance Department does not maintain (nor recommend) a formal, written "long-term financial plan" in the traditional manner, these month-to-month tools mentioned above are instrumental in assisting both Management and the City Commission as an essential planning and communication component for future budgets.

Financial Summaries

Overview of Financial Summaries

The purpose of the *Financial Summary Section* of the annual budget is to give the reader of this document an overview or “big picture” of the City Budget. Within this section are several budget summaries containing information related to the City’s assessed valuation, tax levy rates, as well as historical and comparative data.

Questions or clarifications about any of the aforementioned reports found with the annual budget should be directed to the Finance Department for the City of Manhattan.

The *Budget Summary of All Funds* located within this section is especially helpful since it shows the beginning cash balance of each fund, the revenues to be credited to that fund, and the planned expenditures for a given fiscal year. [Note: It is important to remember that, in accordance with Kansas law, the annual fiscal year for the City Budget is the same as the calendar year, January 1 through December 31.]

Other reports within the *Financial Summary Section* provide a city-wide staffing summary shows the total number of employees, by department, for the City.

Cost-of-services per capita data is provided in each divisional budget section for added detail. Generally speaking, cost-of-service per capita information should be viewed as a simple ratio of City population to that of budgeted funds. Such a ratio does not provide specific insight into the actual growth of the City (in terms of infrastructure) or the number of programs and services that the City of Manhattan offers its citizens.

As part of its fiduciary responsibilities, the Finance Department forecasts all budgeted funds of the City of Manhattan. These forecasts typically project at least five-years beyond the current published budget and are intended to provide insight into some of the possible financial challenges facing the City.

In addition, forecasting budgeted funds provides City Administration with information that allows for better decision making related to future departmental and divisional expenditure requirements and capital needs.

The forecasting process relies heavily on trend analysis based on historical data as well as current economic issues facing the City—both local, regional, and national. Understandably, such forecasts change frequently and should be viewed only as possible trends.

The annual budget book also includes City debt information that is located within the *Debt Service Section*. This information and related detail show the outstanding debt of the City at the end of the fiscal year.

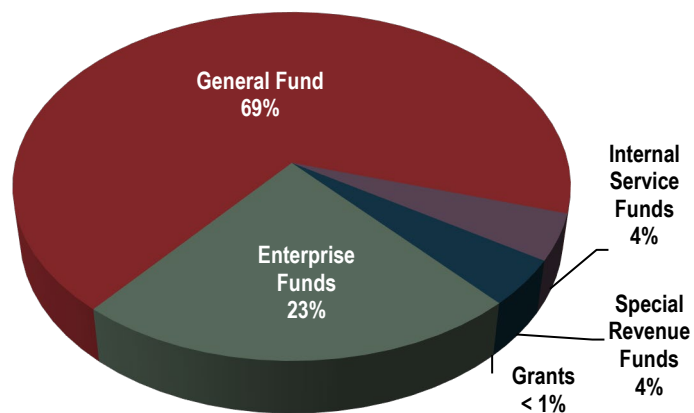
CITY OF MANHATTAN POSITION SUMMARY

Positions by Organizational Structure	2024 Budget	2025 Budget	2026 Budget
General Government	37	29	12
Finance	21	17	16
Airport	19	19	19
Fire	97	102	92
Human Resources	9	10	7
Public Works (includes Fleet)	69	62	73
Parks and Recreation	118	104	100
Community Development	10	8	7
Legal	16	16	16
Parking Management	14	11	6
Water	44	49	41
Wastewater	32	33	31
Stormwater	13	13	8
Information Technology / Information Services	14	11	13
Total Positions	513	484	441

Positions by Type			
Total Number of Full-time Positions	483	461	422
Total Number of Part-time Positions	30	23	19
Total Positions	513	484	441
Total Temporary/Seasonal Budget	\$1,465,900	\$1,468,445	\$1,740,000

Full-Time and Part-Time Positions by Funding Source			
General Fund	362	335	302
Internal Service Funds	19	16	19
Special Revenue Funds	28	27	19
Grants	1	1	0
Enterprise Funds	103	105	101
Total Positions	513	484	441

Personnel by Funding Source



The numbers represented in the graphs are full and part-time positions only and do not include temporary or seasonal staff.

City of Manhattan, Kansas

Financial Indices

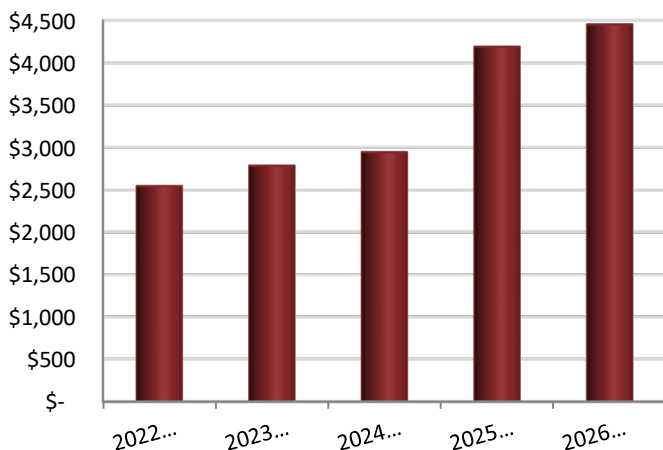
Last Five Fiscal Years

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Index					
Fund Balance, Jan. 1	\$ 48,537,471	\$ 63,108,416	\$ 71,818,285	\$ 65,534,214	\$ 76,943,000
Total Debt, Jan. 1*	\$ 322,839,763	\$ 346,838,489	\$ 324,910,991	\$ 306,341,320	\$ 309,002,165
Tax Levy in dollars	\$ 31,219,562	\$ 33,057,149	\$ 34,020,195	\$ 38,302,742	\$ 40,775,225
Assessed Valuation	\$ 598,718,210	\$ 633,858,613	\$ 695,316,409	\$ 721,201,197	\$ 748,073,104
Assessed Value per Capita	\$ 11,123	\$ 11,775	\$ 12,993	\$ 13,152	\$ 13,642
Total Expenditures (Budgeted Funds)	\$ 136,866,267	\$ 149,831,776	\$ 157,514,449	\$ 232,214,201	\$ 244,092,021
Expenditures per Capita	\$ 2,543	\$ 2,783	\$ 2,943	\$ 4,235	\$ 4,451
Number of Regular Employees					
Full & Part Time **	403	444	410	484	441
Number of Employees					
Per 1,000 people	7.49	8.25	7.66	8.83	8.04
Population	53,829	53,829	53,514	54,837	54,837

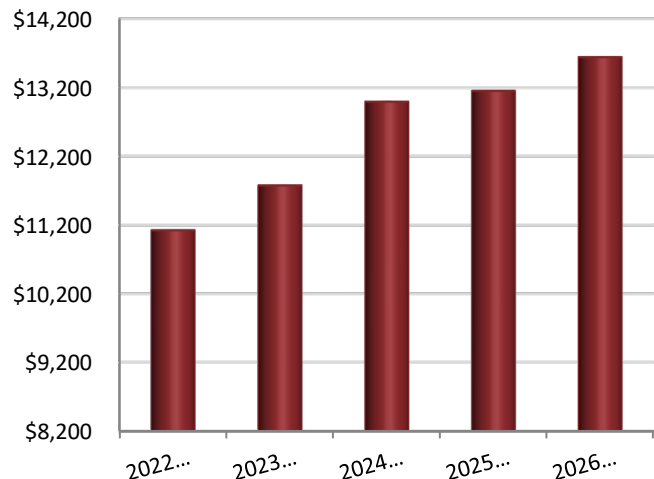
**Total debt of the city includes all G.O. bonds, temporary notes, revenue bonds, and lease purchases outstanding. This includes the STAR and TIF bonds issued in November 2009 in the amount of \$75 million as a part of the downtown redevelopment project. The total debt does not include IRB's as they are not considered debt of the City. Refer to the debt service section for more detail.*

***The employee numbers are full and part-time positions and do not include temporary or seasonal employees.*

Expenditures per Capita



Assessed Value per Capita



Assessed Property Valuation Information

Actual 2025 Valuation for Fiscal Year 2026

	<u>In Riley Co.</u>	<u>In Pottawatomie Co.</u>	<u>City Total</u>
TOTAL	<u>\$ 682,540,941</u>	<u>\$ 65,532,163</u>	<u>\$ 748,073,104</u>

Historical Total Valuations

2024	\$ 659,101,259	\$ 62,099,938	\$ 721,201,197
2023	634,972,221	60,344,188	695,316,409
2022	576,830,185	57,028,428	633,858,613
2021	543,589,219	55,128,991	598,718,210
2020	538,905,394	56,229,490	595,134,884
2019	530,026,530	55,209,523	585,236,053
2018	524,470,052	50,668,674	575,138,726
2017	511,017,954	48,998,788	560,016,742
2016	494,167,650	44,065,266	538,232,916
2015	478,645,873	42,034,337	520,680,210
2014	460,607,597	40,075,775	500,683,372
2013	446,046,125	39,093,255	485,139,380
2012	425,923,993	37,058,060	462,982,053
2011	411,234,594	37,842,439	449,077,033
2010	401,986,528	34,515,720	436,502,248
2009	398,147,493	33,697,817	431,845,310

The City's first Tax Increment Financing (TIF) district established in 1984, encompassed the area known as the downtown mall and created an assessed valuation increment of \$9,012,810 in taxable property over the course of 20 years. When this additional valuation came back onto the tax rolls in 2004, it reduced over one million dollars in city, county, and school property taxes which had been used to pay principal and interest on the original TIF bonds.

In 1997 the City of Manhattan created a second downtown Tax Increment Financing (TIF) District. This district, known as the "Southern TIF," was officially dissolved in January 2003, by the adoption of City Ordinance No. 6315 by the Manhattan City Commission. A total of \$376,300 had accumulated in the Southern TIF Fund through the collection of incremental property taxes at the time the TIF was dissolved. These funds were returned to the respective taxing agencies (city, county, school) based on the percent of each taxing jurisdiction's tax levy to the total tax levy of all three taxing entities.

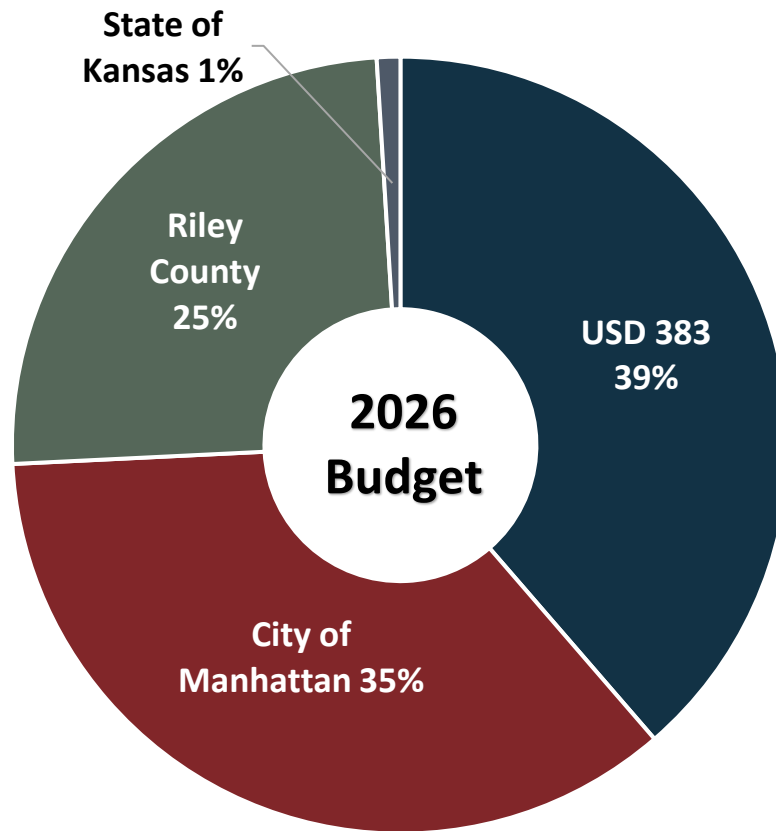
Assessed Property Valuation Information

Actual 2025 Valuation for Fiscal Year 2026

In 2005, a third TIF was established to support the City's downtown redevelopment efforts. This District encompasses a large area both north and south of the downtown mall. The 2005 TIF captures future incremental property tax revenues from the TIF district, and also captures 100% of the sales tax generated within the TIF district.

In 2019, The Aggieville Redevelopment District (TIF) was established by City Ordinance No. 7413. The TIF captures incremental property tax revenues that will fund a variety of projects including but not limited to, site preparation, utility relocation and extension, public infrastructure improvements, landscaping public plazas, streetscaping and construction of a multi-level parking facility and street surface parking with related appurtenances that will facilitate private development.

Division of the Tax Dollar in 2025 for Property within the City and Riley



Residential property in the City and Riley County is assessed at 11.5% of market value. For example, a property with a \$200,000 market value will have an assessed value of \$23,000 (11.5% times \$200,000). The property taxes on this property for fiscal 2026 will be distributed as follows:

	Dollars		Mills
USD 383	\$	1,607	59.217
City of Manhattan	\$	1,479	54.506
Riley County	\$	1,031	37.986
State of Kansas	\$	41	1.500
TOTAL	\$	4,158	153.209

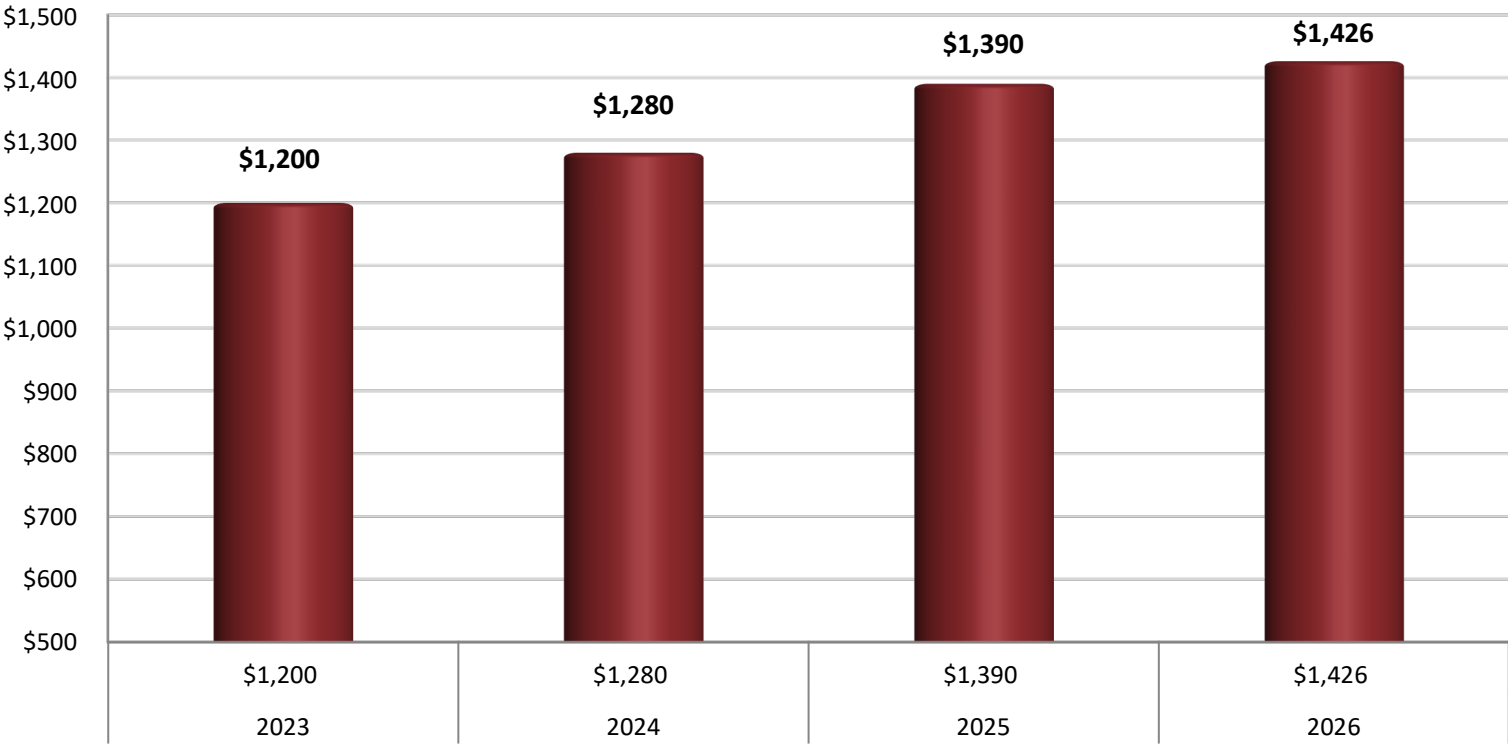
A property tax calculator is available on the City's Website at www.cityofmnhk.com/1486/Manhattan-Taxes.

Tax Computation for Typical Homeowner

	2023	2024	2025	2026
Increase in Valuation	5.9%	9.7%	3.7%	3.7%
Home Value <i>(Increased by above percentages)</i>	\$200,000	\$219,400	\$227,518	\$235,988
Residential Appraisal Rate <i>(set by State law)</i>	11.5%	11.5%	11.5%	11.5%
Tax Value	\$23,000	\$25,231	\$26,165	\$27,139

	2023 Budget		2024 Budget		2025 Budget		2026 Budget	
	Mill Levy Rate	Taxes Paid	Mill Levy Rate	Taxes Paid	Mill Levy Rate	Taxes Paid	Mill Levy Rate	Taxes Paid
General Fund	6.292	\$159	6.080	\$159	11.884	\$311	12.111	\$317
Library	4.329	\$109	4.183	\$109	4.268	\$112	4.298	\$112
Library EBF	1.022	\$26	0.987	\$26	0.984	\$26	1.005	\$26
Fire Equipment Reserve	1.136	\$29	1.098	\$29	1.101	\$29	1.101	\$29
Bond & Interest	4.792	\$121	3.662	\$96	0.663	\$17	0.664	\$17
Employee Benefit Fund	3.520	\$89	2.902	\$76	2.912	\$76	2.914	\$76
KP&F	1.507	\$38	1.456	\$38	1.461	\$38	1.462	\$38
Riley County Police Department	29.556	\$746	28.560	\$747	29.836	\$781	30.951	\$810
Total City Tax Bill	52.154	\$1,200	48.928	\$1,280	53.109	\$1,390	54.506	\$1,426

Total City Tax Bill on \$200,000 Home Value



Budget & Tax

Fund	2023 Mill Rate	2023 Tax Levy	2023 Budgeted Expenditures	2024 Mill Rate	2024 Tax Levy	2024 Budgeted Expenditures
General Operating	6.292	\$3,988,500	\$39,086,492	6.080	\$4,227,810	\$45,296,063
City University			650,000			1,061,000
Aggieville Business Improvement District			76,482			78,000
Downtown Business Improvement District			97,280			103,500
Economic Development Opportunity			999,226			8,111,517
Employee Benefit Contribution	3.520	2,231,000	6,120,476	2.902	2,017,714	6,282,621
Fire Equipment Reserve	1.136	720,000	629,342	1.098	763,200	1,314,806
Fire Pension K. P. & F.	1.507	955,000	1,412,606	1.456	955,000	1,434,577
General Improvement			8,778			320,000
Industrial Promotion			176,284			229,500
Library	4.329	2,743,721	2,895,500	4.183	2,908,344	3,102,000
Library Employee Benefit Contribution	1.022	647,527	680,000	0.987	686,379	720,800
Park Development			-			1,500
Recreation & Trails Fund			5,424,729			7,385,000
Sales Tax			7,380,000			8,250,000
Special Alcohol Programs			482,196			715,500
Special Parks & Recreation			502,851			1,073,000
Special Street & Highway			1,256,585			3,410,000
Special Sunset Zoo			702,747			907,655
Tourism & Convention Promotion			2,166,238			3,800,000
Riley County Police Department	29.556	18,734,125	20,000,064	28.560	19,858,173	21,344,367
Capital Improvement Reserve			-			1,290,000
Downtown Redevelopment TIF			2,719,348			2,980,000
Special Street Maintenance			4,838,126			6,450,000
Risk Management Reserve			-			171,000
Equipment Reserve			65,000			65,000
Parking Management			801,274			1,109,965
Bond & Interest	4.792	3,037,276	15,730,421	3.662	2,546,276	36,785,093
Water			14,688,252			24,965,900
Wastewater			12,192,213			21,979,033
Stormwater Management			4,944,456			8,011,350
Fleet Management			2,136,755			3,013,458
Information Technology			968,055			3,247,670
TOTALS	52.154	\$33,057,149	\$149,831,776	48.928	\$33,962,896	\$225,009,875

Levy Summary

Fund	2025 Mill Rate	2025 Tax Levy	2025 Budgeted Expenditures	2026 Mill Rate	2026 Tax Levy	2026 Budgeted Expenditures
General Operating	11.884	\$8,570,714	\$47,352,961	12.111	\$9,060,100	\$49,525,595
City University			625,000			745,000
Aggieville Business Improvement District			78,000			76,000
Downtown Business Improvement District			106,500			109,800
Economic Development Opportunity			7,458,517			7,878,617
Employee Benefit Contribution	2.912	2,100,158	6,400,000	2.914	2,180,000	6,073,579
Fire Equipment Reserve	1.101	794,384	1,206,710	1.101	824,000	1,488,308
Fire Pension K. P. & F.	1.461	1,053,663	1,850,000	1.462	1,094,000	1,574,100
General Improvement			420,000			350,000
Industrial Promotion			485,000			-
Library	4.268	3,078,000	3,279,900	4.298	3,215,321	3,430,750
Library Employee Benefit Contribution	0.984	710,000	757,059	1.005	751,460	850,000
Park Development			1,025			-
Recreation & Trails Fund			7,385,000			6,250,000
Sales Tax			9,000,000			7,800,000
Special Alcohol Programs			800,000			800,000
Special Parks & Recreation			1,093,000			1,506,000
Special Street & Highway			3,705,000			4,430,000
Special Sunset Zoo			964,500			939,500
Tourism & Convention Promotion			3,300,000			2,885,000
Riley County Police Department	29.836	21,517,823	23,054,328	30.951	23,153,844	24,624,922
Capital Improvement Reserve			55,000			270,000
Downtown Redevelopment TIF			2,774,000			2,887,000
Special Street Maintenance			5,000,000			6,700,000
Risk Management Reserve			146,000			148,000
Equipment Reserve			65,000			65,000
Parking Management			946,130			704,058
Bond & Interest	0.663	478,000	37,835,269	0.664	496,500	40,409,765
Water			26,825,300			29,091,900
Wastewater			24,963,700			28,161,000
Stormwater Management			9,657,350			8,852,100
Fleet Management			1,289,100			1,671,450
Information Technology			3,334,852			3,794,577
TOTALS	53.109	\$38,302,742	\$232,214,201	54.506	\$40,775,225	\$244,092,021

Summary of

Fund	2023 Actual Beg Fund Balance	2023 Actual Receipts	2023 Actual Expenditures	2023 Ending Fund Balance	2024 Actual Beg Fund Balance	2024 Actual Receipts	2024 Actual Expenditures
General Operating	\$ 16,046,906	\$ 34,143,631	\$ 39,086,492	\$ 11,104,045	\$ 11,104,045	\$ 36,542,085	\$ 36,518,806
City University	\$ 597,242	\$ 655,274	\$ 650,000	\$ 602,516	\$ 602,516	\$ 562,825	\$ 500,000
Aggieville Business Improvement Dist.	\$ 674	\$ 76,005	\$ 76,482	\$ 197	\$ 197	\$ 73,694	\$ 73,891
Downtown Business Improvement Dist.	\$ 1	\$ 97,279	\$ 97,280	\$ (0)	\$ (0)	\$ 101,286	\$ 101,091
Economic Development Opportunity	\$ 1,634,823	\$ 4,144,459	\$ 999,226	\$ 4,780,056	\$ 4,780,056	\$ 3,860,121	\$ 5,200,498
Employee Benefit Contribution	\$ 391,267	\$ 5,826,772	\$ 6,120,476	\$ 97,563	\$ 97,563	\$ 6,514,619	\$ 6,600,689
Fire Equipment Reserve	\$ 346,203	\$ 784,312	\$ 629,342	\$ 501,173	\$ 501,173	\$ 844,895	\$ 677,248
Fire Pension K. P. & F.	\$ 36,096	\$ 1,413,819	\$ 1,412,606	\$ 37,309	\$ 37,309	\$ 1,549,014	\$ 1,586,323
General Improvement	\$ 199,946	\$ 76,551	\$ 8,778	\$ 267,719	\$ 267,719	\$ 77,136	\$ 60,914
Industrial Promotion	\$ 300,196	\$ 110,055	\$ 176,284	\$ 233,967	\$ 233,967	\$ 100,239	\$ 151,969
Library	\$ 68,953	\$ 2,947,280	\$ 2,895,500	\$ 120,733	\$ 120,733	\$ 3,079,238	\$ 3,102,000
Library Employee Benefit Contribution	\$ 15,891	\$ 694,739	\$ 680,000	\$ 30,630	\$ 30,630	\$ 732,257	\$ 720,800
Park Development	\$ 870	\$ 42	\$ -	\$ 912	\$ 912	\$ 31	\$ -
Recreation & Trails Fund	\$ 5,464,311	\$ 3,963,625	\$ 5,424,729	\$ 4,003,207	\$ 4,003,207	\$ 4,037,789	\$ 4,338,894
Sales Tax	\$ 823,498	\$ 7,557,346	\$ 7,380,000	\$ 1,000,844	\$ 1,000,844	\$ 7,622,373	\$ 8,205,316
Special Alcohol Programs	\$ 107,022	\$ 617,424	\$ 482,196	\$ 242,250	\$ 242,250	\$ 618,097	\$ 515,500
Special Parks & Recreation	\$ 718,404	\$ 645,308	\$ 502,851	\$ 860,861	\$ 860,861	\$ 638,405	\$ 711,661
Special Street & Highway	\$ 3,071,751	\$ 2,121,377	\$ 1,256,585	\$ 3,936,543	\$ 3,936,543	\$ 1,923,114	\$ 3,779,794
Special Sunset Zoo	\$ 320,740	\$ 705,442	\$ 702,747	\$ 323,435	\$ 323,435	\$ 733,066	\$ 882,761
Tourism & Convention Promotion	\$ 575,786	\$ 3,054,042	\$ 2,166,238	\$ 1,463,590	\$ 1,463,590	\$ 2,907,141	\$ 3,825,090
Riley County Police Department	\$ 9,746	\$ 19,990,319	\$ 20,000,064	\$ 1	\$ 1	\$ 21,344,366	\$ 21,344,367
Capital Improvement Reserve	\$ 35,801	\$ 290,332	\$ -	\$ 326,133	\$ 326,133	\$ 9,582	\$ 85,016
Downtown Redevelopment T.I.F	\$ 80,705	\$ 2,721,589	\$ 2,719,348	\$ 82,946	\$ 82,946	\$ 2,648,304	\$ 2,474,068
Special Street Maintenance	\$ 2,647,515	\$ 4,015,463	\$ 4,838,126	\$ 1,824,852	\$ 1,824,852	\$ 3,521,656	\$ 1,083,730
Risk Management Reserve	\$ 146,110	\$ -	\$ -	\$ 146,110	\$ 146,110	\$ -	\$ -
Equipment Reserve	\$ (0)	\$ 65,001	\$ 65,000	\$ 1	\$ 1	\$ 65,000	\$ 65,000
Parking Management	\$ -	\$ 801,274	\$ 801,274	\$ -	\$ -	\$ 764,769	\$ 764,769
Bond & Interest	\$ 9,866,373	\$ 20,318,057	\$ 15,730,421	\$ 14,454,009	\$ 14,454,009	\$ 26,415,452	\$ 19,182,976
Water	\$ 9,090,791	\$ 16,444,028	\$ 14,688,252	\$ 10,846,567	\$ 10,846,567	\$ 16,050,772	\$ 14,263,451
Wastewater	\$ 6,994,506	\$ 14,308,430	\$ 12,192,213	\$ 9,110,723	\$ 9,110,723	\$ 14,849,604	\$ 11,451,867
Stormwater Management	\$ 3,516,291	\$ 5,567,513	\$ 4,944,456	\$ 4,139,348	\$ 4,139,348	\$ 5,428,625	\$ 5,513,498
Fleet Management Fund	\$ -	\$ 3,372,945	\$ 2,136,755	\$ 1,236,190	\$ 1,236,190	\$ 1,010,316	\$ 1,232,497
Information Technology Fund	\$ -	\$ 1,011,912	\$ 968,055	\$ 43,857	\$ 43,857	\$ 2,958,075	\$ 2,499,965
TOTALS	\$ 63,108,416	\$ 158,541,645	\$ 149,831,776	\$ 71,818,285	\$ 71,818,285	\$ 167,583,946	\$ 157,514,449

* Kansas budget law requires budgets to be set in October of the prior fiscal year. As a result, beginning fund balances of the budgeted years will not align with ending year actuals.

**Each City fund is adopted with a balanced budget; budgeted with expenditures equal to revenue plus beginning cash balances. Kansas budget law (K.S.A.79-2927) requires a balanced budget for each tax levy fund, with annual budgeted expenditures not to exceed budgeted revenues, and non-appropriated cash balances for all certified funds not to exceed 5% of budgeted expenditures. Due to these state certification requirements, the City employs a conservative approach to revenue budgeting that lessens large fluctuations, but also appropriates all reserves in order to provide for maximum flexibility. Much of these appropriated reserves will not be spent as evidenced by the actuals shown. The City applies this same balanced budget methodology across all budgeted funds. https://www.ksrevisor.org/statutes/chapters/ch79/079_029_0027.html

All Funds

Fund	2024 Ending Fund Balance	2025 Budgeted Beg Fund Balance	2025 Budgeted Receipts	2025 Budgeted Expenditures	2026 Budgeted Beg Fund Balance	2026 Budgeted Receipts	2026 Budgeted Expenditures
General Operating	\$ 11,127,324	\$ 11,046,321	\$ 47,352,961	\$ 47,352,961	\$ 11,100,000	\$ 49,525,595	\$ 49,525,595
City University	\$ 665,341	\$ 150,000	\$ 625,000	\$ 625,000	\$ 150,000	\$ 745,000	\$ 745,000
Aggieville Business Improvement Dist.	\$ (0)	\$ -	\$ 78,000	\$ 78,000	\$ -	\$ 76,000	\$ 76,000
Downtown Business Improvement Dist.	\$ 195	\$ -	\$ 106,500	\$ 106,500	\$ -	\$ 109,800	\$ 109,800
Economic Development Opportunity	\$ 3,439,679	\$ 3,100,000	\$ 7,458,517	\$ 7,458,517	\$ 4,700,000	\$ 7,878,617	\$ 7,878,617
Employee Benefit Contribution	\$ 11,493	\$ 11,493	\$ 6,400,000	\$ 6,400,000	\$ -	\$ 6,073,579	\$ 6,073,579
Fire Equipment Reserve	\$ 668,820	\$ 350,000	\$ 1,206,710	\$ 1,206,710	\$ 600,000	\$ 1,488,308	\$ 1,488,308
Fire Pension K. P. & F.	\$ -	\$ -	\$ 1,850,000	\$ 1,850,000	\$ -	\$ 1,574,100	\$ 1,574,100
General Improvement	\$ 283,941	\$ 350,000	\$ 420,000	\$ 420,000	\$ 280,000	\$ 350,000	\$ 350,000
Industrial Promotion	\$ 182,237	\$ 185,000	\$ 485,000	\$ 485,000	\$ -	\$ -	\$ -
Library	\$ 97,971	\$ -	\$ 3,279,900	\$ 3,279,900	\$ -	\$ 3,430,750	\$ 3,430,750
Library Employee Benefit Contribution	\$ 42,087	\$ -	\$ 757,059	\$ 757,059	\$ 50,000	\$ 850,000	\$ 850,000
Park Development	\$ 943	\$ 1,000	\$ 1,025	\$ 1,025	\$ -	\$ -	\$ -
Recreation & Trails Fund	\$ 3,702,102	\$ 3,500,000	\$ 7,385,000	\$ 7,385,000	\$ 2,000,000	\$ 6,250,000	\$ 6,250,000
Sales Tax	\$ 417,901	\$ 400,000	\$ 9,000,000	\$ 9,000,000	\$ 400,000	\$ 7,800,000	\$ 7,800,000
Special Alcohol Programs	\$ 344,847	\$ 250,000	\$ 800,000	\$ 800,000	\$ 250,000	\$ 800,000	\$ 800,000
Special Parks & Recreation	\$ 787,605	\$ 500,000	\$ 1,093,000	\$ 1,093,000	\$ 940,000	\$ 1,506,000	\$ 1,506,000
Special Street & Highway	\$ 2,079,863	\$ 2,000,000	\$ 3,705,000	\$ 3,705,000	\$ 2,700,000	\$ 4,430,000	\$ 4,430,000
Special Sunset Zoo	\$ 173,740	\$ 325,000	\$ 964,500	\$ 964,500	\$ 175,000	\$ 939,500	\$ 939,500
Tourism & Convention Promotion	\$ 545,641	\$ 550,000	\$ 3,300,000	\$ 3,300,000	\$ 285,000	\$ 2,885,000	\$ 2,885,000
Riley County Police Department	\$ 0	\$ -	\$ 23,054,328	\$ 23,054,328	\$ -	\$ 24,624,922	\$ 24,624,922
Capital Improvement Reserve	\$ 250,699	\$ 50,000	\$ 55,000	\$ 55,000	\$ 265,000	\$ 270,000	\$ 270,000
Downtown Redevelopment T.I.F	\$ 257,182	\$ 55,000	\$ 2,774,000	\$ 2,774,000	\$ -	\$ 2,887,000	\$ 2,887,000
Special Street Maintenance	\$ 4,262,778	\$ 1,825,000	\$ 5,000,000	\$ 5,000,000	\$ 3,500,000	\$ 6,700,000	\$ 6,700,000
Risk Management Reserve	\$ 146,110	\$ 146,000	\$ 146,000	\$ 146,000	\$ 148,000	\$ 148,000	\$ 148,000
Equipment Reserve	\$ 1	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000
Parking Management	\$ -	\$ -	\$ 946,130	\$ 946,130	\$ -	\$ 704,058	\$ 704,058
Bond & Interest	\$ 21,686,485	\$ 16,825,893	\$ 37,835,269	\$ 37,835,269	\$ 21,300,000	\$ 40,409,765	\$ 40,409,765
Water	\$ 12,633,888	\$ 10,000,000	\$ 26,825,300	\$ 26,825,300	\$ 12,000,000	\$ 29,091,900	\$ 29,091,900
Wastewater	\$ 12,508,460	\$ 10,100,000	\$ 24,963,700	\$ 24,963,700	\$ 12,500,000	\$ 28,161,000	\$ 28,161,000
Stormwater Management	\$ 4,054,475	\$ 4,000,000	\$ 9,657,350	\$ 9,657,350	\$ 3,000,000	\$ 8,852,100	\$ 8,852,100
Fleet Management Fund	\$ 1,014,009	\$ 250,000	\$ 1,289,100	\$ 1,289,100	\$ 600,000	\$ 1,671,450	\$ 1,671,450
Information Technology Fund	\$ 501,967	\$ -	\$ 3,334,852	\$ 3,334,852	\$ -	\$ 3,794,577	\$ 3,794,577
TOTALS	\$ 81,887,782	\$ 65,970,707	\$ 232,214,201	\$ 232,214,201	\$ 76,943,000	\$ 244,092,021	\$ 244,092,021

Historical Beginning Fund Balances

(Actual fund balances at the beginning of each budget year)

Tax Levy	Fund	2023 (Actual)	2024 (Actual)	2025 (budgeted)	2026 (budgeted)
001	* General Operating	\$ 16,046,906	\$ 11,104,045	\$ 11,046,321	\$ 11,100,000
102	City University	597,242	602,516	\$ 150,000	\$ 150,000
103	Aggieville Business Improvement Dist.	674	197	\$ -	\$ -
104	Downtown Business Improvement Dist.	1	(0)	\$ -	\$ -
105	Economic Development Opportunity	1,634,823	4,780,056	\$ 3,100,000	\$ 4,700,000
106	* Employee Benefit Contribution	391,267	97,563	\$ 11,493	\$ -
107	* Fire Equipment Reserve	346,203	501,173	\$ 350,000	\$ 600,000
108	* Fire Pension K. P. & F.	36,096	37,309	\$ -	\$ -
109	* General Improvement	199,946	267,719	\$ 350,000	\$ 280,000
110	* Industrial Promotion	300,196	233,967	\$ 185,000	\$ -
111	* Library	68,953	120,733	\$ -	\$ -
112	* Library Employee Benefit Contribution	15,891	30,630	\$ -	\$ 50,000
113	* Park Development	870	912	\$ 1,000	\$ -
114	Recreation and Trails Fund	5,464,311	4,003,207	\$ 3,500,000	\$ 2,000,000
115	Sales Tax	823,498	1,000,844	\$ 400,000	\$ 400,000
116	Special Alcohol Programs	107,022	242,250	\$ 250,000	\$ 250,000
117	Special Parks & Recreation	718,404	860,861	\$ 500,000	\$ 940,000
118	Special Street & Highway	3,071,751	3,936,543	\$ 2,000,000	\$ 2,700,000
119	Special Sunset Zoo	320,740	323,435	\$ 325,000	\$ 175,000
121	Tourism & Convention Promotion	575,786	1,463,590	\$ 550,000	\$ 285,000
124	* Riley County Police Dept.	9,746	1	\$ -	\$ -
126	Capital Improvement Reserve	35,801	326,133	\$ 50,000	\$ 265,000
127	Tax Increment Financing-Downtown	80,705	82,946	\$ 55,000	\$ -
129	Special Street Maintenance	2,647,515	1,824,852	\$ 1,825,000	\$ 3,500,000
130	Risk Management Reserve	146,110	146,110	\$ 146,000	\$ 148,000
134	Equipment Reserve Fund	(0)	1	\$ -	\$ -
135	Parking Management Fund	-	-	\$ -	\$ -
301	* Bond & Interest	9,866,373	14,454,009	\$ 16,825,893	\$ 21,300,000
Governmental Funds		\$ 43,506,829	\$ 46,441,601	\$ 41,620,707	\$ 48,843,000
501	Water	9,090,791	10,846,567	10,000,000	\$ 12,000,000
521	Wastewater	6,994,506	9,110,723	10,100,000	\$ 12,500,000
531	Stormwater Management	3,516,291	4,139,348	4,000,000	\$ 3,000,000
Enterprise Funds		\$ 19,601,587	\$ 24,096,637	\$ 24,100,000	\$ 27,500,000

Historical Beginning Fund Balances

(Actual fund balances at the beginning of each budget year)

Tax Levy	Fund	2023 (Actual)	2024 (Actual)	2025 (budgeted)	2026 (budgeted)
607	Fleet Management Fund	-	1,236,190	250,000	\$ 600,000
608	Information Technology Fund	-	43,857	-	\$ -
	Internal Service Funds	\$ -	\$ 1,280,047	\$ 250,000	\$ 600,000
TOTALS		\$ 63,108,416	\$ 71,818,285	\$ 65,970,707	\$ 76,943,000

Adopted 2026 City Budget Fund Balance, Revenues and Expenditures by Year

	2023		2024		2025		2026
	Actual		Actual		Budget		Budget
Beginning Fund Balance	\$	63,108,416	\$	71,818,285	\$	65,970,707	\$ 76,943,000
State and Local Taxes	\$	41,792,599	\$	42,702,488	\$	41,967,811	\$ 41,129,711
Property Taxes		32,792,083		33,466,290		38,617,742	40,908,291
Motor Vehicle Taxes		2,460,103		2,562,439		2,342,608	2,618,589
Special Assessments		6,736,361		6,510,165		6,049,198	5,814,368
Other Taxes & Fees		3,736,283		3,634,764		3,654,500	3,770,800
User Fees & Licenses		43,260,965		44,643,561		47,439,489	48,529,229
Investment Income		3,437,610		3,460,760		2,692,794	2,988,715
Transfers		17,744,942		27,227,016		18,032,685	18,380,901
Grants, Cont., and Other Rev		6,580,699		3,374,469		5,446,667	3,008,417
Total Revenues	\$	158,541,645	\$	167,581,952	\$	166,243,494	\$ 167,149,021
Total Amount Available	\$	221,650,061	\$	239,400,237	\$	232,214,201	\$ 244,092,021
Utilities	\$	31,824,921	\$	31,228,817	\$	61,446,350	\$ 66,105,000
Public Safety		30,637,056		32,795,360		36,246,620	37,651,328
Debt Service		15,730,421		19,182,976		37,835,269	40,409,765
Economic Development		3,903,636		7,887,447		11,137,517	11,115,617
Public Works		11,562,763		8,838,093		13,690,720	15,945,471
General Government		23,455,508		23,284,074		33,175,513	36,636,640
Recreation & Quality-of-Life		22,311,165		21,392,630		25,429,328	24,582,761
Community Development		3,026,306		4,697,750		4,252,884	3,845,439
Transfers		7,380,000		8,205,317		9,000,000	7,800,000
Total Expenditures	\$	149,831,776	\$	157,512,464	\$	232,214,201	\$ 244,092,021
Ending Fund Balance	\$	71,818,285	\$	81,887,773	\$	-	\$ -

Note: **Each City fund is adopted with a balanced budget; budgeted with expenditures equal to revenue plus beginning cash balances. Kansas budget law (K.S.A.79-2927) requires a balanced budget for each tax levy fund, with annual budgeted expenditures not to exceed budgeted revenues, and non-appropriated cash balances for all certified funds not to exceed 5% of budgeted expenditures. Due to these state certification requirements, the City employs a conservative approach to revenue budgeting that lessens large fluctuations, but also appropriates all reserves in order to provide for maximum flexibility. Much of these appropriated reserves will not be spent as evidenced by the actuals shown. The City applies this same balanced budget methodology across all budgeted funds.

Adopted 2026 City Budget Fund Balance, Revenues & Expenditures by Fund Type

	General Fund		Special Revenue Funds		Debt Service Fund		Enterprise Funds		Internal Service Funds		Total Funds	
Beginning Fund Balance	\$	11,100,000	\$	16,443,000	\$	21,300,000	\$	27,500,000	\$	600,000	\$	76,943,000
State and Local Taxes	\$	12,907,011	\$	21,697,700	\$	6,525,000	\$	-	\$	-	\$	41,129,711
Property Taxes		9,120,100		31,251,691		536,500		-		-		40,908,291
Motor Vehicle Taxes		585,941		1,999,968		32,680		-		-		2,618,589
Special Assessments		8,000		-		5,805,618		750		-		5,814,368
Other Taxes & Fees		585,000		3,185,800		-		-		-		3,770,800
User Fees & Licenses		5,055,950		994,500		590,000		37,100,800		4,787,979		48,529,229
Investment Income		1,403,615		161,000		62,000		1,362,100		-		2,988,715
Transfers		8,489,478		4,649,058		5,157,967		6,350		78,048		18,380,901
Grants, Cont., and Other		270,500		2,202,917		400,000		135,000		-		3,008,417
Total Revenues	\$	38,425,595	\$	66,142,634	\$	19,109,765	\$	38,605,000	\$	4,866,027	\$	167,149,021
Total Resources Available	\$	49,525,595	\$	82,585,634	\$	40,409,765	\$	66,105,000	\$	5,466,027	\$	244,092,021
Utilities	\$	-	\$	-	\$	-	\$	66,105,000	\$	-	\$	66,105,000
Public Safety		9,963,998		27,687,330		-		-		-		37,651,328
Debt Service		-		-		40,409,765		-		-		40,409,765
Economic Development		-		11,115,617		-		-		-		11,115,617
Public Works		4,815,471		11,130,000		-		-		-		15,945,471
General Government		22,364,976		8,805,637		-		-		5,466,027		36,636,640
Recreation & Quality-of-Life		11,606,511		12,976,250		-		-		-		24,582,761
Community Development		774,639		3,070,800		-		-		-		3,845,439
Transfers		-		7,800,000		-		-		-		7,800,000
Total Expenditures	\$	49,525,595	\$	82,585,634	\$	40,409,765	\$	66,105,000	\$	5,466,027	\$	244,092,021

Summary of Major Revenue Sources

Assumption Analysis for Budget Year 2026

PROPERTY TAXES

Average 5-year annual growth rate (2020-2024): 3.72%

2026 Budget Assumption: 5.93%

The annual increase in valuation from new improvements continues to increase from commercial and residential real estate. The growth of the City through previous annexations continues to place stress on other City operations including a growing debt burden necessary to pay for infrastructure costs associated with this community-wide growth. Each year, it is the goal of the City Commission and City Administration to levy property taxes at a rate that would minimize the impact on individual taxpayers. For the 2026 budget, the City increased the levy with an additional \$2,472,483 in property taxes or 1.397 mills for all city services, including those provided by the Riley County Police Department and the Manhattan Public Library.

UTILITY FEES

Average 5-year annual growth rate (2020-2024): 7.91%

2026 Budget Assumption: 3.43%

In 2018, utility fees were restructured and implemented to charge customers more accurately for their fair share of the costs relative to the costs incurred by the city for providing these services. Full rate implementation has taken place over the course of three years for water and wastewater and five years for stormwater. In line with the phasing in of the new rates, City Administration is recommending an increase in utility fees on water of 3%, wastewater of 3% and stormwater of 6% in base rates and an additional \$2.75 surcharge for the Levee Project.

LOCAL SALES TAXES

Average 5-year annual growth rate (2020-2024): (1.74%)

2026 Budget Assumption: 23.59%

In 2026, a budgeted \$2.54 million will be collected from countywide sales tax in the General Fund and an estimated \$20.065 million will be collected from the city's 1.95% sales tax. By City ordinance, one-half of the city's 1% sales tax is directly credited to the Sales Tax Fund and used to reduce the local burden on property taxes and the other one-half of the city sales tax is credited to the General Fund. The 0.95% dedicated sales tax received by the city is distributed based on dedicated voter-approved sales tax initiatives. Voters approved a 0.50% Economic Relief sales tax in November of 2022, implemented in 2023, with 70% of the tax collected going to debt service and 30% going to economic development and housing initiatives. The remaining 0.45% goes to voter approved Street Maintenance (0.20%) and Trails and Recreation (0.25%).

FRANCHISE FEES

Average 5-year annual growth rate (2020-2024): 3.16%

2026 Budget Assumption: 2.64%

By local ordinance the city charges Westar Energy, Kansas Gas Service, AT&T, and Cox Communications a fee for the right to use city streets and rights-of-way for the placing and maintenance of their equipment and property. Overall, revenues are budgeted at \$3.883 million for 2026.

MUNICIPAL COURT REVENUES

Average 5-year annual growth rate (2020-2024): 4.70%

2026 Budget Assumption: 0.19%

Municipal violations have remained steady within the past five years. For the 2026 budget year, these revenues are budgeted at \$1,072,800, a minimal increase of \$2,000 from the 2025 budget.

STATE GASOLINE TAX REFUNDS

Average 5-year annual growth rate (2020-2024): 1.09%

2026 Budget Assumption: 0.00%

The State gasoline tax refunds are the main source of revenue for the Special Street & Highway fund. These funds are distributed quarterly by the state and are estimated at approximately \$1.6 million annually.

MOTOR VEHICLE TAXES

Average 5-year annual growth rate (2020-2024): 3.41%

2026 Budget Assumption: 11.78%

Motor vehicle tax estimates are determined by each County. Over the past five years, motor vehicle taxes have increased slightly annually.

SPECIAL ALCOHOL REVENUES

Average 5-year annual growth rate (2020-2024): 13.35%

2026 Budget Assumption: (2.03%)

In accordance with state statutes, revenues derived from state-imposed taxes on local drinking establishments are shared annually with local governments across the state. The total revenue received by the city must be divided into thirds and credited to a Special Alcohol Fund, Special Parks & Recreation Fund, and the General Fund. Special alcohol revenue has remained fairly consistent the past years except for a dramatic decline in 2020 due to COVID 19. The total for 2026 is estimated at \$1,685,000.

INVESTMENT INCOME

Average 5-year annual growth rate (2020-2024): (71.39%)

2026 Budget Assumption: 15.71%

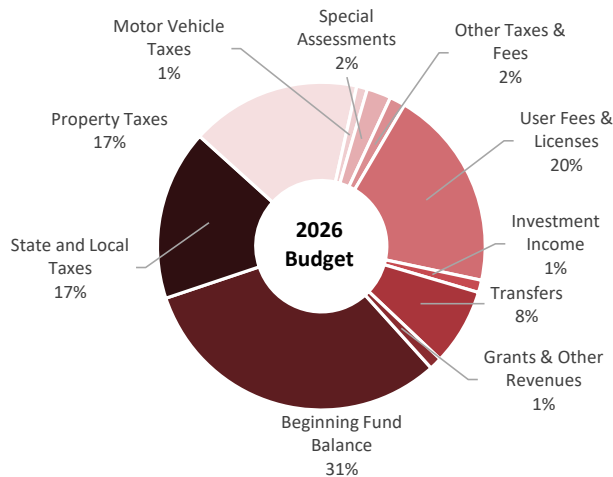
With the recent rate increases by the Federal Reserve, the city anticipates investment income to increase slightly in 2026. The investment committee for the city continues to evaluate various opportunities for future investments.

NOTES

- The average 5-year annual growth rate includes the prior five years of actuals for 2020-2024.
- The 2026 budget assumptions percentage is the percentage change from the City's annual 2025 budget.

Revenues and Expenses by Category

Primary Government Sources of Revenue



Revenues by Source	2025 Budget	2026 Budget
Beginning Fund Balance	\$ 65,970,707	\$ 76,943,000
State and Local Taxes	41,967,811	41,129,711
Property Taxes	38,617,742	40,908,291
Motor Vehicle Taxes	2,342,608	2,618,589
Special Assessments	6,049,198	5,814,368
Other Taxes & Fees	3,654,500	3,770,800
User Fees & Licenses	47,439,489	48,529,229
Investment Income	2,692,794	2,988,715
Transfers	18,032,685	18,380,901
Grants & Other Revenues	5,446,667	3,008,417
Total Revenues	\$ 232,214,201	\$ 244,092,021

State & Local Sales Taxes: Includes city/county sales taxes, and franchise fees

Property Taxes: Includes ad valorem, delinquent taxes, and payments-in-lieu-of-taxes

User Fees & Licenses: Includes licenses & permits, services and sales, program revenue, utility sales, and fines

Investment Income: Includes land rent, farm income, and misc. investment income

Transfers: Includes transfers for utility administrative services, sales tax, debt service, etc.

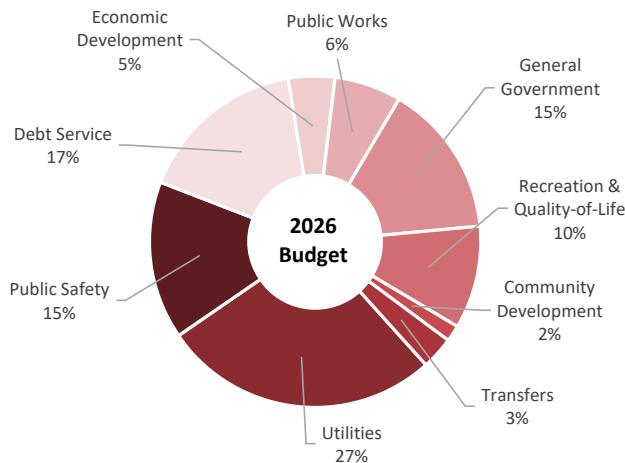
Grants & Other Revenues: Includes contributions, grants, and misc. revenues

User Fees & Licenses: Includes licenses & permits, services and sales, program revenue, utility sales, and fines

Investment Income: Includes land rent, farm income, and misc. investment income

Transfers: Includes transfers for utility administrative services, sales tax, debt service, etc.

Primary Government Functional Expenses



Expenditures by Governmental Function	2025 Budget	2026 Budget
Utilities	\$ 61,446,350	\$ 66,105,000
Public Safety	36,246,620	37,651,328
Debt Service	37,835,269	40,409,765
Economic Development	11,137,517	11,115,617
Public Works	13,690,720	15,945,471
General Government	33,175,513	36,636,640
Recreation & Quality-of-Life	25,429,328	24,582,761
Community Development	4,252,884	3,845,439
Transfers	9,000,000	7,800,000
Total Expenditures	\$ 232,214,201	\$ 244,092,021

Utilities: Includes Water, Wastewater, and Stormwater operations

Public Safety: Includes Fire Operations, Administration, Technical Services, Animal Services, Fire Equipment Reserve, Fire Pension, and RCPD

Debt Service: Includes all long-term debt payments

Economic Development: Includes General Improvement, Industrial Promotion, Economic Development Opportunity Fund, CIP Reserves, and Downtown Redevelopment TIF

Public Works: Includes Administration, Streets, Engineering, Traffic, Special Street & Highway, and Special Street Maintenance

General Government: Includes General Government, Finance, Human Resources, Airport, Court, General Services, Outside Services, Municipal Parking Lot, City University Fund, Employee Benefits, Special Alcohol Programs, and Internal Service Funds

Recreation & Quality-of-Life: Parks & Recreation, Building Maintenance, Zoo, Pools, Flint Hills Discovery Center, Library, and Library Employee Benefits

Community Development: Administration and Planning, Business Districts, and Tourism & Convention Fund

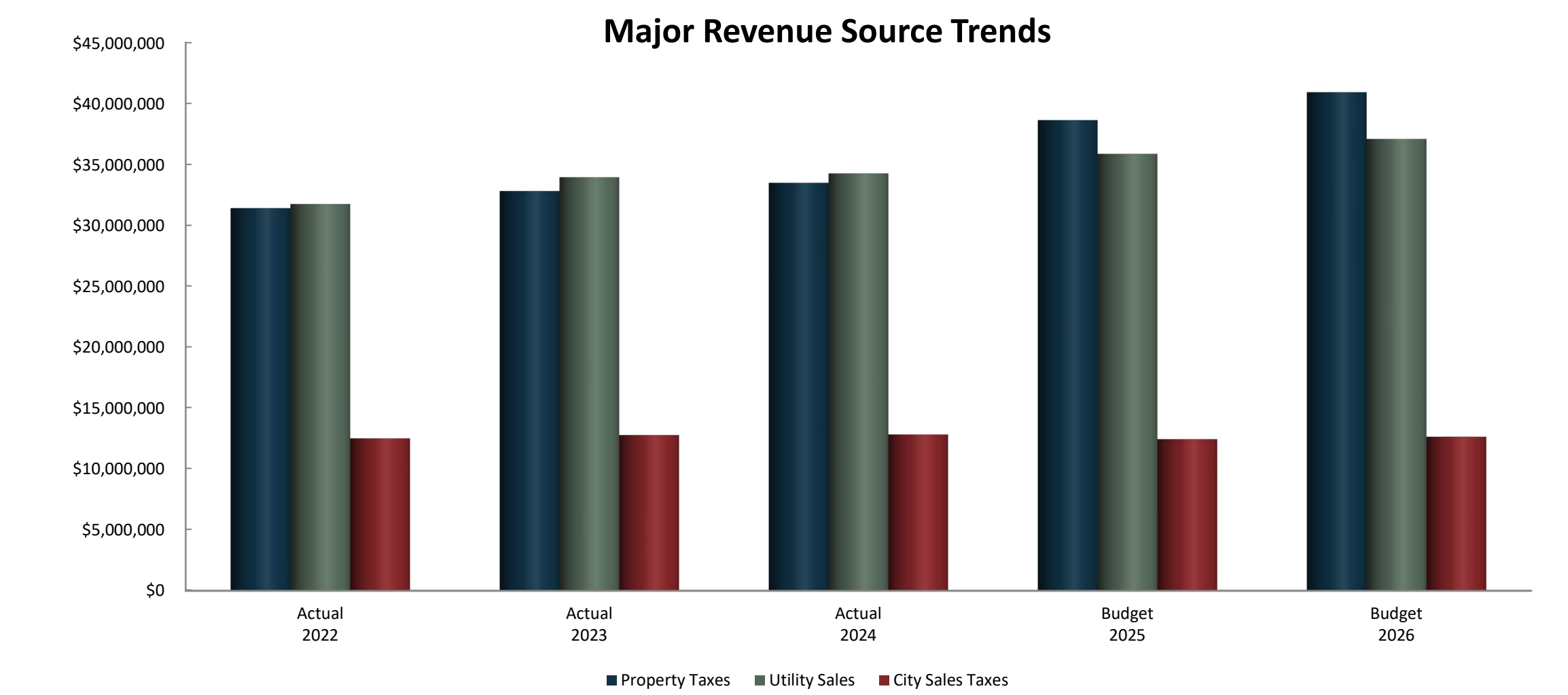
Transfers: Includes transfers from Sales Tax Fund to General Fund and Special Revenue Funds

2026 All Funds Revenues

Fund	2023 Actual	2024 Actual	2025 Budget	2026 Budget
General Operating	\$ 34,143,631	\$ 36,542,085	\$ 47,352,961	\$ 49,525,595
City University	655,274	562,825	625,000	745,000
Aggieville Business Improvement Dist.	76,005	73,694	78,000	76,000
Downtown Business Improvement Dist.	97,279	101,286	106,500	109,800
Economic Development Opportunity	4,144,459	3,860,121	7,458,517	7,878,617
Employee Benefit Contribution	5,826,772	6,514,619	6,400,000	6,073,579
Fire Equipment Reserve	784,312	844,895	1,206,710	1,488,308
Fire Pension K. P. & F.	1,413,819	1,549,014	1,850,000	1,574,100
General Improvement	76,551	77,136	420,000	350,000
Industrial Promotion	110,055	100,239	485,000	-
Library	2,947,280	3,079,238	3,279,900	3,430,750
Library Employee Benefit Contribution	694,739	732,257	757,059	850,000
Park Development	42	31	1,025	-
Recreation & Trails Fund	3,963,625	4,037,789	7,385,000	6,250,000
Sales Tax	7,557,346	7,622,373	9,000,000	7,800,000
Special Alcohol Programs	617,424	618,097	800,000	800,000
Special Parks & Recreation	645,308	638,405	1,093,000	1,506,000
Special Street & Highway	2,121,377	1,923,114	3,705,000	4,430,000
Special Sunset Zoo	705,442	733,066	964,500	939,500
Tourism & Convention	3,054,042	2,907,141	3,300,000	2,885,000
Riley County Police Department	19,990,319	21,344,366	23,054,328	24,624,922
Capital Improvement Reserve	290,332	9,582	55,000	270,000
Downtown Redevelopment T.I.F.	2,721,589	2,648,304	2,774,000	2,887,000
Special Street Maintenance	4,015,463	3,521,656	5,000,000	6,700,000
Risk Management Reserve	-	-	146,000	148,000
Equipment Reserve	65,001	65,000	65,000	65,000
Parking Management	801,274	764,769	946,130	704,058
Bond & Interest	20,318,057	26,415,452	37,835,269	40,409,765
Water	16,444,028	16,050,772	26,825,300	29,091,900
Wastewater	14,308,430	14,849,604	24,963,700	28,161,000
Stormwater Management	5,567,513	5,428,625	9,657,350	8,852,100
Fleet Management	3,372,945	1,010,316	1,289,100	1,671,450
Information Technology	1,011,912	2,958,075	3,334,852	3,794,577
Total Revenue	\$ 158,541,645	\$ 167,583,946	\$ 232,214,201	\$ 244,092,021

Selected Revenue History

	2020	2021	2022	2023	2024	Average Annual Growth for the Past Five Years	2025	2026	Percentage Change 2026 over 2025
	Actual	Actual	Actual	Actual	Actual		Budget	Budget	
Mill Levy Rate	49.798	49.835	52.143	52.154	48.928	-0.44%	53.109	54.506	2.63%
City Assessed Valuation	\$ 585,236,053	\$ 595,134,884	\$ 598,718,210	\$ 633,858,613	\$ 695,316,409	4.40%	\$ 721,201,197	\$ 748,073,104	3.73%
Beginning Cash Balances	\$ 38,002,950	\$ 45,179,790	\$ 48,537,471	\$ 63,108,416	\$ 71,818,285	17.25%	\$ 65,970,707	\$ 76,943,000	16.63%
Primary Revenue Sources									
Property Taxes	28,917,211	29,488,710	31,387,077	32,792,083	33,466,290	3.72%	38,617,742	40,908,291	5.93%
Utility Sales	25,248,259	28,631,485	31,723,324	33,926,695	34,236,170	7.91%	35,843,000	37,070,800	3.43%
City Sales Taxes	10,279,639	11,467,993	12,484,506	12,750,282	12,801,079	5.64%	12,415,000	12,615,000	1.61%
Total Primary Revenue Sources	\$ 64,445,109	\$ 69,588,188	\$ 75,594,907	\$ 79,469,060	\$ 80,503,539	6.96%	\$ 86,875,742	\$ 90,594,091	4.28%
Secondary Revenue Sources									
Franchise Fees	\$ 3,402,115	\$ 3,547,980	\$ 4,061,905	\$ 3,976,941	\$ 3,852,941	3.16%	\$ 3,782,511	\$ 3,882,511	2.64%
County Sales Taxes	2,786,456	3,148,446	3,461,841	2,191,366	1,901,333	-9.11%	1,744,500	2,539,500	45.57%
Rec & Trails Sales Tax (0.25%)	3,147,803	3,643,532	3,858,718	3,963,625	4,037,789	6.42%	3,885,000	4,250,000	9.40%
Special Street Maintenance Sales Tax (0.20%)	2,485,095	2,876,537	3,038,138	3,166,939	3,230,231	6.78%	3,175,000	3,200,000	0.79%
Motor Vehicle Taxes	2,241,181	2,290,516	2,302,057	2,460,103	2,562,439	3.41%	2,342,608	2,618,589	11.78%
Transient Guest Taxes	1,393,470	1,458,900	2,375,652	3,054,042	2,907,141	20.18%	2,750,000	2,600,000	-5.45%
Municipal Court Revenues	952,007	1,015,838	970,868	1,102,227	1,143,919	4.70%	1,070,800	1,072,800	0.19%
State Gasoline Tax Refund	1,517,829	1,719,658	1,641,576	1,591,629	1,585,338	1.09%	1,600,000	1,600,000	0.00%
Special Alcohol Taxes	1,083,402	1,307,185	1,684,360	1,819,021	1,788,166	13.35%	1,720,000	1,685,000	-2.03%
Recreation Fees	169,927	458,081	560,286	571,696	677,398	41.30%	545,900	690,200	26.43%
Licenses and Permits	556,158	802,875	943,203	774,208	605,674	2.16%	656,400	671,400	2.29%
Airport Fees	516,097	541,681	663,683	560,014	774,737	10.69%	690,800	795,765	15.19%
Investment Income	245,742	41,969	740,922	2,455,915	2,120,408	71.39%	1,435,525	1,661,000	15.71%
Total Secondary Revenue Sources	\$ 20,497,282	\$ 22,853,200	\$ 26,303,209	\$ 27,687,726	\$ 27,187,514	7.32%	\$ 25,399,044	\$ 27,266,765	7.35%



2026 All Funds Expenditures

Fund	2023 Actual	2024 Actual	2025 Budget	2026 Budget
General Operating	\$ 39,086,492	\$ 36,518,806	\$ 47,352,961	\$ 49,525,595
City University	650,000	500,000	625,000	745,000
Aggieville Business Improvement District	76,482	73,891	78,000	76,000
Downtown Business Improvement District	97,280	101,091	106,500	109,800
Economic Development Opportunity	999,226	5,200,498	7,458,517	7,878,617
Employee Benefit Contribution	6,120,476	6,600,689	6,400,000	6,073,579
Fire Equipment Reserve	629,342	677,248	1,206,710	1,488,308
Fire Pension K. P. & F.	1,412,606	1,586,323	1,850,000	1,574,100
General Improvement	8,778	60,914	420,000	350,000
Industrial Promotion	176,284	151,969	485,000	-
Library	2,895,500	3,102,000	3,279,900	3,430,750
Library Employee Benefit Contribution	680,000	720,800	757,059	850,000
Park Development	-	-	1,025	-
Recreation & Trails Fund	5,424,729	4,338,894	7,385,000	6,250,000
Sales Tax	7,380,000	8,205,316	9,000,000	7,800,000
Special Alcohol Programs	482,196	515,500	800,000	800,000
Special Parks & Recreation	502,851	711,661	1,093,000	1,506,000
Special Street & Highway	1,256,585	3,779,794	3,705,000	4,430,000
Special Sunset Zoo	702,747	882,761	964,500	939,500
Tourism & Convention Promotion	2,166,238	3,825,090	3,300,000	2,885,000
Riley County Police Department	20,000,064	21,344,367	23,054,328	24,624,922
Capital Improvement Reserve	-	85,016	55,000	270,000
Downtown Redevelopment TIF	2,719,348	2,474,068	2,774,000	2,887,000
Special Street Maintenance	4,838,126	1,083,730	5,000,000	6,700,000
Risk Management Reserve	-	-	146,000	148,000
Equipment Reserve	65,000	65,000	65,000	65,000
Parking Management	801,274	764,769	946,130	704,058
Bond & Interest	15,730,421	19,182,976	37,835,269	40,409,765
Water	14,688,252	14,263,451	26,825,300	29,091,900
Wastewater	12,192,213	11,451,867	24,963,700	28,161,000
Stormwater Management	4,944,456	5,513,498	9,657,350	8,852,100
Fleet Management	2,136,755	1,232,497	1,289,100	1,671,450
Information Technology	968,055	2,499,965	3,334,852	3,794,577
Total Expenditures	\$ 149,831,776	\$ 157,514,449	\$ 232,214,201	\$ 244,092,021

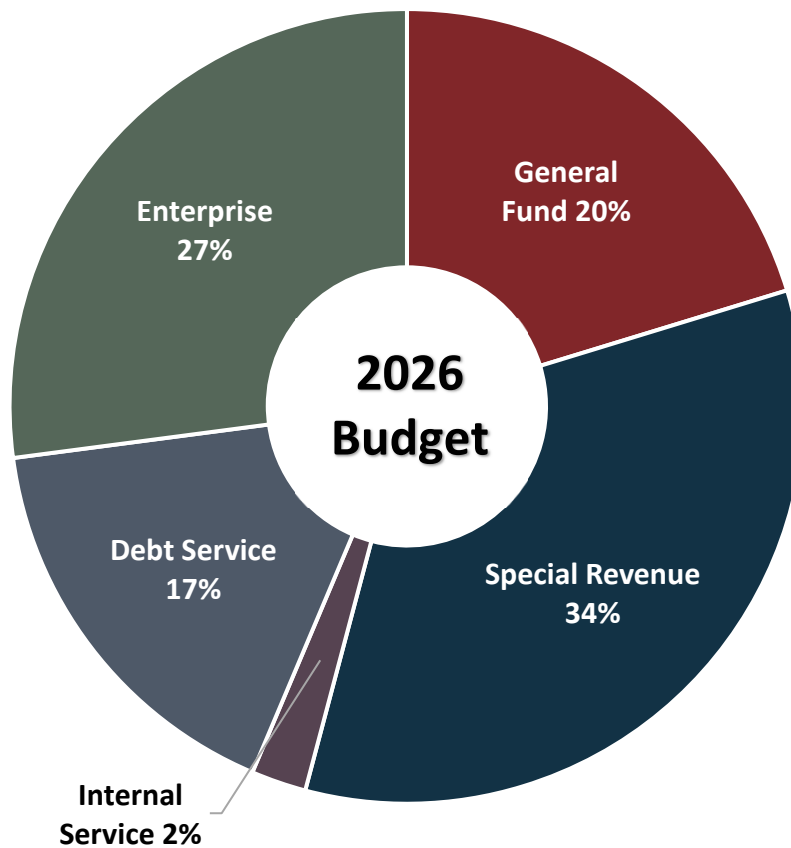
General Fund

GENERAL FUND

2026 BUDGET

\$49,525,595

The General Fund is the principal operating fund of the City and accounts for a majority of personnel costs for the City. Current operating expenditures of the City are financed mainly by sales taxes, franchise fees, and transfers from other funds.

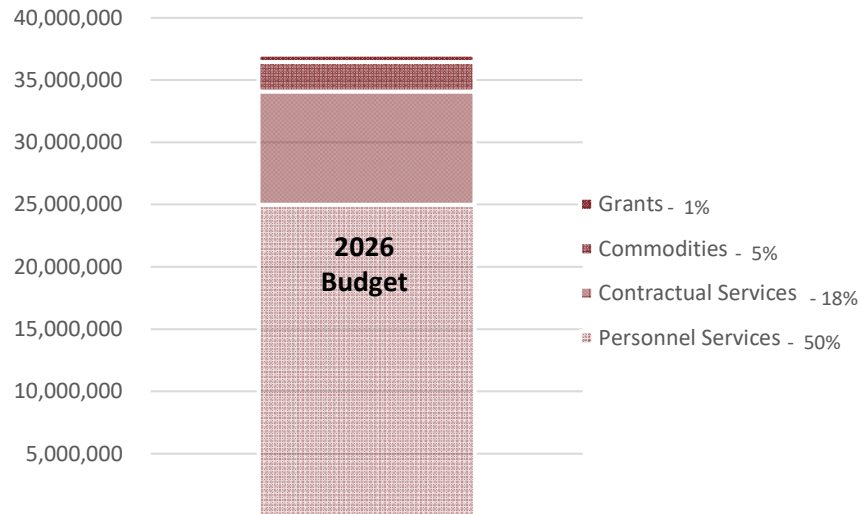


TOTAL CITY 2026 BUDGET

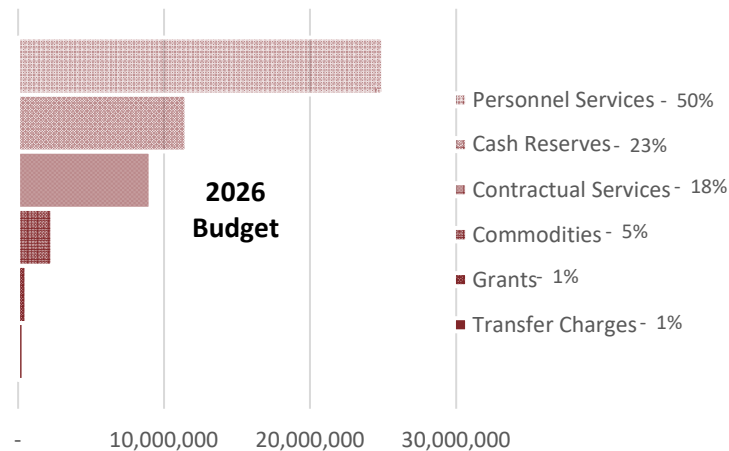
Fund Type	Total Expenditures
General Fund	\$ 49,525,595
Special Revenue	82,585,634
Internal Service	5,466,027
Debt Service	40,409,765
Enterprise	66,105,000
TOTAL	\$ 244,092,021

GENERAL FUND

Operating Expenditures by Category



Total Expenditures by Category



Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services	22,840,636	23,843,363	25,303,852	24,995,598
Contractual Services	8,291,039	7,523,928	9,013,258	9,090,295
Commodities	3,120,935	1,934,044	2,423,315	2,356,490
Grants	552,250	891,405	591,610	591,610
Other Charges	909,455	765,378	23,060	22,100
Capital Outlay	789,271	393,176	384,000	283,000
Debt Service	263,955	258,313	260,905	254,376
Transfer Charges	2,318,965	909,211	-	395,000
Cash Reserves	-	-	9,352,961	11,537,126
Total General Fund	\$ 39,086,505	\$ 36,518,818	\$ 45,296,063	\$ 49,525,595

General Fund Expenditures by Division

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services	948,024	1,017,915	994,246	899,500
Contractual Services	58,295	107,387	108,000	127,453
Commodities	10,908	8,103	3,300	3,300
Commodities - CIP	400	469	500	500
General Government	1,017,627	1,133,874	1,106,046	1,030,753
Personnel Services	143,796	155,344	155,000	-
Contractual Services	75,356	94,413	114,515	-
Commodities	17	42	325	-
Commodities - CIP	933	1,331	1,000	-
Communications	220,102	251,130	270,840	-
Personnel Services	567,413	573,332	836,500	686,000
Contractual Services	55,526	128,544	122,264	166,750
Commodities	2,202	549	4,750	4,750
Commodities - CIP	2,928	-	1,500	1,500
Finance	628,070	702,425	965,014	859,000
Personnel Services	206,670	223,446	228,000	195,000
Contractual Services	20,412	42,066	33,612	41,733
Commodities	2,429	802	3,000	1,250
Commodities - CIP	1,616	-	2,500	2,500
Customer Service	231,128	266,314	267,112	240,483
Personnel Services	162,941	175,454	182,000	182,600
Contractual Services	112,920	105,933	147,287	168,983
Commodities	2,667	3,572	2,700	4,500
Commodities - CIP	453	1,420	1,500	1,500
Airport Administration	278,981	286,379	333,487	357,583
Personnel Services	885,845	990,552	1,014,000	1,063,000
Contractual Services	498,085	438,196	533,809	497,506
Commodities	105,971	120,821	142,800	147,800
Commodities - CIP	23,443	6,133	16,500	16,500
Debt Service	26,136	26,136	26,136	11,026
Other Charges	8,770	7,913	11,060	8,100
Capital Outlay	68,660	4,405	10,000	10,000
Airport Operations	1,616,910	1,594,156	1,754,305	1,753,932
Personnel Services	463,836	491,726	475,550	485,500
Contractual Services	234,002	172,451	635,207	236,649
Commodities	9,488	9,247	11,900	10,700
Commodities - CIP	14,694	2,417	14,500	13,000
Debt Service	11,995	-	52,291	60,872
Fire Administration	734,015	675,841	1,189,448	806,721
Personnel Services	5,672,694	6,368,216	6,925,000	7,007,388
Contractual Services	369,323	496,617	258,403	674,343
Commodities	394,942	255,223	313,200	315,400
Commodities - CIP	104,247	12,310	42,000	38,000
Fire Operations	6,541,206	7,132,366	7,538,603	8,035,131

General Fund Expenditures by Division

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services	1,121,381	1,202,653	1,184,900	1,110,400
Contractual Services	146,372	153,527	181,131	167,634
Commodities	27,725	23,000	35,500	34,000
Commodities - CIP	12,739	-	6,000	6,000
Capital Outlay	11,496	-	-	-
Risk Reduction	1,319,713	1,379,180	1,407,531	1,318,034
Personnel Services	255,307	293,327	296,000	295,000
Contractual Services	28,318	60,415	94,197	71,397
Commodities	1,367	1,095	2,600	1,300
Commodities - CIP	3,344	-	1,500	1,500
Human Resources Administration	288,336	354,837	394,297	369,197
Personnel Services	398,358	484,616	387,000	286,000
Contractual Services	47,730	46,050	64,200	50,500
Commodities	5,890	2,159	7,000	3,150
Commodities - CIP	564	-	1,500	1,500
Human Resources Personnel	452,542	532,825	459,700	341,150
Personnel Services	264,967	119,734	226,600	420,600
Contractual Services	24,926	42,916	6,950	52,468
Commodities	961	741	1,550	1,300
Commodities - CIP	1,602	49	500	500
Public Works Administration	292,456	163,440	235,600	474,868
Personnel Services	1,184,327	1,095,009	1,274,000	1,312,000
Contractual Services	804,030	430,130	442,619	367,739
Commodities	731,452	339,219	308,700	285,900
Commodities - CIP	35,749	10,924	2,500	4,000
Capital Outlay	67,788	-	70,000	-
Debt Service	17,514	17,514	-	-
Street	2,840,860	1,892,796	2,097,819	1,969,639
Personnel Services	961,956	863,255	1,200,500	1,040,600
Contractual Services	118,362	175,864	192,717	212,575
Commodities	31,537	27,585	34,100	30,600
Commodities - CIP	54,870	1,361	30,000	2,000
Capital Outlay	43,225	3,067	6,000	-
Engineering	1,209,950	1,071,132	1,463,317	1,285,775
Personnel Services	567,899	529,080	841,500	803,000
Contractual Services	259,624	238,256	277,234	264,039
Commodities	80,867	67,013	55,750	49,150
Commodities - CIP	55,227	12,580	13,500	13,000
Capital Outlay	161,170	273	1,000	11,000
Traffic	1,124,787	847,202	1,188,984	1,140,189
Personnel Services	260,284	263,268	236,000	248,000
Contractual Services	46,186	94,135	89,648	72,275
Commodities	3,580	5,302	3,600	6,750
Commodities - CIP	1,444	5,035	1,500	1,000
Park Administration	311,494	367,740	330,748	328,025

General Fund Expenditures by Division

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services	283,389	224,279	221,200	193,260
Contractual Services	85,167	98,104	109,954	120,983
Commodities	13,743	9,563	13,900	13,600
Commodities - CIP	3,090	2,833	2,300	7,000
Capital Outlay	-	46,257	1,000	16,000
Douglass Center	385,389	381,036	348,354	350,843
Personnel Services	2,162,841	2,402,393	2,185,500	2,189,000
Contractual Services	1,052,666	750,850	874,162	867,766
Commodities	441,289	294,262	375,300	397,100
Commodities - CIP	56,979	17,634	20,000	22,000
Debt Service	125,565	160,612	128,427	128,427
Capital Outlay	253,749	151,212	35,000	40,000
City Parks	4,093,090	3,776,963	3,618,389	3,644,293
Personnel Services	610,357	785,761	637,000	768,400
Contractual Services	257,037	176,492	279,069	257,722
Commodities	242,216	196,065	283,800	263,800
Commodities - CIP	49,858	27,170	11,500	31,500
Capital Outlay	16,274	34,818	20,000	50,000
Waterparks	1,175,742	1,220,306	1,231,369	1,371,422
Personnel Services	1,026,195	1,084,963	973,503	1,078,300
Contractual Services	356,947	371,240	332,214	343,789
Commodities	231,409	240,832	170,750	178,050
Commodities - CIP	7,997	1,725	4,500	4,250
Capital Outlay	7,610	-	-	-
Debt Service	-	5,940	5,940	5,940
Sunset Zoo	1,630,158	1,704,700	1,486,907	1,610,329
Personnel Services	408	-	-	-
Contractual Services	24,722	48,709	30,000	30,000
Commodities	5,481	3,083	16,000	11,500
Capital Outlay	19,281	-	48,000	48,000
Blue Earth Plaza	49,892	51,792	94,000	89,500
Personnel Services	180,805	141,285	164,000	151,000
Contractual Services	112,936	103,848	132,705	130,022
Commodities	11,233	12,406	14,400	13,400
Commodities - CIP	151	3,722	-	-
Capital Outlay	-	-	2,000	2,000
Anthony Recreation Center	305,125	261,261	313,105	296,422
Personnel Services	85,881	112,327	165,500	149,600
Contractual Services	116,442	119,358	126,911	129,092
Commodities	13,352	11,575	12,800	12,950
Commodities - CIP	1,900	4,326	2,000	4,000
Eisenhower Recreation Center	217,575	247,586	307,211	295,642
Personnel Services	533,977	305,417	255,500	164,200
Contractual Services	130,186	91,868	78,187	106,200
Commodities	6,739	13,304	6,000	14,500
Commodities - CIP	1,790	1,995	1,000	3,500
Other Charges	1,942	-	2,000	2,000

General Fund Expenditures by Division

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Recreation Administration	674,634	412,584	342,687	290,400
Personnel Services	-	-	163,153	138,000
Contractual Services	-	-	25,778	22,442
Commodities	-	-	157,800	156,000
Capital Outlay	-	-	85,000	40,000
Concessions	-	-	431,731	356,442
Contractual Services	12,357	13,280	27,800	22,100
Commodities	11,926	2,287	7,700	7,000
Commodities - CIP	165	-	-	-
Capital Outlay	-	-	8,000	8,000
Pavilion	24,448	15,567	43,500	37,100
Contractual Services	17,218	10,884	18,176	16,000
Commodities	4,926	960	5,100	5,000
Commodities - CIP	749	-	1,000	1,000
Depot	22,892	11,844	24,276	22,000
Personnel Services	399,109	94,317	50,000	143,000
Contractual Services	270,570	139,935	112,440	146,513
Programs	669,679	234,252	162,440	289,513
Personnel Services	327,697	310,762	423,000	445,000
Contractual Services	195,361	195,057	215,582	228,253
Commodities	27,765	24,447	27,500	27,550
Commodities - CIP	7,517	900	6,000	1,000
Capital Outlay	87,826	-	68,000	48,000
Debt Service	15,498	15,498	15,498	15,498
Building Services	661,665	546,664	755,580	765,301
Personnel Services	-	248,657	254,000	257,600
Contractual Services	-	66,770	81,992	106,674
Commodities	-	50	20,000	20,000
Athletics	-	315,477	355,992	384,274
Personnel Services	-	133,650	50,000	134,000
Contractual Services	-	25,162	180,000	50,000
Day Camps	-	158,812	230,000	184,000
Personnel Services	788,245	826,509	746,000	791,700
Contractual Services	357,096	357,672	407,638	434,855
Commodities	99,879	75,128	83,700	83,950
Commodities - CIP	5,558	202	3,500	3,500
Capital Outlay	31,853	18,695	10,000	10,000
Transfers	-	46,733	-	-
Discovery Center	1,282,631	1,324,939	1,250,838	1,324,005
Personnel Services	425,428	181,040	194,000	-
Contractual Services	107,265	405,036	407,017	-
Commodities	49,835	7,131	17,200	-
Commodities - CIP	18,507	11,817	3,500	-
Animal Services	601,036	605,024	621,717	-

General Fund Expenditures by Division

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services	613,611	619,761	684,000	697,600
Contractual Services	69,051	78,278	80,694	87,599
Commodities	2,598	1,634	1,690	1,440
Commodities - CIP	1,046	-	2,000	-
Community Development	686,306	699,673	768,384	786,639
Personnel Services	516,304	595,480	645,000	658,000
Contractual Services	79,853	41,978	52,078	90,704
Commodities	9,181	9,483	16,800	17,400
Commodities - CIP	4,091	384	4,500	4,500
Legal Services	609,429	647,325	718,378	770,604
Personnel Services	804,732	862,325	875,750	887,300
Contractual Services	195,814	201,034	235,828	232,469
Commodities	15,399	14,448	17,300	17,800
Commodities - CIP	15,175	8,984	12,000	12,000
Municipal Court	1,031,120	1,086,791	1,140,878	1,149,569
Personnel Services	15,955	11,379	65,000	12,000
Contractual Services	1,856,676	1,243,226	1,008,540	1,386,850
Commodities	4,460	3,583	9,500	4,250
Commodities - CIP	3,455	1,393	-	-
Capital Outlay	20,339	134,449	-	-
Debt Service	67,249	32,613	32,613	32,613
Other Charges	9,857	9,012	9,362,961	11,549,126
Insurance	888,886	748,453	725,000	930,000
Transfers	2,183,965	862,478	-	395,000
General Services	5,050,842	3,046,586	11,203,614	14,309,839
Grants	552,250	891,405	591,610	591,610
Transfers	135,000	-	-	-
Outside Services	687,250	891,405	591,610	591,610
Personnel Services	-	56,121	94,950	103,050
Contractual Services	94,202	158,247	169,700	178,218
Commodities	22,277	10,567	21,500	14,100
Commodities - CIP	2,939	1,649	3,000	-
Capital Outlay	-	-	20,000	-
Joint Maintenance Facility	119,418	226,584	309,150	295,368
TOTAL	39,086,499	36,518,808	47,352,961	49,525,595

General Fund Expenditures by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services				
General Government	948,024	1,017,915	994,246	899,500
Communications	143,796	155,344	155,000	-
Finance	567,413	573,332	836,500	686,000
Customer Service	206,670	223,446	228,000	195,000
Airport Administration	162,941	175,454	182,000	182,600
Airport Operation	885,845	990,552	1,014,000	1,063,000
Fire Administration	463,836	491,726	475,550	485,500
Fire Operations	5,672,694	6,368,216	6,925,000	7,007,388
Risk Reduction	1,121,381	1,202,653	1,184,900	1,110,400
Human Resources Administration	255,307	293,327	296,000	295,000
Human Resources Personnel	398,358	484,616	387,000	286,000
Public Works Administration	264,967	119,734	226,600	420,600
Street	1,184,327	1,095,009	1,274,000	1,312,000
Engineering	961,956	863,255	1,200,500	1,040,600
Traffic	567,899	529,080	841,500	803,000
Parks Administration	260,284	263,268	236,000	248,000
Douglass Center	283,389	224,279	221,200	193,260
City Parks	2,162,841	2,402,393	2,185,500	2,189,000
Waterparks	610,357	785,761	637,000	768,400
Sunset Zoo	1,026,195	1,084,963	973,503	1,078,300
Blue Earth Plaza	408	-	-	-
Anthony Recreation Center	180,805	141,285	164,000	151,000
Eisenhower Recreation Center	85,881	112,327	165,500	149,600
Recreation Administration	533,977	305,417	255,500	164,200
Concessions	-	-	163,153	138,000
Programs	399,109	94,317	50,000	143,000
Building Services	327,697	310,762	423,000	445,000
Athletics	-	248,657	254,000	257,600
Day Camps	-	133,650	50,000	134,000
Discovery Center	788,245	826,509	746,000	791,700
Animal Services	425,428	181,040	194,000	-
Community Development	613,611	619,761	684,000	697,600
Legal Services	516,304	595,480	645,000	658,000
Municipal Court	804,732	862,325	875,750	887,300
General Services	15,955	11,379	65,000	12,000
Joint Maintenance Facility	-	56,121	94,950	103,050
Personnel Services Total	22,840,633	23,843,353	25,303,852	24,995,598

General Fund Expenditures by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Contractual Services				
General Government	58,295	107,387	108,000	127,453
Communications	75,356	94,413	114,515	-
Finance	55,526	128,544	122,264	166,750
Customer Service	20,412	42,066	33,612	41,733
Airport Administration	112,920	105,933	147,287	168,983
Airport Operation	498,085	438,196	533,809	497,506
Fire Administration	234,002	172,451	635,207	236,649
Fire Operations	369,323	496,617	258,403	674,343
Risk Reduction	146,372	153,527	181,131	167,634
Human Resources Administration	28,318	60,415	94,197	71,397
Human Resources Personnel	47,730	46,050	64,200	50,500
Public Works Administration	24,926	42,916	6,950	52,468
Street	804,030	430,130	442,619	367,739
Engineering	118,362	175,864	192,717	212,575
Traffic	259,624	238,256	277,234	264,039
Parks Administration	46,186	94,135	89,648	72,275
Douglass Center	85,167	98,104	109,954	120,983
City Parks	1,052,666	750,850	874,162	867,766
Waterparks	257,037	176,492	279,069	257,722
Sunset Zoo	356,947	371,240	332,214	343,789
Blue Earth Plaza	24,722	48,709	30,000	30,000
Anthony Recreation Center	112,936	103,848	132,705	130,022
Eisenhower Recreation Center	116,442	119,358	126,911	129,092
Recreation Administration	130,186	91,868	78,187	106,200
Concessions	-	-	25,778	22,442
Pavilion	12,357	13,280	27,800	22,100
Depot	17,218	10,884	18,176	16,000
Programs	270,570	139,935	112,440	146,513
Building Services	195,361	195,057	215,582	228,253
Athletics	-	66,770	81,992	106,674
Day Camps	-	25,162	180,000	50,000
Discovery Center	357,096	357,672	407,638	434,855
Animal Services	107,265	405,036	407,017	-
Community Development	69,051	78,278	80,694	87,599
Legal Services	79,853	41,978	52,078	90,704
Municipal Court	195,814	201,034	235,828	232,469
General Services	1,856,676	1,243,226	1,008,540	1,386,850
Joint Maintenance Facility	94,202	158,247	169,700	178,218
Contractual Services Total	8,291,035	7,523,928	8,288,258	8,160,295

General Fund Expenditures by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Commodities				
General Government	10,908	8,103	3,300	3,300
Communications	17	42	325	-
Finance	2,202	549	4,750	4,750
Customer Service	2,429	802	3,000	1,250
Airport Administration	2,667	3,572	2,700	4,500
Airport Operation	105,971	120,821	142,800	147,800
Fire Administration	9,488	9,247	11,900	10,700
Fire Operations	394,942	255,223	313,200	315,400
Risk Reduction	27,725	23,000	35,500	34,000
Human Resources Administration	1,367	1,095	2,600	1,300
Human Resources Personnel	5,890	2,159	7,000	3,150
Public Works Administration	961	741	1,550	1,300
Street	731,452	339,219	308,700	285,900
Engineering	31,537	27,585	34,100	30,600
Traffic	80,867	67,013	55,750	49,150
Parks Administration	3,580	5,302	3,600	6,750
Douglass Center	13,743	9,563	13,900	13,600
City Parks	441,289	294,262	375,300	397,100
Waterparks	242,216	196,065	283,800	263,800
Sunset Zoo	231,409	240,832	170,750	178,050
Blue Earth Plaza	5,481	3,083	16,000	11,500
Anthony Recreation Center	11,233	12,406	14,400	13,400
Eisenhower Recreation Center	13,352	11,575	12,800	12,950
Recreation Administration	6,739	13,304	6,000	14,500
Concessions	-	-	157,800	156,000
Pavilion	11,926	2,287	7,700	7,000
Depot	4,926	960	5,100	5,000
Building Services	27,764	24,447	27,500	27,550
Athletics	-	50	20,000	20,000
Discovery Center	99,879	75,128	83,700	83,950
Animal Services	49,835	7,131	17,200	-
Community Development	2,598	1,634	1,690	1,440
Legal Services	9,181	9,483	16,800	17,400
Municipal Court	15,398	14,448	17,300	17,800
General Services	4,459	3,583	9,500	4,250
Joint Maintenance Facility	22,277	10,567	21,500	14,100
Commodities Total	2,625,707	1,795,281	2,209,515	2,159,240

General Fund Expenditures by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Commodities - CIP				
General Government	400	469	500	500
Communications	933	1,331	1,000	-
Finance	2,928	-	1,500	1,500
Customer Service	1,616	-	2,500	2,500
Airport Administration	453	1,420	1,500	1,500
Airport Operation	23,443	6,133	16,500	16,500
Fire Administration	14,694	2,417	14,500	13,000
Fire Operations	104,247	12,310	42,000	38,000
Risk Reduction	12,739	-	6,000	6,000
Human Resources Administration	3,344	-	1,500	1,500
Human Resources Personnel	564	-	1,500	1,500
Public Works Administration	1,602	49	500	500
Street	35,749	10,924	2,500	4,000
Engineering	54,870	1,361	30,000	2,000
Traffic	55,227	12,580	13,500	13,000
Parks Administration	1,444	5,035	1,500	1,000
Douglass Center	3,090	2,833	2,300	7,000
City Parks	56,979	17,634	20,000	22,000
Waterparks	49,858	27,170	11,500	31,500
Sunset Zoo	7,997	1,725	4,500	4,250
Anthony Recreation Center	151	3,722	-	-
Eisenhower Recreation Center	1,900	4,326	2,000	4,000
Recreation Administration	1,790	1,995	1,000	3,500
Pavilion	165	-	-	-
Depot	749	-	1,000	1,000
Building Services	7,517	900	6,000	1,000
Discovery Center	5,558	202	3,500	3,500
Animal Services	18,507	11,817	3,500	-
Community Development	1,046	-	2,000	-
Legal Services	4,091	384	4,500	4,500
Municipal Court	15,175	8,984	12,000	12,000
General Services	3,455	1,393	-	-
Joint Maintenance Facility	2,939	1,649	3,000	-
Commodities - CIP Total	495,221	138,763	213,800	197,250

General Fund Expenditures by Category

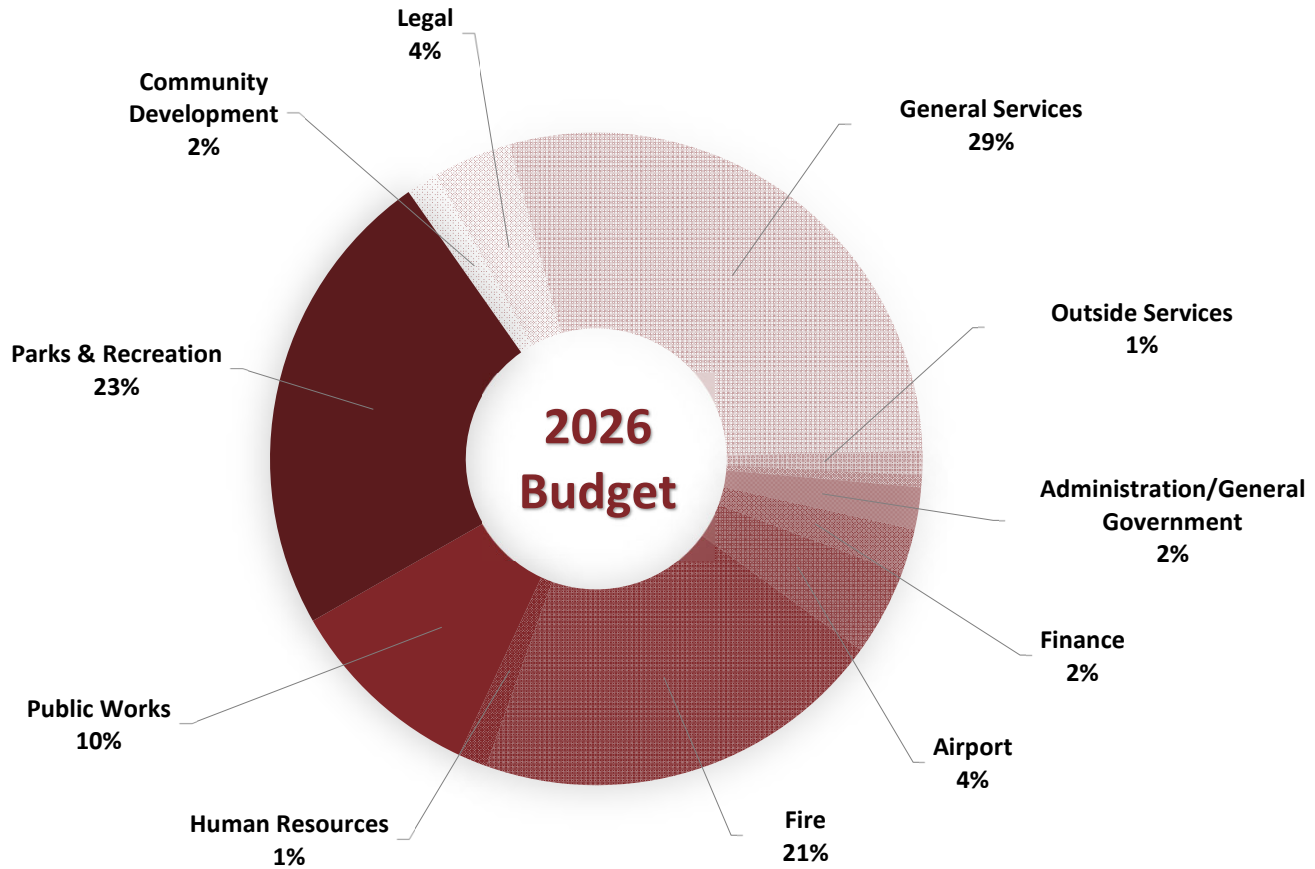
	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Debt Service				
Airport Operation	26,136	26,136	26,136	11,026
Fire Administration	11,995	-	52,291	60,872
Street	17,514	17,514	-	-
City Parks	125,565	160,612	128,427	128,427
Sunset Zoo	-	5,940	5,940	5,940
Building Services	15,498	15,498	15,498	15,498
General Services	67,249	32,613	32,613	32,613
Debt Service Total	263,957	258,313	260,905	254,376
Grants				
Outside Services	552,250	891,405	591,610	591,610
Grants Total	552,250	891,405	591,610	591,610
Other Charges				
Airport Operation	8,770	7,913	11,060	8,100
Recreation Administration	1,942	-	2,000	2,000
General Services	9,857	9,012	9,362,961	11,549,126
Other Charges Total	20,569	16,925	9,376,021	11,559,226
Capital Outlay				
Airport Operation	68,660	4,405	10,000	10,000
Risk Reduction	11,496	-	-	-
Street	67,788	-	70,000	-
Engineering	43,225	3,067	6,000	-
Traffic	161,170	273	1,000	11,000
Douglass Center	-	46,257	1,000	16,000
City Parks	253,749	151,212	35,000	40,000
Waterparks	16,274	34,818	20,000	50,000
Sunset Zoo	7,610	-	-	-
Blue Earth Plaza	19,281	-	48,000	48,000
Anthony Recreation Center	-	-	2,000	2,000
Concessions	-	-	85,000	40,000
Pavilion	-	-	8,000	8,000
Building Services	87,826	-	68,000	48,000
Discovery Center	31,853	18,695	10,000	10,000
General Services	20,339	134,449	-	-
Joint Maintenance Facility	-	-	20,000	-
Capital Outlay Total	789,273	393,176	384,000	283,000
Insurance				
General Services	888,886	748,453	725,000	930,000
Insurance Total	888,886	748,453	725,000	930,000

General Fund Expenditures by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Transfers				
Discovery Center	-	46,733	-	-
General Services	2,183,965	862,478	-	395,000
Outside Services	135,000	-	-	-
Transfers Total	2,318,965	909,211	-	395,000
TOTAL	39,086,495	36,518,808	47,352,961	49,525,595

GENERAL FUND

EXPENDITURES BY DEPARTMENT



Departments	2026 Budget	
Administration/General Government	\$	1,030,753
Finance	\$	1,099,483
Airport	\$	2,111,515
Fire	\$	10,159,886
Human Resources	\$	710,347
Public Works	\$	4,870,471
Parks & Recreation	\$	11,639,511
Community Development	\$	786,639
Legal	\$	1,920,173
General Services	\$	14,309,839
Outside Services	\$	591,610
Municipal Parking Lots	\$	295,368
Total 2026 General Fund	\$	49,525,595

General Fund Expenditures by Department

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
General Government	1,017,627	1,133,874	1,106,046	1,030,753
Communications	220,102	251,130	270,840	-
General Government	1,237,729	1,385,004	1,376,886	1,030,753
Finance	628,070	702,425	965,014	859,000
Customer Service	231,128	266,314	267,112	240,483
Finance Department	859,197	968,739	1,232,126	1,099,483
Airport Administration	278,981	286,379	333,487	357,583
Airport Operation	1,616,910	1,594,156	1,754,305	1,753,932
Airport Department	1,895,891	1,880,535	2,087,792	2,111,515
Fire Administration	734,015	675,841	1,189,448	806,721
Fire Operations	6,541,206	7,132,366	7,538,603	8,035,131
Risk Reduction	1,319,713	1,379,180	1,407,531	1,318,034
Fire Department	8,594,934	9,187,387	10,135,582	10,159,886
Human Resources Administration	288,336	354,837	394,297	369,197
Human Resources Personnel	452,542	532,825	459,700	341,150
Human Resources Department	740,878	887,662	853,997	710,347
Public Works Administration	292,456	163,440	235,600	474,868
Street	2,840,860	1,892,796	2,097,819	1,969,639
Engineering	1,209,950	1,071,132	1,463,317	1,285,775
Traffic	1,124,787	847,202	1,188,984	1,140,189
Public Works Department	5,468,052	3,974,570	4,985,720	4,870,471
Parks Administration	311,494	367,740	330,748	328,025
Douglass Center	385,389	381,036	348,354	350,843
City Parks	4,093,090	3,776,963	3,618,389	3,644,293
Waterparks	1,175,742	1,220,306	1,231,369	1,371,422
Sunset Zoo	1,630,158	1,704,700	1,486,907	1,610,329
Blue Earth Plaza	49,892	51,792	94,000	89,500
Anthony Recreation Center	305,125	261,261	313,105	296,422
Eisenhower Recreation Center	217,575	247,586	307,211	295,642
Recreation Administration	674,634	412,584	342,687	290,400
Concessions	-	-	431,731	356,442
Pavilion	24,448	15,567	43,500	37,100
Depot	22,892	11,844	24,276	22,000
Programs	669,679	234,252	162,440	289,513
Building Services	661,665	546,664	755,580	765,301
Athletics	-	315,477	355,992	384,274
Day Camps	-	158,812	230,000	184,000
Discovery Center	1,282,631	1,324,939	1,250,838	1,324,005
Animal Services	601,036	605,024	621,717	-
Parks & Recreation Department	12,105,452	11,636,547	11,948,844	11,639,511
Community Development	686,306	699,673	768,384	786,639

General Fund Expenditures by Department

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Legal Services	609,429	647,325	718,378	770,604
Municipal Court	1,031,120	1,086,791	1,140,878	1,149,569
Legal Department	1,640,549	1,734,116	1,859,256	1,920,173
General Services	5,050,842	3,046,586	11,203,614	14,309,839
Outside Services	687,250	891,405	591,610	591,610
Joint Maintenance Facility	-	226,584	309,150	295,368
TOTAL	38,967,080	36,518,808	47,352,961	49,525,595

General Fund Revenue Detail

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
BEGINNING FUND BALANCE					
300.00-00	Beginning Fund Balance	16,046,905	11,104,044	11,046,321	11,100,000
		16,046,905	11,104,044	11,046,321	11,100,000
TAXES					
311.10-00	Ad Valorem	3,892,980	4,113,937	8,570,714	9,060,100
311.30-00	Special Assessments	20,322	14,554	8,000	8,000
311.40-00	Delinquent / Ad Valorem	66,016	44,829	60,000	60,000
311.50-00	Motor Vehicle Tax	314,059	311,808	300,000	585,941
311.80-00	Special Liquor Tax	606,340	596,055	585,000	585,000
318.10-10	City Sales Tax	6,368,830	6,394,288	6,200,000	6,300,000
318.10-20	Riley County Sales Tax	1,831,137	1,543,748	1,400,000	1,400,000
318.10-30	Pottawatomie County Sales Tax	356,291	353,694	340,000	340,000
318.15-10	City Use Tax	1,188,517	1,228,085	1,000,000	1,100,000
318.15-20	Riley County Use Tax	440,067	395,473	400,000	400,000
318.15-30	Pottawatomie County Use Tax	73,844	72,955	40,000	40,000
318.60-10	Electric & Gas	3,133,269	2,979,006	3,007,511	3,007,511
318.60-20	Telecommunications	29,453	32,595	25,000	25,000
318.60-30	Cable	311,779	278,514	275,000	275,000
		18,632,904	18,359,541	22,211,225	23,186,552
LICENSES & PERMITS					
321.10-01	Liquor License	28,500	24,200	25,000	25,000
321.10-02	Cereal Malt License	1,675	2,250	2,300	2,300
321.25-00	Sidewalk / Plaza License	8,475	7,500	300	300
321.30-00	Master / Journeyman License	12,032	11,395	13,000	13,000
321.31-00	Occupational License	11,095	9,960	15,000	15,000
321.40-00	Mobile Home Permit	13,110	17,390	15,000	15,000
321.60-00	Contractor Permit	57,820	44,103	50,000	50,000
322.06-00	Building Permit Fees	514,092	368,341	450,000	450,000
322.11-00	Planning Fees	15,255	18,850	10,000	10,000
322.13-00	Non-Business / Misc Fees	17,390	13,035	10,000	10,000
322.14-00	Mechanical Permit	7,235	9,560	5,000	5,000
322.15-00	Electrical Permit	5,125	4,200	3,000	3,000
322.17-00	Mobile Home Permit	105	90	200	200
322.18-00	Plumbing Permit	7,229	8,650	5,000	5,000
322.19-00	Parking Permit	2,526	-	-	-
322.20-00	Alarm Permit	1,815	1,625	2,500	2,500
322.21-00	Curb Cut Permit	45	45	-	-
322.22-00	Code Variances	200	40	100	100
322.25-00	Reinspection Fees	250	100	5,000	5,000
322.26-00	ROW Permits	17,099	14,069	10,000	15,000
322.27-00	Housing Incentive Fee	-	6,500	-	-
		721,073	561,903	621,400	626,400
GRANTS					
332.00-00	Grant	1,572,407	92,645	-	-
		1,572,407	92,645	-	-

General Fund Revenue Detail

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
SERVICES & SALES					
343.00-00	Administrative Fees	250,751	345,455	100,000	100,000
347.10-01	Lot Sales/ Sunset	175	-	-	-
347.10-02	Lot Sales / Sunrise	32,419	53,546	32,000	32,000
347.20-01	Services / Sunset	11,400	12,500	10,000	10,000
347.20-02	Services / Sunrise	33,975	41,600	36,000	36,000
347.30-00	Cemetery Transfer Fees	25	75	-	-
		328,745	453,176	178,000	178,000
FINES					
351.00-00	Fines	634,961	707,925	635,000	635,000
351.25-00	Attorney Fees	8,753	9,137	8,700	8,700
351.99-00	Misc Revenue Court	15,582	-	15,000	15,000
351.99-01	Copy Fees	15	10	-	500
351.99-02	Expungement Fees	1,890	1,980	2,000	2,500
351.99-03	Collection Fees	8,132	10,113	8,100	8,100
352.00-00	Court Costs	173,542	193,925	175,000	175,000
352.10-00	Victim Witness Fee	12,212	13,334	12,000	12,000
352.12-00	Technology Fee*	45,582	49,604	45,000	46,000
355.10-00	Parking Fines	(370)	(10)	-	-
355.10-01	City Issued	6,645	-	-	-
355.10-02	RCPD Issued	70,485	49,712	50,000	50,000
355.15-00	Traffic Violations	116,956	108,189	120,000	120,000
		1,094,385	1,143,919	1,070,800	1,072,800
* Annual Technology fee approved by Charter Ordinance No. 53 to offset cost of municipal					
CONTRIBUTIONS & OTHER REVENUE					
361.10-00	Mall Land Rent	138,750	185,020	185,000	185,000
361.30-00	Miscellaneous	-	4,000	-	-
362.01-00	Investment Interest	897,507	811,873	900,000	900,000
371.10-00	Copying	522	5,206	500	500
371.11-00	Postage	90,000	90,000	90,000	90,000
371.12-00	Reimbursement of Exp / Other	9,075	9,061	10,000	10,000
371.13-00	Damages to City Property	20,087	6,279	1,000	1,000
372.00-00	Contributions & Other / Misc	146,567	110,296	-	-
373.00-00	Cash Long / Short	(323)	(372)	-	-
376.00-00	Donations	-	-	-	-
376.10-20	Social Services Donations	4,042	-	-	-
379.00-00	Cancel PY Encumbrance	86,611	20,535	-	-
		1,392,838	1,241,898	1,186,500	1,186,500
RISK MANAGEMENT					
380.88-50	Property	8,315	43,530	-	-
389.88-90	Damages	85,192	12,362	25,000	25,000
		93,507	55,892	25,000	25,000

General Fund Revenue Detail

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
TRANSFERS					
391.11-00	Fee in Lieu of Tax	900,000	650,000	1,050,000	1,056,826
391.12-00	Administration Fee	1,600,000	1,250,000	2,000,000	2,006,826
391.13-00	Sales Tax Transfer	2,230,000	3,306,456	3,210,000	3,410,000
391.15-00	Franchise Fee	850,000	650,000	900,000	905,826
391.17-00	Transfer from Special Rev	200,000	1,700,000	250,000	750,000
391.21-00	Transfer from Capital Project	-	3,889,179	-	100,000
		5,780,000	11,445,635	7,410,000	8,229,478
AIRPORT					
SERVICES & SALES					
318.10-10	City Sales Tax	12,622	12,504	15,000	15,000
318.10-20	County Sales Tax	3,938	3,891	4,500	4,500
346.10-01	Airline Landing Fees	38,355	65,415	60,000	60,000
346.10-10	Charters Landing Fees	16,200	17,880	18,000	18,000
346.20-01	Fuel Flowage	63,440	104,481	85,000	90,000
346.20-02	Airport Tie-Down	591	493	400	750
346.20-03	Other Fees / Miscellaneous	5,370	8,152	8,500	8,500
346.20-05	Concession Fees	173,054	268,185	210,000	235,000
346.20-07	De-Icing Services	67,610	46,015	50,000	50,000
346.20-08	Advertising	1,600	2,400	2,400	5,400
		382,780	529,416	453,800	487,150
USE OF MONEY & PROPERTY					
361.20-10	Hangar Rent	61,883	90,142	100,000	145,000
361.20-15	Clearspan Hangar Rent	14,464	19,941	18,500	20,750
361.20-20	Office Rent	39,248	61,569	57,000	68,000
361.20-30	Stone Hangar Rent	13,241	18,408	17,100	19,170
361.20-40	Common Area	-	1,100	-	6,000
361.20-60	Land Leases	1,795	2,672	2,400	2,695
361.20-70	Equipment Rent	27,255	28,495	25,000	25,000
363.10-00	Farm Income	30,282	30,282	31,000	32,000
372.00-00	Contributions & Other Rev	5,627	9,106	5,500	9,500
		193,795	261,715	256,500	328,115
TOTAL AIRPORT REVENUE		\$ 576,575	\$ 791,131	\$ 710,300	\$ 815,265
FIRE					
SERVICES & SALES					
331.10-40	Student Fire Fighters	16,173	3,739	1,000	500
341.20-10	False Alarm - Fire	2,300	7,150	1,000	2,000
341.20-20	False Alarm - Intrusion	4,375	450	5,500	2,000
341.20-30	False Alarm - Combination	-	-	-	-
341.30-00	Training	8,017	10,065	-	8,000
372.00-00	Miscellaneous Contributions	566	1,782	1,000	500
TOTAL FIRE REVENUE		\$ 31,431	\$ 23,186	\$ 8,500	\$ 13,000

General Fund Revenue Detail

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
DOUGLASS CENTER					
SERVICES & SALES					
347.38-02	Misc. Programs	5,062	2,660	7,000	7,000
347.38-05	Facilities	8,100	23,537	6,500	65,000
347.38-09	Fitness Memberships	7,856	10,620	10,000	10,000
347.38-32	Dance	-	-	1,000	1,000
372.00-00	Miscellaneous	270	145	10,500	-
376.00-00	Contributions & Other Rev	200	6,840	-	7,000
TOTAL DOUGLASS CENTER REVENUE		\$ 21,488	\$ 43,802	\$ 35,000	\$ 90,000
AQUATICS					
SERVICES & SALES					
342.10-01	Pool Season Pass Sales	135,375	148,565	140,000	160,000
342.10-02	Pool Daily Admissions	194,535	203,875	200,000	250,000
342.10-04	Pool Parties	23,650	23,438	12,000	20,000
342.10-05	Pool Concessions	12,134	12,548	12,000	-
342.10-10	Swim Lessons / CiCo Pool	51,443	49,538	45,000	45,000
342.10-11	Swim Lessons / Northview	22,057	22,962	21,000	21,000
342.10-12	Swim Lessons / City Pool	20,383	24,888	30,000	30,000
342.10-13	Adult Swim Programs	37,610	45,547	33,000	40,000
342.10-14	Youth Programs	1,690	1,690	1,500	1,500
342.38-62	Program Revenue	-	-	-	-
347.38-06	Ice Rink *	-	51,457	45,000	50,000
347.38-64	Concessions Ice Rink	-	30,298	10,000	28,000
372.00-00	Contributions & Other Rev	9,033	5,120	25,000	5,000
376.01-00	Sponsorships	-	800	-	-
TOTAL AQUATICS REVENUE		\$ 507,910	\$ 620,726	\$ 574,500	\$ 650,500
FACILITIES					
SERVICES & SALES - ANTHONY RECREATION					
347.38-02	Miscellaneous Programs	-	238	15,000	15,000
347.38-05	Facilities	64,073	49,888	50,000	50,000
347.38-09	Memberships	-	-	25,800	25,800
347.38-59	Admissions	-	-	33,900	33,900
372.00-00	Miscellaneous	2,344	3,258	-	-
376.00-00	Contributions & Other Rev	-	-	2,000	2,000
		66,417	53,384	126,700	126,700
SERVICES & SALES - EISENHOWER RECREATION					
347.38-02	Miscellaneous Programs	-	-	40,000	-
347.38-05	Facilities	54,341	58,294	55,000	60,000
347.38-09	Memberships	-	-	25,800	25,800
347.38-59	Admissions	-	-	33,900	33,900
372.00-00	Miscellaneous Contributions	2,517	2,631	2,000	2,500
376.00-00	Contributions & Other Rev	-	-	2,000	2,000
		56,858	60,925	158,700	124,200

General Fund Revenue Detail

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
FACILITIES					
SERVICES & SALES					
347.40-00	Depot Fees	27,188	30,725	25,000	27,000
347.50-51	Blue Earth Plaza Rental	10,800	12,200	10,800	12,000
347.70-00	Pavilion Fees	9,820	10,218	10,000	10,000
		47,808	53,143	45,800	49,000
TOTAL FACILITY REVENUE		\$ 171,083	\$ 167,452	\$ 331,200	\$ 299,900
RECREATION					
GRANTS					
332.00-00	Grant	-	-	-	-
		-	-	-	-
SERVICES & SALES					
347.38-02	New / Misc Programs	3,554	2,596	-	2,500
347.38-04	Shelter Rental	12,238	13,815	13,000	13,500
347.38-05	Facility Rental	55,202	61,021	60,000	60,000
347.38-06	Ice Rink	59,980	18,666	-	-
347.38-12	Twin Oaks	9,701	31,290	-	-
347.38-20	Adult Crafts	-	-	-	-
347.38-23	Seniors	-	3,230	5,000	5,000
347.38-24	Special Populations	8,298	6,305	10,000	10,000
347.38-26	Arts in the Park	-	65	-	-
347.38-30	Arts and Pottery	1,155	1,144	5,000	1,200
347.38-32	Dance	17,021	16,609	10,000	16,500
347.38-33	Children's Theatre	5,522	7,407	5,000	5,000
347.38-36	Special Events	2,600	-	2,500	2,500
347.38-51	Basketball Camp	5,165	-	-	-
347.38-54	Volleyball Camp	1,125	-	-	-
347.38-59	Admissions - Tournaments	-	-	-	-
347.38-64	Concessions - Ice Rink	31,121	3,016	-	-
347.38-65	Concessions - Contracted	12,361	13,850	-	-
347.38-70	Youth Bowling	-	-	-	-
372.00-00	Miscellaneous	5,653	7,088	-	-
		230,696	186,102	110,500	116,200
TOTAL RECREATION REVENUE		\$ 230,696	\$ 186,102	\$ 110,500	\$ 116,200
ATHLETICS					
SERVICES & SALES					
347.38-07	Tennis	-	5,616	-	5,000
347.38-08	Intramurals	-	-	500	-
347.38-10	Adult Basketball	-	7,475	8,400	7,500
347.38-11	Adult Softball	-	39,300	25,600	40,000
347.38-13	Adult Volleyball	-	37,689	25,300	38,000
347.38-15	Pickleball	-	11,617	3,000	11,500
347.38-37	Home School PE	-	4,251	9,900	4,000
347.38-43	Youth Baseball	-	19,835	13,600	19,000
347.38-45	Youth Softball	-	12,265	8,500	12,000

General Fund Revenue Detail

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
ATHLETICS					
SERVICES & SALES					
347.38-47	Summer Optimist	-	2,535	4,200	2,500
347.38-48	Youth Basketball	-	30,441	15,000	30,000
347.38-52	Youth Volleyball	-	8,585	5,000	8,000
347.38-53	Summer Youth Volleyball	-	24,395	21,000	24,000
347.38-55	Youth Flag Football	-	24,711	10,800	24,000
347.38-58	My First Sports	-	16,121	9,600	16,500
347.38-71	Youth Gymnastics	-	-	15,000	-
		-	244,836	175,400	242,000
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other / Misc	-	3,000	15,000	15,000
		-	3,000	15,000	15,000
TOTAL ATHLETICS REVENUE		\$ -	\$ 247,836	\$ 190,400	\$ 257,000
CAMPS					
SERVICES & SALES					
347.38-35	Day Camp	157,511	253,550	260,000	295,000
TOTAL DAY CAMP REVENUE		\$ 157,511	\$ 253,550	\$ 260,000	\$ 295,000
CONCESSIONS					
SERVICES & SALES					
347.38-XX	Concessions	-	-	331,315	332,000
TOTAL CONCESSION REVENUE		\$ -	\$ -	\$ 331,315	\$ 332,000
DISCOVERY CENTER					
SERVICES & SALES					
331.01-00	Grants - Federal	28,327	-	-	-
342.50-10	Admission Fees	259,968	223,235	300,000	300,000
342.50-30	Gift Shop	132,144	96,565	130,000	122,000
342.50-40	Educational Programs	67,986	51,902	68,000	75,000
342.50-50	Facility Rental	87,543	78,912	100,000	97,000
342.50-60	Memberships	80,406	82,089	94,000	98,000
372.00-00	Miscellaneous	1,222	-	-	-
		657,596	532,703	692,000	692,000
CONTRIBUTIONS & OTHER REVENUES					
376.00-00	Contributions & Other Rev	13,668	20,815	35,000	35,000
376.01-00	Donations / Sponsorships / Grants	36,197	37,850	65,000	65,000
		49,865	58,665	100,000	100,000
TRANSFERS					
391.17-00	Transfer From Special Revenue*	260,000	260,000	260,000	260,000
		260,000	260,000	260,000	260,000
TOTAL DISCOVERY CENTER REVENUE		\$ 967,461	\$ 851,368	\$ 1,052,000	\$ 1,052,000

* Transfer from Special Parks & Recreation Fund.

General Fund Revenue Detail

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
ANIMAL SHELTER					
LICENSES & PERMITS					
322.01-00	Pet Licenses	17,389	200	-	-
		17,389	200	-	-
INTERGOVERNMENTAL					
331.20-00	Other County/City Contributions	64,920	1,920	-	-
		64,920	1,920	-	-
SERVICES & SALES					
344.10-10	Boarding Fee	7,574	-	-	-
344.10-20	Adoption Fee	73,868	-	-	-
344.50-00	Volunteer	1,524	-	-	-
344.51-00	Out-of-Area	4,500	-	-	-
344.60-00	Spay / Neuter	-	-	-	-
344.70-00	Rabies	10	-	-	-
		87,476	-	-	-
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Miscellaneous	2,235	205	-	-
376.00-00	Donations	22,836	-	-	-
376.01-00	Sponsorships/Grants	5,700	-	-	-
		30,771	205	-	-
TOTAL ANIMAL SHELTER REVENUE		\$ 200,556	\$ 2,325	\$ -	\$ -
TOTAL GENERAL FUND REVENUE		\$ 48,527,475	\$ 47,646,131	\$ 47,352,961	\$ 49,525,595

City Manager's Department

General Administration Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
401.11-01	Administrative-Full Time	586,135	661,587	597,246	485,000
401.12-01	Exempt-Full Time	234,977	230,954	260,000	266,000
401.12-02	Exempt-Part Time	27,162	44,621	32,000	32,000
401.13-01	Non-Exempt-Full Time	49,883	53,949	56,000	57,000
401.15-00	Salaries-Temporary	6,112	-	7,000	7,000
401.18-15	Cell Phone Allow	1,045	200	-	-
401.25-00	Benefits - Vehicle Allow	15,721	10,409	17,000	7,500
401.26-00	Benefits-Other	26,989	16,195	25,000	45,000
		948,024	1,017,915	994,246	899,500
CONTRACTUAL SERVICES					
401.31-00	Professional Services	-	2,010	-	-
401.33-46	Fleet Charges	-	809	950	925
401.33-47	IT Charges	23,943	61,764	69,300	90,278
401.35-00	Programs	165	579	-	-
401.36-10	New Hire Expense	-	13,941	-	-
401.46-05	Telecommunications	2,618	145	2,500	-
401.47-05	Legal Publications	7,471	7,775	7,000	8,000
401.49-05	Dues & Memberships	10,911	9,937	12,000	10,000
401.49-10	Seminars & Conf. Regist.	2,918	1,088	3,000	3,000
401.49-41	Travel-Meals	194	(70)	500	500
401.49-42	Travel-Lodging	3,104	347	3,500	3,500
401.49-43	Travel-Airfare	739	-	1,500	1,500
401.49-44	Travel-Mileage	727	220	500	500
401.49-46	Travel-Misc	59	73	250	250
401.49-47	Prof. Dev/Commission	5,446	8,769	7,000	9,000
		58,295	107,387	108,000	127,453
COMMODITIES					
401.51-10	Office Supplies	1,842	1,110	1,000	1,000
401.52-05	Books	122	-	300	300
401.52-15	Subscriptions	333	405	500	500
401.53-05	Uniforms	186	132	200	200
401.54-00	Operating Supplies	387	367	300	300
401.54-40	Food	8,038	6,089	1,000	1,000
		10,908	8,103	3,300	3,300
COMMODITIES - CIP					
401.79-25	Office Equip (Inventory)	400	469	500	500
		400	469	500	500
TOTAL EXPENDITURES		\$ 1,017,627	\$ 1,133,874	\$ 1,106,046	\$ 1,030,753

City Manager's Department

Communications Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
403.12-01	Exempt-Full Time	86,215	93,374	91,000	-
403.13-01	Non-Exempt-Full Time	55,631	60,020	62,000	-
403.25-00	Benefits - Vehicle Allow	1,950	1,950	2,000	-
		143,796	155,344	155,000	-
CONTRACTUAL SERVICES					
403.31-00	Professional Services	1,280	875	1,500	-
403.33-47	IT Charges	-	15,694	17,550	-
403.43-80	Software Maint Agrmnts	41,123	66,148	79,865	-
403.46-05	Telecommunications	551	-	-	-
403.47-20	Marketing/Public Relations	16,256	1,961	7,500	-
403.48-10	Printing/Binding	12,298	9,060	5,000	-
403.49-05	Dues & Memberships	500	500	500	-
403.49-10	Seminars & Conf. Regist.	1,585	-	500	-
403.49-41	Travel-Meals	195	175	500	-
403.49-42	Travel-Lodging	1,060	-	1,000	-
403.49-43	Travel-Airfare	447	-	500	-
403.49-44	Travel-Mileage	61	-	100	-
		75,356	94,413	114,515	-
COMMODITIES					
403.51-10	Office Supplies	17	42	100	-
403.53-05	Uniforms	-	-	225	-
		17	42	325	-
COMMODITIES - CIP					
403.79-25	Office Equip (Inventory)	933	1,331	1,000	-
		933	1,331	1,000	-
TOTAL EXPENDITURES		\$ 220,102	\$ 251,130	\$ 270,840	\$ -

Finance Department

Finance Division

		2023 Actual	2024 Actuals	2025 Budget	2026 Budget
PERSONNEL SERVICES					
402.11-01	Administrative-Full Time	148,188	160,156	161,000	161,000
402.12-01	Exempt-Full Time	309,032	306,386	569,000	368,000
402.13-01	Non-Exempt-Full Time	87,749	94,392	91,000	144,000
402.15-00	Salaries-Temporary	19,445	9,398	12,500	10,000
402.25-00	Benefits - Vehicle Allow	3,000	3,000	3,000	3,000
		567,414	573,332	836,500	686,000
CONTRACTUAL SERVICES					
402.31-00	Professional Services	31,858	74,388	50,000	88,345
402.33-47	IT Charges	21,401	52,114	60,414	71,055
402.46-05	Telecommunications	279	-	-	-
402.48-10	Printing/Binding	-	120	500	500
402.49-05	Dues & Memberships	1,220	350	2,000	1,000
402.49-10	Seminars & Conf. Reg.	250	895	2,750	1,000
402.49-15	Reference Materials	36	244	-	500
402.49-20	Training	135	75	2,000	1,000
402.49-41	Travel-Meals	23	-	750	750
402.49-42	Travel-Lodging	325	358	2,250	1,000
402.49-43	Travel-Airfare	-	-	1,000	1,000
402.49-44	Travel-Mileage	-	-	600	600
		55,527	128,544	122,264	166,750
COMMODITIES					
402.51-10	Office Supplies	1,686	490	3,000	3,000
402.52-15	Subscriptions	-	-	250	250
402.54-40	Food	494	59	500	500
402.54-60	Computer Supplies	21	-	1,000	1,000
		2,201	549	4,750	4,750
COMMODITIES - CIP					
402.79-25	Office Equip (Inv)	2,928	-	1,500	1,500
		2,928	-	1,500	1,500
TOTAL EXPENDITURES		\$ 628,070	\$ 702,425	\$ 965,014	\$ 859,000

Finance Department

Customer Service Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
407.12-01	Exempt-Full Time	80,106	85,312	87,000	95,000
407.13-01	Non-Exempt-Full Time	126,565	138,134	141,000	100,000
		206,671	223,446	228,000	195,000
CONTRACTUAL SERVICES					
407.33-46	Fleet Charges	5,003	1,593	-	-
407.33-47	IT Charges	15,169	40,453	33,612	41,733
407.46-05	Telecommunications	240	20	-	-
		20,412	42,066	33,612	41,733
COMMODITIES					
407.51-10	Office Supplies	1,890	726	2,500	1,000
407.54-00	Operating Supplies	539	76	500	250
		2,429	802	3,000	1,250
COMMODITIES - CIP					
407.79-25	Office Equip (Inventory)	1,616	-	2,500	2,500
		1,616	-	2,500	2,500
TOTAL EXPENDITURES		\$ 231,128	\$ 266,314	\$ 267,112	\$ 240,483
TOTAL DEPARTMENT EXPENDITURES		\$ 859,198	\$ 968,739	\$ 1,232,126	\$ 1,099,483

Airport Department

Administration Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
410.11-01	Administrative-Full Time	117,897	127,458	132,000	132,000
410.13-01	Non-Exempt-Full Time	40,944	44,396	46,000	47,000
410.18-15	Cell Phone Allowance	500	-	-	-
410.25-00	Benefits-Vehicle Allow	3,600	3,600	4,000	3,600
		162,941	175,454	182,000	182,600
CONTRACTUAL SERVICES					
410.31-00	Professional Services	21,280	4,600	20,000	30,000
410.32-10	Network Services	5,974	3,803	3,700	4,600
410.33-47	IT Charges	5,102	15,181	28,337	32,583
410.46-05	Telecommunications	1,029	-	-	-
410.46-10	Postage	108	63	200	200
410.47-05	Legal Publications	35	-	100	100
410.47-20	Marketing/PR	69,847	79,783	80,000	85,000
410.48-05	Copy / Image / Scan	3,524	-	-	-
410.48-10	Printing/Binding	31	-	200	200
410.49-05	Dues & Memberships	835	1,835	1,000	1,900
410.49-10	Seminar & Conf. Reg.	1,335	195	4,000	4,500
410.49-20	Training	-	-	1,000	1,000
410.49-41	Travel-Meals	455	34	350	500
410.49-42	Travel-Lodging	1,624	-	4,500	4,500
410.49-43	Travel-Airfare	444	367	3,000	3,000
410.49-44	Travel-Mileage	101	72	300	300
410.49-45	Travel-Car Rental	1,196	-	600	600
		112,920	105,933	147,287	168,983
COMMODITIES					
410.51-10	Office Supplies	224	106	1,000	1,000
410.51-15	Paper Supplies	87	100	200	200
410.52-15	Subscriptions	-	-	300	-
410.53-05	Uniforms	334	187	250	250
410.54-00	Operating Supplies	537	249	200	250
410.54-40	Food	1,485	1,184	750	1,000
410.58-05	Repair Parts	-	1,596	-	1,600
410.58-15	Fuel & Lube	-	150	-	200
		2,667	3,572	2,700	4,500
COMMODITIES - CIP					
410.79-25	Office Equip (Inventory)	453	1,420	1,500	1,500
		453	1,420	1,500	1,500
TOTAL EXPENDITURES		\$ 278,981	\$ 286,379	\$ 333,487	\$ 357,583

Airport Department

Operations Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
411.12-01	Exempt-Full Time	163,520	176,942	181,000	185,000
411.13-01	Non-Exempt-Full Time	711,220	806,247	825,000	870,000
411.18-15	Cell Phone Allow	3,605	-	-	-
411.18-16	Clothing Allow	4,120	3,983	4,500	4,500
411.25-00	Benefits-Vehicle Allow	3,380	3,380	3,500	3,500
		885,845	990,552	1,014,000	1,063,000
CONTRACTUAL SERVICES					
411.32-25	File Fees/Registration	59	-	-	-
411.33-20	Airport Tower Contract	6,965	17,288	9,500	9,500
411.33-46	Fleet Charges	118,731	43,195	27,667	25,208
411.33-47	IT Charges	27,137	69,159	78,192	83,848
411.34-35	Other / Background Checks	-	1,000	1,000	1,000
411.34.60	Credit Card Processing Fee	16,236	25,286	25,000	30,000
411.41-05	Trash Service	7,822	8,245	8,700	8,700
411.41-10	Gas & Electricity	194,558	185,097	250,000	200,000
411.42-10	Ground Maintenance	1,929	310	2,000	2,000
411.43-20	Building Maintenance	63,212	38,856	50,000	55,000
411.43-25	Equipment Maintenance	5,280	2,490	5,000	5,000
411.43-40	Parking / Walkways / Signs	5,235	16,698	20,000	20,000
411.43-42	Airfield Light Supplies	15,562	7,750	10,000	10,000
411.43-43	Security	6,963	4,563	20,000	20,000
411.43-80	Software Maint Agreements	8,552	16,312	15,000	15,000
411.44-10	Equipment & Vehicle Rent	1,835	-	1,500	2,000
411.46-05	Telecommunications	10,785	702	-	-
411.49-05	Dues & Memberships	625	550	550	550
411.49-10	Seminars & Conf. Reg.	2,155	-	800	800
411.49-20	Training	2,071	695	3,200	3,200
411.49-41	Travel-Meals	107	-	600	600
411.49-42	Travel-Lodging	1,726	-	3,000	3,000
411.49-43	Travel-Airfare	444	-	2,000	2,000
411.49-44	Travel-Mileage	94	-	100	100
		498,083	438,196	533,809	497,506
COMMODITIES					
411.51-10	Office Supplies	132	-	300	300
411.52-15	Subscriptions	566	308	400	400
411.53-05	Uniforms	966	914	4,500	4,500
411.54-00	Operating Supplies	2,328	1,327	3,000	3,000
411.54-15	Snow & Ice Control Supply	47,087	58,709	50,000	55,000
411.54-24	Wildlife Control	503	211	500	500
411.54-35	First Aid	128	398	100	100

Airport Department Operations Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
411.54-70	Sign Materials	-	-	500	500
411.55-07	Road Material-Other	1,031	608	7,000	7,000
411.56-05	Building Material	11,621	9,113	12,500	12,500
411.56-10	Janitorial Supplies	12,008	20,911	20,000	20,000
411.56-15	Maintenance Supplies	6,153	2,723	9,000	9,000
411.58-05	Repair Parts	8,843	10,406	15,000	15,000
411.58-15	Fuel & Lube	14,605	15,193	20,000	20,000
		105,971	120,821	142,800	147,800
OTHER CHARGES					
411.65-30	Property Taxes	8,706	7,825	11,000	8,000
411.65-65	Permit Fees	64	88	60	100
		8,770	7,913	11,060	8,100
CAPITAL OUTLAY					
411.73-10	Operating & Maint Equip	3,078	-	-	-
411.74-00	Motor Vehicles	51,740	-	-	-
411.75-35	Machinery & Equip (Maint)	13,842	4,405	10,000	10,000
		68,660	4,405	10,000	10,000
COMMODITIES - CIP					
411.79-10	Operating Equip (Inv)	22,843	5,423	15,000	15,000
411.79-25	Office Equip (Inv)	600	710	1,500	1,500
		23,443	6,133	16,500	16,500
DEBT SERVICE					
411.85-01	Lease Purchase / Principal	24,271	24,484	25,133	10,690
411.85-02	Lease Purchase / Interest	1,865	1,652	1,003	336
		26,136	26,136	26,136	11,025
TOTAL EXPENDITURES		\$ 1,616,908	\$ 1,594,156	\$ 1,754,305	\$ 1,753,931
TOTAL DEPARTMENT EXPENDITURES		\$ 1,895,889	\$ 1,880,535	\$ 2,087,792	\$ 2,111,514

Fire Department

Administration Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
421.11-01	Administrative-Full Time	159,855	200,111	203,000	201,000
421.12-01	Exempt-Full Time	142,431	154,854	152,000	159,000
421.13-01	Non-Exempt-Full Time	153,499	129,321	113,000	118,000
421.18-15	Cell Phone Allow	610	-	-	-
421.18-16	Clothing Allow	240	240	350	300
421.25-00	Benefits-Vehicle Allow	7,200	7,200	7,200	7,200
		463,835	491,726	475,550	485,500
CONTRACTUAL SERVICES					
421.31-00	Professional Services	13,055	7,586	5,000	5,000
421.31-50	Medical Exam	938	738	1,000	900
421.32-25	File Fees/Registration	32	56	-	100
421.33-46	Fleet Charges	16,580	5,026	14,211	5,264
421.33-47	IT Charges	-	-	428,996	47,615
421.36-20	Pre-Employ Medical Test	11,220	535	2,000	1,500
421.41-10	Gas & Electricity	90,291	92,475	100,000	100,000
421.43-26	Copy Machine	-	-	1,100	500
421.43-43	Security	25,580	5,070	15,000	9,500
421.43-80	Software Maint Agrmts	40,912	55,087	59,000	63,000
421.46-05	Telecommunications	28,251	4,597	5,000	-
421.46-15	Freight	-	32	200	200
421.48-05	Copy/Image/Scan	3,524	-	-	-
421.48-10	Printing/Binding	-	-	150	100
421.49-05	Dues & Memberships	1,005	480	1,100	800
421.49-10	Seminars & Conf. Reg.	1,015	610	1,000	800
421.49-20	Training	224	-	500	500
421.49-41	Travel-Meals	25	42	450	400
421.49-42	Travel-Lodging	1,348	114	400	400
421.49-43	Travel-Airfare	-	-	50	50
421.49-44	Travel-Mileage	3	3	50	20
		234,003	172,451	635,207	236,649
COMMODITIES					
421.51-10	Office Supplies	1,636	1,570	2,400	2,200
421.51-15	Paper Supplies	738	162	1,500	1,000
421.52-05	Books	-	-	300	300
421.52-15	Subscriptions	256	510	400	500
421.53-05	Uniforms	2,098	1,770	1,500	1,500
421.53-15	Safety Clothing	162	-	500	100
421.54-37	Safety Equipment/Supplies	-	37	1,000	800
421.54-40	Food	1,200	1,685	2,000	2,000

Fire Department

Administration Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont.)					
421.54-45	Kitchen & Bunkroom	50	229	300	300
421.54-60	Computer Supplies	3,348	3,254	2,000	2,000
421.58-05	Repair Parts	-	30	-	-
		9,488	9,247	11,900	10,700
COMMODITIES - CIP					
421.79-10	Operating Equipment	-	-	2,000	2,000
421.79-20	Computer Hard/Soft (Inv)	13,073	2,132	11,500	10,000
421.79-25	Office Equipment (Inv)	1,621	285	1,000	1,000
		14,694	2,417	14,500	13,000
DEBT SERVICE					
421.85-01	Lease Purchase / Principal	11,662	-	46,864	50,444
421.85-02	Lease Purchase / Interest	332	-	5,427	10,428
		11,994	-	52,291	60,873
TOTAL EXPENDITURES		\$ 734,014	\$ 675,841	\$ 1,189,448	\$ 806,722

Fire Department

Operation Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
422.12-01	Exempt-Full Time	697,966	747,236	754,000	646,000
422.13-01	Non-Exempt-Full Time	4,873,820	5,572,109	6,119,000	6,309,888
422.15-00	Salaries-Temporary	96,984	47,431	50,000	50,000
422.18-15	Cell Phone Allowance	2,485	-	-	-
422.18-16	Clothing Allowance	1,440	1,440	2,000	1,500
		5,672,695	6,368,216	6,925,000	7,007,388
CONTRACTUAL SERVICES					
422.31-00	Professional Services	2,416	9,907	7,000	7,000
422.31-50	Medical Exam	27,922	27,792	31,000	31,000
422.31-55	Equipment Testing	3,345	6,775	5,000	5,000
422.32-25	File Fees/Registration	63	36	-	50
422.33-46	Fleet Charges	16,391	5,800	16,683	23,286
422.33-47	IT Charges	137,464	302,936	-	419,887
422.33-70	Veterinary Services	1,046	584	1,200	-
422.34-30	HVAC System	27,436	27,383	27,000	28,000
422.34-40	Electrical System	-	-	500	500
422.41-05	Trash Service	4,424	4,564	5,520	5,520
422.42-05	Janitorial Services	-	-	500	50
422.42-10	Ground Maintenance	12,941	9,795	14,000	14,000
422.43-20	Building Maintenance	51,233	43,392	35,000	40,000
422.43-21	Elevator Maintenance	-	-	2,500	2,500
422.43-25	Equipment Maintenance	22,036	15,060	44,000	41,000
422.43-80	Software Maint Agrmts	-	859	-	-
422.46-05	Telecommunications	2,299	-	-	-
422.46-15	Freight	1,415	1,069	400	1,500
422.47-20	Marketing/PR	-	758	1,000	1,000
422.48-10	Printing/Binding	-	22	100	50
422.49-05	Dues & Memberships	2,052	1,016	2,000	2,000
422.49-10	Seminars & Conf Reg	6,265	1,725	7,000	3,000
422.49-20	Training	22,729	28,096	30,000	30,000
422.49-25	In-House Training	16,373	2,094	12,000	11,000
422.49-41	Travel-Meals	5,913	1,719	6,000	3,000
422.49-42	Travel-Lodging	4,093	2,797	7,000	3,500
422.49-43	Travel-Airfare	120	1,594	2,000	500
422.49-44	Travel-Mileage	1,348	844	1,000	1,000
		369,324	496,617	258,403	674,343
COMMODITIES					
422.52-05	Books	7,217	5,872	2,900	3,200
422.53-05	Uniforms	30,627	16,573	33,000	33,000
422.53-15	Safety Clothing	105,163	38,081	55,000	55,000

Fire Department Operation Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
422.54-00	Operating Supplies	16,479	10,814	15,000	13,500
422.54-05	Agricultural Supplies	288	83	500	400
422.54-10	Chemicals	-	3,260	8,000	13,500
422.54-15	Snow & Ice Supply	-	462	800	800
422.54-35	First Aid	7,500	2,813	5,000	5,000
422.54-40	Food	6,981	3,512	5,000	5,000
422.54-45	Kitchen & Bunkroom	16,805	3,279	10,000	10,000
422.56-05	Building Material	800	828	5,000	3,500
422.56-10	Janitorial Supplies	14,341	13,733	14,000	14,500
422.56-15	Maintenance Supplies	8,422	10,515	12,000	12,000
422.56-17	Electrical Supplies	915	693	2,000	1,000
422.58-05	Repair Parts	124,624	92,920	95,000	95,000
422.58-15	Fuel & Lube	54,779	51,785	50,000	50,000
		394,941	255,223	313,200	315,400
COMMODITIES - CIP					
422.79-10	Operating Equipment	100,127	12,167	38,000	35,000
422.79-25	Office Equip (Inv)	4,120	143	4,000	3,000
		104,247	12,310	42,000	38,000
TOTAL EXPENDITURES		\$ 6,541,207	\$ 7,132,366	\$ 7,538,603	\$ 8,035,131

Fire Department

Risk Reduction Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
427.12-01	Exempt-Full Time	487,465	505,138	534,000	497,000
427.13-01	Non-Exempt-Full Time	624,166	692,475	645,000	608,000
427.18-15	Cell Phone Allowance	4,230	-	-	-
427.18-16	Clothing Allowance	3,120	2,640	3,500	3,000
427.25-00	Benefits-Vehicle Allow	2,400	2,400	2,400	2,400
		1,121,381	1,202,653	1,184,900	1,110,400
CONTRACTUAL SERVICES					
427.31-50	Medical Exam	1,731	1,420	1,700	1,700
427.32-25	File Fees/Registration	67	-	-	-
427.33-46	Fleet Charges	54,102	16,341	22,898	21,160
427.33-47	IT Charges	37,437	102,206	104,258	116,574
427.42-11	Ground Maint / Code	3,115	-	400	500
427.43-25	Equipment Maintenance	18,948	19,558	22,500	-
427.43-26	Copy Machine	-	-	400	400
427.46-05	Telecommunications	3,434	-	-	-
427.47-05	Legal Publications	-	64	50	50
427.47-20	Marketing / PR	5,045	5,211	7,000	7,000
427.48-05	Copy / Image / Scan	3,524	-	-	-
427.48-10	Printing/Binding	2,042	855	2,800	2,800
427.49-05	Dues & Memberships	2,881	1,585	3,000	3,000
427.49-10	Seminars & Conf. Reg.	2,099	2,400	3,500	3,500
427.49-20	Training	8,330	3,010	7,000	6,000
427.49-25	In-House Training	-	-	1,000	1,200
427.49-41	Travel-Meals	1,604	345	2,000	1,500
427.49-42	Travel-Lodging	1,864	529	2,250	2,000
427.49-43	Travel-Airfare	120	-	300	200
427.49-44	Travel-Mileage	31	3	75	50
		146,374	153,527	181,131	167,634
COMMODITIES					
427.51-10	Office Supplies	(41)	-	-	-
427.52-05	Books	3,485	1,163	4,500	3,000
427.52-15	Subscriptions	1,188	1,884	2,500	2,500
427.53-05	Uniforms	5,313	2,555	5,500	5,500
427.53-15	Safety Clothing	455	-	500	500
427.54-00	Operating Supplies	2,027	523	2,000	2,000
427.54-40	Food	288	308	1,000	1,000
427.58-05	Repair Parts	2,841	4,421	6,500	6,500
427.58-15	Fuel & Lube	12,169	12,146	13,000	13,000
		27,725	23,000	35,500	34,000

Fire Department

Risk Reduction Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CAPITAL OUTLAY					
427.74-00	Motor Vehicles	11,496	-	-	-
		11,496	-	-	-
COMMODITIES - CIP					
427.79-10	Operating Equipment	7,393	-	2,500	2,500
427.79-25	Office Equip (Inventory)	5,346	-	3,500	3,500
		12,739	-	6,000	6,000
TOTAL EXPENDITURES		\$ 1,319,715	\$ 1,379,180	\$ 1,407,531	\$ 1,318,034
TOTAL DEPARTMENT EXPENDITURES		\$ 8,594,937	\$ 9,187,387	\$ 10,135,583	\$ 10,159,887

Fire Department

Animal Services Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
416.12-01	Exempt-Full Time	70,861	-	-	-
416.13-01	Non-Exempt-Full Time	325,735	179,495	194,000	-
416.13-02	Non-Exempt-Part Time	8,234	-	-	-
416.15-00	Salaries-Temporary	14,062	-	-	-
416.18-15	Cell Phone Allow	1,370	-	-	-
416.18-16	Clothing Allow	5,166	1,545	-	-
		425,428	181,040	194,000	-
CONTRACTUAL SERVICES					
416.31-00	Professional Services	9,028	350,119.00	-	-
416.33-10	Animal Shelter Contract	12,783	-	358,750	-
416.33-46	Fleet Charges	21,277	5,886.00	4,473	-
416.33-47	IT Charges	17,158	43,483.00	23,594	-
416.33-70	Veterinary Services	913	79.00	5,000	-
416.34-60	Credit Card Process Fee	1,405	101.00	-	-
416.41-05	Trash Service	736	-	-	-
416.41-10	Gas & Electricity	19,714	-	-	-
416.42-10	Ground Maintenance	-	-	4,000	-
416.43-20	Building Maintenance	11,558	-	-	-
416.43-25	Equipment Maintenance	2,586	-	1,500	-
416.43-80	Software Maint Agrmts	157	375	-	-
416.46-05	Telecommunications	5,933	47	3,000	-
416.46-10	Postage	26	-	-	-
416.47-05	Legal Publications	115	-	-	-
416.47-20	Marketing / PR	1,233	69	1,000	-
416.48-05	Copy / Image / Scan	615	-	-	-
416.48-10	Printing / Binding	126	635	500	-
416.49-05	Dues & Memberships	578	75	650	-
416.49-10	Seminars & Conf. Reg.	1,295	2,890	2,500	-
416.49-25	In-House Training	25	-	500	-
416.49-41	Travel-Meals	-	247	500	-
416.49-42	Travel-Lodging	-	1,030	1,000	-
416.49-44	Travel-Mileage	4	-	50	-
		107,265	405,036	407,017	-
COMMODITIES					
416.51-10	Office Supplies	356	14	1,000	-
416.51-15	Paper Supplies	132	-	-	-
416.53-05	Uniforms	3,658	1,124	1,000	-
416.54-00	Operating Supplies	6,952	670	2,000	-
416.54-10	Chemicals	2,903	-	-	-
416.54-20	Animal Food - Meat	3,237	-	-	-

Fire Department

Animal Services Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
416.54-35	First Aid	37	42	200	-
416.54-36	Veterinary Supplies	24,829	-	5,500	-
416.54-40	Food	248	16	200	-
416.56-05	Building Material	2,147	-	-	-
416.56-10	Janitorial Supplies	1,235	-	300	-
416.56-15	Maintenance Supplies	924	-	-	-
416.58-05	Repair Parts	390	1,040	2,000	-
416.58-15	Fuel & Lube	2,787	4,225	5,000	-
		49,835	7,131	17,200	-
COMMODITIES - CIP					
416.79-10	Operating Equip (Inv)	16,450	11,817	3,000	-
416.79-25	Office Equip (Inv)	2,057	-	500	-
		18,507	11,817	3,500	-
TOTAL EXPENDITURES		\$ 601,035	\$ 605,024	\$ 621,717	\$ -

Human Resources Department

Administration Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
405.11-01	Administrative-Full Time	146,991	159,151	165,000	159,000
405.12-01	Exempt-Full Time	104,236	127,253	127,000	130,000
405.18-15	Cell Phone Allow	80	-	-	-
405.25-00	Benefits-Vehicle Allow	4,000	6,923	4,000	6,000
		255,307	293,327	296,000	295,000
CONTRACTUAL SERVICES					
405.31-00	Professional Services	-	1,085	15,000	-
405.33-47	IT Charges	16,931	54,767	67,047	62,547
405.46-05	Telecommunications	188	-	-	-
405.49-05	Dues & Memberships	1,428	1,189	2,400	1,200
405.49-10	Seminars & Conf Reg	4,227	1,373	3,500	1,400
405.49-15	Reference Materials	64	-	-	-
405.49-41	Travel-Meals	629	50	750	750
405.49-42	Travel-Lodging	2,998	1,209	4,000	4,000
405.49-43	Travel-Airfare	578	666	1,500	1,500
405.49-44	Travel-Mileage	1,276	76	-	-
		28,319	60,415	94,197	71,397
COMMODITIES					
405.52-15	Subscriptions	1,095	1,095	2,300	1,100
405.54-00	Operating Supplies	272	-	300	200
		1,367	1,095	2,600	1,300
COMMODITIES CIP					
405.79-25	Office Equipment (Inv)	3,344	-	1,500	1,500
		3,344	-	1,500	1,500
TOTAL EXPENDITURES		\$ 288,337	\$ 354,837	\$ 394,297	\$ 369,197

Human Resources Department

Personnel Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
406.12-01	Exempt-Full Time	204,323	296,084	208,000	222,000
406.13-01	Non-Exempt-Full Time	192,551	181,274	169,000	54,000
406.15-00	Salaries-Temporary	1,485	7,258	10,000	10,000
		398,359	484,616	387,000	286,000
CONTRACTUAL SERVICES					
406.36-10	New Hire Expense	653	-	-	-
406.36-15	Drug Testing	15,740	15,145	16,000	17,500
406.36-30	Employment Screening	16,774	12,844	17,000	18,000
406.43-80	Software Maint Agrmts	7,989	8,094	2,000	2,000
406.47-10	Recruitment	1,510	7,163	13,750	5,000
406.47-15	Other Advertising	-	-	500	500
406.48-05	Copy/Image/Scan	3,524	-	-	-
406.49-05	Dues & Memberships	643	344	3,150	1,500
406.49-10	Seminars & Conf Reg	449	120	5,000	2,500
406.49-15	Reference Materials	-	-	500	-
406.49-20	Training	449	-	2,500	2,000
406.49-41	Travel-Meals	-	-	1,000	500
406.49-42	Travel-Lodging	-	682	2,000	500
406.49-43	Travel-Airfare	-	802	-	-
406.49-44	Travel-Mileage	-	856	800	500
		47,731	46,050	64,200	50,500
COMMODITIES					
406.51-10	Office Supplies	1,669	661	3,000	1,700
406.52-15	Subscriptions	-	-	2,250	-
406.53-05	Uniforms	95	-	750	750
406.54-00	Operating Supplies	4,090	597	300	300
406.54-40	Food	35	901	700	400
		5,889	2,159	7,000	3,150
COMMODITIES CIP					
406.79-25	Office Equip (Inventory)	564	-	1,500	1,500
		564	-	1,500	1,500
TOTAL EXPENDITURES		\$ 452,543	\$ 532,825	\$ 459,700	\$ 341,150
TOTAL DEPARTMENT EXPENDITURES		\$ 740,880	\$ 887,662	\$ 853,997	\$ 710,347

Public Works Department

Administration Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
431.11-01	Administrative-Full Time	202,836	55,844	159,000	189,000
431.12-01	Exempt-Full Time	58,998	62,805	64,000	225,000
431.18-15	Cell Phone Allowance	225	-	-	-
431.25-00	Benefits-Vehicle Allow	2,908	1,085	3,600	6,600
		264,967	119,734	226,600	420,600
CONTRACTUAL SERVICES					
431.31-00	Professional Services	21,760	41,703	-	2,500
431.32-25	File Fees/Registration	-	-	250	250
431.33-47	IT Charges	-	-	-	43,348
431.43-80	Software Maintenance	35	67	500	70
431.46-05	Telecommunications	822	-	-	-
431.47.05	Legal Publications	218	-	250	250
431.47-10	Recruitment	-	-	100	100
431.48-05	Copy/Image/Scan	141	-	-	-
431.49-05	Dues & Memberships	1,445	-	1,850	1,950
431.49-10	Seminars & Conf. Reg.	290	1,146	1,200	1,200
431.49-20	Training	-	-	250	250
431.49-41	Travel-Meals	-	-	500	500
431.49-42	Travel-Lodging	216	-	1,200	1,200
431.49-43	Travel-Airfare	-	-	800	800
431.49-44	Travel-Mileage	-	-	50	50
		24,927	42,916	6,950	52,468
COMMODITIES					
431.51-10	Office Supplies	581	573	800	600
431.52-05	Books	-	-	100	100
431.53-05	Uniforms	-	-	200	200
431.54-40	Food	188	168	200	200
431.54-60	Computer Supplies	192	-	250	200
		961	741	1,550	1,300
COMMODITIES CIP					
431.79-10	Operating Equip. (Inv)	-	49	250	250
431.79-25	Office Equip. (Inv)	1,602	-	250	250
		1,602	49	500	500
TOTAL EXPENDITURES		\$ 292,457	\$ 163,440	\$ 235,600	\$ 474,868

Public Works Department

Street Division

		2023 Actual	2023 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
432.12-01	Exempt-Full Time	180,429	202,186	184,000	184,000
432.13-01	Non-Exempt-Full Time	990,180	881,528	1,075,000	1,113,000
432.18-15	Cell Phone Allowance	1,805	-	-	-
432.18-16	Clothing Allowance	11,913	11,295	15,000	15,000
		1,184,327	1,095,009	1,274,000	1,312,000
CONTRACTUAL SERVICES					
432.31-00	Professional Services	4,830	-	5,000	-
432.32-25	File Fees/Registration	123	89	200	100
432.33-46	Fleet Charges	590,939	183,478	204,338	192,996
432.33-47	IT Charges	44,042	102,594	107,061	102,893
432.41-05	Trash Service	63,028	82,160	55,000	5,000
432.41-10	Gas & Electricity	13,636	-	-	-
432.42-10	Ground Maintenance	26,401	27,706	27,000	37,000
432.43-10	Snow Removal	-	4,860	7,500	5,000
432.43-20	Building Maintenance	7,056	35	500	-
432.43-25	Equipment Maintenance	1,254	250	1,000	250
432.43-80	Software Maint Agrmts	6,072	9,005	6,000	11,000
432.44-10	Equip & Vehicle Rent	16,259	14,696	15,000	6,000
432.46-05	Telecommunications	8,871	-	-	-
432.48-10	Printing/Binding	49	-	200	200
432.49-05	Dues & Memberships	574	1,222	1,220	1,300
432.49-10	Seminars & Conf. Reg.	2,700	691	3,000	700
432.49-20	Training	14,253	2,686	5,000	3,000
432.49-41	Travel-Meals	519	88	800	300
432.49-42	Travel-Lodging	3,319	261	3,000	1,000
432.49-44	Travel-Mileage	106	309	800	1,000
		804,031	430,130	442,619	367,739
COMMODITIES					
432.51-10	Office Supplies	4,037	2,666	2,000	3,000
432.53-05	Uniforms	8,487	9,885	9,000	10,000
532.53-15	Safety Clothing	2,349	2,886	2,500	2,700
532.54-00	Operating Supplies	18,730	8,328	25,000	10,000
432.54-15	Snow & Ice Control-Salt	106,891	75,156	-	-
432.54-16	Snow & Ice Deicer	-	20,785	-	-
432.54-35	First Aid	168	343	200	200
432.54-40	Food	3,030	4,145	4,000	4,500
432.54-70	Sign Materials	4,534	-	5,000	-
432.55-05	Road Material-Asphalt	71,959	14,127	-	-
432.55-06	Road Material-Concrete	207,175	1,689	-	-
432.55-07	Road Material-Other	39,921	-	-	-
432.56-05	Building Material	411	-	500	-

Public Works Department

Street Division

		2023 Actual	2023 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
432.56-10	Janitorial Supplies	261	753	500	500
432.58-05	Repair Parts	165,599	120,834	175,000	170,000
432.58-15	Fuel & Lube	97,900	77,622	85,000	85,000
		731,452	339,219	308,700	285,900
CAPITAL OUTLAY					
432.73-10	Operating & Maint Equip	67,788	-	70,000	-
		67,788	-	70,000	-
COMMODITIES CIP					
432.79-10	Operating Equipment	33,411	7,552	-	2,000
432.79-25	Office Equipment (Inv)	2,338	3,372	2,500	2,000
		35,749	10,924	2,500	4,000
DEBT SERVICE					
432.85-01	Lease Purchase/Principal	16,676	17,090	-	-
432.85-02	Lease Purchase/Interest	837	424	-	-
		17,513	17,514	-	-
TOTAL EXPENDITURES		\$ 2,840,860	\$ 1,892,796	\$ 2,097,819	\$ 1,969,639

Public Works Department

Engineering Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
433.12-01	Exempt-Full Time	576,772	472,725	651,000	638,000
433.13-01	Non-Exempt-Full Time	375,789	362,278	542,000	395,000
433.15-00	Salaries-Temporary	-	20,979	-	-
433.18-15	Cell Phone Allowance	2,500	-	-	-
433.18-16	Clothing Allowance	3,295	3,673	4,500	4,000
433.25-00	Benefits-Vehicle Allow	3,600	3,600	3,000	3,600
		961,956	863,255	1,200,500	1,040,600
CONTRACTUAL SERVICES					
433.31-00	Professional Services	300	6	-	43,000
433.32-25	File Fees / Registration	1,250	36	2,000	1,250
433.33-46	Fleet Charges	46,574	14,932	17,764	16,416
433.33-47	IT Charges	48,308	152,527	122,603	129,409
433.43-25	Equipment Maintenance	2,446	2,401	3,000	2,500
433.43-80	Software Maint Agreements	6,807	1,371	12,000	1,500
433.46-05	Telecommunications	7,315	-	-	-
433.46-10	Postage	-	-	150	150
433.47-05	Legal Publications	128	-	150	150
433.47-10	Recruitment	1,036	-	500	500
433.47-20	Marketing / PR	-	-	750	5,000
433.48-05	Copy / Image / Scan	352	-	-	-
433.48-10	Printing / Binding	-	-	1,500	2,000
433.49-05	Dues & Memberships	235	727	3,000	1,650
433.49-10	Seminars & Conf. Reg.	480	890	5,300	2,000
433.49-15	Reference Materials	111	-	1,000	500
433.49-20	Training	694	2,889	11,000	3,000
433.49-41	Travel-Meals	77	71	2,000	500
433.49-42	Travel-Lodging	1,433	-	6,000	2,000
433.49-43	Travel-Airfare	633	-	3,000	800
433.49-44	Travel-Mileage	183	14	1,000	250
		118,362	175,864	192,717	212,575
COMMODITIES					
433.51-10	Office Supplies	5,091	3,329	2,500	3,000
433.51-15	Paper Supplies	-	-	100	100
433.52-05	Books	1,484	100	1,000	500
433.52-15	Subscriptions	-	895	200	200
433.53-05	Uniforms	1,230	2,266	2,500	2,500
433.54-00	Operating Supplies	685	-	300	-
433.54-06	Utility Cut Supplies	471	-	-	-
433.54-30	Drafting Supplies	3,353	1,589	2,000	1,500
433.54-40	Food	685	1,351	1,000	1,300
433.54-55	Surveying Supplies	1,972	4,263	5,000	4,000

Public Works Department

Engineering Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
433.54-60	Computer Supplies	309	-	3,500	500
433.58-05	Repair Parts	6,731	6,819	2,500	7,000
433.58-10	Tires	-	-	3,500	-
433.58-15	Fuel & Lube	9,527	6,973	10,000	10,000
		31,538	27,585	34,100	30,600
COMMODITIES - CIP					
433.79-10	Operating Equipment (Inv)	19,990	49	5,000	500
433.79-25	Office Equipment (Inv)	34,880	1,312	25,000	1,500
		54,870	1,361	30,000	2,000
CAPITAL OUTLAY					
433.73-10	Operating & Maint Equip	3,225	-	3,000	-
433.73-25	Office Equipment	-	-	3,000	-
433.75-45	Planning Studies	40,000	3,067	-	-
		43,225	3,067	6,000	-
TOTAL EXPENDITURES		\$ 1,209,951	\$ 1,071,132	\$ 1,463,317	\$ 1,285,775

Public Works Department

Traffic Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
434.12-01	Exempt-Full Time	101,050	107,737	109,000	88,000
434.13-01	Non-Exempt-Full Time	457,337	416,502	726,000	710,000
434.18-15	Cell Phone Allow	3,950	-	-	-
434.18-16	Clothing Allow	5,562	4,841	6,500	5,000
		567,899	529,080	841,500	803,000
CONTRACTUAL SERVICES					
434.31-00	Professional Services	2,329	11,965	2,000	1,000
434.32-25	File Fees/Registrations	61	29	-	-
434.33-46	Fleet Charges	55,048	23,129	22,944	21,203
434.33-47	IT Charges	19,805	59,704	76,690	74,986
434.34-30	HVAC System	-	-	-	5,000
434.34-31	Professional Services	-	6,450	500	5,000
434.34-45	Signal Repairs	56,436	9,830	16,650	16,650
434.41-05	Trash Service	1,470	1,772	1,600	2,000
434.41-10	Gas & Electricity	21,170	23,283	25,000	25,000
434.41-20	Traffic Control	44,738	52,846	55,000	55,000
434.41-25	School Flashers	-	-	2,500	-
434.42-10	Ground Maintenance	-	-	-	3,000
434.43-25	Equipment Maint	422	395	1,500	500
434.43-27	Sign Maint-Blanks	51,123	40,011	50,000	45,000
434.43-41	Pavement Maint	-	-	1,000	-
434.43-80	Software Maint Agrmts	2,374	4,860	12,500	5,000
434.44-10	Equip & Vehicle Rent	90	2,212	500	500
434.46-05	Telecommunications	3,256	136	-	-
434.46-10	Postage	501	505	500	500
434.49-05	Dues & Memberships	-	80	2,000	600
434.49-10	Seminars & Conf Reg	-	-	2,000	1,000
434.49-20	Training	800	416	3,000	1,000
434.49-25	In-House Training	-	449	500	500
434.49-41	Travel-Meals	-	-	50	50
434.49-42	Travel-Lodging	-	184	800	500
434.49-44	Travel-Mileage	-	-	-	50
		259,623	238,256	277,234	264,039
COMMODITIES					
434.51-10	Office Supplies	1,000	315	3,500	1,000
434.53-05	Uniforms	3,976	3,828	4,000	4,000
434.53-15	Safety Clothing	780	1,096	4,000	800
434.54-00	Operating Supplies	3,011	3,377	1,000	4,000
434.54-35	First Aid	3,582	4,057	3,000	3,000
434.54-40	Food	410	343	250	350
434.54-60	Computer Supplies	1,345	134	3,500	500

Public Works Department

Traffic Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont.)					
434.55-10	Traffic Paint & Beads	25,740	32,939	-	-
434.56-10	Janitorial Supplies	1,495	1,599	2,000	3,000
434.56-15	Maintenance Supplies	525	3,362	3,000	3,000
434.56-17	Electrical Supplies	5,805	1,376	3,000	2,500
434.58-05	Repair Parts	19,858	5,899	16,500	15,000
434.58-15	Fuel & Lube	13,341	8,688	12,000	12,000
		80,868	67,013	55,750	49,150
COMMODITIES - CIP					
434.79-10	Operating Equip (Inv)	42,849	5,180	3,500	4,000
434.79-25	Office Equip (Inv)	4,173	536	5,000	4,000
434.79-60	Traffic Control (Inv)	8,206	6,864	5,000	5,000
		55,228	12,580	13,500	13,000
CAPITAL OUTLAY					
434.73-10	Operating & Maint Equip	8,688	-	1,000	1,000
434.73-60	Traffic Control Devices	152,482	273	-	10,000
		161,170	273	1,000	11,000
TOTAL EXPENDITURES		\$ 1,124,788	\$ 847,202	\$ 1,188,984	\$ 1,140,189
TOTAL DEPARTMENT EXPENDITURES		\$ 5,468,056	\$ 3,974,570	\$ 4,985,720	\$ 4,870,471

Parks & Recreation Department

Administration Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
461.11-01	Administrative-Full Time	94,590	150,196	153,000	153,000
461.12-01	Exempt-Full Time	112,592	77,125	78,000	89,000
461.13-01	Non-Exempt-Full Time	49,700	32,347	-	-
461.18-15	Cell Phone Allowance	540	-	-	-
461.25-00	Benefits-Vehicle Allow	2,862	3,600	5,000	6,000
		260,284	263,268	236,000	248,000
CONTRACTUAL SERVICES					
461.31-00	Professional Services	-	32	1,000	250
461.33-47	IT Charges	7,647	86,298	46,761	42,375
461.36-10	New Hire Expense	6,912	-	-	-
461.46-05	Telecommunications	775	-	1,000	-
461.47-20	Marketing/PR	20,740	-	15,000	9,000
461.49-05	Dues & Memberships	350	350	350	350
461.49-10	Seminars & Conf Reg	3,940	1,500	5,000	4,500
461.49-20	Training	95	4,134	11,437	7,000
461.49-41	Travel-Meals	463	370	2,000	2,000
461.49-42	Travel-Lodging	4,093	1,331	5,000	4,500
461.49-43	Travel-Airfare	1,098	-	2,000	1,800
461.49-44	Travel-Mileage	71	-	100	500
		46,184	94,015	89,648	72,275
COMMODITIES					
461.51-10	Office Supplies	1,357	707	1,000	1,000
461.51-15	Paper Supplies	-	-	100	-
461.52-15	Subscriptions	468	399	500	500
461.53-05	Uniforms	420	-	500	500
461.54-40	Food	894	4,165	1,000	4,500
461.54-60	Computer Supplies	440	31	500	250
		3,579	5,302	3,600	6,750
COMMODITIES-CIP					
461.79-25	Office Equipment (Inv)	1,444	5,035	1,500	1,000
		1,444	5,035	1,500	1,000
TOTAL EXPENDITURES		\$ 311,491	\$ 367,620	\$ 330,748	\$ 328,025

Parks & Recreation Department

Douglass Community Center Division

2023 Actual	2024 Actual	2025 Budget	2026 Budget
-------------	-------------	-------------	-------------

PERSONNEL SERVICES

462.12-01	Exempt-Full Time	163,654	77,054	77,000	81,000
462.13-01	Non-Exempt-Full Time	53,171	92,784	99,000	47,000
462.15-00	Salaries-Temporary	64,804	54,191	45,000	65,000
462.18-15	Cell Phone Allow	930	-	-	-
462.25-00	Benefits-Vehicle Allow	831	250	200	260

CONTRACTUAL SERVICES

		283,390	224,279	221,200	193,260
462.33-47	IT Charges	6,597	23,495	27,926	24,383
462.34-30	HVAC System	4,432	794	5,120	5,500
462.34-40	Electrical System	-	-	500	-
462.39-02	Fitness Programs	1,901	3,045	1,500	2,500
462.39-05	Facilities	29	-	-	-
462.39-32	Dance	-	-	500	-
462.41-05	Trash Service	2,502	2,868	3,408	2,500
462.41-10	Gas & Electricity	48,957	47,804	52,000	65,000
462.43-20	Building Maintenance	6,417	3,246	6,500	7,500
462.43-21	Elevator Maintenance	6,239	6,223	7,000	7,300
462.43-25	Equipment Maintenance	579	1,563	1,000	1,000
462.43-43	Security	940	1,210	1,000	1,500
462.43-80	Software Maint Agrmts	219	178	300	250
462.44-10	Equipment & Vehicle Rent	-	-	1,000	-
462.46-05	Telecommunications	3,080	44	-	-
462.47-20	Marketing/PR	823	-	1,000	1,500
462.48-10	Printing/Binding	683	165	700	500
462.49-05	Dues & Memberships	375	150	500	250
462.49-10	Seminars & Conf Reg	1,250	1,340	-	800
462.49-44	Travel-Mileage	145	346	-	500
		85,168	92,471	109,954	120,983

COMMODITIES

462.51-05	Copying Supplies	370	505	-	500
462.51-10	Office Supplies	1,247	339	1,500	500
462.52-15	Subscriptions	100	-	-	-
462.53-05	Uniforms	1,591	469	800	500
462.54-00	Operating Supplies	3,556	1,147	3,500	1,500
462.54-40	Food	341	259	200	300
462.56-05	Building Material	1,985	1,808	2,000	1,500
462.56-10	Janitorial Supplies	3,720	3,490	3,400	6,000
462.56-15	Maintenance Supplies	782	1,546	2,000	2,000
462.56-17	Electrical Supplies	-	-	500	800
462.58-15	Fuel & Lube	52	-	-	-
		13,744	9,563	13,900	13,600

Parks & Recreation Department

Douglass Community Center Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CAPITAL OUTLAY					
479.71-00	Buildings & Additions	-	32,929	-	7,000
479.73-25	Office Equipment	-	13,328	-	9,000
479.75-25	Buildings (Maint)	-	-	1,000	-
		-	46,257	1,000	16,000
COMMODITIES - CIP					
462.79-10	Operating Equip (Inv)	2,033	2,833	1,500	6,500
462.79-25	Office Equip (Inv)	1,057	-	800	500
		3,090	2,833	2,300	7,000
TOTAL EXPENDITURES		\$ 385,392	\$ 375,403	\$ 348,354	\$ 350,843

Parks and Recreation Department

City Parks Division

2023 Actual	2024 Actual	2025 Budget	2026 Budget
-------------	-------------	-------------	-------------

PERSONNEL SERVICES

463.12-01	Exempt-Full Time	529,986	594,848	518,000	464,000
463.13-01	Non-Exempt-Full Time	1,533,155	1,689,612	1,548,000	1,602,000
463.13-02	Non-Exempt-Part Time	10,354	-	-	-
463.15-00	Salaries-Temporary	55,413	95,094	90,000	95,000
463.18-15	Cell Phone Allowance	8,260	-	-	-
463.18-16	Clothing Allowance	20,873	19,913	25,000	25,000
463.25-00	Benefits-Vehicle Allow	4,800	2,926	4,500	3,000
		2,162,841	2,402,393	2,185,500	2,189,000

CONTRACTUAL SERVICES

463.31-00	Professional Services	6,250	200	6,000	5,000
463.32-25	File Fees/Registration	645	95	-	500
463.33-46	Fleet Charges	581,834	198,847	227,528	208,559
463.33-47	IT Charges	65,397	198,528	227,334	211,407
463.34-05	Repair Services	462	865	500	500
463.41-05	Trash Service	21,276	24,289	21,000	21,000
463.41-10	Gas & Electricity	123,126	123,295	120,000	126,000
463.42-10	Ground Maintenance	112,593	121,371	120,000	150,000
463.43-20	Building Maintenance	28,305	8,501	28,000	28,000
463.43-25	Equipment Maintenance	25,296	32,193	25,000	25,000
463.43-80	Software Maint Agrmts	9,917	7,881	15,000	20,000
463.44-10	Equip & Vehicle Rent	25,836	24,358	25,000	25,000
463.46-05	Telecommunications	24,015	403	15,000	-
463.46-10	Postage	11	-	50	50
463.47-05	Legal Publications	231	328	250	250
463.47-15	Other Advertising	1,336	104	-	1,500
463.47-20	Marketing/PR	4,687	-	-	1,500
463.48-05	Copy/Image/Scan	3,524	-	-	-
463.48-10	Printing/Binding	75	730	-	-
463.49-05	Dues & Memberships	3,155	4,204	3,500	4,000
463.49-10	Seminars & Conf. Reg.	7,466	423	6,000	8,000
463.49-20	Training	3,974	1,152	29,000	25,000
463.49-41	Travel-Meals	252	315	1,500	2,000
463.49-42	Travel-Lodging	1,986	1,450	2,000	2,500
463.49-43	Travel-Airfare	906	-	1,000	1,500
463.49-44	Travel-Mileage	111	60	500	500
		1,052,666	749,592	874,162	867,766

COMMODITIES

463.51-05	Copying Supplies	222	-	-	-
463.51-10	Office Supplies	2,277	326	3,000	3,000
463.51-15	Paper Supplies	78	29	-	-

Parks and Recreation Department

City Parks Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
463.52-05	Books	141	-	-	-
463.52-15	Subscriptions	100	87	-	100
463.53-05	Uniforms	10,543	9,027	7,800	8,500
463.53-15	Safety Clothing	2,847	502	2,500	3,500
463.54-00	Operating Supplies	133,281	62,019	70,000	70,000
463.54-05	Agricultural Supplies	59,024	55,591	60,000	75,000
463.54-10	Chemicals	2,588	4,261	8,000	6,000
463.54-35	First Aid	892	-	1,000	1,000
463.54-40	Food	944	587	1,000	1,000
463.54-50	Sports Supplies	23,455	20,896	10,000	20,000
463.54-60	Computer Supplies	2,152	219	-	-
463.54-70	Sign Materials	1,279	2,826	2,000	2,000
463.55-00	Road & Signal Repair	881	-	12,000	12,000
463.56-05	Building Material	15,987	(49)	18,000	18,000
463.56-10	Janitorial Supplies	19,936	3,268	12,000	10,000
463.56-15	Maintenance Supplies	10,371	3,301	20,000	20,000
463.56-40	Splash Park Maint	8,004	-	-	-
463.58-05	Repair Parts	63,298	50,907	56,000	55,000
463.58-10	Tires	1,939	155	2,000	2,000
463.58-15	Fuel & Lube	81,049	72,082	90,000	90,000
		441,288	286,034	375,300	397,100
COMMODITIES - CIP					
463.79-10	Operating Equip (Inv)	51,119	16,907	20,000	20,000
463.79-25	Office Equip (Inv)	5,861	727	-	2,000
		56,980	17,634	20,000	22,000
CAPITAL OUTLAY					
463.73-10	Operating & Maint Equip	139,395	151,212	35,000	40,000
463.74-00	Vehicles	114,354	-	-	-
		253,749	151,212	35,000	40,000
DEBT SERVICE					
463.85-01	Lease Purchase / Princ	122,626	141,833	116,115	120,952
463.85-02	Lease Purchase / Int	2,939	18,779	12,312	7,475
		125,565	160,612	128,427	128,427
TOTAL EXPENDITURES		\$ 4,093,089	\$ 3,767,477	\$ 3,618,389	\$ 3,644,293

Parks & Recreation Department

Aquatics Division

2023 Actual	2024 Actual	2025 Budget	2026 Budget
-------------	-------------	-------------	-------------

PERSONNEL SERVICES

464.12-01	Salaries-Exempt Full-Time	-	82,784	87,000	65,000
464.15-00	Salaries-Temporary	610,357	700,669	550,000	701,000
464.25-00	Benefits-Vehicle Allow	-	2,308	-	2,400
		610,357	785,761	637,000	768,400

CONTRACTUAL SERVICES

464.31-00	Professional Services	1,654	246	1,000	1,000
464.32-25	File Fees/Registration	31	-	-	-
464.33-47	IT Charges	12,212	35,579	42,769	47,472
464.34-05	Repair Services	11,439	731	8,000	8,000
464.39-06	Ice Rink	-	1,261	-	-
464.39-64	Concessions Ice Rink	-	938	-	-
464.41-05	Trash Service	2,006	3,855	2,000	2,000
464.41-10	Gas & Electricity	130,549	68,769	135,000	100,000
464.43-20	Building Maintenance	30,831	10,190	30,000	35,000
464.43-25	Equipment Maintenance	48,418	35,532	35,000	35,000
464.43-80	Software Maint Agrmts	6,530	3,312	6,500	6,500
464.44-10	Equip & Vehicle Rent	1,841	1,575	1,500	1,500
464.46-05	Telecommunications	2,366	222	-	-
464.46-10	Postage	10	-	-	-
464.47-10	Recruitment	222	47	150	150
464.47-15	Other Advertising	473	-	500	500
464.48-05	Copy/Image/Scan	1,057	-	-	-
464.48-10	Printing/Binding	-	246	-	250
464.49-05	Dues & Memberships	728	754	1,000	1,000
464.49-10	Seminars & Conf Reg	-	-	300	500
464.49-20	Training	6,605	8,925	6,000	7,500
464.49-41	Travel-Meals	-	73	150	150
464.49-42	Travel-Lodging	65	854	600	600
464.49-44	Travel-Mileage	-	-	100	100
471.39-06	Ice Rink	-	2,235	7,500	9,000
471.39-64	Concessions Ice Rink	-	405	1,000	1,500
		257,037	175,749	279,069	257,722

COMMODITIES

464.51-10	Office Supplies	1,172	579	1,200	1,200
464.51-15	Paper Supplies	-	-	-	-
464.53-05	Uniforms	5,688	8,317	5,500	8,000
464.53-15	Safety Clothing	52	-	-	-
464.54-00	Operating Supplies	94,209	46,194	75,000	65,000
464.54-10	Chemicals	115,144	128,870	135,000	135,000
464.54-35	First Aid	538	306	500	500
464.54-40	Food	1,686	1,321	500	1,000

Parks & Recreation Department

Aquatics Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont.)					
464.54-60	Computer Supplies	80	-	100	100
464.54-70	Sign Materials	52	2,256	500	500
464.56-05	Building Material	1,080	-	5,000	2,500
464.56-10	Janitorial Supplies	3,355	2,474	3,500	3,000
464.56-15	Maintenance Supplies	11,344	228	35,000	30,000
464.58-05	Repair Parts	2,326	399	2,000	1,500
464.58-15	Fuel & Lube	5,490	5,121	5,000	5,500
471.56-40	Splash Park Maintenance	-	-	15,000	10,000
		242,216	196,065	283,800	263,800
CAPITAL OUTLAY					
464.73-10	Operating & Maint Equip	16,274	34,818	-	35,000
464.75-05	Infrastructure (Maint)	-	-	20,000	15,000
		16,274	34,818	20,000	50,000
COMMODITIES - CIP					
464.79-10	Operating Equip (Inv)	47,857	27,000	10,000	30,000
464.79-25	Office Equipment (Inv)	2,001	170	1,500	1,500
		49,858	27,170	11,500	31,500
TOTAL EXPENDITURES		\$ 1,175,742	\$ 1,219,563	\$ 1,231,369	\$ 1,371,422

Parks & Recreation Department

Sunset Zoo Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
465.12-01	Exempt-Full Time	497,711	512,814	420,000	497,000
465.13-01	Non-Exempt-Full Time	500,217	549,996	520,000	570,000
465.13-02	Non-Exempt-Part Time	15,839	11,758	23,003	-
465.18-15	Cell Phone Allow	1,930	-	-	-
465.18-16	Clothing Allow	6,798	6,695	6,800	7,600
465.25-00	Benefits-Vehicle Allow	3,700	3,700	3,700	3,700
		1,026,195	1,084,963	973,503	1,078,300
CONTRACTUAL SERVICES					
465.31-00	Professional Services	35,057	8,027	10,000	8,500
465.32-25	File Fees/Registration	31	-	-	-
465.33-46	Fleet Charges	31,840	9,682	15,301	14,028
465.33-47	IT Charges	51,188	111,586	109,413	102,961
465.33-70	Veterinary Services	59,226	87,765	55,000	65,000
465.34-05	Repair Services	13,987	8,680	5,000	7,500
465.34-60	Credit Card Process Fee	14,872	17,326	-	17,500
465.41-05	Trash Service	11,648	9,970	7,500	9,950
465.41-05	Gas & Electricity	96,635	92,978	105,000	105,000
465.42-05	Janitorial Services	333	-	1,000	-
465.43-20	Building Maintenance	3,407	-	1,500	1,000
465.43-25	Equip Maintenance	1,830	2,058	500	1,000
465.43-26	Copy Machine	-	-	500	-
465.43-40	Parking/Walkway/Signs	182	-	-	-
465.43-80	Software Maint Agrmt	7,517	7,663	6,000	7,500
465.44-10	Equip & Vehicle Rent	3,332	2,747	500	1,500
465.46-05	Telecommunications	7,842	201	500	-
465.46-10	Postage	502	106	250	100
465.47-15	Other Advertising	421	195	250	250
465.47-20	Marketing / PR	12,261	1,806	12,000	1,000
465.48-05	Copy / Image / Scan	3,524	-	-	-
465.49-05	Dues & Memberships	40	7,383	-	-
465.49-20	Training	1,270	960	2,000	1,000
		356,945	369,133	332,214	343,789
COMMODITIES					
465.51-10	Office Supplies	5,104	2,356	3,000	2,000
465.52-15	Subscriptions	6,392	1,036	-	-
465.53-05	Uniforms	-	556	1,000	1,000
465.54-00	Operating Supplies	19,065	19,129	10,000	13,000
465.54-05	Agricultural Supplies	1,339	926	1,500	1,000
465.54-10	Chemicals	85	-	-	-
465.54-15	Snow & Ice Control Supply	-	461	-	-

Parks & Recreation Department

Sunset Zoo Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont.)					
465.54-20	Animal Food - Meat	42,553	61,941	45,000	48,000
465.54-21	Animal Food - Grain	56,662	54,548	45,000	48,000
465.54-22	Animal Food - Hay	1,370	3,026	2,000	3,000
465.54-23	Animal Food - Misc	4,556	3,016	2,500	3,000
465.54-35	First Aid	24	175	250	250
465.54-36	Veterinary Supplies	43,897	62,815	40,000	45,000
465.54-40	Food	105	-	-	-
465.56-05	Building Material	29,403	18,793	5,000	4,000
465.56-10	Janitorial Supplies	12,261	3,299	6,000	3,000
465.56-15	Maintenance Supplies	1,434	414	2,500	1,000
465.58-05	Repair Parts	510	116	-	300
465.58-10	Tires	-	-	1,000	-
465.58-15	Fuel & Lube	6,649	4,958	6,000	5,500
		231,409	237,565	170,750	178,050
COMMODITIES - CIP					
465.79-10	Operating Equipment (Inv)	2,568	1,725	2,000	1,750
465.79-25	Office Equipment (Inv)	5,429	-	2,500	2,500
		7,997	1,725	4,500	4,250
CAPITAL OUTLAY					
465.74-00	Motor Vehicles	7,328	-	-	-
465.75-35	Machinery & Equip (Maint)	282	-	-	-
		7,610	-	-	-
DEBT SERVICE					
465.85-01	Lease Purchase / Principal	-	4,821	5,264	5,480
465.85-02	Lease Purchase / Interest	-	1,119	676	460
		-	5,940	5,940	5,940
TOTAL EXPENDITURES		\$ 1,630,156	\$ 1,699,326	\$ 1,486,907	\$ 1,610,329

Parks & Recreation Department

Blue Earth Plaza Park Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
478.15-00	Salaries-Temporary	408	-	-	-
		408	-	-	-
CONTRACTUAL SERVICES					
478.41-10	Gas & Electricity	7,156	9,012	10,000	10,000
478.42-10	Ground Maintenance	17,567	39,482	20,000	20,000
		24,723	48,494	30,000	30,000
COMMODITIES					
478.54-00	Operating Supplies	4,104	1,944	6,000	4,000
478.54-05	Agricultural Supplies	128	173	1,000	500
478.54-10	Chemicals	1,250	966	3,000	2,000
478.56-05	Building Material	-	-	6,000	5,000
		5,482	3,083	16,000	11,500
CAPITAL OUTLAY					
478.71-25	Building Improvements	-	-	48,000	48,000
478.75-45	Planning Studies	19,281	-	-	-
		19,281	-	48,000	48,000
TOTAL EXPENDITURES		\$ 49,894	\$ 51,577	\$ 94,000	\$ 89,500

Anthony Recreation Center Revenue

Anthony Middle School Recreation

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
462.13-01	Non-Exempt-Full Time	94,364	89,587	111,000	95,000
462.15-00	Salaries-Temporary	85,255	50,725	52,000	55,000
462.18-15	Cell Phone Allowance	230	-	-	-
462.18-16	Clothing Allowance	515	653	1,000	1,000
462.25-00	Benefits-Vehicle Allow	440	320	-	-
		180,804	141,285	164,000	151,000
CONTRACTUAL SERVICES					
462.33-47	IT Charges	14,428	21,565	17,205	24,322
462.34-30	HVAC System	6,202	6,022	7,000	6,900
462.34-40	Electrical	-	-	1,000	-
462.39-05	Facilities Program Expense	9,241	1,575	9,000	9,000
462.41-05	Trash Service	1,206	1,434	1,700	1,700
462.41-10	Gas & Electricity	66,285	59,192	75,000	75,000
462.42-05	Janitorial Services	2,709	3,126	3,100	3,100
462.43-20	Building Maintenance	3,135	3,562	3,500	3,500
462.43-21	Elevator Maintenance	2,350	2,128	5,000	3,500
462.43-25	Equipment Maintenance	360	833	6,000	1,500
462.43-43	Security	689	3,929	3,700	1,000
462.43-80	Software Maintenance	514	178	500	500
462.46-05	Telecommunications	3,758	304	-	-
462.48-05	Copy/Image/Scan	2,058	-	-	-
		112,935	103,848	132,705	130,022
COMMODITIES					
462.51-10	Office Supplies	251	9	1,000	500
462.53-05	Uniforms	1,281	-	1,000	1,000
462.54-00	Operating Supplies	1,639	1,076	1,200	1,200
462.56-05	Building Material	-	689	500	500
462.56-10	Janitorial Supplies	4,431	5,872	7,000	6,200
462.56-15	Maintenance Supplies	3,333	2,378	3,200	3,000
462.56-17	Electrical Supplies	299	2,378	500	1,000
		11,234	12,402	14,400	13,400
CAPITAL OUTLAY					
462.75-25	Buildings (Maint)	-	-	1,000	1,000
462.75-35	Equipment (Maint)	-	-	1,000	1,000
		-	-	2,000	2,000
COMMODITIES - CIP					
462.79-10	Operating Equipment (Inv)	51	2,833	-	-
462.79-25	Office Equipment (Inv)	100	889	-	-
		151	3,722	-	-
TOTAL EXPENDITURES		\$ 305,124	\$ 261,257	\$ 313,105	\$ 296,422

Parks & Recreation Department

Eisenhower Middle School Recreation

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
462.13-01	Non-Exempt-Full Time	29,010	58,849	107,000	94,000
462.15-00	Salaries-Temporary	55,926	52,963	58,000	55,000
462.18-15	Cell Phone Allowance	190	-	-	-
462.18-16	Clothing Allowance	755	515	500	600
		85,881	112,327	165,500	149,600
CONTRACTUAL SERVICES					
462.33-47	IT Charges	14,879	24,834	14,861	26,192
462.34-30	HVAC System	14,419	1,022	7,000	6,900
462.34-40	Electrical System	-	-	1,000	-
462.39-05	Facilities Program Expense	1,263	3,420	1,200	3,000
462.41-05	Trash Service	1,204	1,434	1,700	1,700
462.41-10	Gas & Electricity	71,258	71,301	82,000	75,000
462.42-05	Janitorial Services	2,289	2,419	3,100	3,100
462.43-20	Building Maintenance	2,995	7,509	3,500	3,500
462.43-21	Elevator Maintenance	950	2,128	5,000	3,500
462.43-25	Equipment Maintenance	523	833	600	1,500
462.43-43	Security	470	3,929	3,700	1,000
462.43-80	Software Maintenance	543	239	550	500
462.46-05	Telecommunications	3,592	290	-	-
462.48-05	Copy/Image/Scan	2,058	-	-	-
462.49-10	Seminars & Conf Reg	-	-	800	1,000
462.49-20	Training	-	-	200	500
462.49-41	Travel-Meals	-	-	500	500
462.49-42	Travel-Lodging	-	-	1,200	1,200
		116,443	119,358	126,911	129,092
COMMODITIES					
462.51-10	Office Supplies	327	136	300	250
462.53-05	Uniforms	1,368	99	1,000	500
462.54-00	Operating Supplies	2,115	1,312	1,500	1,500
462.56-05	Building Material	398	158	500	500
462.56-10	Janitorial Supplies	5,482	4,902	6,000	6,200
462.56-15	Maintenance Supplies	3,335	2,612	3,000	3,000
462.56-17	Electrical Supplies	326	2,352	500	1,000
		13,351	11,571	12,800	12,950
COMMODITIES - CIP					
462.79-10	Operating Equip (Inv)	804	2,833	1,000	2,500
462.79-25	Office Equipment (Inv)	1,097	1,493	1,000	1,500
		1,901	4,326	2,000	4,000
TOTAL EXPENDITURES		\$ 217,576	\$ 247,582	\$ 307,211	\$ 295,642

Parks & Recreation Department

Recreation Administration Division

2023 Actual	2024 Actual	2025 Budget	2026 Budget
-------------	-------------	-------------	-------------

PERSONNEL SERVICES

461.12-01	Exempt-Full Time	345,639	216,289	191,000	160,000
461.13-01	Non-Exempt-Full Time	176,378	85,959	60,000	-
461.18-15	Cell Phone Allow	3,075	-	-	-
461.18-16	Clothing Allowance	475	378	500	500
461.25-00	Benefits-Vehicle Allow	8,410	2,791	4,000	3,700
		533,977	305,417	255,500	164,200

CONTRACTUAL SERVICES

461.31-00	Professional Services	-	6,656	-	7,000
461.33-46	Fleet Charges	47,792	2,997	2,328	2,152
461.33-47	IT Charges	21,639	17,944	23,809	28,798
461.34-60	Credit Card Process Fee	37,873	42,509	39,000	45,000
461.43-80	Software Maint Agrmts	5,620	13,878	5,600	15,000
461.46-05	Telecommunications	2,515	-	-	-
461.47-05	Legal Publications	93	-	-	-
461.47-10	Recruitment	158	-	250	-
461.47-20	Marketing / PR	48	48	-	1,500
461.48-05	Copy / Image / Scan	2,467	-	-	-
461.48-10	Printing / Binding	991	150	-	500
461.49-05	Dues & Memberships	1,450	1,500	1,500	1,500
461.49-10	Seminars & Conf. Reg.	3,145	2,804	1,200	1,500
461.49-20	Training	1,370	145	1,500	500
461.49-41	Travel-Meals	132	104	800	500
461.49-42	Travel-Lodging	3,587	2,556	1,500	1,500
461.49-43	Travel-Airfare	1,053	539	700	500
461.49-44	Travel-Mileage	254	38	-	250
		130,187	91,868	78,187	106,200

COMMODITIES

461.51-10	Office Supplies	903	1,209	-	1,500
461.51-15	Paper Supplies	762	370	-	500
461.52-15	Subscriptions	2,000	3,233	2,000	3,500
461.53-05	Uniforms	388	534	-	500
461.54-00	Operating Supplies	20	4,206	-	4,500
461.54-40	Food	24	235	-	500
461.54-60	Computer Supplies	-	57	-	-
461.56-15	Maintenance Supplies	80	-	-	-
461.58-05	Repair Parts	1,585	2,384	1,500	2,000
461.58-15	Fuel & Lube	977	1,076	2,500	1,500
		6,739	13,304	6,000	14,500

Parks & Recreation Department

Recreation Administration Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES - CIP					
461.79-10	Operating Equip (Inv)	-	1,995	-	2,500
461.79-25	Office Equip (Inv)	1,790	-	1,000	1,000
		1,790	1,995	1,000	3,500
OTHER CHARGES					
461.65-10	Sales Tax	1,942	-	2,000	2,000
		1,942	-	2,000	2,000
TOTAL EXPENDITURES		\$ 674,635	\$ 412,584	\$ 342,687	\$ 290,400

Parks & Recreation Department

Concessions Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
471.12-01	Exempt-Full Time	-	-	52,708	-
471.13-01	Non Exempt-Full Time	-	-	-	42,000
471.15-00	Salaries-Temporary	-	-	110,445	96,000
		-	-	163,153	138,000
CONTRACTUAL SERVICES					
471.31-00	Professional Services	-	-	6,000	2,000
471.33-46	Fleet Charges	-	-	4,000	3,800
471.33-47	IT Charges	-	-	10,278	12,142
471.47-20	Marketing/PR	-	-	2,500	1,500
471.49-05	Dues & Memberships	-	-	2,500	2,000
471.49-10	Seminars & Conf Reg.	-	-	-	500
471.49-20	Training	-	-	500	500
		-	-	25,778	22,442
COMMODITIES					
471.51-10	Office Supplies	-	-	1,500	1,000
471.51-15	Paper Supplies	-	-	5,500	1,000
471.53-05	Uniforms	-	-	1,000	1,000
471.54-00	Operating Supplies	-	-	3,300	5,000
471.54-60	Computer Supplies	-	-	1,500	1,500
471.56-10	Janitorial Supplies	-	-	-	1,500
471.59-05	Concession Beverages	-	-	45,000	45,000
471.59-10	Concession Food	-	-	100,000	100,000
		-	-	157,800	156,000
CAPITAL OUTLAY					
471.73-10	Operating & Maint Equip	-	-	85,000	40,000
		-	-	85,000	40,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 431,731	\$ 356,442

Parks & Recreation Department

Recreation Pavilion Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
477.34-30	HVAC System	-	2,728	7,000	7,000
477.34-40	Electrical System	-	-	500	-
477.41-05	Trash Service	871	856	700	800
477.41-10	Gas & Electricity	6,047	5,520	6,500	6,500
477.42-05	Janitorial Services	-	-	500	500
477.43-20	Building Maintenance	4,934	3,817	12,000	7,000
477.43-25	Equipment Maintenance	-	157	-	200
477.43-80	Software Maint Agrmts	91	64	100	100
477.46-05	Telecommunications	415	35	500	-
		12,358	13,177	27,800	22,100
COMMODITIES					
477.54-00	Operating Supplies	2,640	1,305	2,500	2,000
477.56-10	Janitorial Supplies	737	626	1,200	1,000
477.56-15	Maintenance Supplies	8,550	331	3,000	3,000
477.56-16	Plumbing Supplies	-	-	500	500
477.56-17	Electrical Supplies	-	25	500	500
		11,927	2,287	7,700	7,000
CAPITAL OUTLAY					
477.73-10	Operating & Maint (Equip)	-	-	6,000	6,000
477.75-25	Buildings (Maint)	-	-	1,000	1,000
477.75-35	Equipment (Maint)	-	-	1,000	1,000
		-	-	8,000	8,000
COMMODITIES - CIP					
477.79-10	Operating Equip (Invent)	165	-	-	-
		165	-	-	-
TOTAL EXPENDITURES		\$ 24,450	\$ 15,464	\$ 43,500	\$ 37,100

Parks & Recreation Department

Depot Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
474.34-30	HVAC System	-	1,982	5,000	3,800
474.34-40	Electrical System	-	-	500	-
474.41-05	Trash Service	736	867	876	900
474.41-10	Gas & Electricity	8,352	7,185	10,000	10,000
474.42-05	Janitorial Services	-	-	500	-
474.43-20	Building Maintenance	6,921	276	1,000	1,000
474.43-80	Software Maint Agrmts	265	121	300	300
474.46-05	Telecommunications	943	39	-	-
		17,217	10,470	18,176	16,000
COMMODITIES					
474.54-00	Operating Supplies	3,155	199	2,500	2,000
474.56-05	Building Material	933	-	700	500
474.56-10	Janitorial Supplies	561	420	900	1,000
474.56-15	Maintenance Supplies	277	139	500	1,000
474.56-17	Electrical Supplies	-	202	500	500
		4,926	960	5,100	5,000
COMMODITIES - CIP					
474.79-10	Operating Equip (Inv)	-	-	500	500
474.79-25	Office Equip (Inv)	749	-	500	500
		749	-	1,000	1,000
TOTAL EXPENDITURES		\$ 22,892	\$ 11,430	\$ 24,276	\$ 22,000

Parks & Recreation Department

Recreation Programs Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
471.12-01	Exempt Full Time	23,861	-	-	76,000
471.15-00	Salaries-Temporary	375,068	94,317	50,000	65,000
471.18-15	Cell Phone Allowance	180	-	-	-
471.25-00	Vehicle Allowance	-	-	-	2,000
		399,109	94,317	50,000	143,000
CONTRACTUAL SERVICES					
471.33-46	Fleet Charges	-	2,741	2,387	2,206
471.33-47	IT Charges	-	23,334	3,553	29,807
471.39-02	Miscellaneous Programs	3,399	852	-	-
471.39-05	Facilities	20,281	12,515	20,000	15,000
471.39-06	Ice Rink	7,960	123	-	-
471.39-10	Adult Basketball	76	-	-	-
471.39-11	Adult Softball	3,222	-	-	-
471.39-12	Twin Oaks	6,756	5,410	-	-
471.39-13	Adult Volleyball	2,289	-	-	-
471.39-15	Pickleball	129	196	-	-
471.39-23	Seniors	160	1,228	1,500	1,500
471.39-24	Special Populations	7,809	7,423	10,000	10,000
471.39-26	Arts in the Park	58,884	45,738	45,000	50,000
471.39-28	Municipal Band	24,683	23,560	24,000	24,000
471.39-30	Arts & Pottery	176	213	1,000	500
471.39-32	Dance	2,300	8,071	2,000	8,500
471.39-33	Children's Theatre	2,191	4,863	3,000	5,000
471.39-34	Children's Theatre (Tax)	75	-	-	-
471.39-35	Day Camp	82,388	-	-	-
471.39-36	Special Events	2,598	-	-	-
471.39-37	Home School PE	61	110	-	-
471.39-43	Youth Baseball	4,035	-	-	-
471.39-45	Youth Softball	4,360	-	-	-
471.39-47	Summer Optimist	25	-	-	-
471.39-48	Youth Basketball	8,960	-	-	-
471.39-51	Basketball camp	4,350	-	-	-
471.39-52	Youth Volleyball	1,422	-	-	-
471.39-53	Summer Youth Volleyball	5,674	1,125	-	-
471.39-55	Youth Flag Football	9,215	-	-	-
471.39-58	My First Sports	190	123	-	-
471.39-64	Concessions Ice Rink	1,082	-	-	-
471.39-65	Concessions - Contract	1,220	2,310	-	-
471.39-71	Youth Gymnastics	4,600	-	-	-
		270,570	139,935	112,440	146,513
TOTAL EXPENDITURES		\$ 669,679	\$ 234,252	\$ 162,440	\$ 289,513

Park & Recreation Department

Building Services Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
479.12-01	Exempt-Full Time	76,689	78,686	142,000	147,000
479.13-01	Non-Exempt-Full Time	245,093	228,368	277,000	294,000
479.18-15	Cell Phone Allow	2,070	-	-	-
479.18-16	Clothing Allow	3,845	3,708	4,000	4,000
		327,697	310,762	423,000	445,000
CONTRACTUAL SERVICES					
479.32-25	File Fees/Registration	112	-	100	-
479.33-46	Fleet Charges	11,491	10,182	9,800	9,422
479.33-47	IT Charges	11,106	36,579	39,500	37,011
479.34-30	HVAC System	33,222	7,255	25,000	20,000
479.41-05	Trash Service	5,012	10,500	4,032	14,550
479.41-10	Gas & Electricity	114,643	117,380	125,000	125,000
479.42-05	Janitorial Services	-	-	-	2,000
479.43-20	Building Maintenance	11,925	9,219	8,000	10,000
479.43-21	Elevator Maintenance	3,450	2,918	3,450	3,800
479.43-25	Equipment Maintenance	281	485	700	800
479.43-43	Security	-	420	-	4,920
479.46-05	Telecommunications	3,228	-	-	-
479.49-20	Training	845	-	-	750
479.49-41	Travel-Meals	37	-	-	-
479.49-44	Travel-Mileage	8	-	-	-
		195,360	194,938	215,582	228,253
COMMODITIES					
479.51-10	Office Supplies	537	864	500	850
479.53-05	Uniforms	1,162	2,104	1,000	1,300
479.54-00	Operating Supplies	3,358	1,665	3,000	2,000
479.54-40	Food	-	17	-	-
479.56-05	Building Material	1,537	80	1,500	3,500
479.56-10	Janitorial Supplies	12,357	10,008	13,000	11,000
479.56-15	Maintenance Supplies	4,838	5,253	5,000	5,000
479.56-17	Electrical Supplies	1,137	2,769	1,000	900
479.58-05	Repair Parts	370	213	-	500
479.58-15	Fuel & Lube	2,359	1,412	2,500	2,500
		27,655	24,385	27,500	27,550
CAPITAL OUTLAY					
479.73-10	Operating & Maint (Equip)	9,243	-	48,000	48,000
479.75-25	Buildings (Maint)	78,583	-	20,000	-
		87,826	-	68,000	48,000

Park & Recreation Department

Building Services Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES - CIP					
479.79-10	Operating Equip (Inv)	6,818	900	6,000	1,000
479.79-25	Office Equip (Inv)	700	-	-	-
		7,518	900	6,000	1,000
DEBT SERVICE					
479.85-01	Lease Purchase / Principal	15,371	13,732	14,297	14,885
479.85-02	Lease Purchase / Interest	127	1,766	1,201	613
		15,498	15,498	15,498	15,498
TOTAL EXPENDITURES		\$ 661,554	\$ 546,483	\$ 755,580	\$ 765,301

Parks & Recreation Department

Athletics Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
471.12-01	Exempt-Full Time	-	74,178	80,000	81,000
471.13-01	Non-Exempt-Full Time	-	71,241	54,000	55,000
471.15-00	Salaries-Temporary	-	101,388	120,000	120,000
471.25-00	Benefits-Vehicle Allow	-	1,850	-	1,600
		-	248,657	254,000	257,600
CONTRACTUAL SERVICES					
471.33-47	IT Charges	-	16,646	17,992	17,674
471.39-07	Tennis	-	4,817	-	5,000
471.39-08	Intramurals	-	-	1,000	1,000
471.39-10	Adult Basketball	-	240	2,000	2,000
471.39-11	Adult Softball	-	260	10,000	10,000
471.39-13	Adult Volleyball	-	765	4,000	4,000
471.39-15	Pickleball	-	856	1,000	1,000
471.39-37	Home School PE	-	30	1,000	500
471.39-43	Youth Baseball	-	7,830	6,500	6,500
471.39-45	Youth Softball	-	5,474	5,000	5,000
471.39-47	Summer Optimist	-	1,471	1,500	1,500
471.39-48	Youth Basketball	-	8,339	6,500	8,500
471.39-51	Basketball Camp	-	2,784	-	3,000
471.39-52	Youth Volleyball	-	2,851	2,500	3,000
471.39-53	Summer Youth Volleyball	-	3,938	6,000	6,000
471.39-55	Youth Flag Football	-	10,469	5,000	20,000
471.39-58	My First Sports	-	-	2,000	2,000
471.39-71	Youth Gymnastics	-	-	10,000	10,000
		-	66,770	81,992	106,674
COMMODITIES					
471.54-50	Sports Supplies	-	50	20,000	20,000
		-	50	20,000	20,000
TOTAL EXPENDITURES		\$ -	\$ 315,427	\$ 355,992	\$ 384,274

Parks & Recreation Department
Youth & Teens - Day Camps Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
471.15-00	Salaries-Temporary	-	133,650	50,000	134,000
		-	133,650	50,000	134,000
CONTRACTUAL SERVICES					
471.39-35	Day Camp	-	25,162	180,000	50,000
		-	25,162	180,000	50,000
TOTAL EXPENDITURES		\$ -	\$ 158,812	\$ 230,000	\$ 184,000

Parks & Recreation Department

Discovery Center

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
475.12-01	Exempt-Full Time	494,376	487,330	425,000	440,000
475.13-01	Non-Exempt-Full Time	92,899	141,079	150,000	154,000
475.13-02	Non-Exempt-Part Time	150,093	159,351	125,000	153,000
475.15-00	Salaries - Temporary	44,479	33,889	40,000	40,000
475.18-15	Cell Phone Allow	1,665	-	-	-
475.18-16	Benefits - Clothing Allow	773	1,288	1,500	1,500
475.25-00	Benefits - Vehicle Allow	3,960	3,572	4,500	3,200
		788,245	826,509	746,000	791,700
CONTRACTUAL SERVICES					
475.31-00	Professional Services	8,075	5,727	12,500	12,500
475.33-46	Fleet Charges	5,041	1,491	1,837	1,697
475.33-47	IT Charges	29,418	80,913	100,701	104,958
475.33-65	Traveling Exhibits	59,625	44,500	62,000	75,000
475.34-30	HVAC System	10,875	10,875	10,000	10,000
475.34-60	Credit Card Process Fee	12,414	10,536	12,000	12,000
475.39-02	Miscellaneous Programs	4,434	9,042	4,000	4,000
475.39-35	Day Camp	2,340	606	2,000	2,000
475.39-72	Education Events	2,946	1,285	2,700	2,700
475.39-73	Birthday Parties	1,398	801	1,100	1,100
475.39-74	Volunteers	1,230	714	900	250
475.39-75	Early Childhood Programs	156	122	150	150
475.39-76	Adult Programs	1,850	489	1,000	1,000
475.39-77	School Age Programs	269	107	200	200
475.39-78	Outreach Programs	69	127	-	-
475.39-79	Exhibit Programs	840	589	750	750
475.39-81	Membership Programs	2,882	1,617	1,500	1,500
475.41-05	Trash Service	2,410	2,909	2,250	2,500
475.41-10	Gas & Electricity	107,881	110,775	105,000	115,000
475.43-20	Building Maintenance	34,763	24,297	25,000	25,000
475.43-21	Elevator Maintenance	4,098	4,864	4,000	4,000
475.43-25	Equipment Maintenance	3,762	-	3,000	3,000
475.43-43	Security	1,838	1,082	1,500	1,500
475.43-80	Software Maint Agrmnts	14,381	5,601	8,500	9,000
475.44-10	Equipment & Veh. Rent	454	331	500	500
475.46-05	Telecommunications	8,394	554	-	-
475.46-10	Postage	189	386	300	300
475.47-20	Marketing/PR	23,054	30,254	22,000	22,000
475.48-05	Copy/Image/Scan	3,524	-	-	-
475.48-10	Printing/Binding	1,732	1,021	1,000	1,000
475.49-05	Dues & Memberships	1,738	1,817	1,250	1,250

Parks & Recreation Department

Discovery Center

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES (Cont.)					
475.49-10	Seminars & Conf.Reg	2,061	830	6,000	6,000
475.49-20	Training	-	-	5,000	5,000
475.49-41	Travel-Meals	134	48	1,500	1,500
475.49-42	Travel-Lodging	1,933	-	4,500	4,500
475.49-43	Travel-Airfare	812	33	2,500	2,500
475.49-44	Travel-Mileage	77	150	500	500
		357,097	354,493	407,638	434,855
COMMODITIES					
475.51-10	Office Supplies	1,533	1,313	1,300	1,300
475.51-15	Paper Supplies	392	360	350	350
475.52-15	Subscriptions	1,863	1,088	1,000	1,000
475.53-05	Uniforms	111	182	750	500
475.54-00	Operating Supplies	7,284	3,398	5,000	5,000
475.54-26	Education Supplies	6,978	4,682	2,000	2,000
475.54-27	Exhibit Supplies	8,733	2,967	8,000	8,000
475.54-35	First Aid	-	-	100	100
475.54-40	Food	-	221	-	-
475.54-60	Computer Supplies	21	65	100	100
475.54-70	Sign Materials	-	-	100	-
475.56-05	Building Material	1,317	905	1,000	1,000
475.56-10	Janitorial Supplies	4,700	3,548	4,000	4,000
475.56-15	Maintenance Supplies	7,220	2,874	5,000	5,000
475.58-05	Repair Parts	-	53	-	-
475.58-12	Fuel & Lube	529	599	-	600
475.59-15	Resale Items	59,197	52,824	55,000	55,000
		99,878	75,079	83,700	83,950
COMMODITIES - CIP					
475.79-10	Operating Equip (Inv)	4,403	-	2,500	2,500
475.79-25	Office Equip (Inv)	1,156	202	1,000	1,000
		5,559	202	3,500	3,500
CAPITAL OUTLAY					
475.73-10	Operating & Maint Equip	19,062	-	-	-
475.75-25	Buildings (Maint)	12,791	18,695	10,000	10,000
		31,853	18,695	10,000	10,000
TOTAL EXPENDITURES		\$ 1,282,632	\$ 1,274,978	\$ 1,250,838	\$ 1,324,005
TOTAL DEPARTMENT EXPENDITURES		\$ 10,842,752	\$ 10,412,752	\$ 10,571,547	11,639,511

Community Development Department

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
441.11-01	Administrative-Full Time	128,336	125,335	147,000	147,000
441.12-01	Exempt-Full Time	417,370	427,248	453,000	470,000
441.13-01	Non-Exempt-Full Time	41,868	53,948	56,000	62,000
441.15-00	Salaries-Temporary	22,437	9,630	24,000	15,000
441.25-00	Benefits-Vehicle Allow	3,600	3,600	4,000	3,600
		613,611	619,761	684,000	697,600
CONTRACTUAL SERVICES					
441.33-46	Fleet Charges	2,757	1,091	-	-
441.33-47	IT Charges	26,113	61,861	62,594	67,919
441.43-80	Software Maint Agrmts	28,051	7,075	8,500	8,500
441.46-05	Telecommunications	283	-	-	-
441.47-05	Legal Publications	-	-	200	150
441.47-10	Recruitment	590	-	-	-
441.48-05	Copy/Image/Scan	176	-	-	-
441.48-10	Printing/Binding	141	29	500	30
441.49-05	Dues & Memberships	2,367	3,698	3,500	3,900
441.49-10	Seminars & Conf. Reg.	2,853	1,705	-	2,500
441.49-15	Reference Materials	59	-	-	-
441.49-20	Training	1,678	1,325	1,700	1,300
441.49-41	Travel-Meals	295	41	300	500
441.49-42	Travel-Lodging	2,600	978	2,600	1,800
441.49-43	Travel-Airfare	478	-	-	-
441.49-44	Travel-Mileage	610	475	800	1,000
		69,051	78,278	80,694	87,599
COMMODITIES					
441.51-10	Office Supplies	501	596	600	600
441.52-15	Subscriptions	90	90	90	90
441.53-05	Uniforms	-	49	-	-
441.54-00	Operating Supplies	400	563	500	550
441.54-40	Food	408	198	-	200
441.54-60	Computer Supplies	402	-	500	-
441.58-05	Repair Parts	601	36	-	-
441.58-15	Fuel & Lube	196	102	-	-
		2,598	1,634	1,690	1,440
COMMODITIES - CIP					
441.79-25	Office Equip (Inventory)	1,046	-	2,000	-
		1,046	-	2,000	-
TOTAL DEPARTMENT EXPENDITURES		\$ 686,306	\$ 699,673	\$ 768,384	\$ 786,639

Legal Department

Legal Services Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
408.11-01	Administrative-Full Time	210,366	241,343	241,000	241,000
408.12-01	Exempt-Full Time	302,938	324,024	401,000	414,000
408.12-02	Exempt-Part Time	-	27,123	-	-
408.25-00	Benefits-Vehicle Allow	3,000	3,000	3,000	3,000
		516,304	595,490	645,000	658,000
CONTRACTUAL SERVICES					
408.31-30	Legal Services	60,000	10,000	-	30,000
408.33-47	IT Charges	11,561	26,177	37,978	46,604
408.46-05	Telecommunications	251	-	1,000	1,000
408.49-05	Dues & Memberships	1,740	3,783	4,000	4,000
408.49-10	Seminars & Conf Reg	1,650	990	3,000	3,000
408.49-20	Training	1,915	580	1,600	1,600
408.49-41	Travel-Meals	189	17	500	500
408.49-42	Travel-Lodging	1,469	431	2,000	2,000
408.49-43	Travel-Airfare	963	-	1,000	1,000
408.49-44	Travel-Mileage	114	-	1,000	1,000
		79,852	41,978	52,078	90,704
COMMODITIES					
408.51-10	Office Supplies	581	120	2,500	2,500
408.52-05	Books	1,519	264	1,800	1,800
408.52-15	Subscriptions	6,840	8,919	9,200	9,800
408.53-05	Uniforms	208	180	500	500
408.54-40	Food	33	-	300	300
408.54-60	Computer Supplies	-	-	2,500	2,500
		9,181	9,483	16,800	17,400
COMMODITIES - CIP					
408.79-25	Office Equip (Inv)	4,091	384	4,500	4,500
		4,091	384	4,500	4,500
TOTAL EXPENDITURES		\$ 609,428	\$ 647,335	\$ 718,378	\$ 770,604

Legal Department

Municipal Court Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
409.12-01	Exempt-Full Time	603,435	646,105	659,000	665,000
409.13-01	Non-Exempt -Full Time	199,998	214,920	215,000	221,000
409.18-16	Clothing Allow	-	-	250	-
409.25-00	Benefits-Vehicle Allow	1,300	1,300	1,500	1,300
		804,733	862,325	875,750	887,300
CONTRACTUAL SERVICES					
409.31-00	Professional Services	-	2,945	2,500	2,500
409.31-30	Legal Services	73,288	72,083	75,000	75,000
409.31-70	Interpreter Fees	2,930	3,998	5,000	5,000
409.33-47	IT Charges	22,464	62,216	71,824	76,749
409.34-20	Witness Fees	2,496	1,586	4,000	4,000
409.34-30	HVAC System	1,035	242	2,500	2,500
409.34-60	Credit Card Process Fee	12,881	2,108	1,700	-
409.36-15	Drug Testing	375	375	800	800
409.41-05	Trash Service	757	1,019	1,344	1,400
409.42-05	Janitorial Services	-	-	500	500
409.43-20	Building Maintenance	2,966	1,924	2,500	2,000
409.43-25	Equipment Maint	2,178	260	1,000	500
409.43-43	Security	-	420	-	420
409.43-80	Software Maint Agrmts	62,502	49,438	50,000	50,000
409.46-05	Telecommunications	2,972	125	3,000	-
409.48-05	Copy/Image/Scan	3,579	24	-	-
409.48-10	Printing/Binding	1,305	565	1,600	1,600
409.49-05	Dues & Memberships	945	1,245	2,000	2,000
409.49-10	Seminars & Conf. Reg	595	130	3,360	2,500
409.49-20	Training	2,434	295	2,500	500
409.49-41	Travel-Meals	-	-	500	300
409.49-42	Travel-Lodging	112	-	2,000	2,500
409.49-43	Travel-Airfare	-	-	1,000	1,000
409.49-44	Travel-Mileage	-	-	1,200	700
		195,814	200,998	235,828	232,469
COMMODITIES					
409.51-05	Copying Supplies	-	-	200	200
409.51-10	Office Supplies	6,839	5,793	6,000	6,500
409.52-05	Books	95	95	200	200
409.52-15	Subscriptions	5,690	4,826	6,000	6,000
409.53-05	Uniforms	459	522	700	700
409.54-40	Food	294	-	400	400
409.56-05	Building Material	-	578	1,000	500
409.56-10	Janitorial Supplies	2,022	2,065	1,600	1,800

Legal Department

Municipal Court Division

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont.)					
409.56-15	Maintenance Supplies	-	142	1,000	1,000
409.56-17	Electrical Supplies	-	376	200	500
409.58-15	Fuel & Lube	-	51	-	-
		15,399	14,448	17,300	17,800
COMMODITIES - CIP					
409.79-10	Operating Equip (Inv)	-	-	1,000	1,000
409.79-25	Office Equip (Inv)	3,176	3,794	5,000	5,000
409.79-31	Security Equip	11,999	5,190	6,000	6,000
		15,175	8,984	12,000	12,000
TOTAL EXPENDITURES		\$ 1,031,121	\$ 1,086,755	\$ 1,140,878	\$ 1,149,569
TOTAL DEPARTMENT EXPENDITURES		\$ 1,640,549	\$ 1,734,090	\$ 1,859,256	\$ 1,920,173

General Services

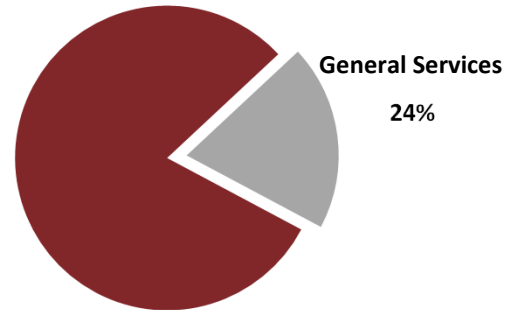
Description

The General Services budget is used for the purchase of goods and services commonly used by all City departments. These include such expenditures as city property and liability insurance coverage, employer share of health insurance premiums, street lighting, legal notices, postage, and other costs.

Source of Funds

This Budget is financed from the General Fund and supported by revenues from sales taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, enterprise fund transfers, and property taxes.

% of General Services General Fund Operating



		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
416.18-10	Service Awards	9,017	4,500	15,000	5,000
416.18-11	Retirement/Separation Pay	-	-	50,000	-
416.24-00	Benefits-Group Life	6,938	6,879	-	7,000
		15,955	11,379	65,000	12,000
CONTRACTUAL SERVICES					
416.31-00	Professional Services	325,950	341,661	150,000	150,000
416.32-05	Banking Services	62,425	2,777	1,000	100
416.32-25	File Fees/Registration	425	1,090	1,000	1,200
416.33-10	Animal Shelter Contract	-	-	-	367,750
416.33-46	Fleet Charges	3,365	-	-	-
416.33-47	IT Charges	-	-	25,040	50,000
416.34-50	Election Expense	-	-	1,000	-
416.34-60	Credit Card Process Fee	1,849	1,795	2,500	2,000
416.34-99	Other Services	2,940	1,890	2,000	1,800
416.41-10	Gas & Electricity	62,264	68,571	65,000	70,000
416.41-30	Street Lighting	581,436	573,916	550,000	570,000
416.42-10	Ground Maintenance	-	-	-	4,000
416.43-20	Building Maintenance	1,832	14,850	6,500	1,500
416.43-25	Equipment Maintenance	595	-	1,000	-
416.43-80	Software Maint Agrmts	582,687	88,000	-	-
416.44-20	Office Equipment Lease	2,350	7,767	6,000	16,000
416.45-05	Property Insurance	29,556	46,888	25,000	30,000
416.45-10	Liability Insurance	859,330	701,565	700,000	900,000
416.46-05	Telecommunications	17,341	1,274	-	500
416.46-10	Postage	96,585	71,028	95,000	75,000
416.47-05	Legal Publications	9,171	11,036	10,000	10,000
416.47-20	Marketing/Public Relation	4,388	255	5,000	-

General Services

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES (Cont.)					
416.48-05	Copy/Image/Scan	29,906	-	-	-
416.48-10	Printing/Binding	-	-	5,000	3,500
416.49-05	Dues & Memberships	17,764	18,110	17,500	18,500
416.49-20	Training	44,190	35,156	50,000	25,000
416.49-70	Reimbursement	9,213	4,050	15,000	20,000
		2,745,562	1,991,679	1,733,540	2,316,850
COMMODITIES					
416.51-10	Office Supplies	903	1,084	1,500	500
416.52-05	Books	2,519	2,112	3,000	2,500
416.54-00	Operations Supplies	684	219	3,500	1,000
416.54-75	Other Supplies	-	-	1,500	-
416.58-05	Repair Parts	223	20	-	100
416.58-15	Fuel & Lube	131	148	-	150
		4,460	3,583	9,500	4,250
COMMODITIES - CIP					
416.79-10	Operating Equip (Inv)	-	1,393	-	-
416.79-25	Office Equip (Inv)	3,455	-	-	-
		3,455	1,393	-	-
OTHER CHARGES					
416.65-99	Other Charges	9,857	9,012	10,000	12,000
416.66-00	Cash Reserves	-	-	9,352,961	11,537,126
		9,857	9,012	9,362,961	11,549,126
CAPITAL OUTLAY					
416.71-00	Buildings & Additions	-	99,640	-	-
416.73-10	Operating & Maint Equip	19,751	34,809	-	-
416.73-25	Office Equipment	588	-	-	-
416.75-25	Building Maintenance	-	-	-	-
		20,339	134,449	-	-
TRANSFERS					
416.90-15	Transfer to Special Revenue	993,458	823,375	422,058	395,000
416.90-25	Transfer to Capital Project	190,506	39,103	-	-
416.90-35	Transfer to Internal Service	1,000,000	-	-	-
		2,183,965	862,478	422,058	395,000
DEBT SERVICE					
416.85-01	Lease Purchase / Principal	63,335	29,442	30,205	30,987
416.85-02	Lease Purchase / Interest	3,914	3,171	2,408	1,626
		67,249	32,613	32,613	32,613
TOTAL EXPENDITURES		\$ 5,050,842	\$ 3,046,586	\$11,625,672	\$14,309,839

Outside Services

Description

The City helps support a number of public agencies that provide valuable services to the citizens of Manhattan.

Source of Funds

This Budget is financed from the General Fund and supported by revenues from sales taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, enterprise fund transfers, and property taxes.

SSAB FUNDING ALLOCATION HISTORY	2023	2024	2025	2026
AGENCY				
Be Able	20,000	12,900	11,070	12,780
Big Brothers / Big Sisters	33,500	31,240	26,770	25,320
Boys & Girls Club	50,000	52,700	49,550	51,000
Crisis Center	49,000	47,900	47,900	47,660
Flinthills Wellness Coalition	-	8,000	13,510	-
Flinthills Breadbasket	-	13,000	19,770	23,240
Flinthills Community Clinic	21,000	28,840	28,540	30,280
Friends of Recovery Association	-	7,500	2,500	-
Habitat For Humanity	-	7,000	6,560	8,880
Homecare & Hospice	54,000	52,500	48,250	43,940
Kansas Legal Services	44,000	39,500	39,500	42,780
KSU Child Development Center	23,000	-	-	-
Manhattan Emergency Shelter	86,500	84,820	86,760	93,120
Manhattan Senior Center	-	12,960	13,000	14,840
Morning Star Inc., CRO	14,000	12,420	10,660	10,460
National Church Residence	-	2,160	-	-
Shepherd's Crossing	55,000	60,000	60,000	60,000
Sunflower CASA Project, Inc.	61,000	66,220	63,160	59,980
Thrive (Formerly Circles Manhattan)	15,000	11,520	10,000	8,660
Wonder Workshop	-	6,380	-	10,440
Common Table	-	-	10,000	-
Pawnee Mental Health Service	-	-	10,000	14,120
TOTAL ALLOCATION	\$ 526,000	\$ 557,560	\$ 557,500	\$ 557,500

Agency applications for funding are reviewed and evaluated by the 15 member Social Services Advisory Board. Recommendations are then presented to the commission for approval. See the Advisory Boards and Committees section for more information on the Social Services Advisory Board.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
GRANTS				
417.61-71 Good Neighbors Program	-	-	-	-
418.61-14 Other Grants Awarded*	26,250	40,905	34,050	34,050
418.61-15 Social Services Contracts	526,000	557,560	557,560	557,560
468.61-13 Flint Hills ATA Agency	-	293,000	-	-
	552,250	891,465	591,610	591,610
TRANSFERS				
415.90-15 Transfer to Special Revenue	135,000	-	-	-
	135,000	-	-	-
TOTAL EXPENDITURES	\$ 687,250	\$ 891,465	\$ 591,610	\$ 591,610

*Local contribution for the Flint Hills Metropolitan Planning Organization.

Joint Maintenance Facility

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
416.13-01	Non-Exempt-Full Time	-	55,606	94,000	102,000
416.18-16	Clothing Allow	-	515	950	1,050
		-	56,121	94,950	103,050
CONTRACTUAL SERVICES					
416.33-47	IT Charges	-	46,221	53,350	55,768
416.34-30	HVAC System	908	7,657	8,000	12,000
416.34-40	Electrical System	-	-	1,000	-
416.41-05	Trash Service	9,728	4,932	3,150	3,300
416.41-10	Gas & Electricity	66,606	82,616	90,000	90,000
416.42-05	Janitorial Services	3,701	4,529	4,200	3,900
416.42-10	Ground Maint.	-	-	-	3,750
416.43-20	Building Maint.	11,559	5,419	7,000	7,500
416.43-25	Equipment Maint.	363	408	3,000	2,000
416.46-05	Telecommunications	1,337	170	-	-
		94,202	151,952	169,700	178,218
COMMODITIES					
416.51-10	Office Supplies	17	83	2,500	-
416.54-00	Operating Supplies	4,854	2,845	5,000	3,000
416.54-35	First Aid	4,534	24	1,000	1,100
416.56-05	Building Material	2,132	-	1,500	-
416.56-10	Janitorial Supplies	7,434	5,297	5,000	5,500
416.56-15	Maint. Supplies	3,306	2,169	3,500	3,500
416.56-16	Plumbing Supplies	-	-	2,000	500
416.56-17	Electrical Supplies	-	125	1,000	500
		22,277	10,543	21,500	14,100
CAPITAL OUTLAY					
416.75-25	Buildings (Maint)	-	-	20,000	-
		-	-	20,000	-
COMMODITIES - CIP					
416.79-10	Operating Equip (Inv)	2,939	1,649	3,000	-
		2,939	1,649	3,000	-
TOTAL EXPENDITURES		119,418	220,265	309,150	295,368
Total General Fund Expenditures		\$39,086,506	\$36,518,818	\$47,352,961	\$49,525,595

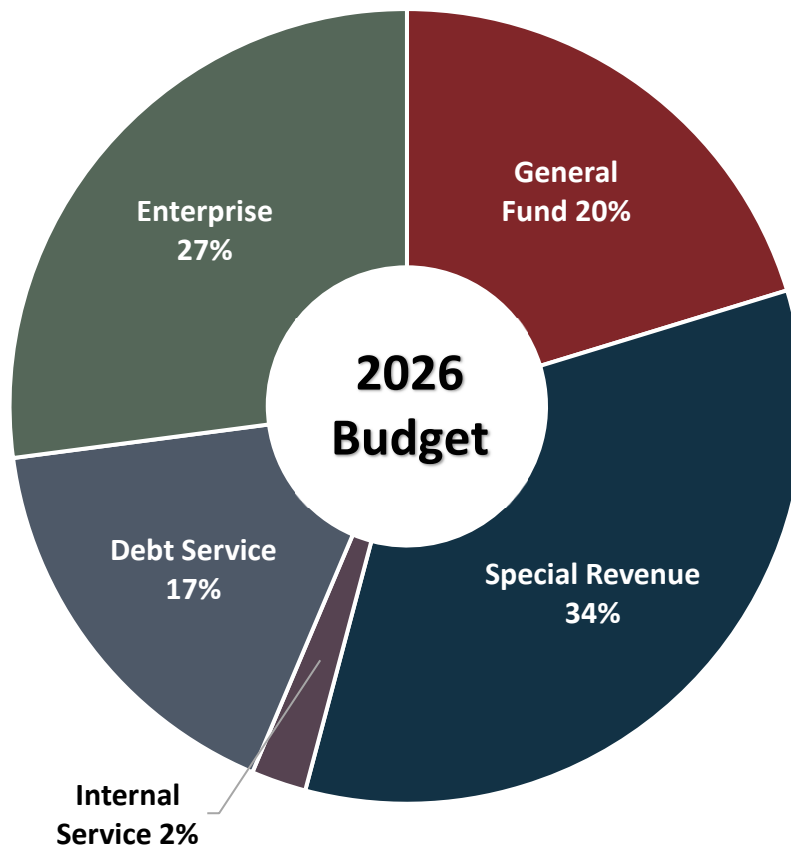
Special Revenue Funds

Special Revenue

2026 BUDGET

\$82,585,634

The Special Revenue Funds are used to account for revenues derived from specific taxes, government grants, or other revenue sources which are designed to finance particular functions or activities of the City.



TOTAL CITY 2026 BUDGET

Fund Type	Total Expenditures
General Fund	\$ 49,525,595
Special Revenue	82,585,634
Internal Service	5,466,027
Debt Service	40,409,765
Enterprise	66,105,000
TOTAL	\$ 244,092,021

Special Revenue Fund Revenues by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
City University	1,252,699	1,165,342	625,000	745,000
Aggieville Business Improvement District	76,679	73,891	78,000	76,000
Downtown Business Improvement District	97,280	101,286	106,500	109,800
Economic Development	5,779,282	8,640,177	7,458,517	7,878,617
Employee Benefit Contribution	6,218,039	6,612,182	6,400,000	6,073,579
Fire Equipment Reserve	1,130,515	1,346,068	1,206,710	1,488,308
Fire Pension K.P. & F.	1,449,915	1,586,323	1,850,000	1,574,100
General Improvement	276,496	344,854	420,000	350,000
Industrial Promotion	410,250	334,205	485,000	-
Library	3,016,232	3,199,970	3,279,900	3,430,750
Library Employee Benefit Contribution	710,631	762,887	757,059	850,000
Park Development	912	943	1,025	-
Recreation and Trails Fund	9,427,936	8,040,996	7,385,000	6,250,000
Sales Tax Fund	8,380,844	8,623,217	9,000,000	7,800,000
Special Alcohol Programs	724,446	860,347	800,000	800,000
Special Parks and Recreation Fund	1,363,712	1,499,267	1,093,000	1,506,000
Special Street and Highway	5,193,127	5,859,656	3,705,000	4,430,000
Special Sunset Zoo	1,026,182	1,056,501	964,500	939,500
Tourism and Convention Promotion	3,629,828	4,370,732	3,300,000	2,885,000
Riley County Police Department	20,000,065	21,344,367	23,054,328	24,624,922
Capital Improvement Reserve Fund	326,133	335,715	55,000	270,000
Downtown Redevelopment TIF	2,802,294	2,731,250	2,774,000	2,887,000
Special Street Maintenance	6,662,978	5,346,508	5,000,000	6,700,000
Risk Management Reserve Fund	146,110	146,110	146,000	148,000
Equipment Reserve Fund	65,001	65,000	65,000	65,000
Parking Management Fund	801,274	764,769	946,130	704,058
TOTAL	\$ 80,968,860	\$ 85,212,563	\$ 80,955,669	\$ 82,585,634

*Note - Revenue figures above include starting cash balances.

Special Revenue Summaries by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
City University				
Beginning Fund Balance	597,242	602,517	150,000	150,000
Taxes	502,441	562,825	475,000	575,000
Contributions & Other Revenue	17,834	-	-	20,000
Transfers	135,000	-	-	-
Total Revenue	1,252,517	1,165,342	625,000	745,000
Contractual Services	-	-	5,000	-
Other Charges	-	-	120,000	245,000
Transfers	650,000	500,000	500,000	500,000
Total Expenditures	650,000	500,000	625,000	745,000
Aggieville Business Improvement District				
Beginning Fund Balance	674	197	-	-
Taxes & Assessments	76,005	73,694	78,000	76,000
Total Revenue	76,679	73,891	78,000	76,000
Contractual Services	76,482	73,891	78,000	76,000
Total Expenditures	76,482	73,891	78,000	76,000
Downtown Business Improvement District				
Beginning Fund Balance	1	-	-	-
Taxes & Assessments	97,279	101,286	106,500	109,800
Total Revenue	97,280	101,286	106,500	109,800
Contractual Services	97,280	101,091	106,500	109,800
Total Expenditures	97,280	101,091	106,500	109,800
Economic Development				
Beginning Fund Balance	1,634,823	4,780,056	3,100,000	4,700,000
<i>Economic Development 6400</i>				
Use of Money & Property	34,235	9,454	-	-
<i>Economic Development 6400 Total</i>	<i>34,235</i>	<i>9,454</i>	<i>-</i>	<i>-</i>
<i>Economic Development 6500</i>				
Taxes & Assessments	25,816	25,043	20,600	25,700
Contributions & other / Misc.	536,470	1,633	457,917	457,917
Use of Money & Property	38,065	37,994	30,000	35,000
<i>Economic Development 6500 Total</i>	<i>600,351</i>	<i>64,670</i>	<i>508,517</i>	<i>518,617</i>

Special Revenue Summaries by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<i>Economic Development 6600</i>				
Taxes & Assessments	1,476,283	1,260,325	1,250,000	-
Contributions & other / Misc.	-	2,884	-	-
Use of Money & Property	68,649	47,874	50,000	-
<i>Economic Development 6600 Total</i>	<i>1,544,932</i>	<i>1,311,083</i>	<i>1,300,000</i>	<i>-</i>
<i>Economic Development 6700</i>				
Taxes & Assessments	1,948,942	2,422,674	2,540,000	2,660,000
Use of Money & Property	15,999	52,242	10,000	-
<i>Economic Development 6700 Total</i>	<i>1,964,941</i>	<i>2,474,916</i>	<i>2,550,000</i>	<i>2,660,000</i>
Total Revenues	5,779,282	8,640,179	7,458,517	7,878,617
<i>Economic Development 6400</i>				
Transfers	-	687,800	-	-
<i>Economic Development 6400 Total</i>	<i>-</i>	<i>687,800</i>	<i>-</i>	<i>-</i>
<i>Economic Development 6500</i>				
Contractual Services	-	-	1,508,517	1,718,617
Other Charges	29,646	-	-	-
Transfers	-	406,351	-	-
<i>Economic Development 6500 Total</i>	<i>29,646</i>	<i>406,351</i>	<i>1,508,517</i>	<i>1,718,617</i>
<i>Economic Development 6600</i>				
Capital Outlay	-	-	-	-
Contractual Services	71,500	25,000	-	-
Transfers	-	2,670,884	1,300,000	-
<i>Economic Development 6600 Total</i>	<i>71,500</i>	<i>2,695,884</i>	<i>1,300,000</i>	<i>-</i>
<i>Economic Development 6700</i>				
Contractual Services	698,080	917,200	4,400,000	5,910,000
Other Charges	-	43,262	-	-
Transfers	200,000	200,000	250,000	250,000
<i>Economic Development 6700 Total</i>	<i>898,080</i>	<i>1,160,462</i>	<i>4,650,000</i>	<i>6,160,000</i>
Total Expenditures	999,226	4,950,497	7,458,517	7,878,617
Employee Benefit Contribution				
Beginning Fund Balance	391,267	97,563	11,493	-
Taxes & Assessments	2,391,984	2,161,728	2,268,495	2,348,579
Intergovernmental	1,663	-	-	-
Contributions & other / Misc.	8,125	-	-	-
Transfers	3,425,000	4,652,890	4,120,012	3,725,000
Total Revenues	6,218,039	6,912,181	6,400,000	6,073,579

Special Revenue Summaries by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Employee Benefit Contribution				
Personnel Services	6,120,476	6,600,689	6,400,000	6,073,579
Total Expenditures	6,120,476	6,600,689	6,400,000	6,073,579
Fire Equipment Reserve				
Beginning Fund Balance	346,203	501,173	350,000	600,000
Taxes & Assessments	462,868	806,262	846,710	878,308
Use of Money & Property	21,443	18,005	10,000	10,000
Contributions & other / Misc.	-	20,628	-	-
Total Revenues	830,515	1,346,068	1,206,710	1,488,308
Fire Equipment Reserve				
Commodities CIP	7,835	-	-	-
Other Charges	-	-	281,329	664,213
Capital Outlay	66,669	121,866	45,000	-
Debt Service	554,838	555,381	880,381	772,200
Transfers	-	-	-	51,895
Total Expenditures	629,342	677,247	1,206,710	1,488,308
Fire Pension K.P. & F.				
Beginning Fund Balance	36,096	37,309	-	-
Taxes & Assessments	1,013,819	1,070,026	1,133,067	1,174,100
Transfers	400,000	478,987	716,933	400,000
Total Revenues	1,449,915	1,586,322	1,850,000	1,574,100
Personnel Services	1,412,606	1,586,322	1,850,000	1,574,100
Total Expenditures	1,412,606	1,586,322	1,850,000	1,574,100
General Improvement				
Beginning Fund Balance	199,945	267,718	350,000	280,000
Transfers	65,000	66,983	65,000	65,000
Use of Money & Property	11,551	10,152	5,000	5,000
Total Revenue	276,496	344,853	420,000	350,000
Contractual Services	2,898	-	-	-
Other Charges	-	-	320,000	250,000
Capital Outlay	5,880	32,340	100,000	100,000
Total Expenditures	8,778	32,340	420,000	350,000

Special Revenue Summaries by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Industrial Promotion				
Beginning Fund Balance	300,195	233,966	185,000	-
Contributions & Other Revenue	94,952	90,603	291,500	-
Use of Money & Property	15,103	9,637	8,500	-
Total Revenue	410,250	334,206	485,000	-
Contractual Services	108,679	111,651	125,500	-
Other Charges	67,605	40,317	359,500	-
Total Expenditures	176,284	151,968	485,000	-
Library				
Beginning Fund Balance	68,952	120,732	-	-
Taxes & Assessments	2,937,191	3,070,259	3,277,400	3,425,750
Use of Money & Property	10,090	8,979	2,500	5,000
Total Revenue	3,016,232	3,199,970	3,279,900	3,430,750
Library				
Contractual Services	2,761,750	2,968,500	3,120,000	3,293,500
Other Charges	-	-	26,900	5,000
Transfers	133,750	133,500	133,000	132,250
Total Expenditures	2,895,500	3,102,000	3,279,900	3,430,750
Library Employee Benefit Contribution				
Beginning Fund Balance	15,891	30,631	-	50,000
Use of Money & Property	1,537	1,456	-	-
Taxes & Assessments	693,202	730,801	757,059	800,000
Total Revenue	710,631	762,888	757,059	850,000
Contractual Services	680,000	720,800	750,000	800,000
Other Charges	-	-	7,059	50,000
Total Expenditures	680,000	720,800	757,059	850,000
Park Development				
Beginning Fund Balance	870	912	1,000	-
Use of Money & Property	42	31	25	-
Total Revenue	912	943	1,025	-
Other Charges	-	-	1,025	-
Total Expenditures	-	-	1,025	-

Special Revenue Summaries by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Recreation and Trails Fund				
Beginning Fund Balance	5,464,311	4,003,208	3,500,000	2,000,000
Taxes & Assessments	3,963,625	4,037,789	3,885,000	4,250,000
Total Revenue	9,427,936	8,040,997	7,385,000	6,250,000
Contractual Services	2,707	10,491	16,000	16,000
Commodities	9,608	27,137	24,000	24,000
Other Charges	-	-	1,236,187	1,951,187
Transfers	5,412,413	4,301,266	6,108,813	4,258,813
Recreation and Trails Fund Total	5,424,729	4,338,894	7,385,000	6,250,000
Sales Tax Fund				
Beginning Fund Balance	823,498	1,000,844	400,000	400,000
Other Local Taxes	7,557,346	7,622,373	8,600,000	7,400,000
Total Revenue	8,380,844	8,623,217	9,000,000	7,800,000
Transfers	7,380,000	8,205,317	8,600,000	7,600,000
Other	-	-	400,000	200,000
Total Expenditures	7,380,000	8,205,317	9,000,000	7,800,000
Special Alcohol Programs				
Beginning Fund Balance	107,022	242,250	250,000	250,000
Contributions & Other Revenue	3,350	12,618	-	-
Taxes & Assessments	606,340	596,055	550,000	550,000
Use of Money and Property	7,734	9,424	-	-
Special Alcohol Programs Total	724,446	860,347	800,000	800,000
Grants	482,196	515,500	638,000	638,000
Other Charges	-	-	162,000	162,000
Special Alcohol Programs Total	482,196	515,500	800,000	800,000
Special Parks and Recreation Fund				
Beginning Fund Balance	718,404	860,862	500,000	940,000
Contributions & Other Revenue	1,030	10,571	-	-
Taxes & Assessments	606,340	596,055	585,000	550,000
Intergovernmental	5,579	5,579	-	-
Use of Money & Property	32,359	26,200	8,000	16,000
Total Revenue	1,363,712	1,499,267	1,093,000	1,506,000

Special Revenue Summaries by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Special Parks and Recreation Fund				
Contractual Services	11,109	9,000	14,600	10,100
Other Charges	-	-	521,040	1,023,900
Capital Outlay	89,287	9,541	30,000	30,000
Debt Service	84,316	84,164	-	-
Transfers	318,139	608,956	527,360	442,000
Total Expenditures	502,851	711,661	1,093,000	1,506,000
Special Street and Highway				
Beginning Fund Balance	3,071,751	3,936,542	2,000,000	2,700,000
Contributions & Other Revenue	41,469	141,843	5,000	5,000
From other Agencies	1,892,188	1,640,716	1,650,000	1,650,000
Use of Money & Property	187,719	140,555	50,000	75,000
Total Revenue	5,193,127	5,859,656	3,705,000	4,430,000
Personnel Services	79,660	85,831	92,635	88,045
Contractual Services	17,470	29,547	117,100	91,900
Commodities	-	515,540	445,000	530,000
Commodities - CIP	165	186	-	1,000
Other Charges	-	14	-	-
Capital Outlay	63,733	199,397	2,219,275	2,287,839
Debt Service	54,406	54,406	54,406	-
Transfers	1,041,152	2,894,872	776,584	1,431,216
Total Expenditures	1,256,585	3,779,793	3,705,000	4,430,000
Special Sunset Zoo				
Beginning Fund Balance	320,740	323,435	325,000	175,000
Intergovernmental	57,300	8,500	-	-
Services & Sales	575,310	654,657	579,500	684,500
Contributions & Other Revenue	53,519	58,328	50,000	70,000
Transfers	-	2,363	-	-
Use of Money & Property	19,313	9,219	10,000	10,000
Total Revenue	1,026,182	1,056,502	964,500	939,500
Personnel Services	453,497	639,527	517,000	548,500
Contractual Services	90,513	76,782	136,250	90,165
Commodities	157,653	164,983	177,100	175,500
Commodities CIP	1,084	1,471	-	1,500
Other Charges	-	-	129,150	123,835
Capital Outlay	-	-	5,000	-
Total Expenditures	702,747	882,763	964,500	939,500

Special Revenue Summaries by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Tourism and Convention Promotion				
Beginning Fund Balance	575,786	1,463,590	550,000	285,000
Taxes & Assessments	3,054,042	2,907,141	2,750,000	2,600,000
Total Revenue	3,629,828	4,370,731	3,300,000	2,885,000
Contractual Services	1,501,443	1,584,520	1,981,000	1,824,700
Other Charges	-	-	250,000	-
Transfers	664,795	2,240,570	1,069,000	1,060,300
Total Expenditures	2,166,238	3,825,090	3,300,000	2,885,000
Riley County Police Department				
Beginning Fund Balance	9,746	1	-	-
Fines	2,994	3,328	-	-
Taxes & Assessments	19,923,640	20,972,747	23,054,328	24,624,922
Transfers	63,684	368,306	-	-
Total Revenue	20,000,064	21,344,382	23,054,328	24,624,922
Contractual Services	20,000,064	21,344,367	22,817,823	24,070,770
Other Charges	-	-	236,505	554,152
Total Expenditures	20,000,064	21,344,367	23,054,328	24,624,922
Capital Improvement Reserve Fund				
Beginning Fund Balance	35,801	326,133	50,000	265,000
Use of Money & Property	15,332	9,582	5,000	5,000
Transfers	275,000	-	-	-
Total Revenue	326,133	335,715	55,000	270,000
Capital Improvement Reserve Fund				
Transfers	-	85,016	55,000	270,000
Total Expenditures	-	85,016	55,000	270,000
Downtown Redevelopment TIF				
Beginning Fund Balance	80,705	82,946	55,000	-
Other Local Taxes	2,721,589	2,648,304	2,719,000	2,887,000
Total Revenue	2,802,294	2,731,250	2,774,000	2,887,000
Other Charges	2,719,348	2,474,068	2,774,000	2,887,000
Total Expenditures	2,719,348	2,474,068	2,774,000	2,887,000

Special Revenue Summaries by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Special Street Maintenance				
Beginning Fund Balance	2,647,514	1,824,851	1,825,000	3,500,000
Contributions & Other Revenue	548,525	47,775	-	-
Intergovernmental	300,000	-	-	-
Taxes	3,166,939	3,230,230	3,175,000	3,200,000
Transfers	-	243,650	-	-
Total Revenue	6,662,978	5,346,506	5,000,000	6,700,000
Contractual Services	309,329	(64,824)	3,125	76,000
Capital Outlay	3,729,598	924,606	4,175,000	5,388,750
Transfers	799,199	223,948	825,000	1,235,250
Total Expenditures	4,838,126	1,083,730	5,000,000	6,700,000
Risk Management Reserve Fund				
Beginning Fund Balance	146,110	146,110	146,000	148,000
Total Revenues	146,110	146,110	146,000	148,000
Contractual Services	-	-	146,000	148,000
Total Expenditures	-	-	146,000	148,000
Equipment Reserve Fund				
Beginning Fund Balance	-	-	-	-
Transfers	65,001	65,000	65,000	65,000
Total Revenue	65,001	65,000	65,000	65,000
Debt Service	65,000	65,000	65,000	65,000
Total Expenditures	65,000	65,000	65,000	65,000
Parking Services Fund				
Contributions & Other Revenue	2,198	2,641	-	-
Services & Sales	119,234	136,458	745,130	140,000
Permits	1,550	15,440	15,000	15,000
Fines	23,520	153,165	186,000	155,000
Transfers	654,773	457,064	-	394,058
Total Revenues	801,274	764,768	946,130	704,058
Personnel Services	513,633	508,526	626,600	440,450
Contractual Services	215,261	213,877	260,530	225,558
Commodities	45,357	41,665	48,000	37,050
Commodities - CIP	27,023	700	11,000	1,000
Total Expenditures	801,274	764,768	946,130	704,058

City University

This fund was created when Kansas State University (KSU) was annexed into the City on July 3, 1994. The purpose of the fund is to provide resources for public improvement projects which are mutually beneficial to the City and Kansas State University. Projects approved by the governing body will be budgeted from this fund and will be included in the five-year capital improvement program.

Sources of Income

This fund is supported by City sales taxes and franchise fees generated on campus due to the annexation of KSU on July 3, 1994.

Expenditures

Monies expended from this fund are used to complete projects which are beneficial to the City and Kansas State University. Capital Improvement Program projects and equipment requiring debt financing are paid through the Bond and Interest Fund with the City University Fund transferring monies for the payments.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	597,242	602,517	150,000	150,000
TAXES & ASSESSMENTS					
318.60-10	Electric & Gas	502,310	562,812	475,000	575,000
318.60-20	Telecommunications	131	13	-	-
		502,441	562,825	475,000	575,000
CONTRIBUTIONS AND OTHER REVENUE					
372.00-00	Miscellaneous	17,834	-	-	20,000
		17,834	-	-	20,000
TRANSFERS					
391.10-00	Transfer from General Fund	135,000	-	-	-
		135,000	-	-	-
TOTAL REVENUE		\$ 1,252,517	\$ 1,165,342	\$ 625,000	\$ 745,000
		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUALS					
415.31-00	Professional Services	-	-	5,000	-
		-	-	5,000	-
OTHER CHARGES					
415.66-00	Cash Reserves	-	-	120,000	245,000
		-	-	120,000	245,000
TRANSFERS					
415.90-20	Transfer to Debt Service	-	500,000	-	500,000
415.90-25	Transfer to Capital Project	650,000		500,000	-
		650,000	500,000	500,000	500,000
TOTAL EXPENDITURES		\$ 650,000	\$ 500,000	\$ 625,000	\$ 745,000
Capital Improvement Projects					
415.90-20	CU043P	North Campus Corridor Improvements			500,000
TOTAL CIP BUDGET IMPACT					500,000

Aggieville Business Improvement District

Revenues supporting this fund are derived from a fee paid by Aggieville businesses within the established district. The fees are collected annually and are paid directly to the City. This fund was established in 1981 under provisions of Kansas Statute 12-1781 through 12-1795 under the Business Improvement District Act.

Sources of Income

The Aggieville Business Improvement District Fund is supported by an assessment to business owners in the Aggieville area.

Expenditures

Expenditures from this fund are authorized for beautification of the Aggieville Business Improvement District, the upkeep of public facilities, promotional activities, and other services needed by the Aggieville Business Improvement District that are not performed on a city-wide basis.

Revenues		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	-	197	-	-
TAXES & ASSESSMENTS					
311.60-20	Aggieville Business Fees	76,005	73,694	78,000	76,000
		76,005	73,694	78,000	76,000
TOTAL REVENUE		\$ 76,005	\$ 73,891	\$ 78,000	\$ 76,000

Expenditures		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
447.33-00	Contracted Services	76,482	73,891	78,000	76,000
		76,482	73,891	78,000	76,000
TOTAL EXPENDITURES		\$ 76,482	\$ 73,891	\$ 78,000	\$ 76,000

Downtown Business Improvement District

Revenues supporting this fund are derived from a fee paid by downtown businesses within the established district. The fees are collected semi-annually and are paid directly to the City. This fund was established in 1981 under the provisions of Kansas Statute 12-1781 through 12-1795 under the Business Improvement District Act.

Sources of Income

The Downtown Business Improvement District Fund is supported by an assessment to business owners in the downtown area.

Expenditures

Expenditures from this fund are authorized for beautification of the Downtown Business Improvement District, the upkeep of public facilities, promotional activities, and other services needed by the district that are not performed on a city-wide basis.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	1	-	-	-
TAXES & ASSESSMENTS					
311.60-10	Downtown Business Fees	97,279	101,286	106,500	109,800
		97,279	101,286	106,500	109,800
TOTAL REVENUE		\$ 97,280	\$ 101,286	\$ 106,500	\$ 109,800

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
448.33-00	Contracted Services	97,280	101,091	106,500	109,800
		97,280	101,091	106,500	109,800
TOTAL EXPENDITURES		\$ 97,280	\$ 101,091	\$ 106,500	\$ 109,800

Economic Development Opportunity

On November 8, 1994, the citizens approved a 0.5% city sales tax that sunset on December 31, 1998. The proceeds were used to create self-sustaining programs and job creation administered by an appointed board, the Manhattan Economic Development Fund Advisory Board (MEDOFAB) in accordance with City Resolution 051695-C. In November 2002, the voters of Riley County approved a county-wide sales tax in accordance with City Resolution 090302-C. On November 6, 2012, voters again renewed the sales tax in accordance with City Resolution 082112-E. The county tax expired December, 2022. The City of Manhattan passed the 2023 Economic Recovery and Relief Sales Tax that took effect on January 1, 2023, that will remain in effect for 10 years. The 2023 Economic Recovery and Relief Sales Tax is a 1/2 cent sales tax with 70% of proceeds dedicated to debt and infrastructure, 20% to economic development, and 10% on workforce housing

Sources of Income

The MEDOFAB division was supported by a 0.5% City sales tax that expired December 1998. The RICOED division was supported by the city's portion of a countywide 0.5% sales tax approved by voters in November 2002, renewed in 2012, and expired in 2022. Upon expiration of the county tax, the City of Manhattan passed a 2023 Economic Recovery and Relief Sales Tax that began January 1, 2023. The 2023 Economic Recovery and Relief Sales Tax is a 1/2 cent sales tax with 70% of proceeds dedicated to debt and infrastructure, 20% to economic development, and 10% to workforce housing.

Expenditures

Economic development monies fund business incentives, grants, loans, land and building investments to bring economic development to Manhattan. A major development initiative that has received assistance through this fund is the KSU Institute for Commercialization (KSU-IC), formerly known as the National Institute for Strategic Technology Acquisition and Commercialization (NISTAC). Another major initiative was to assist in providing funds for the National Bio and Agro-Defense Facility (NBAF), which is relocating here from the current facilities in Plum Island, New York.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	1,634,823	4,780,056	3,100,000	4,700,000
6400 - MEDOFAB					
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	34,235	9,454	-	-
		34,235	9,454	-	-
TOTAL MEDOFAB REVENUE		\$ 34,235	\$ 9,454	\$ -	\$ -

6500 - RICOED 2002

TAXES & ASSESSMENTS

318.10-20	Riley County Sales Tax	25,058	24,317	20,000	25,000
318.15-20	Riley County Use Tax	758	726	600	700
		25,816	25,043	20,600	25,700

USE OF MONEY & PROPERTY

362.01-00	Investment Interest	38,065	37,994	30,000	35,000
		38,065	37,994	30,000	35,000

Economic Development Opportunity

Revenues					
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other / Misc	536,470	1,633	457,916	457,917
		536,470	1,633	457,916	457,917
TOTAL RICOED 2002 REVENUE		\$ 600,351	\$ 64,670	\$ 508,516	\$ 518,617
6600 - RICOED 2012					
TAXES & ASSESSMENTS					
318.10-20	Riley County Sales Tax	1,190,239	1,003,267	1,000,000	-
318.15-20	Riley County Use Tax	286,043	257,058	250,000	-
		1,476,282	1,260,325	1,250,000	-
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	68,649	47,874	50,000	-
		68,649	47,874	50,000	-
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other / Misc	-	2,884	-	-
		-	2,884	-	-
TOTAL RICOED 2012 REVENUE		\$ 1,544,931	\$ 1,308,199	\$ 1,300,000	\$ -
6700 - MHKED 2023					
TAXES & ASSESSMENTS					
318.10-10	City Sales Tax*	1,664,107	1,872,502	2,100,000	2,100,000
318.15-10	City Use Tax*	284,836	550,172	440,000	560,000
		1,948,943	2,422,674	2,540,000	2,660,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	15,999	52,242	10,000	-
		15,999	52,242	10,000	-
TOTAL MHKED 2023 REVENUE		\$ 1,964,942	\$ 2,474,916	\$ 2,550,000	\$ 2,660,000
TOTAL REVENUE		\$ 5,779,283	\$ 8,637,296	\$ 7,458,517	\$ 7,878,617

*Note: 67% of Manhattan's 2023 Economic Development Sales Tax is related to Economic Development initiatives and 33% is related to Workforce Housing initiatives.

Economic Development Opportunity

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
6400 - MEDOFAB					
TRANSFERS					
481.90-25	Transfer to Capital Project	-	687,800	-	-
		-	687,800	-	
TOTAL MEDOFAB EXPENDITURES		\$ -	\$ 687,800	\$ -	\$ -
6500 - RICOED 2002					
CONTRACTUAL SERVICES					
481.35-10	Unexpended Program Budget	-	-	1,508,517	1,718,617
		-	-	1,508,517	1,718,617
OTHER CHARGES					
481.65-25	Assessment Fee	29,170	-	-	-
481.65-99	Other	477	-	-	-
		29,647	-	-	-
TRANSFERS					
481.90-20	Transfer to Debt Service	-	406,351	-	-
		-	406,351	-	-
TOTAL RICOED 2002 EXPENDITURES		\$ 29,647	\$ 406,351	\$ 1,508,517	\$ 1,718,617
6600 - RICOED 2012					
CONTRACTUAL SERVICES					
481.35-00	Economic Development	71,500	25,000	-	-
		71,500	25,000	-	-
TRANSFERS					
481.90-20	Transfer to Debt Service	-	2,670,884	1,300,000	-
		-	2,670,884	1,300,000	-
TOTAL RICOED 2012 EXPENDITURES		\$ 71,500	\$ 2,695,884	\$ 1,300,000	\$ -
6700 - MHKED 2022					
CONTRACTUAL SERVICES					
481.31-00	Professional Services	-	500	-	3,500
481.35-00	Economic Development	686,080	916,700	1,028,000	1,028,000
481.35-10	Unexpended Program Budget	-	-	3,360,000	4,866,500
481.49-05	Professional Dues & Membersl	12,000	-	12,000	12,000
		698,080	917,200	4,400,000	5,910,000
OTHER CHARGES					
481.65-25	Assessment Fee	-	28,914	-	-
481.65-30	Property Taxes	-	14,348	-	-
		-	43,262	-	-

Economic Development Opportunity

TRANSFERS

481.90-10	Transfer to General Fund	200,000	200,000	250,000	250,000
		200,000	200,000	250,000	250,000
Expenditures					
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL MHKED 2022 EXPENDITURES		\$ 898,080	\$ 1,160,462	\$ 4,650,000	\$ 6,160,000
TOTAL EXPENDITURES		\$ 999,226	\$ 4,262,696	\$ 7,458,517	\$ 7,878,617

Employee Benefit Contribution

City Ordinance No. 3701 establishes the Employee Benefit Contribution Fund as authorized by Kansas Statute 12-16,102. Transfers from this fund are made monthly to the State of Kansas as the City's contribution to the public employees' retirement fund.

Sources of Income

The Employee Benefit Contribution Fund is supported by property taxes, delinquent taxes, motor vehicle taxes, and sales taxes.

Expenditures

Ordinance No. 3701 permits unemployment, KPERs, social security, and workers' compensation costs to be paid from this fund.

Ordinance No. 7242 permits Health Insurance Costs to be paid from this Fund.

Revenues		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	391,267	97,563	11,493	-
TAXES & ASSESSMENTS					
311.10-00	Ad Valorem	2,177,751	1,962,199	2,100,158	2,180,000
311.40-00	Delinquent / Ad Valorem	36,687	24,747	30,000	25,000
311.50-00	Motor Vehicle Tax	177,546	174,782	138,337	143,579
		2,391,984	2,161,728	2,268,495	2,348,579
GRANTS					
332.01-00	Grant/Federal	1,663	-	-	-
		1,663	-	-	-
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Miscellaneous	8,125	-	-	-
		8,125	-	-	-
TRANSFERS					
391.13-00	Sales Tax Transfer	3,425,000	4,652,890	4,120,012	3,725,000
		3,425,000	4,652,890	4,120,012	3,725,000
TOTAL REVENUE		\$ 6,218,039	\$ 6,912,181	\$ 6,400,000	\$ 6,073,579

Expenditures		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
570.20-00	Benefits-Health Insurance	3,308,100	3,567,138	3,656,505	3,330,084
570.21-01	FICA	1,011,922	1,037,970	950,000	950,000
570.21-02	Medicare	325,450	342,097	315,000	315,000
570.22-01	KPERS	1,452,456	1,629,747	1,453,495	1,453,495
570.23-00	Benefits-Unemployment	22,549	23,737	25,000	25,000
		6,120,477	6,600,689	6,400,000	6,073,579
TOTAL EXPENDITURES		\$ 6,120,477	\$ 6,600,689	\$ 6,400,000	\$ 6,073,579

Fire Equipment Reserve

The City has established a Fire Equipment Reserve Fund, by ordinance, under the provisions outlined by Kansas Statute 12-110b. The purpose of this fund is to purchase equipment utilized by the Fire Department. Under law this fund may not exceed two (2) mills per year. Expenditures from this fund go to finance fire equipment and vehicles which have been approved in the Capital Improvement Program.

Sources of Income

The Fire Equipment Reserve Fund is supported by taxes, including property taxes, motor vehicle taxes, and sales taxes, as well as investment income.

Expenditures

Along with funding Capital Improvement Program projects and equipment, the monies from this fund are used to cover other expenses related to the fire department. Large purchases such as fire trucks are financed through lease purchasing and paid from the Fire Equipment Reserve Fund. The CIP items funded from this fund include vehicles, equipment, and building expenses.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	346,203	501,173	350,000	600,000
TAXES & ASSESSMENTS					
311.10-00	Ad Valorem	703,126	743,231	794,384	824,000
311.40-00	Delinquent / Ad Valorem	9,668	7,366	-	-
311.50-00	Motor Vehicle Tax	50,074	55,665	52,326	54,308
		762,868	806,262	846,710	878,308
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	20,351	18,005	10,000	10,000
		20,351	18,005	10,000	10,000
CONTRIBUTIONS AND OTHER REVENUE					
372.00-00	Miscellaneous	-	20,628	-	-
		-	20,628	-	-
TOTAL REVENUE		\$ 1,129,422	\$ 1,346,068	\$ 1,206,710	\$ 1,488,308

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
OTHER CHARGES					
423.66-00	Cash Reserves	-	-	281,329	664,213
		-	-	281,329	664,213
CAPITAL OUTLAY					
423.73-10	Operating & Maintenance Equ	8,669	59,934	45,000	-
423.74-00	Motor Vehicles	58,000	61,932	-	-

Fire Equipment Reserve

Expenditures

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
--	-------------	-------------	-------------	-------------

CAPITAL OUTLAY (Cont)

423.79-30	Protective Equip (Inv)	7,835	-	-	-
		74,504	121,866	45,000	-

DEBT SERVICE

423.85-00	Lease Purchase	23,764	-	-	-
423.85-01	Lease Purchase / Principal	468,488	493,779	790,237	715,060
423.85-02	Lease Purchase / Interest	62,586	61,602	90,144	57,140
		554,838	555,381	880,381	772,200

TRANSFERS

423.90-25	Transfer to Debt Service	-	-	-	51,895
		-	-	-	51,895

TOTAL EXPENDITURES	\$ 629,342	\$ 677,247	\$ 1,206,710	\$ 1,488,308
---------------------------	-------------------	-------------------	---------------------	---------------------

Lease Purchase Payments

423.85-00	FR002E	Replace 1990 Pumper/Ladder Truck (10 out of 10 Payments)	107,757
423.85-00	FR031E	Replace 1997 Pumper & Equipment (8 out of 10 Payments)	122,992
423.85-00	FR051E	Replace Radios (8 out of 10 Payments)	71,291
423.85-00	FR041E	Upgrade Station Alerting Systems (4 out of 5 Payments)	52,291
423.85-00	FR013E	Replace 1992 Haz. Mat. Op. Apparatus (4 out of 10 Payments)	114,135
423.85-00	FR048E	Replace Vehicle Unit #167 (4 out of 5 Payments)	14,731
423.85-00	FR049E	Prime mover for boats (4 out of 5 Payments)	20,195
423.85-00	FR071E	Replace Rescue Equipment (5 out of 5 Payments)	37,242
423.85-00	FR061P	Replace existing 2013 SCBA's and masks (2 out of 5 Payments)	150,725
	FR045E	Refurbish Unit No 107 support vehicle (2 out of 5 Payments)	80,841

TOTAL LEASE PURCHASE DEBT PAYMENT	\$ 772,200
--	-------------------

Transfers to Other Funds

423.90-25	FR056E	Replace 2009 Pierce 75' Quint Unit #183 (Interest Only)	29,175
423.90-25	FR073P	Mobile Data Terminal Project (Interest Only)	1,761
423.90-25	FR044E	Replace 2004 Rescue Truck & Equipment (Interest Only)	20,959

TOTAL TRANSFERS TO OTHER FUNDS	\$ 51,895
---------------------------------------	------------------

Fire Pension K. P. & F.

Kansas Statute 74-4947, et.seq., provides for the retirement of Kansas police and firemen. This law authorizes each employer to annually levy a tax which is in addition to all other taxes that a municipality is authorized to levy. City firefighters contribute 7% of their annual salary to the retirement program.

Sources of income

The Fire Pension K. P. & F. Fund is supported by property taxes, delinquent taxes, motor vehicle taxes, and sales taxes.

Expenditures

Transfers from this fund are made monthly to the State of Kansas as the City's contribution to the public fire employees' retirement fund.

Revenues		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	36,096	37,309	-	-
TAXES & ASSESSMENTS					
311.10-00	Ad Valorem	932,348	985,611	1,053,663	1,094,000
311.40-00	Delinquent / Ad Valorem	12,493	9,588	10,000	8,066
311.50-00	Motor Vehicle Tax	68,977	74,827	69,404	72,034
		1,013,818	1,070,026	1,133,067	1,174,100
TRANSFERS					
391.13-00	Sales Tax Transfer	400,000	478,987	716,933	400,000
		400,000	478,987	716,933	400,000
TOTAL REVENUE		\$ 1,449,914	\$ 1,586,322	\$ 1,850,000	\$ 1,574,100
Expenditures		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
424.22-02	Fire Pension-K. P. & F	1,412,606	1,586,323	1,850,000	1,574,100
		1,412,606	1,586,323	1,850,000	1,574,100
TOTAL EXPENDITURES		\$ 1,412,606	\$ 1,586,323	\$ 1,850,000	\$ 1,574,100

General Improvement

The General Improvement Fund is authorized under Kansas Statutes to provide "...for the cost of general improvements or the City's share of the cost of special improvements..." Revenue for this fund is derived from a property tax that cannot exceed three (3) mills. Examples of "improvements" funded from this special revenue fund are improvements to street lights and street lighting systems, parks, playgrounds, and recreational facilities, vehicle and pedestrian bridges, overpasses, and tunnels.

Sources of Income

This fund is supported by property taxes when levied along with sales tax transfers and investment income when available.

Expenditures

The City of Manhattan's primary use of this fund focuses on the improvement of paving and other surfacing, gutters, curbs, sidewalks, and crosswalks. In many instances grants help to pay for these projects, and the city's portion is paid from this fund.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	199,945	267,718	350,000	280,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	11,551	10,152	5,000	5,000
		11,551	10,152	5,000	5,000
TRANSFERS					
391.13-00	Sales Tax Transfer	65,000	66,983	65,000	65,000
		65,000	66,983	65,000	65,000
TOTAL REVENUE		\$ 276,496	\$ 344,853	\$ 420,000	\$ 350,000

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
OTHER CHARGES					
437.33-40	Construction Projects	2,898	-	-	-
437.65-99	Other Charges / Other	-	-	320,000	250,000
		2,898	-	320,000	250,000
CAPITAL OUTLAY					
437.75-30	Land Improvements (Maint)	5,880	32,340	100,000	100,000
		5,880	32,340	100,000	100,000
TOTAL EXPENDITURES		\$ 8,778	\$ 32,340	\$ 420,000	\$ 350,000

Capital Improvement Projects and Equipment

437.75-30	BR018P	Annual Sidewalk Fund	100,000
TOTAL CIP BUDGET IMPACT			\$ 100,000

Industrial Promotion

The mission of the Industrial Promotion Fund is to partner with the Chamber of Commerce to entice and secure businesses and manufacturing firms to locate to Manhattan.

Description

Kansas Statute 12-1617h authorizes incorporated cities to levy up to one mill on taxable property for the purpose of securing or retaining industries in or near the City's boundaries. To initiate this levy, the City was required to place the question on the ballot at a general or special city election. In 1986, the mill levy in this fund was established, but is not currently included in the City's aggregate tax levy limit.

Expenditures

The Industrial Promotion Fund is used to secure industrial prospects, and the City has a contract with the Chamber of Commerce for Industrial Promotion services.

Revenues				
	2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00 Beginning Fund Balance	300,195	233,966	185,000	-
TAXES & ASSESSMENTS				
311.40-00 Delinquent / Ad Valorem	-	-	-	-
	-	-	-	-
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	11,601	6,135	5,000	-
363.20-00 Business Park	3,502	3,502	3,500	-
	15,103	9,637	8,500	-
CONTRIBUTIONS & OTHER REVENUE				
372.00-00 Contributions & Other / Misc	94,952	90,603	291,500	-
	94,952	90,603	291,500	-
TOTAL REVENUE	\$ 410,250	\$ 334,206	\$ 485,000	\$ -

Expenditures				
	2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES				
482.41-05 Trash Service	3,295	4,003	5,000	-
482.41-10 Gas & Electricity	36,205	36,053	42,000	-
482.41-11 Water	11,201	11,924	13,500	-
482.43-20 Building Maintenance	361	372	1,000	-
482.46-05 Telecommunications	4,013	4,868	4,000	-
482.49-05 Dues & Memberships	53,605	54,431	60,000	-
	108,680	111,651	125,500	-

Industrial Promotion

Expenditures				
	2023 Actual	2024 Actual	2025 Budget	2026 Budget
OTHER CHARGES				
482.65-30 Property Tax	67,605	40,317	85,000	-
482.66-00 Cash Reserves	-	-	274,500	-
	67,605	40,317	359,500	-
TOTAL EXPENDITURES	\$ 176,285	\$ 151,968	\$ 485,000	\$ -

Library

The Manhattan Public Library provides an environment in which people of our community can readily share resources that are the cultural, educational, and recreational expressions of a free and democratic society.

Description

Since 1984 the Manhattan Public Library has operated under the provision of a Charter Ordinance which increased the maximum tax levy over existing State Statutes from five (5) to six (6) mills, (one (1) mill being \$1 in taxes per \$1,000 of assessed valuation). The Library is directed by a seven (7) member Library Board whose members are chosen by the City Commission. The City remits the Library's share of property tax proceeds when such proceeds from the County are recieved.

Sources of Income

The Library is primarily funded through property taxes.

Goals

- Adults will have convenient and timely access to a variety of new and popular materials.
- Teens (age 12-17) will have a supportive environment that provides pleasurable reading, viewing, and listening experiences that responds to their current interest
- Children (ages 6-11) will use the library's resources to explore topics that engage their imaginations and they will find pleasure in reading, viewing, and listening.
- Preschool children (0-5) will develop a life-long love of reading.
- Residents will have a welcoming place to meet and interact with others or work independently on personal projects.
- Residents will have high-speed access to the resources and services available through the Internet.
- Residents will effectively use technology to connect to the world of electronic information and to communicate with others.

Revenues

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00 Beginning Fund Balance	68,952	120,732	-	-
TAXES & ASSESSMENTS				
311.10-00 Ad Valorem	2,678,426	2,825,785	3,078,000	3,215,321
311.40-00 Delinquent / Ad Valorem	44,515	30,524	-	-
311.50-00 Motor Vehicle Tax	214,250	213,950	199,400	210,429
	2,937,191	3,070,259	3,277,400	3,425,750
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	10,090	8,979	2,500	5,000
	10,090	8,979	2,500	5,000
TOTAL REVENUE	\$ 3,016,233	\$ 3,199,970	\$ 3,279,900	\$ 3,430,750

Expenditures

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES				
469.33-60 Library Appropriation	2,761,750	2,968,500	3,120,000	3,293,500
	2,761,750	2,968,500	3,120,000	3,293,500
OTHER CHARGES				
469.66-00 Cash Reserves	-	-	26,900	5,000
	-	-	26,900	5,000

Library

				Expenditures			
				2023 Actual	2024 Actual	2025 Budget	2026 Budget
TRANSFERS							
469.90-20	Transfer to Debt Service			133,750	133,500	133,000	132,250
				133,750	133,500	133,000	132,250
TOTAL EXPENDITURES				\$ 2,895,500	\$ 3,102,000	\$ 3,279,900	\$ 3,430,750
2026 Transfers to Other Funds							
469.90-20	SP1301	Manhattan Public Library Children's Expansion					132,250
TOTAL DEBT SERVICE							\$ 132,250

Library Employee Benefit Contribution

City Ordinance No. 4332 establishes the Library Employee Benefit Contribution Fund as authorized by Kansas Statute 12-16,102. Transfers from this fund are made to the Manhattan Public Library as the City's contribution to the library employees' retirement fund.

Sources of Income

The Library Employee Benefit Contribution Fund is supported by property taxes, motor vehicle taxes, and delinquent taxes.

Expenditures

The Library pays workers compensation, health insurance premiums, KPERs, social security, and unemployment costs from this fund. Ordinance No. 4332 establishes the benefits which are authorized to be paid from this fund. All but the health insurance costs are outside the City aggregate mill levy limit. (Note: The budget below only reflects the tax-supported revenue requested from this Agency.)

Revenues

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00 Beginning Fund Balance	15,891	30,631	-	50,000
TAXES & ASSESSMENTS				
311.10-00 Ad Valorem	632,444	672,534	710,000	751,460
311.40-00 Delinquent / Ad Valorem	10,692	7,292	-	-
311.50-00 Motor Vehicle Tax	50,066	50,975	47,059	48,540
	693,202	730,801	757,059	800,000
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	1,537	1,456	-	-
	1,537	1,456	-	-
TOTAL REVENUE	\$ 710,630	\$ 762,888	\$ 757,059	\$ 850,000

Expenditures

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES				
470.33-60 Library Appropriation	680,000	720,800	750,000	800,000
	680,000	720,800	750,000	800,000
OTHER CHARGES				
470.66-00 Cash Reserves	-	-	7,059	50,000
	-	-	7,059	50,000
TOTAL EXPENDITURES	\$ 680,000	\$ 720,800	\$ 757,059	\$ 850,000

Park Development

The Park Development Fund is authorized by City Ordinance No. 4088 and allows for an annual property tax levy for budgetary purposes. However, sales taxes are used to provide the revenue in this fund. The Park Development Fund was created to finance park development and expansion within the City.

Sources of Income

The Park Development fund is primarily supported by sales tax revenue which is transferred from the Sales Tax Fund, and investment income when available.

Expenditures

This fund is used for the projects and equipment related to park development.

Revenues

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	870	912	1,000	-
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	42	31	25	-
		42	31	25	-
TOTAL REVENUE		\$ 912	\$ 943	\$ 1,025	\$ -

Expenditures

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
OTHER CHARGES					
472.66-00	Cash Reserves	-	-	1,025	-
		-	-	1,025	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 1,025	\$ -

Recreation and Trails Fund

On November 7, 2017, Manhattan voters approved a special ten-year, one-fourth sales tax (.25) that will be dedicated for identified indoor and outdoor recreation and trail improvements.

Sources of Income

Revenue available for the Recreation and Trails fund comes from a voter approved, quarter-cent sales tax on goods and services sold across in Manhattan. Currently, it is estimated that this sales tax will generate about \$3,000,000 annually or over \$30,000,000 before this sales tax 'sunsets' in ten years. Any investment income derived from available cash balances will also be credited to this fund.

Expenditures

Expenditures associated with the recreation and trails fund will follow a ten-year plan intended to improve recreation trails across the community, construct two indoor recreation facilities adjacent to USD 383 middle schools, and the renovation of ball fields and tennis courts within CiCo Park.

Revenues

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00 Beginning Fund Balance	5,464,311	4,003,208	3,500,000	2,000,000
TAXES & ASSESSMENTS				
318.10-10 Recreation & Trails Sales Tax	3,378,084	3,420,267	3,300,000	3,600,000
318.15-10 Recreation & Trails Use Tax	585,541	617,522	585,000	650,000
	3,963,625	4,037,789	3,885,000	4,250,000
TOTAL REVENUES	\$ 9,427,936	\$ 8,040,997	\$ 7,385,000	\$ 6,250,000

Expenditures

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES				
461.42-10 Ground Maintenance	-	7,660	6,000	6,000
461.43-25 Equipment Maintenance	475	1,621	3,000	3,000
461.44-10 Equipment & Vehicle Rent	2,233	1,210	7,000	7,000
	2,708	10,491	16,000	16,000
COMMODITIES				
461.54-00 Operating Supplies	4,509	2,179	9,000	9,000
461.54-05 Agricultural Supplies	-	13,733	1,000	1,000
461.54-10 Chemicals	3,776	10,539	4,000	4,000
461.56-05 Building Materials	1,254	382	6,000	6,000
461.56-15 Maintenance Supplies	69	305	4,000	4,000
	9,608	27,138	24,000	24,000
OTHER CHARGES				
461.66-00 Cash Reserves	-	-	1,236,187	1,951,187
	-	-	1,236,187	1,951,187

Recreation and Trails Fund

		Expenditures			
		2023 Actual	2024 Actuals	2025 Budget	2026 Budget
TRANSFERS					
461.90-25	Transfer to Capital Project	5,412,413	4,301,266	6,108,813	4,258,813
		5,412,413	4,301,266	6,108,813	4,258,813
TOTAL EXPENDITURES		\$ 5,424,729	\$ 4,338,895	\$ 7,385,000	\$ 6,250,000

2026 Transfers to Capital Projects				
472.90-25	CP278P	CiCo Park		4,000,000
472.90-25	PD2003	Hayes Drive Trail		95,000
472.90-25	PD2201	Ft. Riley Blvd (17th to Westwood)		43,813
472.90-25		Marlatt (Denison to Browning)		120,000
TOTAL TRANSFERS BUDGET IMPACT				\$ 4,258,813

Sales Tax Fund

In August of 1982, Manhattan City voters approved a ½ cent increase to the existing city ½ cent sales tax. With the proceeds from this tax, the Manhattan City Commission pledged by City Ordinance No. 3965 to create a Sales Tax Transfer Fund which would be expressly used to reduce the property tax requirements of other tax levied funds.

Sources of Income

The Sales Tax Fund receives one-half the total City sales tax revenue received from the State. The other half is deposited in the General Fund.

Sales Tax History

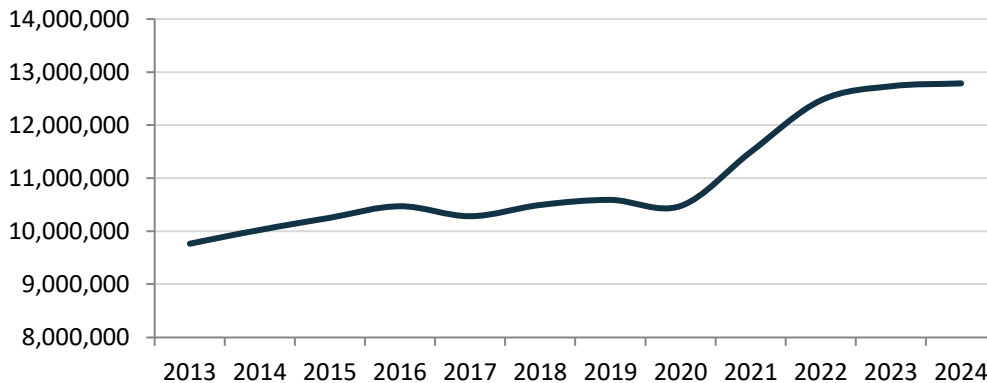
Sales tax is inherently unpredictable, however Manhattan has experienced a fairly stable sales tax base. The graph below depicts the sales tax history of the City's one cent.

Expenditures

Sales tax monies credited to this fund are transferred, up to the budgeted amount, to the following funds in 2026:

- Employee Benefit Fund
- Fire Pension K. P. & F.
- General Improvement Fund

City Sales Tax History



Revenues					
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	823,498	1,000,844	400,000	400,000
OTHER LOCAL TAXES					
318.10-10	City Sales Tax	6,368,830	6,394,288	7,000,000	6,300,000
318.15-10	City Use Tax	1,188,517	1,228,085	1,600,000	1,100,000
		7,557,347	7,622,373	8,600,000	7,400,000
TOTAL REVENUE		\$ 8,380,845	\$ 8,623,217	\$ 9,000,000	\$ 7,800,000

Expenditures					
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
TRANSFERS					
561.90-10	Transfer to General Fund	3,710,000	3,306,456	3,210,000	3,410,000
561.90-15	Transfer to Special Revenue	3,670,000	4,898,861	5,390,000	4,190,000
		7,380,000	8,205,317	8,600,000	7,600,000

Sales Tax Fund

		Expenditures			
		2023 Actual	2024 Budget	2025 Budget	2026 Budget
OTHER					
561.66-00	Cash Reserves	-	-	400,000	200,000
		-	-	400,000	200,000
TOTAL EXPENDITURES		\$ 7,380,000	\$ 8,205,317	\$ 9,000,000	\$ 7,800,000

Special Alcohol Programs

This fund was created to provide for and assist in programs and services in the City which seek to abate the incidence and prevalence of alcohol and drug abuse.

Description

The Special Alcohol Programs Fund deals with the education, prevention, treatment, and intervention of alcohol and drug abuse. The City contracts with various agencies to perform statutory services. The Community Support Funds Advisory Board makes annual recommendations to the City Commission on how to distribute and grant the funds to agencies and organizations providing social services in the City, as well as recommending grants for use of special alcohol funds to agencies and organizations.

Sources of Income

The Special Alcohol Programs Fund is supported by the 10% state liquor surcharge on all alcoholic beverages. This tax is imposed by the State of Kansas for the privilege of selling alcoholic beverages. Revenue for this fund was authorized by the Kansas Legislature in 1979. The 10% liquor tax is collected from establishments within the City and is distributed quarterly by the State Treasurer. Revenue in this fund represents one third of the total tax distribution. Equal shares are also distributed to the General Fund and the Special Parks and Recreation Fund as mandated by State statute.

Revenues

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	107,022	242,250	250,000	250,000
TAXES & ASSESSMENTS					
311.80-00	Special Liquor Tax	606,340	596,055	550,000	550,000
		606,340	596,055	550,000	550,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	7,734	9,424	-	-
		7,734	9,424	-	-
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other / Misc	3,350	12,618	-	-
		3,350	12,618	-	-
TOTAL REVENUE		\$ 724,446	\$ 860,347	\$ 800,000	\$ 800,000

Expenditures

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
GRANTS					
413.61-05	Special Alcohol Distribution	482,196	515,500	638,000	638,000
		482,196	515,500	638,000	638,000
OTHER CHARGES					
413.66-00	Cash Reserves	-	-	162,000	162,000
		-	-	162,000	162,000
TOTAL EXPENDITURES		\$ 482,196	\$ 515,500	\$ 800,000	\$ 800,000

Special Parks and Recreation Fund

The mission of the Manhattan Parks and Recreation Department is to establish, preserve, and manage public parks, greenways, and recreation facilities and to create recreational, cultural, educational, and leisure opportunities to benefit and enhance the quality of life in this community.

Sources of Income

Revenue for this fund was authorized by the Kansas Legislature in 1979. The revenue comes from a 10% liquor surcharge on all alcoholic beverages. 70% of the special alcohol liquor tax is then distributed back to the cities quarterly by the State Treasurer. Revenues received must be divided equally among the General Operating Fund, the Special Parks and Recreation Fund, and the Special Alcohol

Expenditures

The state legislature authorizing this fund limits expenditures to the purchase, establishment, maintenance, or expansion of park and recreational services, programs, and facilities.

Revenues		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	718,404	860,862	500,000	940,000
TAXES & ASSESSMENTS					
311.80-00	Special Liquor Tax	606,340	596,055	585,000	550,000
		606,340	596,055	585,000	550,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	30,740	26,200	8,000	16,000
		30,740	26,200	8,000	16,000
CONTRIBUTIONS & OTHER REVENUE					
332.00-00	Grant	5,579	5,579	-	-
376.00-00	Donations	1,030	10,571	-	-
		6,609	16,150	-	-
TOTAL REVENUE		\$ 1,362,093	\$ 1,499,267	\$ 1,093,000	\$ 1,506,000

Expenditures		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
473.31-00	Professional Services	11,109	9,000	14,500	10,000
473.47-05	Legal Publications	-	-	100	100
		11,109	9,000	14,600	10,100
OTHER CHARGES					
473.66-00	Cash Reserves	-	-	521,040	1,023,900
		-	-	521,040	1,023,900

Special Parks and Recreation Fund

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CAPITAL OUTLAY					
473.70-10	Land Improvements	-	9,541	-	-
473.73-50	Playground & Rec Equip	89,287	-	-	-
473.75-30	Land Improvements (Maint)	-	-	10,000	10,000
473.75-35	Machinery & Equipment	-	-	20,000	20,000
		89,287	9,541	30,000	30,000
DEBT SERVICE					
473.85-01	Lease Purchase/Principal	78,966	81,372	-	-
473.85-02	Lease Purchase/Interest	5,349	2,792	-	-
		84,315	84,164	-	-
TRANSFERS					
473.90-10	Transfer to General Fund	260,000	260,000	260,000	260,000
473.90-20	Transfer to Debt Service	-	-	80,000	80,000
473.90-25	Transfer to Capital Project	58,139	348,956	187,360	102,000
		318,139	608,956	527,360	442,000
TOTAL EXPENDITURES		\$ 502,850	\$ 711,661	\$ 1,093,000	\$ 1,506,000

2026 Transfers to Other Funds

473.90-10	Flint Hills Discovery Center	260,000
TOTAL TRANSFER TO GENERAL FUND		\$ 260,000

2026 Transfers to Debt Service

473.90-20	Joint Maintenance Facility	80,000
TOTAL TRANSFER TO DEBT SERVICE		\$ 80,000

2026 Transfers to Capital Projects

473.90-25	CP294P	Roger Schultz Park Playground Improvements	102,000
TOTAL TRANSFER TO CAPITAL PROJECT			\$ 102,000

Special Street and Highway

This fund was established through Kansas Legislation K.S.A 12-1,119 with funding established through K.S.A. 68-416 and 79-3425c. All cities in Kansas receive directly from the State Treasurer highway aid payments distributed on a per capita basis. These funds are generated from the state gasoline tax and are distributed quarterly. This fund also receives highway money given to the County by the State. The Special Street and Highway Fund is used for construction, reconstruction, repair, and maintenance of the City's streets in compliance with the State statute that reads "Moneys in such fund shall be used solely for street and highway purposes."

Sources of Income

The Special Street and Highway Fund is supported by state gasoline tax disbursements and highway money given to the County by the State. Investment income is also a source of funding when available.

Expenditures

This fund primarily pays for projects and equipment that construct, maintain, and repair the City's streets. At times, some projects require debt financing. Debt payments are paid from the Bond & Interest Fund and transfers are made from the Special Street & Highway Fund to cover the payments.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	3,071,751	3,936,542	2,000,000	2,700,000
FROM OTHER AGENCIES					
331.10-10	Highway Maintenance	55,340	55,378	50,000	50,000
331.10-50	Gasoline Tax Refund	1,591,629	1,585,338	1,600,000	1,600,000
332.02-00	Grants/State	245,219	-	-	-
		1,892,188	1,640,716	1,650,000	1,650,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	179,081	140,555	50,000	75,000
		179,081	140,555	50,000	75,000
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other / Misc	10,000	139,579	5,000	5,000
379.00-00	Cancel PY Encumbrance	31,469	2,264	-	-
		41,469	141,843	5,000	5,000
TOTAL REVENUE		\$ 5,184,489	\$ 5,859,656	\$ 3,705,000	\$ 4,430,000

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
436.12-01	Exempt-Full Time	62,500	67,549	70,000	69,000
436.18-15	Other Pay / Phone Allow	420	-	-	-
436.18-16	Other Pay / Clothes Allow	515	515	600	515
436.20-00	Benefits-Health Insurance	16,198	17,740	22,000	18,500
436.24-00	Benefits-Group Life	27	27	35	30
		79,660	85,831	92,635	88,045
CONTRACTUAL SERVICES					
436.31-00	Professional Services	-	-	5,000	50,000
436.31-05	Engineering Fees	17,135	23,867	5,000	10,000
436.32-25	File Fees / Registration	-	(1)	100	500
436.33-47	IT Charges	-	5,564	6,000	5,900

Special Street and Highway

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES (Cont.)					
436.34-15	Street Repairs & Rehab	-	-	100,000	25,000
436.46-05	Telecommunications	188	-	-	-
436.47-05	Legal Publications	147	117	1,000	500
		17,470	29,547	117,100	91,900
COMMODITIES					
436.54-15	Snow & Ice Control-Salt	-	186,197	70,000	150,000
436.54-16	Snow & Ice Control-Deicer	-	-	25,000	50,000
436.55-05	Road Material-Asphalt	-	166,149	120,000	125,000
436.55-06	Road Material-Concrete	-	95,318	125,000	125,000
436.55-07	Road Material-Other	-	58,236	75,000	75,000
436.55-10	Traffic Paint & Beads	-	9,640	30,000	5,000
		-	515,540	445,000	530,000
OTHER CHARGES					
493.65-99	Other Charges	-	14	-	-
		-	14	-	-
COMMODITIES-CIP					
436.79-10	Operating Equipment (Inv)	-	160	-	500
436.79-25	Office Equipment (Inv)	165	26	-	500
		165	186	-	1,000
CAPITAL OUTLAY					
436.71-00	Buildings & Additions	13,930	25,929	-	25,000
436.72-05	Infrastructure	36,459	5,397	27,500	35,000
436.73-10	Operating & Maint Equip	136	50,467	50,000	50,000
436.75-05	Infrastructure (Maint)	13,209	75,394	1,991,775	2,027,839
436.75-45	Planning Studies	-	42,210	150,000	150,000
		63,734	199,397	2,219,275	2,287,839
DEBT SERVICE					
436.85-01	Lease Purchase / Principal	51,104	52,162	53,242	-
436.85-02	Lease Purchase / Interest	3,302	2,244	1,164	-
		54,406	54,406	54,406	-
TRANSFERS					
436.90-20	Transfer to Debt Service	198,465	196,920	176,924	265,716
436.90-25	Transfer to Capital Project	842,687	2,697,952	599,660	1,165,500
		1,041,152	2,894,872	776,584	1,431,216
TOTAL EXPENDITURES		\$ 1,256,587	\$ 3,779,793	\$ 3,705,000	\$ 4,430,000

Special Street and Highway

Expenditures

2026 Transfers to Debt Service

436.90-20	ST1214	K-18 & K-113 Geometric Impvmnt Program	155,235
436.90-20	SP1601	Street, Fleet, Parks Maintenance & Forestry Facility	110,481

TOTAL TRANSFER TO DEBT SERVICE	\$ 265,716
---------------------------------------	-------------------

2026 Transfers to Capital Projects

436.90-25	ST2302	Hayes Drive (McCall to Casement Road)	285,000
436.90-25	ST2403	Hudson Ave (Kimball to Anderson Ave)	600,000
436.90-25	ST2202	Fremont (14th to 12th St)	280,500

TOTAL TRANSFER TO CAPITAL PROJECT	\$ 1,165,500
--	---------------------

Special Sunset Zoo

On January 3, 1989 the City Commission approved Ordinance No. 4558 creating the Special Sunset Zoo Fund. On September 14, 2021 the City Commission approved a resolution setting zoo admission fees. The current fees are \$6.00 for adults, \$4.00 for children and those under two are free. Friends of Sunset Zoo (FOSZ) members pay a membership fee, and are also welcome to free admission. Membership fees are not collected by the city, but rather the Friends of Sunset Zoo. Those fees are then used to support programs and activities for the Zoo.

Sources of Income

Zoo admission fees, gift shop sales, concession sales, zoo education revenue, and donations support this fund. Investment income is also a source of revenue when available.

Expenditures

Expenditures from this fund have been used for transfers to the Bond & Interest Fund for bond payments for zoo improvements, operation of the admissions gate, capital project expenditures, and staff to operate the admissions gate, zoo education programs, and gift shop.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	320,740	323,435	325,000	175,000
GRANTS					
332.00-00	Intergovernmental	8,500	8,500	-	-
332.01-00	Federal	48,800	-	-	-
		57,300	8,500	-	-
SERVICES & SALES					
342.30-10	Admission Fees	207,102	227,686	200,000	270,000
342.30-20	Concession Stands	56,965	82,473	60,000	70,000
342.30-30	Gift Shop	150,928	147,540	152,000	152,000
342.30-40	Zoo Education	126,041	151,721	130,000	150,000
347.38-72	Guest Experiences	838	2,567	2,500	2,500
347.74-00	Facility Rentals	33,448	42,670	35,000	40,000
		575,322	654,657	579,500	684,500
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	19,313	9,219	10,000	10,000
		19,313	9,219	10,000	10,000
CONTRIBUTIONS & OTHER REVENUES					
372.00-00	Miscellaneous	29,306	995	35,000	55,000
376.00-00	Donations	24,212	57,333	15,000	15,000
		53,518	58,328	50,000	70,000
TRANSFERS					
391.21-00	Transfer from Capital Project	-	2,363	-	-
		-	2,363	-	-
TOTAL SUNSET ZOO REVENUE		\$ 1,026,193	\$ 1,056,502	\$ 964,500	\$ 939,500

Special Sunset Zoo

Expenditures

2023 Actual 2024 Actual 2025 Budget 2026 Budget

PERSONNEL SERVICES

466.12-01	Exempt-Full Time	123,890	148,416	63,000	170,000
466.13-01	Non-Exempt-Full Time	4,550	75,553	182,000	128,000
466.13-02	Non-Exempt-Part Time	132,187	185,516	127,000	105,000
466.15-00	Salaries-Temporary	152,569	182,496	145,000	145,000
466.18-16	Clothing Allow	-	515	-	500
466.20-00	Benefits-Health Insurance	40,257	46,947	-	-
466.24-00	Benefits-Group Life	44	84	-	-

453,497 639,527 517,000 548,500

CONTRACTUAL SERVICES

466.31-00	Professional Services	22,196	10,715	30,000	15,000
466.33-47	IT Charges	4,147	21,157	25,000	23,615
466.34-60	Credit Card Processing Fee	-	-	15,000	-
466.39-02	Miscellaneous Programs	391	174	100	200
466.39-35	Day Camp	6,235	2,941	6,000	6,000
466.39-36	Summer Camps	15,317	5,023	15,000	5,000
466.39-70	Overnight Programs	100	113	200	150
466.39-71	Discovery Programs	-	-	100	100
466.39-72	Education Events	765	1,328	750	1,000
466.39-73	Birthday Parties	1,580	4,311	3,500	4,000
466.39-74	Volunteers	1,442	727	1,000	1,000
466.39-75	Early Childhood Programs	225	6	100	100
466.39-80	Interactive Dist Learning	399	-	-	-
466.39-82	Guest Experiences	416	13	500	500
466.43-20	Building Maintenance	5,609	3,672	4,000	4,000
466.43-25	Equipment Maintenance	-	116	-	-
466.43-40	Parking / Walkways / Signs	600	360	1,500	500
466.46-15	Freight	18	-	-	-
466.47-20	Marketing / PR	15,372	21,567	15,000	12,000
466.48-10	Printing / Binding	-	778	2,500	1,000
466.49-05	Dues & Memberships	15,698	3,781	16,000	16,000

90,510 76,782 136,250 90,165

COMMODITIES

466.51-10	Office Supplies	289	1,687	-	-
466.52-15	Subscriptions	84	4,565	100	2,500
466.53-05	Uniforms	3,806	3,311	2,500	3,500
466.54-00	Operating Supplies	24,061	17,559	30,000	20,000
466.54-05	Agricultural Supplies	3,203	719	2,500	2,500
466.54-26	Ed Program Supplies	1,078	918	1,000	1,000
466.54-70	Sign Materials	571	203	500	500
466.56-05	Building Materials	-	1,613	15,000	-
466.56-10	Janitorial Supplies	2,545	8,458	-	7,500
466.56-15	Maintenance Supplies	-	1,937	500	2,000

Special Sunset Zoo

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
466.59-05	Concession Beverages	16,745	12,365	15,000	16,000
466.59-10	Concession Food	34,701	50,494	35,000	50,000
466.59-15	Concession Resale Items	70,530	61,154	75,000	70,000
		157,613	164,983	177,100	175,500
COMMODITIES CIP					
466.79-10	Operating Equipment (Inv)	1,084	1,471	-	1,500
		1,084	1,471	-	1,500
OTHER CHARGES					
466.66-00	Cash Reserves	-	-	129,150	123,835
		-	-	129,150	123,835
CAPITAL OUTLAY					
466.73-10	Operating & Maint Equip	-	-	5,000	-
466.75-05	Infrastructure (Maint)	-	-	-	-
		-	-	5,000	-
TOTAL EXPENDITURES		\$ 702,704	\$ 882,763	\$ 964,500	\$ 939,500

Tourism and Convention Promotion

The mission of the Manhattan Convention and Visitors Bureau is to provide citizens of Manhattan and non-resident guests with reliable services and information about opportunities available in Manhattan.

Description

The City of Manhattan established a Tourism and Convention Promotion Fund in 1978 under the provisions of Kansas Statute 12-1696. In 2009, the City passed Charter Ordinance 46 authorizing the levy of a transient guest tax. Currently, a 7.5% transient guest tax is levied on all hotel and motel rooms within Manhattan City limits (Ord. 7310) The State Treasurer collects the revenue and remits the City's portion on a quarterly basis. The City has entered into a contract with the Manhattan Chamber of Commerce for those services related to the promotion of tourism within the

Sources of Income

The Tourism and Convention Promotion Fund is supported by the seven and a half percent (7.5%) transient guest tax.

Expenditures

All monies received in this fund are turned over to the Chamber of Commerce for Tourism and Convention purposes, except for a portion for the Anneberg Park payment which is transferred to Bond & Interest, beautification of the downtown district which is transferred to the General Fund and 0.5% of the tax is reserved for the Conference Center Expansion project.

Revenues

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00 Beginning Fund Balance	575,786	1,463,590	550,000	285,000
TAXES & ASSESSMENTS				
318.50-00 Transient Guest Tax	3,054,042	2,907,141	2,750,000	2,600,000
	3,054,042	2,907,141	2,750,000	2,600,000
TOTAL REVENUE	\$ 3,629,828	\$ 4,370,731	\$ 3,300,000	\$ 2,885,000

Expenditures

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES				
450.33-55 Chamber of Commerce	1,299,743	1,382,820	1,650,000	1,500,000
450.35-00 Programs	201,700	201,700	331,000	324,700
450.35-10 Unexpended Program Budget	-	-	-	-
	1,501,443	1,584,520	1,981,000	1,824,700
OTHER CHARGES				
450.65-99 Other Charges	-	-	250,000	-
	-	-	250,000	-
TRANSFERS				
450.90-10 Transfer to General Fund	-	1,500,000	200,666	578,000
450.90-15 Transfer to Special Revenue	-	1,995	300,000	-
450.90-20 Transfer to Debt Service	315,334	523,412	318,334	482,300
450.90-25 Transfer to Capital Project	-	215,163	250,000	-
	315,334	2,240,570	1,069,000	1,060,300
TOTAL EXPENDITURES	\$ 1,816,777	\$ 3,825,090	\$ 3,300,000	\$ 2,885,000

Tourism and Convention Promotion

2026 Transfers to Other Funds

473.90-10	General Fund	578,000
TOTAL TRANSFER TO GENERAL FUND		\$ 578,000

2026 Transfers to Debt Service

450.90-20	Conference Center	81,550
450.90-20	Conference Center Expansion	175,000
450.90-20	Anneberg Park	225,750
TOTAL TRANSFER TO DEBT SERVICE		\$ 482,300

Riley County Police Department

In 2000, a new fund called the Riley County Police Department Fund was created. By State Law, K.S.A. 19-4443, the City is required to levy a tax at a mill rate sufficient to fund 80% of the Riley County Police Department budget.

Sources of Income

This fund is supported from ad valorem property taxes, motor vehicle taxes, and delinquent property taxes. Payment is made to the Riley County Police Department on a monthly basis (1/12 of the annual budget). The budget below only

Expenditures

Expenditures from this fund are related to the City's portion of the Riley County Police Department budget. Prior to 2000, expenditures to the Riley County Police Department came from the General Fund.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	9,746	1	-	-
TAXES & ASSESSMENTS					
311.10-00	Ad Valorem	18,296,060	19,328,223	21,517,823	23,153,844
311.40-00	Delinquent/Ad Valorem	284,196	202,039	175,000	-
311.50-00	Motor Vehicle Tax	1,343,384	1,442,485	1,361,505	1,471,078
		19,923,640	20,972,747	23,054,328	24,624,922
FINES					
352.11.00	Court Costs/Crime Stop	2,995	3,328	-	-
		2,995	3,328	-	-
TRANSFERS					
391.10-00	Tsf from General Fund	63,683	368,306	-	-
		63,683	368,306	-	-
TOTAL REVENUE		\$ 20,000,064	\$ 21,344,382	\$ 23,054,328	\$ 24,624,922

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
426.33-05	Consolidated Law	20,000,064	21,344,367	22,817,823	24,070,770
		20,000,064	21,344,367	22,817,823	24,070,770
OTHER CHARGES					
426.66-00	Cash Reserves	-	-	236,505	554,152
		-	-	236,505	554,152
TOTAL EXPENDITURES		\$ 20,000,064	\$ 21,344,367	\$ 23,054,328	\$ 24,624,922

Capital Improvement Reserve Fund

The Capital Improvement Reserve Fund was created in 2006 by Ordinance No. 6526 approved by the City Commission. This fund is a true reserve fund authorized by Kansas statutes (KSA 12-1,118) and is exempt from all provisions of Kansas budgeting laws. In an effort to remain transparent throughout the public budgeting process, the Capital Improvement Reserve Fund was included as part of the Special Revenue Funds within the City's annual published budget.

Sources of Income

Revenue may be credited to this fund from any source including budgeted transfers from other funds, investment income, or reimbursements from bond proceeds, special assessments, state or federal aid. Again, as part of the City's effort to promote transparency, the transfer of new revenues into this fund shall be made with the approval of the City Commission.

Expenditures

Monies expended from this fund are for projects approved through the Capital Improvement Program, which can include the repair, restoration and rehabilitation of existing public facilities, or for engineering and other public improvement plans or studies. In accordance with the City's adopted purchasing policy, any expenditure over \$50,000 from the capital improvements reserve fund will be approved by the City Commission.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	35,801	326,133	50,000	265,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	14,255	9,582	5,000	5,000
		14,255	9,582	5,000	5,000
TRANSFERS					
391.10-00	Transfer from General Fund	500,000	-	-	-
		500,000	-	-	-
TOTAL REVENUES		\$ 550,056	\$ 335,715	\$ 55,000	\$ 270,000

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
TRANSFERS					
503.90-25	Transfer to Capital Project	-	85,016	55,000	270,000
		-	85,016	55,000	270,000
TOTAL EXPENDITURES		\$ -	\$ 85,016	\$ 55,000	\$ 270,000

Downtown Redevelopment TIF

The Downtown Redevelopment Tax Increment Financing (TIF) District was created in November 2005 in accordance with Kansas law and is divided into two discrete areas - the North Project Area and the South Project Area. The North Project Area is described as a parcel generally bounded by Bluemont Street on the North, Tuttle Creek Boulevard on the East, Leavenworth Street on the South and 4th Street on the West (excluding a tract at the Southeast corner of the intersection of Bluemont Street and 4th Street). The South Project Area is bounded by Pierre Street on the North, Fort Riley Boulevard on the East and South (excluding a tract West of the intersection of Pierre Street and Fort Riley Boulevard) and 4th Street on the West. The purpose of this District is to allow for the development of both private and public facilities designed to stimulate the overall economy of the City's downtown retail trade center.

Sources of Income

Revenue available for debt service from the The Senior Lien Tax Increment Financing (TIF) bonds were issued at a North District consists of incremental property principal amount of \$21,220,000 in November 2009. This series of taxes, City sales tax, compensating use tax, and bonds was issued to retire the previously outstanding TIF bonds the City's portion of the County's sales tax. related to the financing of land acquisition and site preparation of Revenue available from the South District the North Redevelopment District and will also be used to construct consists of incremental property taxes.

Project Status

The North Redevelopment Area is completely finished. Revenues continue to keep pace with projections, and bonds are expected to retire as scheduled, if not sooner.

Expenditures

a public plaza area consisting of several small public parks in the North District. These bonds do not constitute a debt or liability of the City nor any pledge of the full faith and credit of the City.

Revenues				
	2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00 Beginning Fund Balance	80,705	82,946	55,000	-
OTHER LOCAL TAXES				
311.20-00 Ad Valorem	1,743,978	1,671,619	1,750,000	1,900,000
318.10-10 City Sales tax	737,137	735,615	725,000	745,000
318.10-20 Riley County Sales tax	229,925	228,936	230,000	235,000
318.15-10 City Use Tax	8,041	9,254	10,000	5,500
318.15-20 Riley County Use Tax	2,508	2,880	4,000	1,500
	2,721,589	2,648,304	2,719,000	2,887,000
TOTAL REVENUE	\$ 2,802,294	\$ 2,731,250	\$ 2,774,000	\$ 2,887,000

Expenditures				
	2023 Actual	2024 Actual	2025 Budget	2026 Budget
OTHER CHARGES				
510.65-99 Other Charges	2,719,348	2,474,068	2,774,000	2,887,000
	2,719,348	2,474,068	2,774,000	2,887,000
TOTAL EXPENDITURES	\$ 2,719,348	\$ 2,474,068	\$ 2,774,000	\$ 2,887,000

Special Street Maintenance Fund

On November 8, 2016, Manhattan voters approved a special ten-year, two-tenths sales tax (.20) that will be dedicated for street maintenance across the community. The Public Works Department will design a ten-year plan reflecting how these maintenance funds will be spent on an annual basis for street projects. Increased revenue from this sales tax or construction cost savings that are not expended during the calendar year will become part of the following year's beginning fund balance within the Special Street Maintenance Fund budget.

Sources of Income

Revenue available for the Special Street Maintenance Fund comes from a voter approved, two-tenths, sales tax on goods and services sold across the Manhattan community. Currently, it is estimated that this sales tax will generate over \$20,000,000 before this sales tax 'sunsets' in ten years. Any investment income derived from available cash balances will also be credited to this fund.

Expenditures

Expenditures associated with the Special Street Maintenance Fund will follow a ten-year plan intended to improve streets and roadways across the community. While some of these funds will be used for City street projects by Public Works street crews, other funds will pay for larger street projects that will be bid-out to local and regional construction companies.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	2,647,514	1,824,851	1,825,000	3,500,000
TAXES					
318.10-10	Street Sales Tax	2,698,632	2,736,213	2,700,000	2,700,000
318.15-10	Street Use Tax	468,307	494,017	475,000	500,000
332.02-00	State	300,000	-	-	-
		3,466,939	3,230,230	3,175,000	3,200,000
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Miscellaneous	94,156	-	-	-
379.00-00	Cancel PY Encumbrance	454,368	47,775	-	-
		548,524	47,775	-	-
TRANSFERS					
391.21-00	Transfer From Capital Project	-	243,650	-	-
		-	243,650	-	-
TOTAL REVENUES		\$ 6,662,977	\$ 5,346,506	\$ 5,000,000	\$ 6,700,000

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CAPITAL OUTLAY					
438.31-05	Engineering Fees	308,729	(65,079)	2,500	75,000
438.32-25	File Fees/Registration	147	112	175	500
438.47-05	Legal Publications	453	143	450	500
438.70-05	Land Improvements	-	-	-	-
438.75-05	Infrastructure (Maint)	3,729,598	924,606	4,171,875	5,388,750
		4,038,927	859,782	4,175,000	5,464,750

Special Street Maintenance Fund

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
TRANSFERS					
438.90-20	Transfer to Debt	5,576	33,750	-	35,250
438.90-25	Transfer to Capital Project	793,623	190,198	825,000	1,200,000
		799,199	223,948	825,000	1,235,250
TOTAL EXPENDITURES		\$ 4,838,126	\$ 1,083,730	\$ 5,000,000	\$ 6,700,000

2026 Capital Improvement Projects

438.90-20	Kimball/College Avenue	35,250
TOTAL CIP BUDGET IMPACT		35,250

2026 Transfer to Capital Project

438.90-25	Dix Addition Area	600,000
438.90-25	North Ehlers Neighborhood	600,000
TOTAL TRANSFER TO CAPITAL PROJECT		1,200,000

Risk Management Reserve Fund

On May 15, 2018, the Manhattan City Commission approved City Resolution 051518-C, establishing a Risk Management Reserve Fund. This Fund will be used to pay for costs associated with property and liability claims in the future that are not covered by insurance or for deductibles that may exist. Reserves will annually come from residual budgeted funds that are not needed to meet annual expenses associated with property and liability claims. With the recommendation of the City Manager, additional revenue may be transferred to this Fund with the approval of the City

Sources of Income	Expenditures
Revenue available for the risk management reserve fund will come from annual budgeted funds that are not needed to pay expenses associated with property and liability claims. Investment income derived from available cash balances will also be credited to this fund.	Expenditures associated with the Risk Management Reserve Fund can only be made from insurance deductibles and claims that are not covered by property or liability insurance. As reserves accumulate within this fund, it is anticipated that deductibles can be raised on property and liability insurance in order to lower annual insurance costs. Any expenditure must be recommended by the City Manager and approved by the City Commission.

Revenues					
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	146,110	146,110	146,000	148,000
TOTAL REVENUES		\$ 146,110	\$ 146,110	\$ 146,000	\$ 148,000

Expenditures					
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
525.45-05	Property Insurance	-	-	47,000	48,000
525.45-10	Liability Insurance	-	-	42,000	42,000
525.45-15	Settlements	-	-	57,000	58,000
		-	-	146,000	148,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 146,000	\$ 148,000

Equipment Reserve Fund

The Equipment Reserve Fund was created in 2019 by Ordinance No. 7441 approved by the City Commission. This fund is a true reserve fund authorized by Kansas statutes (KSA 12-1,117) and is exempt from all provisions of Kansas budgeting laws. In an effort to remain transparent throughout the public budgeting process, this Reserve Fund was included as part of the Special Revenue Funds within the City's annual published budget.

Sources of Income

Revenue may be credited to this fund from any source including budgeted transfers from other funds, investment income, or reimbursements from bond proceeds, special assessments, state or federal aid.

Expenditures

In accordance with the City's adopted purchasing policy, any expenditure over \$50,000 from the Equipment Reserve Fund will be approved by the City Commission.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	-	-	-	-
TRANSFERS					
391.18-00	Transfer from Enterprise	65,001	65,000	65,000	65,000
		65,001	65,000	65,000	65,000
TOTAL REVENUES		\$ 65,001	\$ 65,000	\$ 65,000	\$ 65,000

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
DEBT SERVICE					
416.85-01	Bond / Principal	58,472	59,722	60,999	62,304
416.85-02	Bond / Interest	6,529	5,278	4,001	2,696
416.90-30	Transfer to Enterprise	-	-		
		65,001	65,000	65,000	65,000
TOTAL EXPENDITURES		\$ 65,001	\$ 65,000	\$ 65,000	\$ 65,000

2026 Lease Purchase Payments

416.85-00	CP027E	Replace #63, 1998 2 1/2 Ton Flatbed Truck, VRI 39.77	8,710
416.85-00	CP055E	Replace Unit #762, 2006 Chevy Pickup, VRI 33.65	4,938
416.85-00	EN059E	Replace Unit #8, 2001 Pickup, VRI 33.65	3,769
416.85-00	EN073E	Replace Unit #160, 2006 Pickup, VRI 30.55	3,769
416.85-00	EN074E	Replace Unit #161, 2006 Pickup, VRI 31.48	3,769
416.85-00	FR030E	Replace Vehicle #159, 2006 Taurus, VRI 32.86	2,756
416.85-00	FR032E	Replace Unit #179, Truck, VRI 31.61	3,486
416.85-00	RC049E	Replace 2001 F150 Pickup Truck, Unit #62, VRI 33.17	2,902
416.85-00	RC050E	Replace Unit #751, 2000 Ford E350 Van, VRI 36.31	3,703
416.85-00	ST048E	Replace Unit #174, 2008 Pickup, VRI 28.84	4,742
416.85-00	ST074E	Replace Unit #1159, 2001 Pickup, VRI 34.49	4,986
416.85-00	ST075E	New Street Crew Leader Truck, 3/4 Ton	4,986
416.85-00	SZ007E	Replace 2001 1/2 Ton Pickup, Unit #85, VRI 34.59	2,902
416.85-00	TR062E	Replace Unit #19, 2008 Ford 1/2 Ton Pickup, VRI 32.19	3,194
416.85-00	TR063E	Replace Unit #177, 2008 Ford 1/2 Ton Pickup, VRI 29.30	3,194

Equipment Reserve Fund

2026 Lease Purchase Payments

416.85-00	TR064E	Replace Unit #45, 2009 Ford 1/2 Ton Pickup, VRI 26.31	3,194
-----------	--------	---	-------

TOTAL LEASE PURCHASE IMPACT			\$ 65,000
------------------------------------	--	--	------------------

Parking Management Fund

The Parking Management Fund was established in 2022 as a Special Revenue Fund in order to provide a centralized and stratetgic approach to City parking services. A primary objective of the fund and City parking services is to promote accessibility and economic activity.

Sources of Income

The Parking Management Fund is supported by parking fees, fines and permits issued. Investment income is also a source of funding when available.

Expenditures

Expenditures from this fund include annual operations of all City parking assets, including personnel and maintenance.

Revenues

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	-	-	-	-
SERVICE & SALES					
346.20-04	Parking Fees	119,234	136,458	745,130	140,000
		119,234	136,458	745,130	140,000
PERMITS					
322.19-00	Parking Permits	1,550	15,440	15,000	15,000
		1,550	15,440	15,000	15,000
FINES					
355.10-01	Parking Fines	23,520	153,165	186,000	155,000
		23,520	153,165	186,000	155,000
MISCELLANEOUS					
372.00-00	Contributions & Other Rev	2,198	2,641	-	-
		2,198	2,641	-	-
TRANSFERS					
391.10-00	Tsf from General Fund	654,773	455,069	-	394,058
391.17-00	Tsf from Special Revenue	-	1,995	-	-
		654,773	457,064	-	394,058
TOTAL REVENUE		\$ 801,275	\$ 764,768	\$ 946,130	\$ 704,058

Expenditures

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
416.12-01	Exempt-Full Time	76,161	81,094	83,000	73,000
416.13-01	Non-Exempt-Full Time	206,220	264,810	326,000	225,500
416.13-02	Non-Exempt-Part Time	110,229	50,139	88,000	21,000
416.18-16	Clothing Allowance	1,933	2,230	2,000	2,300
416.20-00	Benefits-Health Ins	58,467	49,998	60,000	55,000
416.21-01	FICA	23,275	23,917	25,000	25,000
416.21-02	Medicare	5,443	5,594	6,000	6,000
416.22-01	KPERS	31,347	30,215	36,000	32,000
416.23-00	Benefits-Unemployment	375	385	500	500
416.24-00	Benefits-Group Life	127	144	100	150

Parking Management Fund

Expenditures

2023 Actual 2024 Actual 2025 Budget 2026 Budget

PERSONNEL SERVICES (Cont)

416.25-00	Benefits-Vehicle Allow	56	-	-	-
		513,633	508,526	626,600	440,450

CONTRACTUAL SERVICES

416.31-00	Professional Services	-	3,750	-	-
416.32-25	File Fees/Registration	29	-	-	-
416.33-46	Fleet Charges	-	5,286	5,788	5,558
416.33-47	IT Charges	6,446	46,894	67,542	55,300
416.34-05	Repair Services	493	5,064	3,000	1,500
416.34-60	Credit Card Processing Fees	4,345	4,437	3,000	5,000
416.41-10	Gas & Electricity	44,287	37,679	50,000	40,000
416.42-10	Ground Maintenance	8,170	8,896	10,000	25,000
416.43-20	Building Maintenance	55,860	17,407	25,000	15,000
416.43-21	Elevator Maintenance	4,557	29,659	15,000	15,000
416.43-25	Equipment Maintenance	3,293	2,509	-	3,000
416.43-80	Software Maint Agrmts	71,743	50,492	75,000	55,000
416.44-10	Equipment & Vehicle Rent	-	204	-	-
416.46-05	Telecommunications	5,767	145	1,000	-
416.47-20	Marketing/PR	4,195	-	-	-
416.48-05	Copy/Image/Scan	2,058	-	-	-
416.49-05	Dues & Memberships	895	1,355	1,000	1,000
416.49-10	Seminars & Conf. Reg.	898	100	1,000	1,000
416.49-20	Training	549	-	500	500
416.49-41	Travel-Meals	148	-	200	200
416.49-42	Travel-Lodging	880	-	1,000	1,000
416.49-43	Travel-Airfare	-	-	1,000	1,000
416.49-44	Travel-Mileage	646	-	500	500
		215,259	213,877	260,530	225,558

COMMODITIES

416.51-10	Office Supplies	2,881	1,711	2,000	2,000
416.51-15	Paper Supplies	466	-	1,000	500
416.53-05	Uniforms	3,116	1,269	1,000	1,000
416.53-15	Safety Clothing	-	56	-	-
416.54-00	Operating Supplies	9,388	3,952	8,000	3,000
416.54-05	Agricultural Supplies	-	906	-	-
416.54-10	Chemicals	-	197	-	-
416.54-35	First Aid	1,954	1,265	-	1,300
416.54-40	Food	1,825	10	-	250
416.54-60	Computer Supplies	648	1,278	1,000	1,000
416.54-70	Sign Materials	8,847	16,857	10,000	10,000
416.56-05	Building Material	3,103	216	2,000	500

Parking Management Fund

Expenditures					
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
416.56-10	Janitorial Supplies	2,279	1,800	4,000	2,000
416.56-15	Maintenance Supplies	6,367	6,514	10,000	10,000
416.58-05	Repair Parts	2,361	172	2,000	500
416.58-15	Fuel & Lube	2,122	5,462	7,000	5,000
		45,357	41,665	48,000	37,050
COMMODITIES - CIP					
416.79-10	Operating Equip (Inv)	25,665	700	10,000	-
416.79-25	Office Equip (Inv)	1,358	-	1,000	1,000
		27,023	700	11,000	1,000
TOTAL EXPENDITURES		\$ 801,272	\$ 764,768	\$ 946,130	\$ 704,058

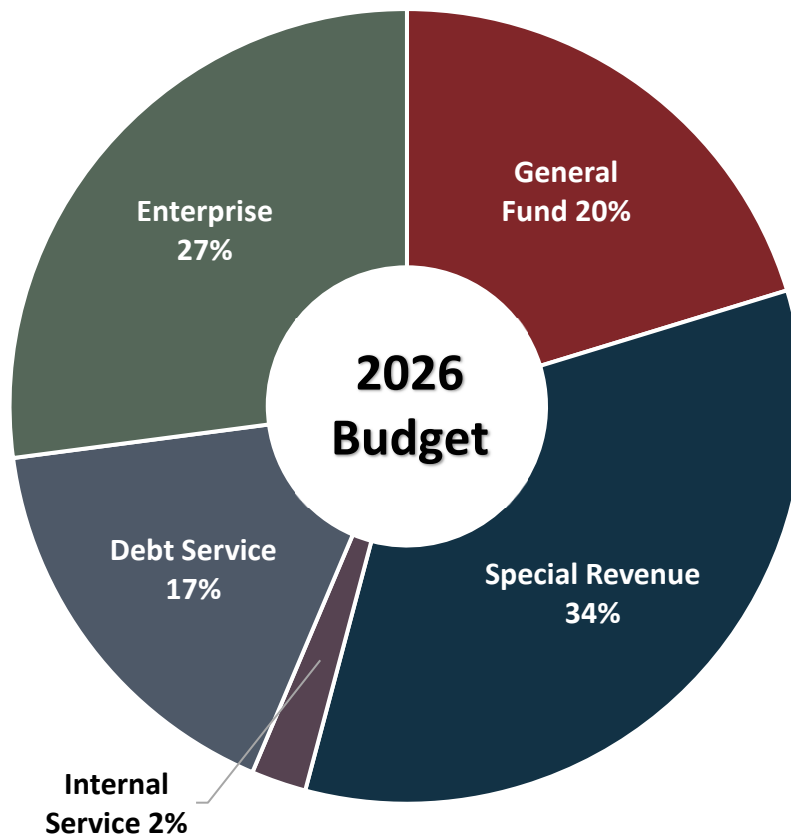
DEBT SERVICE FUND

Debt Service

2026 BUDGET

\$40,409,765

The Bond & Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debt group of accounts. Revenues include ad valorem property taxes, special assessment taxes, motor vehicle taxes, and investment interest income.



TOTAL CITY 2026 BUDGET

Fund Type	Total Expenditures
General Fund	\$ 49,525,595
Special Revenue	82,585,634
Internal Service	5,466,027
Debt Service	40,409,765
Enterprise	66,105,000
TOTAL	\$ 244,092,021

BOND AND INTEREST

REVENUE

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Cash Balance	9,866,374	14,454,009	16,825,893	21,300,000
311.10-00	Ad Valorem	2,964,710	2,475,174	478,000	496,500
311.30-00	Special Assessments	6,521,422	6,408,520	5,940,198	5,755,618
311.35-00	Delinquent / Specials	194,228	86,407	100,000	50,000
311.40-00	Delinquent / Ad Valorem	49,970	33,211	40,000	40,000
311.50-00	Motor Vehicle Tax	241,747	237,947	174,577	32,680
318.10-10	Sales Tax / City Sales Tax **	3,883,091	4,788,787	4,868,200	4,950,000
318.15-10	Use Tax / City Use Tax **	640,898	540,221	707,000	870,000
318.10-20	Sales Tax / County Sales Tax	664,616	864,531	-	535,000
318.15-20	Use Tax / County Use Tax	154,023	138,415	-	140,000
318.51-00	Local Tax / TDD Sales Tax	27,178	30,696	21,000	30,000
346.20-04	Airport Parking Fees	324,333	589,395	440,250	590,000
346.20-06	Passenger Facility Charges	212,074	339,893	212,242	-
361.20-20	Airport Office Rent	41,179	61,769	61,769	62,000
372.00-00	Contributions & Other / Misc	400,000	455,600	400,000	400,000
372.02-00	Miscellaneous / TIF Bond	-	-	2,176,750	-
391.14-00	Special Street & HWY Transfe	198,465	262,990	186,774	155,235
391.17-00	Tsfr from Special Revenue	704,121	4,198,609	1,058,943	857,545
391.18-00	Tsfr from Enterprise	2,664,413	3,735,225	3,753,423	3,752,487
391.21-00	Tsfr from Cap Project	96,004	765,314	90,250	92,700
391.22-00	Tsfr from Trust / Agency	335,583	342,407	300,000	300,000
393.10-00	Proceeds of Liabilities	-	60,340	-	-
TOTAL REVENUE		\$ 30,184,429	\$ 40,869,460	\$ 37,835,269	\$ 40,409,765

EXPENDITURES

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
510.65-25	Assessment Fee	314,127	8,734	30,000	30,000
510.66-00	Cash Reserves	-	273,575	17,991,025	17,928,151
510.81-01	Bond / Principal*	10,460,000	12,450,000	12,225,000	15,385,000
510.81-02	Bond / Interest	4,268,449	5,163,588	4,407,613	6,681,614
510.82-01	Temporary Notes / Prin	-	-	939,881	-
510.83-03	Cost of Issuance	-	15,293	-	-
510.86-01	State Loan Repay / Prin	332,741	286,214	-	-
510.86-02	State Loan Repay / Int	23,025	10,647	-	-
510.87-02	Annual Appropriation / TIF	-	-	2,176,750	-
510.90-20	Transfer to Debt Service	-	-	65,000	-
510.90-25	Transfer to Capital Project	278,779	894,700	-	300,000
510.90-40	Transfer to Other Funds	53,301	80,225	-	85,000
TOTAL EXPENDITURE		\$ 15,730,422	\$ 19,182,976	\$ 37,835,269	\$ 40,409,765

** All 70% of the Manhattan's 2023 Economic Development Sales Tax receipted here.

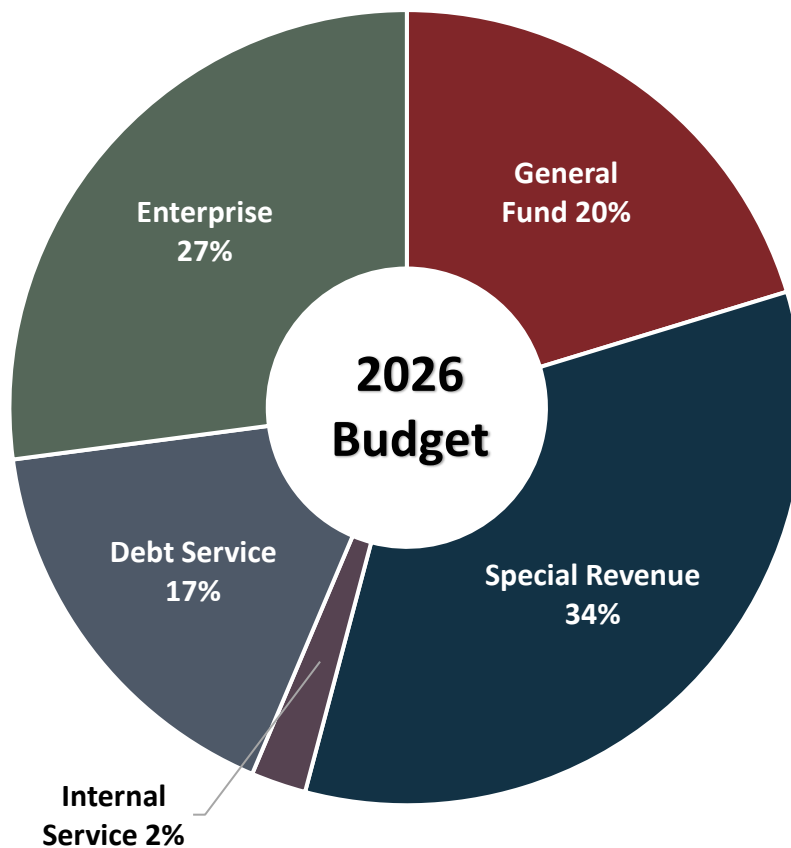
Utility Funds

Enterprise Funds

2026 BUDGET

\$66,105,000

The Water, Wastewater, and Stormwater Funds are self-supporting and user fee inflows completely support all operational and capital costs. In addition, certain transfers are made from the Water, Wastewater and Stormwater Funds to reimburse the General Fund for salaries, assessment taxes, motor vehicle taxes, and investment interest income.



TOTAL CITY 2026 BUDGET

Fund Type	Total Expenditures
General Fund	\$ 49,525,595
Special Revenue	82,585,634
Internal Service	5,466,027
Debt Service	40,409,765
Enterprise	66,105,000
TOTAL	\$ 244,092,021

Enterprise Fund Summaries by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Water Fund				
Beginning Cash Balance	9,090,790	10,846,566	10,000,000	12,000,000
License and Permits	17,095	14,065	10,000	15,000
Service & Sales	15,405,318	14,941,513	16,019,300	16,169,800
Use of Money & Property	941,456	938,945	756,000	862,100
Contributions & Other Revenue	78,216	177,734	40,000	45,000
Transfers	1,945	-	-	-
Total Revenue	25,534,820	26,918,823	26,825,300	29,091,900
Water General & Administration				
Personnel	879,176	1,038,304	1,122,050	1,263,050
Contractual	718,436	892,712	993,807	1,005,072
Commodities	11,610	11,489	18,450	13,600
Commodities - CIP	19,128	75	1,000	2,000
Other Charges	3,843	3,843	5,000	4,000
Capital Outlay	17,291	25,929	119,999	150,000
Debt Service	34,636	-	36,714	-
Transfers	73,000	-	73,000	-
Total General & Administration	1,757,120	1,972,352	2,370,020	2,437,722
Water Meter Services				
Personnel	222,713	164,289	206,600	198,500
Contractual	61,416	33,077	160,678	56,619
Commodities	41,391	52,043	72,200	69,700
Commodities - CIP	1,213	3,430	2,000	2,000
Capital Outlay	124,822	152,120	275,000	200,000
Total Meter Services	451,555	404,959	716,478	526,819
Water Supply & Treatment				
Personnel	912,866	1,062,742	1,179,600	1,045,600
Contractual	1,307,826	1,189,876	1,390,413	1,420,406
Commodities	1,285,601	1,243,506	1,378,800	1,367,000
Commodities - CIP	26,662	39,464	64,000	34,000
Capital Outlay	458,451	437,150	682,871	813,871
Toal Supply & Treatment	3,991,406	3,972,738	4,695,684	4,680,877
Water Blue Township				
Personnel	-	-	19,080	22,835
Contractual	9,973	8,593	12,500	12,500
Commodities	-	-	2,500	2,500
Commodities - CIP	-	-	-	1,000
Capital Outlay	-	-	1,500	3,000
Total Blue Township	9,973	8,593	35,580	41,835

Enterprise Fund Summaries by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Water Distribution				
Personnel	1,087,203	1,299,164	1,269,350	1,218,850
Contractual	236,000	96,672	244,087	311,008
Commodities	553,233	551,206	571,500	540,000
Commodities - CIP	49,918	12,795	19,000	20,500
Capital Outlay	432,820	151,053	200,000	275,000
Debt Service	74,219	46,555	48,736	-
Total Distribution	2,433,393	2,157,445	2,352,673	2,365,358
Water Utility Location				
Personnel	212,792	228,841	293,900	297,900
Contractual	15,564	10,007	12,000	12,000
Commodities	14,036	16,490	16,200	17,200
Commodities - CIP	7,227	6,709	9,000	11,000
Total Utility Location	249,619	262,047	331,100	338,100
Water Non-Operating				
Other Charges	534,549	484,885	8,908,927	10,430,335
Debt Service	1,736,120	1,736,121	1,676,710	1,878,685
Transfers	3,524,523	3,183,708	5,738,128	6,392,169
Total Non-Operating	5,795,192	5,404,714	16,323,765	18,701,189
Total Expenditures	14,688,258	14,182,848	26,825,300	29,091,900

Enterprise Fund Summaries by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Wastewater Fund				
Beginning Cash Balance	6,994,505	8,664,283	10,100,000	12,500,000
Service & Sales	13,689,994	14,094,863	14,523,700	15,166,000
License & Permits	17,095	14,065	10,000	15,000
Use of Money & Property	500,650	633,590	250,000	400,000
Contributions & Other Revenue	100,692	80,352	80,000	80,000
Transfers	-	5,249	-	-
Total Revenue	21,302,936	23,492,402	24,963,700	28,161,000
Wastewater General & Administration				
Personnel	748,575	986,638	1,151,100	1,234,100
Contractual	607,496	721,936	909,075	997,512
Commodities	10,265	7,812	7,450	8,500
Commodities - CIP	19,341	75	3,000	4,000
Other Charges	11,826	11,826	12,000	12,000
Capital Outlay	51,103	25,929	77,000	150,000
Debt Service	34,636	-	-	-
Transfers	73,000	-	-	-
Total General & Administration	1,556,242	1,754,216	2,159,625	2,406,112
Wastewater Non-Operating				
Contractual	-	263	-	-
Other Charges	53,249	50,200	10,829,202	14,076,961
Capital Outlay	-	64,270	-	-
Debt Service	2,626,366	2,626,366	2,791,359	2,791,359
Transfers	2,634,678	2,377,740	3,538,746	3,568,586
Total Non-Operating	5,314,293	5,118,839	17,159,307	20,436,906
Wastewater Treatment				
Personnel	1,569,591	1,462,156	1,531,600	1,564,600
Contractual	867,700	904,056	1,188,380	1,035,361
Commodities	173,571	139,496	202,550	198,500
Commodities - CIP	40,930	107,350	104,000	29,000
Other Charges	10,309	15,440	11,500	14,000
Capital Outlay	296,845	285,580	330,000	435,000
Debt Service	50,243	-	-	-
Total Treatment	3,009,189	2,914,078	3,368,030	3,276,461
Wastewater Blue Township				
Personnel	-	-	21,852	23,390
Contractual	17,081	19,610	35,000	35,200
Commodities	736	772	4,200	3,000
Commodities CIP	-	711	-	1,000
Capital Outlay	7,990	1,817	15,000	10,000
Total Blue Township	25,807	22,910	76,052	72,590

Enterprise Fund Summaries by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Wastewater Maintenance				
Personnel	751,073	1,040,864	1,035,150	1,014,150
Contractual	243,504	112,524	98,306	82,281
Commodities	135,489	125,552	155,100	159,000
Commodities - CIP	7,432	6,002	15,000	9,500
Capital Outlay	829,590	182,040	720,000	704,000
Debt Service	109,802	61,446	177,130	-
Transfers	206,049	9,723	-	-
Total Maintenance	2,282,939	1,538,151	2,200,686	1,968,931
Total Expenditures	12,188,470	11,348,194	24,963,700	28,161,000

Enterprise Fund Summaries by Category

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Stormwater Fund				
Beginning Cash Balance	3,516,291	4,139,348	4,000,000	3,000,000
Taxes & Assessments	389	684	1,000	750
Administrative Fees	143,807	18,150	250,000	35,000
Service & Sales	4,831,384	5,199,795	5,300,000	5,700,000
Use of Money & Property	235,895	182,150	100,000	100,000
Contributions & Other Revenue	95,087	21,496	-	10,000
Transfers	260,951	6,350	6,350	6,350
Total Revenue	9,083,804	9,567,973	9,657,350	8,852,100
Personnel	917,572	1,011,533	1,287,300	1,244,800
Contractual	399,583	339,636	595,707	561,693
Commodities	42,826	38,028	72,000	60,000
Commodities - CIP	25,538	5,482	20,000	12,500
Other Charges	16,390	16,096	2,101,927	1,984,096
Capital Outlay	559,658	290,880	612,500	532,500
Debt Service	103,155	59,853	59,854	0
Transfers	2,879,737	2,680,161	4,908,062	4,456,511
Total Expenditures	4,944,459	4,441,669	9,657,350	8,852,100
Total All Utility Fund Revenues	55,921,560	59,979,198	61,446,350	66,105,000
Total All Utility Fund Expenditures	31,821,187	29,972,711	61,446,350	66,105,000

Water Fund Revenue

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
BEGINNING FUND BALANCE					
300.00-00	Beginning Cash Balance	9,090,790	10,846,566	10,000,000	12,000,000
		9,090,790	10,846,566	10,000,000	12,000,000
322.26-00	ROW Permits	17,095	14,065	10,000	15,000
		17,095	14,065	10,000	15,000
348.10-00	In the City Water Sales	13,129,016	12,764,784	13,683,000	13,869,000
	Out of City Water Sales	201,570	213,997	234,000	205,000
	Riley Cty Rural Dist No 1	378,043	374,207	418,000	425,000
	Hunters Island	33,909	33,456	29,000	30,000
	Konza Valley Water Dist	47,522	48,697	43,000	44,000
	Pott Cty Rural Blue Twndship	584,238	592,818	614,000	662,000
348.10-01	Water Sold At Plant	33,250	25,284	30,000	30,000
348.11-01	Initiating	47,295	50,955	48,300	48,800
348.11-02	Delinquent	34,090	29,705	34,000	34,000
348.11-05	Blue Township	17,001	13,701	30,000	15,000
348.12-00	Water Surcharge	77,058	70,116	80,000	80,000
348.13-00	Water Hook Up Fee	194,184	102,901	116,000	100,000
348.15-00	Sales Tax	326,446	315,873	360,000	325,000
348.16-00	Locate Fee	301,697	283,534	300,000	302,000
		15,405,318	14,920,028	16,019,300	16,169,800
USE OF MONEY & PROPERTY					
361.50-00	Tap & Meter Services	180,134	228,499	300,000	300,000
361.55-00	Tower Comm Rent	305,112	317,827	306,000	312,100
362.01-00	Investment Interest	456,210	392,619	150,000	250,000
		941,456	938,945	756,000	862,100
CONTRIBUTIONS AND OTHER REVENUE					
371.12-00	Reimbursement of Exp	18,569	4,335	20,000	25,000
372.00-00	Contr. & Other / Misc	25,519	22,796	20,000	20,000
379.00-00	Cancel PY Encumbrance	34,128	150,603	-	-
		78,216	177,734	40,000	45,000
TRANSFERS					
391.17-00	Tsfr From Special Rev	-	-	-	-
391.21-00	Tsfr From Capital Project	1,945	-	-	-
		1,945	-	-	-
TOTAL WATER FUND REVENUE		\$ 25,534,820	\$ 26,897,338	\$ 26,825,300	\$ 29,091,900

Water Fund Administration

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
491.11-01	Administrative-Full Time	-	24,986	68,000	83,000
491.12-01	Exempt-Full Time	242,059	251,197	353,000	342,000
491.13-01	Non-Exempt-Full Time	419,822	447,636	417,000	471,000
491.15-00	Salaries - Temporary	469	17,399	5,000	15,000
491.18-10	Service Award	1,250	-	-	-
491.18-11	Separation Pay	-	-	15,000	-
491.18-15	Cell Phone Allow	1,886	-	-	-
491.18-16	Clothing Allow	2,410	2,864	2,600	3,000
491.20-00	Benefits-Health Ins	94,810	113,242	100,000	136,000
491.21-01	FICA	40,198	44,856	40,000	47,000
491.21-02	Medicare	9,401	10,491	9,600	12,000
491.22-01	KPERS	63,040	73,100	70,000	75,000
491.23-00	Benefits-Unemployment	625	720	600	800
491.24-00	Benefits-Group Life	206	215	250	250
491.25-00	Benefits-Vehicle Allow	3,000	3,554	3,600	5,000
491.27-00	Benefits-Workers Comp	-	73,000	73,000	73,000
		879,176	1,063,260	1,157,650	1,263,050
CONTRACTUAL SERVICES					
491.31-00	Professional Services	1,254	1,836	2,000	2,000
491.31-25	Accounting & Audit Fee	6,250	17,575	16,000	16,000
491.31-30	Legal Services	20,000	3,326	-	-
491.32-25	File Fees/Registration	928	235	5,000	1,000
491.33-46	Fleet Charges	-	1,613	1,979	1,900
491.33-47	IT Charges	130,770	417,974	447,178	480,722
491.33-50	KS Water Assurance District	42,572	45,363	50,000	50,000
491.34-60	Credit Card Process Fee	18,067	24,186	30,000	30,000
491.34-99	Other Services	-	1,823	-	500
491.41-10	Gas & Electricity	1,460	1,435	2,000	2,000
491.43-25	Equipment Maintenance	765	353	800	400
491.43-80	Software Maint Agrmts	68,997	13,326	10,000	10,000
491.44-20	Office Equipment Lease	1,175	7,767	5,000	7,800
491.45-05	Property Insurance	8,000	8,000	5,000	5,000
491.45-10	Liability Insurance	364,959	307,409	350,000	350,000
491.46-05	Telecommunications	9,338	533	5,000	1,000
491.46-10	Postage	30,590	30,493	30,000	30,000
491.47-05	Legal Publications	218	106	500	500
491.47-10	Recruitment	848	298	15,000	1,000
491.47-15	Other Advertising	148	69	250	250
491.48-05	Copy / Image / Scan	1,673	-	-	-

Water Fund Administration

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES (CONT)					
491.48-10	Printing / Binding	307	-	1,000	250
491.49-05	Dues & Memberships	8,146	8,103	9,000	9,000
491.49-10	Seminars & Conf. Reg.	650	378	3,500	3,500
491.49-20	Training	15	360	1,000	1,000
491.49-41	Travel-Meals	176	-	400	250
491.49-42	Travel-Lodging	705	151	2,000	1,000
491.49-43	Travel-Airfare	425	-	1,200	-
		718,436	892,712	993,807	1,005,072
COMMODITIES					
491.51-10	Office Supplies	554	696	1,000	1,000
491.52-05	Books	189	212	500	250
491.52-15	Subscriptions	-	-	-	-
491.53-05	Uniforms	424	486	700	500
491.53-15	Safety Clothing	8	95	1,000	500
491.54-00	Operating Supplies	681	21	250	250
491.54-40	Food	485	575	500	500
491.54-56	Utility Billing Supplies	8,632	5,243	10,000	5,000
491.54-60	Computer Supplies	54	448	500	500
491.54-77	Laboratory Supplies	-	-	1,000	1,000
491.58-05	Repair Parts	36	78	-	100
491.58-15	Fuel & Lube	547	3,635	3,000	4,000
		11,610	11,489	18,450	13,600
COMMODITIES - CIP					
491.79-10	Operating Equipment (Inv)	-	49	1,000	1,000
491.79-25	Office Equipment (Inv)	19,128	26	1,000	1,000
		19,128	75	2,000	2,000
OTHER CHARGES					
491.65-25	Assessment Fee	3,843	3,843	5,000	4,000
		3,843	3,843	5,000	4,000
CAPITAL OUTLAY					
491.71-00	Buildings & Additions	13,930	25,929	-	-
491.73-10	Operating & Maint Equip	3,361	-	-	-
491.73-25	Office Equipment	-	-	18,333	-
491.75-45	Planning Studies	-	3,067	101,666	150,000
		17,291	28,996	119,999	150,000

Water Fund Administration

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
Debt Service					
491.85-01	Prinicipal	34,636	-	36,714	-
		34,636	-	36,714	-
TRANSFERS					
491.90-40	Transfer to Trust & Agency	73,000	-	73,000	-
		73,000	-	73,000	-
TOTAL EXPENDITURES		\$ 1,757,120	\$ 2,000,375	\$ 2,406,620	\$ 2,437,722

Water Fund

Meter Services

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
492.13-01	Non-Exempt-Full Time	180,022	136,921	150,000	156,000
492.15-01	Salaries-Temporary	-	-	7,500	6,000
492.18-15	Cell Phone Allow	1,125	-	-	-
492.18-16	Clothing Allow	2,918	1,923	1,600	2,000
492.20-00	Benefits-Health Insurance	9,204	403	20,000	5,000
492.21-01	FICA	11,300	8,597	9,000	9,000
492.21-02	Medicare	2,643	2,011	2,200	2,200
492.22-01	KPERS	15,249	14,245	16,000	18,000
492.23-00	Benefits-Unemployment	182	139	200	200
492.24-00	Benefits-Group Life	70	50	100	100
		222,713	164,289	206,600	198,500
CONTRACTUAL SERVICES					
492.32-25	File Fees/Registration	107	108	100	100
492.33-46	Fleet Charges	15,953	6,670	111,778	7,469
492.34-05	Repair Services	-	-	100	100
492.34-99	Other Services	-	-	500	-
492.43-25	Equipment Maintenance	6,859	7,672	6,000	7,500
492.43-80	Software Maint Agrmts	31,506	18,144	40,000	40,000
492.46-05	Telecommunications	3,292	-	-	-
492.46-10	Postage	50	86	100	100
492.49-05	Dues & Memberships	95	-	-	-
492.49-10	Seminars & Conf. Reg.	1,210	-	1,000	1,000
492.49-41	Travel-Meals	24	35	200	50
492.49-42	Travel-Lodging	1,641	362	300	300
492.49-43	Travel-Airfare	554	-	600	-
492.49-44	Travel-Mileage	125	-	-	-
		61,416	33,077	160,678	56,619
COMMODITIES					
492.51-10	Office Supplies	251	-	500	-
492.53-05	Uniforms	1,389	841	1,000	1,000
492.54-00	Operating Supplies	5,360	7,945	10,000	10,000
492.54-35	First Aid	-	-	-	-
492.54-37	Safety Equip & Supplies	197	-	500	500
492.54-40	Food	188	-	200	200
492.54-74	Meter Repair Parts	24,548	36,855	50,000	50,000
492.54-75	Other Supplies	151	-	500	-
492.56-10	Janitorial Supplies	24	-	-	-
492.56-15	Maintenance Supplies	-	-	-	-
492.58-05	Repair Parts	1,578	1,866	2,000	2,000
492.58-15	Fuel & Lube	7,705	4,536	7,500	6,000
		41,391	52,043	72,200	69,700

Water Fund

Meter Services

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES - CIP					
492.79-10	Operating Equipment (Inv)	611	3,430	1,000	1,000
492.79-25	Office Equipment (Inv)	602	-	1,000	1,000
		1,213	3,430	2,000	2,000
CAPITAL OUTLAY					
492.72-05	Infrastructure	124,822	152,120	275,000	200,000
		124,822	152,120	275,000	200,000
TOTAL EXPENDITURES		\$ 451,555	\$ 404,959	\$ 716,478	\$ 526,819

Water Fund

Supply & Treatment

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
492.12-01	Exempt-Full Time	95,249	107,122	105,000	111,000
492.13-01	Non-Exempt-Full Time	554,891	660,314	740,000	627,000
492.15-00	Salaries-Temporary	10,712	-	12,000	12,000
492.18-15	Cell Phone Allow	1,815	-	-	-
492.18-16	Clothing Allow	6,025	7,055	7,500	7,500
492.20-00	Benefits-Health Ins	126,047	128,102	170,000	135,000
492.21-01	FICA	39,426	47,142	48,000	50,000
492.21-02	Medicare	9,221	11,025	11,000	12,000
492.22-01	KPERS	68,601	86,913	85,000	90,000
492.23-00	Benefits-Unemployment	634	758	800	800
492.24-00	Benefits-Group Life	246	252	300	300
		912,866	1,048,683	1,179,600	1,045,600
CONTRACTUAL SERVICES					
492.31-45	Laboratory Fees	23,952	29,335	35,000	30,000
492.32-25	File Fees/Registration	475	1,631	500	500
492.33-41	Lime Disposal	240,800	100,000	250,000	250,000
491.33-46	Fleet Charges	37,545	10,434	10,213	34,806
492.34-05	Repair Services	-	-	1,000	200
492.41-05	Trash Service	1,927	2,708	3,300	3,300
492.41-10	Gas & Electricity	952,978	972,218	1,000,000	1,000,000
492.42-10	Ground Maintenance	-	28,240	35,000	35,000
492.43-20	Building Maintenance	2,431	9,846	10,000	10,000
492.43-21	Elevator Maintenance	1,030	790	1,500	1,500
492.43-25	Equipment Maint	28,166	26,628	30,000	40,000
492.43-26	Copy Machine	-	-	500	-
492.43-80	Software Maint Agrmts	2,682	2,811	2,800	2,800
492.44-10	Equipment & Vehicle Rent	-	1,658	-	1,000
492.46-05	Telecommunications	3,145	399	-	-
492.46-10	Postage	294	132	700	500
492.46-15	Freight	342	-	500	500
492.47-05	Legal Publications	-	288	500	500
492.48-05	Copy / Image / Scan	615	-	-	-
492.48-10	Printing/Binding	901	3,591	500	500
492.49-05	Dues & Memberships	237	554	500	500
492.49-10	Seminars & Conf. Reg.	1,225	1,430	2,000	2,000
492.49-20	Training	6,177	3,851	2,500	4,000
492.49-41	Travel-Meals	155	129	300	300
492.49-42	Travel-Lodging	2,749	2,606	2,500	2,500
492.49-43	Travel-Airfare	-	-	600	-
492.49-44	Travel-Mileage	-	60	-	-
		1,307,826	1,199,339	1,390,413	1,420,406

Water Fund

Supply & Treatment

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES					
492.51-10	Office Supplies	2,450	2,708	2,000	2,000
492.52-05	Books	-	-	100	-
492.53-05	Uniforms	3,475	3,676	3,500	4,000
492.53-15	Safety Clothing	758	236	2,000	1,500
492.54-00	Operating Supplies	-	10,204	5,000	1,000
492.54-10	Chemicals	1,233,209	1,211,189	1,300,000	1,300,000
492.54-35	First Aid	977	1,689	1,000	1,000
492.54-37	Safety Equip & Supplies	20	2,349	2,500	2,000
492.54-40	Food	296	1,157	500	500
492.54-60	Computer Supplies	196	-	500	250
492.54-75	Other Supplies	-	-	500	-
492.54-77	Laboratory Supplies	16,255	15,414	20,000	16,000
492.56-06	Paint	173	228	500	500
492.56-10	Janitorial Supplies	2,176	2,275	3,000	3,000
492.56-15	Maintenance Supplies	13,030	9,152	15,000	16,000
492.56-16	Plumbing Supplies	-	-	500	250
492.56-17	Electrical Supplies	1,698	76	5,000	2,000
492.58-05	Repair Parts	704	307	1,200	1,000
492.58-15	Fuel & Lube	10,183	13,664	16,000	16,000
		1,285,600	1,274,324	1,378,800	1,367,000
COMMODITIES - CIP					
492.79-10	Operating Equip (Inv)	25,114	38,102	60,000	30,000
492.79-25	Office Equipment (Inv)	1,548	1,362	4,000	4,000
		26,662	39,464	64,000	34,000
CAPITAL OUTLAY					
492.70-05	Acquisitions	-	500	-	-
492.71-25	Building Improvements	14,423	-	100,000	-
492.72-05	Infrastructure (Improv)	-	14,813	-	-
492.73-10	Operating & Maint Equip	8,853	22,871	50,000	50,000
492.73-30	Protective Equipment	-	-	-	1,000
492.75-45	Planning Studies	-	-	-	100,000
492.75-05	Infrastructure (Maint)	435,175	398,966	532,871	662,871
		458,451	437,150	682,871	813,871
TOTAL EXPENDITURES		\$ 3,991,405	\$ 3,998,960	\$ 4,695,684	\$ 4,680,877

Water Fund

Blue Township*

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
492.13-01	Non-Exempt-Full Time	-	14,059	11,245	15,000
492.18-16	Clothing Allow	-	-	125	125
492.20-00	Benefits-Health Ins	-	-	3,500	3,500
492.21-01	FICA	-	-	1,800	1,800
492.21-02	Medicare	-	-	350	350
492.22-01	KPERS	-	-	2,000	2,000
492.23-00	Benefits-Unemp.	-	-	50	50
492.24-00	Benefits-Group Life	-	-	10	10
		-	14,059	19,080	22,835
CONTRACTUAL SERVICES					
492.34-05	Repair Services	-	-	2,000	2,000
492.41-10	Gas & Electricity	8,733	8,593	9,000	9,000
492.43-20	Building Maintenance	-	-	500	500
492.43-25	Equipment Maint	1,240	-	1,000	1,000
		9,973	8,593	12,500	12,500
COMMODITIES					
492.54-00	Operating Supplies	-	-	1,000	1,000
492.56-15	Maintenance Supplies	-	-	1,000	1,000
492.56-17	Electrical Supplies	-	-	500	500
		-	-	2,500	2,500
COMMODITIES - CIP					
492.79-10	Operating Equip (Inv)	-	-	-	1,000
		-	-	-	1,000
CAPITAL OUTLAY					
492.73-10	Operating & Maint Equip	-	-	-	1,500
492.75-05	Infrastructure (Maint)	-	-	1,500	1,500
		-	-	1,500	3,000
TOTAL EXPENDITURES		\$ 9,973	\$ 22,652	\$ 35,580	\$ 41,835

Water Fund

Distribution

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
492.12-01	Exempt-Full Time	128,627	188,708	141,000	138,000
492.13-01	Non-Exempt-Full Time	667,531	780,002	768,000	727,000
492.15-00	Salaries-Temporary	3,820	7,187	30,000	20,000
492.18-15	Cell Phone Allow	3,730	-	-	-
492.18-16	Clothing Allow	7,193	8,375	8,000	8,500
492.20-00	Benefits-Health Ins	139,384	150,033	155,000	155,000
492.21-01	FICA	48,375	58,898	58,000	60,000
492.21-02	Medicare	11,322	13,774	13,000	14,000
492.22-01	KPERS	76,153	90,931	95,000	95,000
492.23-00	Benefits-Unemployment	780	949	1,000	1,000
492.24-00	Benefits-Group Life	288	307	350	350
		1,087,203	1,299,164	1,269,350	1,218,850
CONTRACTUAL SERVICES					
492.31-00	Professional Services	-	-	500	500
492.32-25	File Fees/Registration	2,644	716	3,000	1,000
492.33-40	Construction Projects	-	-	2,000	1,000
491.33-46	Fleet Charges	203,414	71,653	207,287	279,408
491.34-05	Repair Services	201	-	1,000	1,000
492.41-05	Trash Service	784	685	500	500
492.41-10	Gas & Electricity	4,163	2,630	4,000	3,500
492.42-10	Ground Maintenance	-	2,356	3,250	1,000
492.43-20	Building Maintenance	347	-	500	500
492.43-25	Equipment Maintenance	1,819	2,564	2,000	2,000
492.43-80	Software Maint Agrmnts	42	48	-	-
492.44-10	Equip & Vehicle Rent	203	-	500	500
492.46-05	Telecommunications	7,395	40	-	-
492.46-10	Postage	51	30	150	150
492.47-05	Legal Publications	110	251	500	500
492.49-05	Dues & Memberships	15	-	50	-
492.49-10	Seminars & Conf. Reg.	890	1,545	1,000	1,600
492.49-20	Training	11,035	11,660	15,000	15,000
492.49-41	Travel-Meals	245	272	250	250
492.49-42	Travel-Lodging	2,642	2,355	2,600	2,600
		236,000	96,805	244,087	311,008
COMMODITIES					
492.51-10	Office Supplies	259	522	1,000	500
492.53-05	Uniforms	2,464	3,493	3,000	5,500
492.53-15	Safety Clothing	679	1,148	3,500	2,000
492.54-00	Operating Supplies	134,576	121,095	150,000	120,000

Water Fund

Distribution

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont)					
492.54-06	Utility Cut Supplies	70,598	65,559	75,000	70,000
492.54-37	Safety Equip & Supplies	971	1,309	1,000	1,000
492.54-40	Food	495	857	1,000	1,000
492.54-75	Other Supplies	-	66	500	-
492.54-76	Piping / Valves / Fittings	278,790	262,792	275,000	275,000
492.56-10	Janitorial Supplies	461	-	500	-
492.56-15	Maintenance Supplies	-	-	1,000	-
492.58-05	Repair Parts	31,218	79,030	30,000	35,000
492.58-15	Fuel & Lube	32,722	27,395	30,000	30,000
		553,233	563,266	571,500	540,000
COMMODITIES - CIP					
492.79-10	Operating Equip (Inv)	44,943	12,795	15,000	15,000
492.79-25	Office Equipment (Inv)	2,488	-	2,000	1,500
492.79-30	Protective Equipment	-	-	-	2,000
492.79-60	Traffic Control (Inventory)	2,487	-	2,000	2,000
		49,918	12,795	19,000	20,500
CAPITAL OUTLAY					
492.73-10	Operating & Maint Equip	38,966	-	-	75,000
492.75-05	Infrastructure (Maint)	393,854	151,053	200,000	200,000
		432,820	151,053	200,000	275,000
DEBT SERVICE					
492.85-00	Lease Purchase	27,663	-	-	-
492.85-01	Lease Purchase/Principal	44,388	45,082	48,130	-
492.85-02	Lease Purchase/Interest	2,168	1,473	606	-
		74,219	46,555	48,736	-
TOTAL EXPENDITURES		\$ 2,433,393	\$ 2,169,638	\$ 2,352,673	\$ 2,365,358

Water Fund

Utility Location

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
492.13-01	Non-Exempt-Full Time	159,786	171,265	228,000	232,000
492.18-15	Cell Phone Allow	855	-	-	-
492.18-16	Clothing Allow	1,545	1,545	1,600	1,600
492.20-00	Benefits-Health Ins	23,136	25,328	32,000	32,000
492.21-01	FICA	9,684	10,322	11,000	11,000
492.21-02	Medicare	2,265	2,414	3,000	2,800
492.22-01	KPERS	15,294	17,730	18,000	18,200
492.23-00	Benefits-Unemployment	156	166	200	200
492.24-00	Benefits-Group Life	71	71	100	100
		212,792	228,841	293,900	297,900
CONTRACTUAL SERVICES					
492.31-12	Kansas One-Call	12,248	10,007	12,000	12,000
492.46-05	Telecommunications	3,316	-	-	-
		15,564	10,007	12,000	12,000
COMMODITIES					
492.53-05	Uniforms	1,013	925	1,000	1,000
492.54-12	Kansas One-Call Supp	6,582	7,409	6,000	7,500
492.58-05	Repair Parts	751	2,900	1,200	3,000
492.58-15	Fuel & Lube	5,690	5,256	8,000	5,700
		14,036	16,490	16,200	17,200
COMMODITIES - CIP					
492.79-12	Kansas One-Call Equip	6,927	6,709	8,000	7,000
492.79-25	Office Equipment (Inv)	300	-	1,000	4,000
		7,227	6,709	9,000	11,000
TOTAL EXPENDITURES		\$ 249,619	\$ 262,047	\$ 331,100	\$ 338,100

Water Fund

Non-Operating

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
OTHER CHARGES					
492.65-10	Sales Tax	329,264	319,665	275,000	325,000
492.65-11	State Surcharge	77,081	70,187	60,000	70,000
492.65-55	Bad Debts	26,021	29,233	25,000	30,000
492.65-60	Clean Water Fund Fee	72,263	65,800	65,000	67,000
492.66-00	Cash Reserves	-	-	8,447,327	9,938,335
492.72-98	Project Payoff	29,921	-	-	-
		534,549	484,885	8,872,327	10,430,335
DEBT SERVICE					
492.81-01	Bond/Principal	1,283,357	1,325,245	1,676,710	1,878,685
492.81-02	Bond/Interest	452,763	410,876	-	-
		1,736,120	1,736,121	1,676,710	1,878,685
TRANSFERS					
492.90-10	Transfer to General Fund	1,675,000	1,275,000	1,975,000	1,974,289
492.90-15	Transfer to Special Rev	27,198	27,198	27,198	27,198
492.90-20	Transfer to Debt Service	1,134,477	1,148,337	1,285,836	2,100,944
492.90-25	Transfer to Capital Project	619,498	664,823	2,381,744	2,221,388
492.90-30	Transfer to Enterprise	6,350	6,350	6,350	6,350
492.90-40	Transfer to Trust & Agency	62,000	62,000	62,000	62,000
		3,524,523	3,183,708	5,738,128	6,392,169
TOTAL EXPENDITURES		\$ 5,795,192	\$ 5,404,714	\$ 16,287,165	\$ 18,701,189
TOTAL FUND EXPENDITURES		\$ 14,688,257	\$ 14,263,345	\$ 26,825,300	\$ 29,091,900

Wastewater Fund Revenue

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
BEGINNING FUND BALANCE					
300.00-00	Beginning Cash Balance	6,994,505	8,664,283	10,100,000	12,500,000
		6,994,505	8,664,283	10,100,000	12,500,000
322.26-00	ROW Permits	17,095	14,065	10,000	15,000
		17,095	14,065	10,000	15,000
SERVICE & SALES					
348.16-00	Locate Fee	-	21,485	-	-
348.20-00	Waste Water	12,892,634	13,328,127	13,700,000	14,272,000
348.21-06	Blue Township Sewer	621,748	670,539	640,000	690,000
348.21-07	Grease Management	5,975	6,875	5,000	5,000
348.22-00	Waste Water Hookup	169,637	89,322	128,700	149,000
	Blue Township Hookup	-	-	50,000	50,000
		13,689,994	14,116,348	14,523,700	15,166,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	375,799	346,464	100,000	250,000
363.30-00	WTP / Farm Income	124,851	287,126	150,000	150,000
		500,650	633,590	250,000	400,000
CONTRIBUTIONS AND OTHER REVENUE					
371.12-00	Reimbursement of Exp	37,364	28,097	30,000	30,000
372.00-00	Contributions & Misc	20,631	50,794	50,000	50,000
379.00-00	Cancel PY Encumbrance	42,697	1,461	-	-
		100,692	80,352	80,000	80,000
TRANSFERS					
391.21-00	Tsfr From Capital Project	-	5,249	-	-
		-	-	-	-
TOTAL WASTEWATER REVENUE		\$ 21,302,936	\$ 23,508,638	\$ 24,963,700	\$ 28,161,000

Wastewater Fund

Non-Operating

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
493.32-25	File Fees / Registration	-	263	-	-
		-	263	-	-
OTHER CHARGES					
493.65-55	Bad Debts	14,153	11,122	-	13,000
493.65-99	Other Charges	39,096	39,078	40,000	40,000
493.66-00	Cash Reserves	-	-	10,721,202	14,023,961
		53,249	50,200	10,761,202	14,076,961
CAPITAL OUTLAY					
493.72-98	Project Payoff	-	64,270	-	-
		-	64,270	-	-
DEBT SERVICE					
493.81-01	Bond / Principal	2,047,242	2,102,640	2,791,359	2,791,359
493.81-02	Bond / Interest	579,124	523,726	-	-
		2,626,366	2,626,366	2,791,359	2,791,359
TRANSFERS					
493.90-10	Transfer to General Fund	1,675,000	1,275,000	1,975,000	1,995,189
493.90-15	Transfer to Special Rev	37,803	37,802	37,803	37,803
493.90-20	Transfer to Debt Service	394,929	838,750	880,274	1,108,594
493.90-25	Transfer to Capital Project	464,946	226,838	572,669	354,000
493.90-40	Transfer to Trust & Agency	62,000	62,000	73,000	73,000
		2,634,678	2,440,390	3,538,746	3,568,586
TOTAL EXPENDITURES		\$ 5,314,293	\$ 5,181,489	\$ 17,091,307	\$ 20,436,906

Wastewater Fund Treatment

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
493.12-01	Exempt-Full Time	112,880	-	98,000	90,000
493.13-01	Non-Exempt-Full Time	1,066,063	1,087,743	999,000	1,028,000
493.15-00	Salaries-Temporary	18,190	-	-	12,000
493.18-15	Cell Phone Allow	2,370	-	-	-
493.18-16	Clothing Allow	9,630	9,493	11,000	11,000
493.20-00	Benefits-Health Insurance	160,257	170,088	200,000	200,000
493.21-01	FICA	72,354	65,345	80,000	80,000
493.21-02	Medicare	16,921	15,282	20,000	20,000
493.22-01	KPERS	108,050	111,467	120,000	120,000
493.23-00	Benefits-Unemployment	1,162	1,051	1,500	1,500
493.24-00	Benefits-Group Life	414	387	600	600
493.25-00	Benefits-Vehicle Allow	1,300	1,300	1,500	1,500
		1,569,591	1,462,156	1,531,600	1,564,600
CONTRACTUAL SERVICES					
493.31-45	Laboratory Fees	16,791	16,924	20,000	20,000
493.32-25	File Fees / Registration	375	55	1,000	500
493.33-46	Fleet Charges	60,153	20,105	109,330	48,361
493.34-99	Other Charges	36	122	250	250
493.37-10	Seeds	27,641	21,306	30,000	30,000
493.37-15	Chemicals	34,725	39,647	40,000	40,000
493.37-20	Soil Tests Lab Fees	2,678	2,979	3,000	3,000
493.37-25	Water Tests Lab Fees	235	256	500	250
493.37-30	Crop Insurance	12,204	13,722	15,000	15,000
493.41-05	Trash Service	18,297	21,951	25,000	25,000
493.41-10	Gas & Electricity	600,779	697,424	750,000	750,000
493.41-12	Sewer	2,574	2,376	2,700	2,700
493.42-10	Ground Maintenance	76	2,940	50,000	10,000
493.43-11	Pump Station Maintenance	11,114	16,125	50,000	25,000
493.43-20	Building Maintenance	15,282	2,447	10,000	10,000
493.43-21	Elevator Maintenance	2,030	5,795	3,000	3,000
493.43-25	Equipment Maintenance	29,155	19,249	50,000	30,000
493.43-26	Copy Machine	-	-	1,500	-
493.43-80	Software Maint Agreements	4,594	1,311	1,500	1,500
493.44-10	Equipment & Vehicle Rent	8,400	8,728	5,000	10,000
493.46-05	Telecommunications	8,150	502	6,000	-
493.46-07	Liftstation Telecommunicate	5,761	-	-	-
493.46-10	Postage	836	523	400	500
493.46-15	Freight	485	504	1,000	500
493.47-05	Legal Publications	-	-	100	100
493.49-05	Dues & Memberships	1,890	2,276	2,000	2,000

Wastewater Fund Treatment

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CONTRACTUAL SERVICES					
493.49-10	Seminars & Conf Reg	3,747	1,956	3,000	-
493.49-20	Training	2,745	4,582	5,000	5,000
493.49-41	Travel-Meals	183	141	500	200
493.49-42	Travel-Lodging	383	2,895	2,000	2,500
493.49-43	Travel-Airfare	-	-	600	-
493.49-44	Travel-Mileage	128	-	-	-
		871,447	906,841	1,188,380	1,035,361
COMMODITIES					
493.51-10	Office Supplies	2,833	2,250	3,500	2,500
493.51-15	Paper Supplies	109	-	150	150
493.52-05	Books	-	129	300	300
493.53-05	Uniforms	4,066	4,475	4,000	4,500
493.53-15	Safety Clothing	2,223	1,186	3,500	3,500
493.54-00	Operating Supplies	50,122	24,984	60,000	60,000
493.54-10	Chemicals	6,055	5,097	6,500	6,500
493.54-16	Snow & Ice Control - Deicer	40	48	100	50
493.54-35	First Aid	2,195	3,176	2,500	2,500
493.54-37	Safety Equipment Supplies	24	3,240	-	3,000
493.54-40	Food	991	1,565	1,000	1,000
493.54-60	Computer Supplies	540	90	500	500
493.54-75	Other Charges	903	12	500	500
493.54-77	Laboratory Supplies	20,995	26,265	30,000	30,000
493.56-06	Paint	613	-	500	500
493.56-10	Janitorial Supplies	4,445	5,215	5,000	5,000
493.56-15	Maintenance Supplies	33,324	29,746	40,000	40,000
493.56-16	Plumbing Supplies	2,398	1,432	5,000	2,500
493.56-17	Electrical Supplies	7,031	3,009	5,000	5,000
493.58-05	Repair Parts	4,062	5,183	2,500	5,500
493.58-15	Fuel & Lube	30,602	22,672	32,000	25,000
		173,571	139,774	202,550	198,500
COMMODITIES - CIP					
493.79-10	Operating Equipment (Inv)	38,557	101,852	100,000	25,000
493.79-25	Office Equipment (Inv)	1,979	5,234	3,000	3,000
493.79-30	Protective Equipment (Inv)	394	714	1,000	1,000
		40,930	107,800	104,000	29,000
OTHER CHARGES					
493.65-30	Property Taxes	6,239	13,405	7,500	10,000
493.65-65	Permit Fees	4,070	2,035	4,000	4,000
		10,309	15,440	11,500	14,000

Wastewater Fund Treatment

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
CAPITAL OUTLAY					
493.73-10	Operating & Maint Equip	367	-	25,000	50,000
493.75-05	Infrastructure (Maint)	292,923	117,741	290,000	270,000
493.75-25	Buildings (Maint)	3,555	464	15,000	15,000
493.75-45	Planning Studies	-	-	-	100,000
		296,845	118,205	330,000	435,000
DEBT SERVICE					
493.85-01	Bond / Principal	48,946	-	-	-
493.85-02	Bond / Interest	1,297	-	-	-
		50,243	-	-	-
TRANSFERS					
493.90-25	Transfer to Capital Project	-	175,000	-	-
		-	175,000	-	-
TOTAL EXPENDITURES		\$ 3,012,936	\$ 2,925,216	\$ 3,368,030	\$ 3,276,461

Wastewater Fund

Blue Township

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
493.13-01	Non-Exempt-Full Time	-	-	16,062	17,500
493.18-16	Clothing Allow	-	-	150	150
493.20-00	Benefits-Health Insurance	-	-	3,600	3,700
493.21-01	FICA	-	-	90	90
493.21-02	Medicare	-	-	250	250
493.22-01	KPERS	-	-	1,650	1,650
493.23-00	Benefits-Unemployment	-	-	30	30
493.24-00	Benefits-Group Life	-	-	20	20
		-	-	21,852	23,390
CONTRACTUAL SERVICES					
493.34-05	Repair Services	-	-	2,000	2,000
493.41-05	Trash Service	532	687	500	700
493.41-10	Gas & Electricity	10,879	11,674	15,000	15,000
493.41-11	Utility Services / Water	1,853	1,996	2,000	2,000
493.43-20	Building Maintenance	-	-	500	500
493.43-25	Equipment Maintenance	3,817	5,253	15,000	15,000
		17,081	19,610	35,000	35,200
COMMODITIES					
493.54-00	Operating Supplies	-	526	1,000	1,000
493.56-15	Maintenance Supplies	270	246	1,000	1,000
493.56-17	Electrical Supplies	419	-	500	500
493.58-15	Fuel & Lube	47	-	1,700	500
		736	772	4,200	3,000
COMMODITIES - CIP					
493.79-10	Operating Equipment (Inv)	-	711	-	1,000
		-	711	-	1,000
CAPITAL OUTLAY					
463.73-10	Operating & Maint Equip	-	-	-	5,000
463.75-05	Infrastructure (Maint)	7,990	1,817	15,000	5,000
		7,990	1,817	15,000	10,000
TOTAL EXPENDITURES		\$ 25,807	\$ 22,910	\$ 76,052	\$ 72,590

Wastewater Fund

Maintenance

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
493.12-01	Exempt-Full Time	51,012	127,792	130,000	76,000
493.13-01	Non-Exempt-Full Time	489,251	643,870	605,000	620,000
493.15-00	Salaries-Temporary	-	-	-	12,000
491.18-15	Cell Phone Allow	2,110	-	-	-
491.18-16	Clothing Allow	7,638	7,759	8,000	8,100
491.20-00	Benefits-Health Insurance	108,257	126,873	160,000	160,000
491.21-01	FICA	32,609	46,534	45,000	48,000
491.21-02	Medicare	7,626	10,883	11,000	11,000
491.22-01	KPERS	51,832	76,133	75,000	78,000
491.23-00	Benefits-Unemployment	525	750	750	750
491.24-00	Benefits-Group Life	213	270	400	300
		751,073	1,040,864	1,035,150	1,014,150
CONTRACTUAL SERVICES					
493.32-25	File Fees / Registration	3,413	138	3,500	3,500
493.33-40	Construction Projects	463	-	5,000	-
491.33-46	Fleet Charges	200,967	59,399	47,106	45,231
493.41-05	Trash Service	784	685	500	500
493.41-10	Gas & Electricity	4,162	2,630	5,000	5,000
493.42-10	Ground Maintenance	565	2,356	3,300	1,000
493.43-20	Building Maintenance	-	2,435	1,000	1,000
493.43-25	Equipment Maintenance	13,712	1,720	14,500	10,000
493.43-80	Software Maint Agrmts	3,381	3,555	3,500	3,500
493.44-10	Equipment & Vehicle Rent	-	-	500	500
493.46-05	Telecommunications	5,890	42	-	-
493.46-10	Postage	548	120	600	500
493.47-05	Legal Publications	229	-	500	250
493.49-10	Seminars & Conf Reg.	860	-	1,200	1,200
493.49-20	Training	6,671	36,314	10,000	8,000
493.49-41	Travel-Meals	89	424	300	300
493.49-42	Travel-Lodging	1,770	3,250	1,800	1,800
493.49-43	Travel-Airfare	-	16	-	-
		243,504	113,084	98,306	82,281
COMMODITIES					
493.51-10	Office Supplies	872	570	1,500	500
493.53-05	Uniforms	3,659	1,917	3,500	6,000
493.53-15	Safety Clothing	184	1,646	1,000	2,000
493.54-00	Operating Supplies	36,370	28,713	50,000	50,000
493.54-06	Utility Cut Supplies	18,780	17,954	20,000	20,000
493.54-10	Chemicals	5,321	5,717	7,000	6,000
493.54-11	Root Control	9,615	11,175	10,000	12,000
493.54-37	Safety Equipment	971	1,416	1,500	1,500
493.54-40	Food	486	238	600	300

Wastewater Fund Maintenance

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Cont.)					
493.54-75	Other Services	4,256	-	2,500	2,500
493.56-05	Building Material	-	-	1,000	-
493.56-10	Janitorial Supplies	1,702	213	500	200
493.56-15	Maintenance Supplies	681	-	1,000	-
493.58-05	Repair Parts	26,451	27,499	25,000	28,000
493.58-15	Fuel & Lube	26,141	28,494	30,000	30,000
		135,489	125,552	155,100	159,000
COMMODITIES - CIP					
493.79-10	Operating Equip (Inv)	4,069	4,181	10,000	5,000
493.79-25	Office Equipment (Inv)	876	1,821	1,500	1,000
493.79-30	Protective Equipment (Inv)	-	-	1,000	1,000
493.79-60	Traffic Control (Inv)	2,487	-	2,500	2,500
		7,432	6,002	15,000	9,500
CAPITAL OUTLAY					
493.71-25	Building Improvements	-	16,084	40,000	-
493.72-05	Infrastructure	-	12,744	25,000	25,000
493.72-25	Pipe Relining	615,364	-	550,000	550,000
493.73-10	Operating & Maint Equip	8,688	9,370	30,000	54,000
493.74-00	Motor Vehicles	-	49,995	-	-
493.75-05	Infrastructure (Maint)	205,538	80,897	75,000	75,000
		829,590	169,090	720,000	704,000
DEBT SERVICE					
493.85-00	Lease Purchase	48,355	-	-	-
493.85-01	Lease Purchase / Principal	58,997	59,838	155,775	-
493.85-02	Lease Purchase / Interest	2,450	1,608	21,355	-
		109,802	61,446	177,130	-
TRANSFERS					
493.90-25	Transfer to Capital Project	206,049	23,873	-	-
		206,049	23,873	-	-
TOTAL EXPENDITURES		\$ 2,282,939	\$ 1,539,911	\$ 2,200,686	\$ 1,968,931
TOTAL FUND EXPENDITURES		\$12,192,216	\$11,451,867	\$ 24,963,700	\$ 28,161,000

Stormwater Management Fund

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
494.12-01	Exempt-Full Time	249,143	241,600	323,000	226,000
494.13-01	Non-Exempt-Full Time	432,852	503,876	647,000	728,000
494.18-15	Cell Phone Allowance	1,512	-	-	-
494.18-16	Clothing Allowance	4,634	4,919	5,000	5,500
494.20-00	Benefits-Health Ins	113,077	127,968	150,000	140,000
494.21-01	FICA	41,153	44,974	57,000	50,000
494.21-02	Medicare	9,625	10,518	14,000	12,000
494.22-01	KPERS	64,679	76,709	90,000	82,000
494.23-00	Benefits-Unemployment	660	722	1,000	1,000
494.24-00	Benefits-Group Life	237	247	300	300
		917,572	1,011,533	1,287,300	1,244,800
CONTRACTUAL SERVICES					
494.31-00	Professional Services	13,247	10,004	134,000	25,000
494.31-05	Engineering Fees	34,350	13,249	35,000	25,000
494.31-30	Legal Services	20,000	3,348	20,000	10,000
494.31-45	Laboratory Fees	4,763	5,535	7,500	5,000
494.32-25	File Fees	95	483	2,500	750
494.33-40	Construction Projects	-	-	1,500	-
494.33-46	Fleet Charges	237,506	92,267	98,518	94,596
494.33-47	IT Charges	41,865	140,630	136,189	201,097
494.34-60	Credit Card Process Fee	-	-	25,000	25,000
494.41-05	Trash Service	-	16	-	80,000
494.42-11	Ground Maint / Code	-	1,276	7,500	7,500
494.43-25	Equipment Maintenance	-	10,000	-	5,000
494.43-26	Copy Machine	-	-	1,500	1,000
494.43-45	Levee Maintenance	174	-	35,000	25,000
494.43-80	Software Maint Agrmts	7,544	4,240	25,000	10,000
494.46-05	Telecommunications	3,122	-	3,000	-
494.46-10	Postage	30,000	30,000	30,000	30,000
494.47-05	Legal Publications	344	-	1,500	1,000
494.47-20	Marketing/PR	473	3,444	1,000	1,000
494.48-05	Copy / Image / Scan	510	-	-	-
494.49-05	Dues & Memberships	3,221	3,882	1,500	2,500
494.49-10	Seminars & Conf. Reg.	745	1,149	7,500	2,500
494.49-20	Training	1,058	1,030	7,500	2,500
494.49-41	Travel-Meals	48	31	2,500	2,500
494.49-42	Travel-Lodging	454	471	6,500	2,500
494.49-43	Travel-Airfare	-	-	4,500	2,000
494.49-44	Travel-Mileage	64	23	1,000	250
		399,583	321,078	595,707	561,693
COMMODITIES					
494.51-10	Office Supplies	251	373	1,500	1,000
494.52-05	Books	-	-	750	1,000
494.53-05	Uniforms	281	470	1,750	1,500

STORMWATER REVENUE

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
BEGINNING FUND BALANCE					
300.00-00	Beginning Fund Balance	3,516,291	4,139,348	4,000,000	3,000,000
TAXES & ASSESSMENTS					
311.30-00	Special Assessment	389	684	1,000	750
		389	684	1,000	750
Administrative Fees					
343.00-00	Administrative Fees	143,807	18,150	250,000	35,000
		143,807	18,150	250,000	35,000
SERVICES & SALES					
348.30-00	Storm Water	4,831,384	5,199,795	5,300,000	5,700,000
		4,831,384	5,199,795	5,300,000	5,700,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	235,895	182,150	100,000	100,000
		235,895	182,150	100,000	100,000
CONTRIBUTIONS & OTHER REVENUES					
372.00-00	Contr. & Other/Misc	6,120	8,363	-	10,000
379.00-00	Cancel PY Encumbrance	88,967	13,133	-	-
		95,087	21,496	-	10,000
TRANSFERS					
391.18-00	Transfer from Enterprise	6,350	6,350	6,350	6,350
391.21-00	Transfer from Capital Project	254,601	-	-	-
		260,951	6,350	6,350	6,350
TOTAL STORMWATER REVENUE		\$ 9,083,804	\$ 9,567,973	\$ 9,657,350	\$ 8,852,100

Stormwater Management Fund

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
COMMODITIES (Continued)					
494.54-00	Operating Supplies	7,310	6,204	10,000	10,000
494.54-40	Food	719	1,536	5,000	3,500
494.54-56	Utility Billing Supplies	75	4,615	20,000	5,000
494.56-10	Janitorial Supplies	117	-	-	-
494.56-15	Maintenance Supplies	-	-	5,000	5,000
494.58-05	Repair Parts	25,509	15,830	15,000	20,000
494.58-15	Fuel & Lube	8,564	9,784	13,000	13,000
		42,826	38,812	72,000	60,000
COMMODITIES - CIP					
494.79-10	Operating Equip (Inv)	6,516	5,357	15,000	7,500
494.79-25	Office Equip (Inv)	19,022	409	5,000	5,000
		25,538	5,766	20,000	12,500
OTHER CHARGES					
494.65-25	Assessment Fee	13,865	13,865	15,000	14,000
494.65-55	Bad Debts	2,525	2,231	3,000	2,700
494.65-65	Permit Fees	-	-	750	-
494.65-99	Other Charges	-	-	750	-
494.66-00	Cash Reserves	-	-	2,082,427	1,967,396
		16,390	16,096	2,101,927	1,984,096
CAPITAL OUTLAY					
494.70-05	Acquisitions	271	-	5,000	2,500
494.71-00	Buildings & Additions	13,930	25,929	7,500	10,000
494.72-05	Infrastructure	-	-	100,000	100,000
494.72-98	Project Payoff	73,217	96,720	-	85,000
494.73-10	Operating & Maint Equip	10,401	-	15,000	12,500
494.73-25	Office Equipment	-	-	15,000	12,500
494.74-00	Motor Vehicles	-	-	20,000	20,000
494.75-05	Infrastructure (Maint)	439,319	185,339	350,000	250,000
494.75-35	Equipment Maintenance	22,520	-	50,000	20,000
494.75-45	Planning Studies	-	3,067	50,000	20,000
		559,658	311,055	612,500	532,500
DEBT SERVICE					
494.85-01	Lease Purchase / Prin	99,805	58,281	59,085	-
494.85-02	Lease Purchase / Int	3,350	1,572	769	-
		103,155	59,853	59,854	-
TRANSFERS					
494.90-20	Tsf to Debt Service	1,174,536	1,748,138	3,238,544	1,976,636
494.90-25	Tsf to Capital Project	1,705,201	2,001,169	1,669,518	2,479,875
		2,879,737	3,749,307	4,908,062	4,456,511
TOTAL EXPENDITURES		\$ 4,944,459	\$ 5,513,500	\$ 9,657,350	\$ 8,852,100

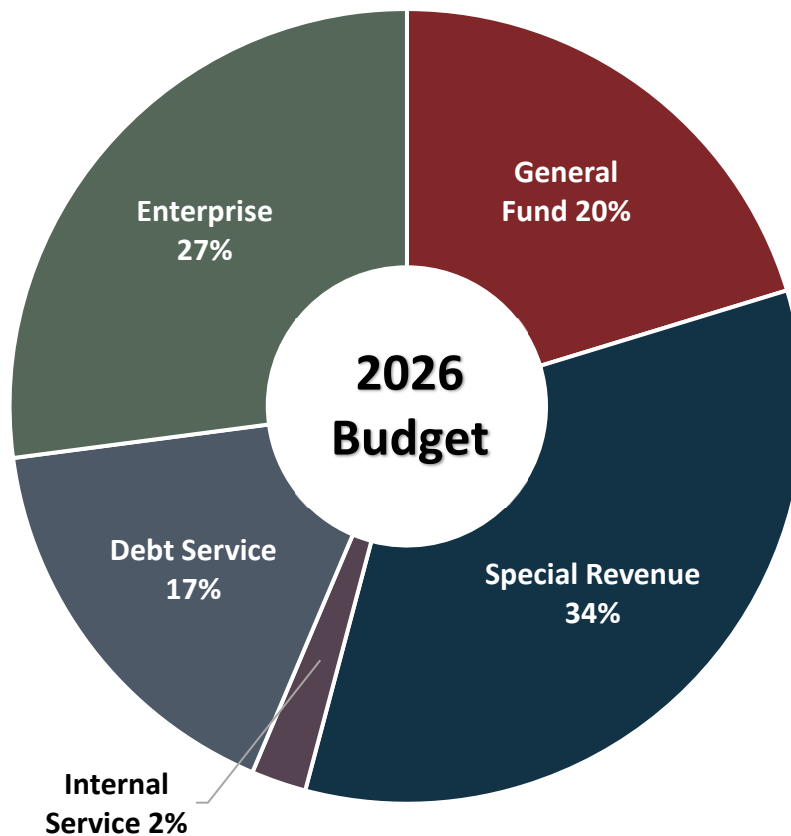
Internal Service Funds

Internal Service

2026 BUDGET

\$5,466,027

Internal Service Funds are used to provide a strategic process for the replacement of various City resources, including City devices, vehicles and equipment. Revenues are apportioned from department's budgets that utilize these services.



TOTAL CITY 2026 BUDGET

Fund Type	Total Expenditures
General Fund	\$ 49,525,595
Special Revenue	82,585,634
Internal Service	5,466,027
Debt Service	40,409,765
Enterprise	66,105,000
TOTAL	\$ 244,092,021

Fleet Management Fund

In 2023 the City of Manhattan established an internal service fund to provide the City with effective and efficient management of Fleet resources. Internal service funds are used to allocate costs internally among the City's various functions. The City's Fleet Fund responsibilities include procurement and replacement schedules, fleet maintenance and used asset disposal.

Sources of Income

Revenues to this fund are from internal users through cost allocation. A model establishes charges to recover for Fleet operations and for vehicle and equipment replacements. Internal users are charged based proportional use of fleet services.

Expenditures

Expenditures from the Fleet Fund include Fleet personnel and general operations as well as replacement vehicles and equipment.

		Revenues			
		2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	-	1,236,190	250,000	600,000
SERVICES & SALES					
349.00-00	Fleet Service Revenue	983	-	-	-
349.01-00	Internal Service	2,368,568	797,540	1,034,100	1,071,450
		2,369,551	797,540	1,034,100	1,071,450
USE OF MONEY & PROPERTY					
372.00-00	Miscellaneous	3,393	101,127	5,000	-
		3,393	101,127	5,000	-
TRANSFERS					
391.10-00	Tsfr from General Fund	1,000,000	-	-	-
		1,000,000	-	-	-
TOTAL REVENUES		\$ 3,372,944	\$ 2,134,857	\$ 1,289,100	\$ 1,671,450

		Expenditures			
		2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
PERSONNEL SERVICES					
522.13-01	Non-Exempt-Full Time	236,255	248,247	301,000	308,000
522.18-10	Other Pay / Service Award	3,000	-	-	-
522.18-15	Other Pay / Cell Phone Allow	270	-	-	-
522.18-16	Other Pay / Clothing Allow	1,750	2,128	2,500	2,500
522.20-00	Benefits-Health Insurance	48,121	49,812	55,000	55,000
522.21-01	Benefits - FICA	14,366	14,993	15,500	15,500
522.21-02	Benefits - Medicare	3,360	3,506	3,500	3,600

Fleet Management Fund

		Expenditures			
		2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
PERSONNEL SERVICES (Cont.)					
522.22-01	Benefits - KPERS	22,398	25,678	25,400	26,500
522.23-00	Benefits - Unemployment	231	240	250	250
522.24-00	Benefits-Group Life	97	93	150	150
		22,726	344,697	403,300	411,500
CONTRACTUAL SERVICES					
522.31-35	Training	(299)	791	300	-
522.32-25	File Fees / Registration	807	64	850	-
522.33-47	IT Charges	12,617	58,276	33,800	33,559
522.43-00	Repairs & Maintenance	8,485	1,254	10,000	1,500
522.43-20	Building Maintenance	680	220	500	500
522.43-25	Equipment Maintenance	248	172	250	750
522.43-80	Software Maintenance Agrmts	3,300	5,676	3,500	96,000
522.46-05	Telecommunications	657	-	-	-
522.49-10	Seminar & Conf. Reg.	-	300	1,000	-
522.49-20	Training	-	68	-	300
522.49-41	Travel-Meals	99	55	150	250
522.49-42	Travel-Lodging	638	-	700	500
522.49-44	Travel-Mileage	5	-	150	100
		27,237	66,876	51,200	133,459
COMMODITIES					
522.51-10	Office Supplies	301	347	500	250
522.53-05	Uniforms	16	1,459	250	1,800
522.54-00	Operating Supplies	22,686	20,738	25,000	25,000
522.54-35	Operating Supplies / First Aid	23	-	-	-
522.54-40	Operating Supplies / Food	90	56	-	-
522.56-10	Janitorial Supplies	-	47	-	-
522.58-05	Repair Parts	12,255	16	15,000	10,000
522.58-15	Fuel & Lube	1,145	-	2,000	2,000
522.58-99	Vehicle Supplies Clearing	13,511	31,956	20,000	25,000
		50,027	54,619	62,750	64,050
COMMODITES - CIP					
522.79-10	Operating Equipment (Inv)	17,909	-	10,000	6,000
522.79-25	Office Equipment (Inv)	400	-	1,000	-
		18,309	-	11,000	6,000
CAPITAL OUTLAY					
522.73-10	Operating Equipment	63,235	66,551	-	-
522.74-00	Motor Vehicles	1,623,161	693,895	189,000	260,000
		1,686,396	760,446	189,000	260,000

Fleet Management Fund

Expenditures					
		2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
TRANSFERS					
522.90-35	Transfer to Other Funds	24,938	-	-	-
		24,938	-	-	-
OTHER CHARGES					
522.66-00	Cash Reserves	-	-	573,000	796,441
		-	-	573,000	796,441
TOTAL EXPENDITURES		\$ 1,829,633	\$ 1,226,637	\$ 1,290,250	\$ 1,671,450

Information Technology Fund

In 2023 the City of Manhattan established an internal service fund to provide the City with effective and efficient management of IT resources. Internal service funds are used to allocate costs internally among the City's various functions. The City uses the Information Technology internal service fund to account for its centralized technology operations, upgrades and replacements.

		Revenues			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
300.00-00	Beginning Fund Balance	-	-	-	-
SERVICES & SALES					
343.01-00	IT Service Revenue	1,011,912	2,958,075	3,334,852	3,716,529
		1,011,912	2,958,075	3,334,852	3,716,529
TRANSFERS					
391.17-00	Tsf from Special Revenue	-	-	-	78,048
		-	-	-	78,048
TOTAL REVENUES		\$ 1,011,912	\$ 2,958,075	\$ 3,334,852	\$ 3,794,577

		Expenditures			
		2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL SERVICES					
526.11-01	Administrative-Full Time	-	-	-	130,000
526.12-01	Exempt-Full Time	91,307	171,829	300,000	276,000
526.13-01	Non-Exempt-Full Time	361,995	491,406	509,000	668,000
526.18-15	Cell Phone Allowance	275	-	-	-
526.18-16	Clothing Allowance	-	138	-	750
526.20-00	Benefits-Health Insurance	40,575	82,140	90,000	90,000
526.21-01	Benefits-Social Security/FICA	27,292	39,864	40,500	40,000
526.21-02	Benefits-Social Security/Medicar	6,383	9,323	10,000	9,500
526.22-01	Benefits-KPERS	42,242	66,569	70,000	70,000
526.23-00	Benefits-Unemployment	439	642	800	700
526.24-00	Benefits-Group Life	138	198	300	250
526.25-00	Benefits - Vehicle Allow	1,950	1,350	3,000	4,000
		572,596	863,459	1,023,600	1,289,200
CONTRACTUAL SERVICES					
404.31-00	Professional Services	9,681	48,300	50,000	51,500
526.31-10	Computer Consulting	5,003	3,243	5,000	10,000
526.33-46	Fleet Charges	4,265	1,340	1,833	25,288
526.43-25	Equipment Maintenance	11,529	10,297	15,000	12,000
526.43-80	Software Maint Agrmts	187,776	1,021,466	1,390,676	1,505,289
526.46-05	Telecommunications	15,618	300,983	280,000	305,000
526.47-20	Marketing/Public Relations	-	-	1,800	5,000
526.48-05	Copy / Image / Scan	-	68,724	75,000	75,000

Information Technology Fund

Expenditures

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
--	-------------	-------------	-------------	-------------

CONTRACTUAL SERVICES (Cont)

526.48-10	Printing/Binding	-	-	-	2,500
526.49-05	Dues & Memberships	4,189	285	4,000	4,500
526.49-10	Seminar & Conf. Reg	1,105	469	3,000	2,750
526.49-20	Training	3,700	-	5,000	4,000
526.49-41	Travel-Meals	602	631	2,000	1,500
526.49-42	Travel-Lodging	4,677	1,480	3,000	4,500
526.49-43	Travel-Airfare	-	-	2,500	3,500
526.49-44	Travel-Mileage	1,009	178	500	400
		249,154	1,457,396	1,839,309	2,012,727

COMMODITIES

526.51-10	Office Supplies	717	832	800	900
526.52-15	Subscriptions	139	-	1,000	-
404.53-05	Uniforms	90	-	1,000	1,200
526.54-60	Computer Supplies	8,080	2,220	5,500	5,500
526.54-65	Computer Forms & Paper	2,917	2,501	4,000	3,000
526.58-05	Repair Parts	-	77	500	250
526.58-15	Fuel & Lube	347	255	1,000	500
		12,290	5,885	13,800	11,350

COMMODITIES - CIP

526.79-20	Computer Equipment	-	-	45,000	65,000
526.79-25	Office Equip (Inventory)	109,607	139,095	138,643	104,300
		109,607	139,095	183,643	169,300

CAPITAL OUTLAY

526.73-25	Office Equip (Inventory)	24,410	37,554	24,500	30,000
		24,410	37,554	24,500	30,000

OTHER CHARGES

526.66-00	Cash Reserves	-	-	250,000	282,000
		-	-	250,000	282,000

TOTAL EXPENDITURES	\$ 968,057	\$ 2,503,389	\$ 3,334,852	\$ 3,794,577
---------------------------	-------------------	---------------------	---------------------	---------------------

Capital Improvements Program

2026-2030 Proposed Capital Improvement Plan (CIP)

	2026	2027	2028	2029	2030	5-Year Total
Total 5-Year CIP	\$30,942,000	\$35,622,500	\$71,749,750	\$8,665,830	\$61,049,997	\$208,030,077

5-Year Project Listing							
Project #	Project Name	2026	2027	2028	2029	2030	Estimated Cost
AP056P	Taxiway A Reconstruction	859,000	7,727,000	-	-	-	8,586,000
AP087P	Voice Communication & Control System-Tower	200,000	-	-	-	-	200,000
BM016P	City Hall: South Entry Pedestrian Pavement Replace	90,000	-	-	-	-	90,000
CD028P	Floodplain Management & Mitigation	150,000	150,000	150,000	150,000	150,000	750,000
CD030P	Fund/Implement Bicycle & Pedestrian Systems Plan	100,000	100,000	100,000	100,000	100,000	500,000
CD031P	Update Manhattan Urban Area Comprehensive Plan	250,000	-	-	-	-	250,000
CD033P	Update Housing Market Analysis	50,000	-	-	-	-	50,000
CP316P	Douglass Center Annex: Renovations	150,000	-	-	-	-	150,000
CP411P	Blue Earth Water Feature: Leaper Renovation	125,000	-	-	-	-	125,000
CP413P	Anneberg Park: Repair/Mill and overlay Roads	238,000	-	-	-	-	238,000
CP457P	City Pool: Paint Pool	120,000	-	-	-	-	120,000
CP464P	Douglass Center Annex: Roof Replacement	50,000	-	-	-	-	50,000
CP466P	Splash Park Recirculation / Stingray Reuse Phase 1	200,000	-	-	-	-	200,000
CU052P	Anderson Avenue Campus Pedestrian Improvements	250,000	-	-	-	-	250,000
FR027P	Firehouse #2 Expansion and Remodel	200,000	200,000	-	-	-	400,000
FR066P	Firehouse #1 HVAC Replacement	100,000	-	-	-	-	100,000
FR072P	Vehicle Exhaust Removal and Air Quality Systems	250,000	-	-	-	-	250,000
FR075P	EOC Upgrades	170,000	-	-	-	-	170,000
MA012P	Aggieville Alley Upgrade Ph I	500,000	-	-	-	-	500,000
MA013P	Aggieville Parking Garage 2 & Laramie Street	15,000,000	-	-	-	-	15,000,000
MA014P	Aggieville Alley Upgrade Phase 2	1,000,000	-	-	-	-	1,000,000
MA016P	Aggieville Moro Street Phase 2	3,000,000	-	-	-	-	3,000,000
MA017P	Aggieville Alley Upgrade Phase 3	600,000	-	-	-	-	600,000
MA020P	Downtown Garage Updates	250,000	250,000	250,000	250,000	-	1,000,000
RC055P	City Pool: Stingray Deck Phase 2: Re-Use Impr	200,000	-	-	-	-	200,000
RC056P	Northview & CICO Pool: Slide Renovation	180,000	-	-	-	-	180,000
RC063P	City Hall: Customer Service Counter Renovation	100,000	-	-	-	-	100,000
RC065P	City,CiCo,Northview Water Parks: Paint Towers	120,000	-	-	-	-	120,000
ST2402	MLK Jr & Anderson Right Turn Lane	150,000	-	-	-	-	150,000
ST2403	Bellhaven/College/Anderson Signalization Study	200,000	-	-	-	-	200,000
SW031P	Anderson Grandview Culverts	110,000	-	-	-	-	110,000
SW055P	Middle Kearney Stormwater Impr	900,000	6,100,000	-	-	-	7,000,000
WA160P	Elaine - Todd Neighborhood Water Main Impr	500,000	-	-	-	-	500,000
WA199P	16th and Leavenworth St Waterline Impr	55,000	-	-	-	-	55,000
WA201P	Water Tank & Tower Maintenance Program	150,000	150,000	150,000	150,000	150,000	750,000
WA203P	Ward District Isolation Valves	50,000	-	50,000	-	-	100,000
WA215P	Tamarron Terr Waterline Impr	150,000	-	-	-	-	150,000
WA216P	Delaware, 18th, & Rock Hill Waterline Impr	215,000	-	-	-	-	215,000
WA245P	Water Main Assessment & Replacement Program	75,000	-	-	-	-	75,000
WA246P	Enterprise Business Continuity Plan	100,000	-	-	-	-	100,000
WA254P	Hunting Ave Part 2 Waterline Impr	200,000	-	-	-	-	200,000
WA271E	Purchase New/Used Directional Drill Bore Machine	160,000	-	-	-	-	160,000
WA274P	Crosstown Water Transmission Main - Ph II	1,500,000	-	-	-	-	1,500,000
WA278P	Cost of Service/Allocation Study	450,000	-	-	-	-	450,000
WA279P	Blue Township Pump Station Bypass Waterline	60,000	-	-	-	-	60,000
WA281P	WTP Security Gate Replacement	125,000	-	-	-	-	125,000
WA282P	CiCo Tank Discharge Improvements	60,000	-	-	-	-	60,000
WA283P	WTP Wellfield AC Unit Replacements	80,000	-	-	-	-	80,000
WA284P	WTP Filter Rehabilitation	1,000,000	-	-	-	-	1,000,000
WW085E	WWTP Pumps/Motors/Blowers Rehab & Maintenance	50,000	-	-	-	-	50,000
	FHDC Strategic & Mater Plan	100,000	-	-	-	-	100,000
BM013P	City Hall: Roof Section Replacement	-	170,000	-	-	-	170,000
BM030P	City Hall: Cubicle/ Carpet Replacement	-	177,000	-	-	-	177,000
BR048P	Bluemont Corridor Beautification Design	-	200,000	-	-	-	200,000
CD035P	Poyntz Avenue Corridor Plan	-	90,000	-	-	-	90,000
CP419P	Anneberg Park: Repair concrete roads	-	318,500	-	-	-	318,500
CP426P	Blue Earth Plaza: Stage and Event Lawn Renovation	-	1,200,000	-	-	-	1,200,000
CP272P	Linear Trail: Extension from Denison to Browning	-	500,000	-	-	-	500,000
CU053P	Campus Perimeter Improvements Denison & Hunting	-	500,000	-	-	-	500,000

2026-2030 Proposed Capital Improvement Plan (CIP)

	2026	2027	2028	2029	2030	5-Year Total
Total 5-Year CIP	\$30,942,000	\$35,622,500	\$71,749,750	\$8,665,830	\$61,049,997	\$208,030,077

5-Year Project Listing							
Project #	Project Name	2026	2027	2028	2029	2030	Estimated Cost
EN008P	Bluemont expansion	-	1,000,000	4,500,000	-	-	5,500,000
EN035P	11th street expansion (Bluemont to Fremont)	-	2,000,000	-	-	-	2,000,000
FR020P	Replace Floor & Entry Way at Fire Station HQ	-	120,000	100,000	100,000	100,000	420,000
FR032P	Burn Building Repairs and Relocation	-	125,000	-	-	-	125,000
FR082P	Exhaust Removal Systems Firehouses 3 & 4	-	250,000	-	-	-	250,000
FR084E	Replace 2012 Pumper (#263)	-	1,300,000	-	-	-	1,300,000
FR087E	Purchase New ARFF Apparatus	-	1,300,000	-	-	-	1,300,000
MA004P	City Website Re-Design & Online Transactions	-	125,000	-	-	-	125,000
MA018P	Aggieville Triangle Park	-	2,500,000	-	-	-	2,500,000
MA019P	Aggieville Alley Upgrade Phase 4	-	1,200,000	-	-	-	1,200,000
SW012P	New West Butterfield	-	250,000	-	-	-	250,000
SW061P	CiCo Tributary Stabilization	-	1,400,000	-	-	-	1,400,000
TR022P	Poyntz & Juliette Traffic Signal Upgrade	-	200,000	-	-	-	200,000
TR032P	Juliette / K-18 Phase 2 Left Turn Signal	-	60,000	-	-	-	60,000
TR054P	MTOF Building Expansion	-	750,000	-	-	-	750,000
WA217P	Bluemont Ave Waterline Impr	-	60,000	600,000	-	-	660,000
WA247P	Cybersecurity & Physical Security Impr	-	750,000	-	-	-	750,000
WA256P	Ft Riley & Fair Lane Waterline Impr	-	400,000	-	-	-	400,000
WA257P	College Acres Neighborhood Waterline Impr	-	2,000,000	-	-	-	2,000,000
WA286P	Crosstown Water Transmission Main - Ph III	-	2,000,000	-	-	-	2,000,000
AP010P	Construct Parallel Taxiway E West of Runway 3-21	-	-	2,429,750	-	-	2,429,750
BM020P	City Hall: Roof Section Replacement	-	-	100,000	-	-	100,000
CP418P	Sunset Cemetery: Evergreen Rd Replacement	-	-	125,000	-	-	125,000
CP468P	Playground Replacement: Phase 1	-	-	350,000	-	-	350,000
CP475P	City Park: Skatepark	-	-	2,000,000	-	-	2,000,000
CP476P	ERC: AHU Duckwork/Wrap Replacement	-	-	100,000	-	-	100,000
CP478P	Indoor Aquatic Pool Facility	-	-	50,000,000	-	-	50,000,000
FR083P	Exhaust Removal Systems Firehouse 5	-	-	125,000	-	-	125,000
SW013P	3-3'x2' RCB under Highway 24 (1-13)	-	-	400,000	-	-	400,000
WA176P	Scenic Drive Booster Pump Station	-	-	900,000	-	-	900,000
WA252P	Bluemont Tank Security Fencing Upgrades	-	-	60,000	-	-	60,000
WA253P	Lime Sludge Discharge Piping Improvements	-	-	200,000	-	-	200,000
WA287P	Crosstown Water Transmission Main - Ph IV	-	-	5,000,000	-	-	5,000,000
WW228P	Sanitary Sewer Trunk Main Impr - Phase II	-	-	2,500,000	-	-	2,500,000
WW232P	Ratone Street Sanitary Sewer Replacement	-	-	60,000	-	-	60,000
WW234P	Tattarax Hills Sanitary Sewer Improvements	-	-	1,500,000	-	-	1,500,000
AP089P	General Aviation Parking Lot - Asphalt Overlay	-	-	-	120,000	-	120,000
BM015P	City Hall: Roof Section Replacement	-	-	-	72,000	-	72,000
CD037P	Fort Riley Blvd Redevelopment Plan	-	-	-	100,000	-	100,000
CP387P	Anneberg Park: Colley Turf Infields w/Lights	-	-	-	930,000	-	930,000
CP391P	Anneberg Park: Soccer #2 New Turf and Lighting	-	-	-	1,550,000	-	1,550,000
CP421P	Northeast Park: Soccer Fields Grading/Irrigation	-	-	-	300,000	-	300,000
CP454P	Northview Waterpark: Paint Pool Surfaces	-	-	-	60,000	-	60,000
CP477P	ARC: AHU Ductwork/Wrap Replacement	-	-	-	100,000	-	100,000
EN065P	Amherst/K-113 Intersection Geometrics Improvements	-	-	-	28,830	264,500	293,330
EN099P	Kimball Expansion/Berkshire to Anderson	-	-	-	350,000	-	350,000
RC053P	Anneberg Twin Oaks: Replace Infield Turf	-	-	-	335,000	-	335,000
RC054P	Anneberg Soccer #1: Replace Turf	-	-	-	445,000	-	445,000
SW086P	Pump Station Capacity Improvements	-	-	-	850,000	5,150,000	6,000,000
SW097P	Master Plan Study, Levee Pump Stations	-	-	-	350,000	-	350,000
RC064P	Anneberg Park: Twin Oaks facility improvements	-	-	-	225,000	-	225,000
WA288P	Crosstown Water Transmission Main - Ph V	-	-	-	2,100,000	-	2,100,000
AP088P	Airport Master Plan	-	-	-	-	1,000,000	1,000,000
AP083P	Rehabilitate West Apron Pavement	-	-	-	-	1,200,000	1,200,000
BR054P	Brick Sidewalk Rehab - Houston Pierre HD	-	-	-	-	150,000	150,000
CP318P	Colorado Park: Phase 2 Improvements	-	-	-	-	180,000	180,000
CP347P	Eisenhower Complex: Upgrade Practice Ballfield	-	-	-	-	1,000,000	1,000,000
CP348P	Eisenhower: Upgrade Norvell Field	-	-	-	-	500,000	500,000
CP358P	Northeast Park: Phase 1 Master Plan Improvements	-	-	-	-	150,000	150,000

2026-2030 Proposed Capital Improvement Plan (CIP)

	2026	2027	2028	2029	2030	5-Year Total
Total 5-Year CIP	\$30,942,000	\$35,622,500	\$71,749,750	\$8,665,830	\$61,049,997	\$208,030,077

5-Year Project Listing							
Project #	Project Name	2026	2027	2028	2029	2030	Estimated Cost
CP414P	Northview Park: MoveMHK! Improvements	-	-	-	-	500,000	500,000
CP469P	Cemetery Master Plan: Phase 2	-	-	-	-	240,000	240,000
CP471P	Playground Replacement: Phase 2	-	-	-	-	350,000	350,000
DC016P	FHDC Exhibit & Facility Renovation	-	-	-	-	8,000,000	8,000,000
EN031P	Gary Ave & K-113 - New Traffic Signal	-	-	-	-	212,750	212,750
EN046P	Wildcat Creek Road Relocation	-	-	-	-	2,012,747	2,012,747
EN054P	McCall Rd Ext. from US-24 (TCB) to 4th Street	-	-	-	-	350,000	350,000
FR088E	Replace 2015 Pumper #284	-	-	-	-	1,500,000	1,500,000
FR089E	PPE Decon Extractors	-	-	-	-	165,000	165,000
FR090E	Purchase New Polaris Wildland Fire Response Unit	-	-	-	-	100,000	100,000
FR091E	Replace Thermal Imager Cameras	-	-	-	-	100,000	100,000
SW048P	Tecumseh-Quivera System Phase IIB	-	-	-	-	515,000	515,000
SW050P	Lincoln Street Improvements	-	-	-	-	500,000	500,000
WA050P	WTP Office and Lab Improvements	-	-	-	-	400,000	400,000
WA209P	WTP Clarifier No. 1 - Isolation Valve Installation	-	-	-	-	50,000	50,000
WA226P	Sunset Booster Pump Station Upgrades	-	-	-	-	2,000,000	2,000,000
WA255P	University Commons/Gramercy Waterline Improvements	-	-	-	-	60,000	60,000
WA258P	Hudson Nature Trail Waterline Improvements	-	-	-	-	150,000	150,000
WA259P	College View Addition Waterline Improvements	-	-	-	-	400,000	400,000
WA260P	Blue Hills Waterline Improvements	-	-	-	-	500,000	500,000
WA262P	Sunny Slope Lane Neighborhood Waterline	-	-	-	-	500,000	500,000
WA263P	Platt St (1800 Bldk) and Quivira Cir Waterline	-	-	-	-	300,000	300,000
WA264P	Pierre Street (1700 Block) Waterline	-	-	-	-	125,000	125,000
WA265P	S. Delaware Ave (100-300 Block) Waterline	-	-	-	-	300,000	300,000
WA266P	Longview Drive Waterline	-	-	-	-	100,000	100,000
WA267P	Colorado Street (400 Block) Waterline	-	-	-	-	125,000	125,000
WA268P	S. 18th Street (400 Block) Waterline	-	-	-	-	100,000	100,000
WA270P	Juliette Ave (1000 and 1100 Block) Waterline	-	-	-	-	200,000	200,000
WA273P	WTP Pump Station and Clearwell Upgrades	-	-	-	-	24,000,000	24,000,000
WW183P	US-24 54 Inch Sanitary Sewer Interceptor	-	-	-	-	1,000,000	1,000,000
WW199P	Purchase New Biosolids Farmland - 55 acres	-	-	-	-	500,000	500,000
WW235P	Stagg Hill Sewer Trunk Main Improvements	-	-	-	-	1,600,000	1,600,000
WA289P	Crosstown Water Transmission Main - Ph VI	-	-	-	-	2,000,000	2,000,000
WA290P	Crosstown Water Transmission Main - Ph VII	-	-	-	-	2,000,000	2,000,000
Total 5-Year CIP		\$30,942,000	\$35,622,500	\$71,749,750	\$8,665,830	\$61,049,997	\$208,030,077

2026-2030 Proposed Capital Improvement Plan (CIP)

	2026	2027	2028	2029	2030	5-Year Total
Total 5-Year CIP	\$30,942,000	\$35,622,500	\$71,749,750	\$8,665,830	\$61,049,997	\$208,030,077

5-Year Project Listing							
Project #	Project Name	2026	2027	2028	2029	2030	Estimated Cost
AIRPORT		1,059,000	7,727,000	2,429,750	120,000	2,200,000	13,535,750
AP010P	Construct Parallel Taxiway E West of Runway 3-21	-	-	2,429,750	-	-	2,429,750
AP056P	Taxiway A Reconstruction	859,000	7,727,000	-	-	-	8,586,000
AP083P	Rehabilitate West Apron Pavement	-	-	-	-	1,200,000	1,200,000
AP087P	Voice Communication & Control System-Tower	200,000	-	-	-	-	200,000
AP088P	Airport Master Plan	-	-	-	-	1,000,000	1,000,000
AP089P	General Aviation Parking Lot - Asphalt Overlay	-	-	-	120,000	-	120,000
PARKS & RECREATION		1,673,000	2,365,500	52,675,000	4,017,000	10,920,000	71,650,500
BM013P	City Hall: Roof Section Replacement	-	170,000	-	-	-	170,000
BM015P	City Hall: Roof Section Replacement	-	-	-	72,000	-	72,000
BM016P	City Hall: South Entry Pedestrian Pavement Replace	90,000	-	-	-	-	90,000
BM020P	City Hall: Roof Section Replacement	-	-	100,000	-	-	100,000
BM030P	City Hall: Cubicle/ Carpet Replacement	-	177,000	-	-	-	177,000
CP272P	Linear Trail: Extension from Denison to Browning	-	500,000	-	-	-	500,000
CP316P	Douglass Center Annex: Renovations	150,000	-	-	-	-	150,000
CP318P	Colorado Park: Phase 2 Improvements	-	-	-	-	180,000	180,000
CP347P	Eisenhower Complex: Upgrade Practice Ballfield	-	-	-	-	1,000,000	1,000,000
CP348P	Eisenhower: Upgrade Norvell Field	-	-	-	-	500,000	500,000
CP358P	Northeast Park: Phase 1 Master Plan Improvements	-	-	-	-	150,000	150,000
CP387P	Anneberg Park: Colley Turf Infields w/Lights	-	-	-	930,000	-	930,000
CP391P	Anneberg Park: Soccer #2 New Turf and Lighting	-	-	-	1,550,000	-	1,550,000
CP411P	Blue Earth Water Feature: Leaper Renovation	125,000	-	-	-	-	125,000
CP413P	Anneberg Park: Repair/Mill and overlay Roads	238,000	-	-	-	-	238,000
CP414P	Northview Park: MoveMHK! Improvements	-	-	-	-	500,000	500,000
CP418P	Sunset Cemetery: Evergreen Rd Replacement	-	-	125,000	-	-	125,000
CP419P	Anneberg Park: Repair concrete roads	-	318,500	-	-	-	318,500
CP421P	Northeast Park: Soccer Fields Grading/Irrigation	-	-	-	300,000	-	300,000
CP426P	Blue Earth Plaza: Stage and Event Lawn Renovation	-	1,200,000	-	-	-	1,200,000
CP454P	Northview Waterpark: Paint Pool Surfaces	-	-	-	60,000	-	60,000
CP457P	City Pool: Paint Pool	120,000	-	-	-	-	120,000
CP464P	Douglass Center Annex: Roof Replacement	50,000	-	-	-	-	50,000
CP466P	Splash Park Recirculation / Stingray Reuse Phase 1	200,000	-	-	-	-	200,000
CP468P	Playground Replacement: Phase 1	-	-	350,000	-	-	350,000
CP469P	Cemetery Master Plan: Phase 2	-	-	-	-	240,000	240,000
CP471P	Playground Replacement: Phase 2	-	-	-	-	350,000	350,000
CP475P	City Park: Skatepark	-	-	2,000,000	-	-	2,000,000
CP476P	ERC: AHU Duckwork/Wrap Replacement	-	-	100,000	-	-	100,000
CP477P	ARC: AHU Ductwork/Wrap Replacement	-	-	-	100,000	-	100,000
CP478P	Indoor Aquatic Pool Facility	-	-	50,000,000	-	-	50,000,000
DC016P	FHDC Exhibit & Facility Renovation	-	-	-	-	8,000,000	8,000,000
	FHDC Strategic & Mater Plan	100,000	-	-	-	-	100,000
RC053P	Anneberg Twin Oaks: Replace Infield Turf	-	-	-	335,000	-	335,000
RC054P	Anneberg Soccer #1: Replace Turf	-	-	-	445,000	-	445,000
RC055P	City Pool: Stingray Deck Phase 2: Re-Use Impr	200,000	-	-	-	-	200,000
RC056P	Northview & CICO Pool: Slide Renovation	180,000	-	-	-	-	180,000
RC063P	City Hall: Customer Service Counter Renovation	100,000	-	-	-	-	100,000
RC064P	Anneberg Park: Twin Oaks facility improvements	-	-	-	225,000	-	225,000
RC065P	City,CiCo,Northview Water Parks: Paint Towers	120,000	-	-	-	-	120,000
COMMUNITY DEVELOPMENT		400,000	190,000	100,000	200,000	100,000	990,000
CD030P	Fund/Implement Bicycle & Pedestrian Systems Plan	100,000	100,000	100,000	100,000	100,000	500,000
CD031P	Update Manhattan Urban Area Comprehensive Plan	250,000	-	-	-	-	250,000
CD033P	Update Housing Market Analysis	50,000	-	-	-	-	50,000
CD035P	Poyntz Avenue Corridor Plan	-	90,000	-	-	-	90,000
CD037P	Fort Riley Blvd Redevelopment Plan	-	-	-	100,000	-	100,000

2026-2030 Proposed Capital Improvement Plan (CIP)

	2026	2027	2028	2029	2030	5-Year Total
Total 5-Year CIP	\$30,942,000	\$35,622,500	\$71,749,750	\$8,665,830	\$61,049,997	\$208,030,077

5-Year Project Listing							
Project #	Project Name	2026	2027	2028	2029	2030	Estimated Cost
CITY MANAGER'S OFFICE		20,600,000	4,575,000	250,000	250,000	-	25,675,000
CU052P	Anderson Avenue Campus Pedestrian Improvements	250,000	-	-	-	-	250,000
CU053P	Campus Perimeter Improvements Denison & Hunting	-	500,000	-	-	-	500,000
MA004P	City Website Re-Design & Online Transactions	-	125,000	-	-	-	125,000
MA012P	Aggieville Alley Upgrade Ph I	500,000	-	-	-	-	500,000
MA013P	Aggieville Parking Garage 2 & Laramie Street	15,000,000	-	-	-	-	15,000,000
MA014P	Aggieville Alley Upgrade Phase 2	1,000,000	-	-	-	-	1,000,000
MA016P	Aggieville Moro Street Phase 2	3,000,000	-	-	-	-	3,000,000
MA017P	Aggieville Alley Upgrade Phase 3	600,000	-	-	-	-	600,000
MA018P	Aggieville Triangle Park	-	2,500,000	-	-	-	2,500,000
MA019P	Aggieville Alley Upgrade Phase 4	-	1,200,000	-	-	-	1,200,000
MA020P	Downtown Garage Updates	250,000	250,000	250,000	250,000	-	1,000,000
FIRE		720,000	3,295,000	225,000	100,000	1,965,000	6,305,000
FR020P	Replace Floor & Entry Way at Fire Station HQ	-	120,000	100,000	100,000	100,000	420,000
FR027P	Firehouse #2 Expansion and Remodel	200,000	200,000	-	-	-	400,000
FR032P	Burn Building Repairs and Relocation	-	125,000	-	-	-	125,000
FR066P	Firehouse #1 HVAC Replacement	100,000	-	-	-	-	100,000
FR072P	Vehicle Exhaust Removal and Air Quality Systems	250,000	-	-	-	-	250,000
FR075P	EOC Upgrades	170,000	-	-	-	-	170,000
FR082P	Exhaust Removal Systems Firehouses 3 & 4	-	250,000	-	-	-	250,000
FR083P	Exhaust Removal Systems Firehouse 5	-	-	125,000	-	-	125,000
FR084E	Replace 2012 Pumper (#263)	-	1,300,000	-	-	-	1,300,000
FR087E	Purchase New ARFF Apparatus	-	1,300,000	-	-	-	1,300,000
FR088E	Replace 2015 Pumper #284	-	-	-	-	1,500,000	1,500,000
FR089E	PPE Decon Extractors	-	-	-	-	165,000	165,000
FR090E	Purchase New Polaris Wildland Fire Response Unit	-	-	-	-	100,000	100,000
FR091E	Replace Thermal Imager Cameras	-	-	-	-	100,000	100,000
PUBLIC WORKS		350,000	4,210,000	4,500,000	378,830	2,989,997	12,428,827
BR048P	Bluemont Corridor Beautification Design	-	200,000	-	-	-	200,000
BR054P	Brick Sidewalk Rehab - Houston Pierre HD	-	-	-	-	150,000	150,000
EN008P	Bluemont expansion	-	1,000,000	4,500,000	-	-	5,500,000
EN031P	Gary Ave & K-113 - New Traffic Signal	-	-	-	-	212,750	212,750
EN035P	11th street expansion (Bluemont to Fremont)	-	2,000,000	-	-	-	2,000,000
EN046P	Wildcat Creek Road Relocation	-	-	-	-	2,012,747	2,012,747
EN054P	McCall Rd Ext. from US-24 (TCB) to 4th Street	-	-	-	-	350,000	350,000
EN065P	Amherst/K-113 Intersection Geometrics Improvements	-	-	-	28,830	264,500	293,330
EN099P	Kimball Expansion/Berkshire to Anderson	-	-	-	350,000	-	350,000
ST2402	MLK Jr & Anderson Right Turn Lane	150,000	-	-	-	-	150,000
ST2403	Bellhaven/College/Anderson Signalization Study	200,000	-	-	-	-	200,000
TR022P	Poyntz & Juliette Traffic Signal Upgrade	-	200,000	-	-	-	200,000
TR032P	Juliette / K-18 Phase 2 Left Turn Signal	-	60,000	-	-	-	60,000
TR054P	MTOF Building Expansion	-	750,000	-	-	-	750,000
STORMWATER		1,160,000	7,900,000	550,000	1,350,000	6,315,000	17,275,000
CD028P	Floodplain Management & Mitigation	150,000	150,000	150,000	150,000	150,000	750,000
SW012P	New West Butterfield	-	250,000	-	-	-	250,000
SW013P	3-3'x2' RCB under Highway 24 (1-13)	-	-	400,000	-	-	400,000
SW031P	Anderson Grandview Culverts	110,000	-	-	-	-	110,000
SW048P	Tecumseh-Quivera System Phase IIB	-	-	-	-	515,000	515,000
SW050P	Lincoln Street Improvements	-	-	-	-	500,000	500,000
SW055P	Middle Kearney Stormwater Impr	900,000	6,100,000	-	-	-	7,000,000
SW061P	CiCo Tributary Stabilization	-	1,400,000	-	-	-	1,400,000
SW086P	Pump Station Capacity Improvements	-	-	-	850,000	5,150,000	6,000,000
SW097P	Master Plan Study, Levee Pump Stations	-	-	-	350,000	-	350,000
WATER		4,930,000	5,360,000	6,960,000	2,250,000	29,460,000	48,960,000
WA050P	WTP Office and Lab Improvements	-	-	-	-	400,000	400,000
WA160P	Elaine - Todd Neighborhood Water Main Impr	500,000	-	-	-	-	500,000
WA176P	Scenic Drive Booster Pump Station	-	-	900,000	-	-	900,000
WA199P	16th and Leavenworth St Waterline Impr	55,000	-	-	-	-	55,000
WA201P	Water Tank & Tower Maintenance Program	150,000	150,000	150,000	150,000	150,000	750,000
WA203P	Ward District Isolation Valves	50,000	-	50,000	-	-	100,000

2026-2030 Proposed Capital Improvement Plan (CIP)

	2026	2027	2028	2029	2030	5-Year Total
Total 5-Year CIP	\$30,942,000	\$35,622,500	\$71,749,750	\$8,665,830	\$61,049,997	\$208,030,077

5-Year Project Listing							
Project #	Project Name	2026	2027	2028	2029	2030	Estimated Cost
WA209P	WTP Clarifier No. 1 - Isolation Valve Installation	-	-	-	-	50,000	50,000
WA215P	Tamarron Terr Waterline Impr	150,000	-	-	-	-	150,000
WA216P	Delaware, 18th, & Rock Hill Waterline Impr	215,000	-	-	-	-	215,000
WA217P	Bluemont Ave Waterline Impr	-	60,000	600,000	-	-	660,000
WA226P	Sunset Booster Pump Station Upgrades	-	-	-	-	2,000,000	2,000,000
WA245P	Water Main Assessment & Replacement Program	75,000	-	-	-	-	75,000
WA246P	Enterprise Business Continuity Plan	100,000	-	-	-	-	100,000
WA247P	Cybersecurity & Physical Security Impr	-	750,000	-	-	-	750,000
WA252P	Bluemont Tank Security Fencing Upgrades	-	-	60,000	-	-	60,000
WA253P	Lime Sludge Discharge Piping Improvements	-	-	200,000	-	-	200,000
WA254P	Hunting Ave Part 2 Waterline Impr	200,000	-	-	-	-	200,000
WA255P	University Commons/Gramercy Waterline Improvements	-	-	-	-	60,000	60,000
WA256P	Ft Riley & Fair Lane Waterline Impr	-	400,000	-	-	-	400,000
WA257P	College Acres Neighborhood Waterline Impr	-	2,000,000	-	-	-	2,000,000
WA258P	Hudson Nature Trail Waterline Improvements	-	-	-	-	150,000	150,000
WA259P	College View Addition Waterline Improvements	-	-	-	-	400,000	400,000
WA260P	Blue Hills Waterline Improvements	-	-	-	-	500,000	500,000
WA262P	Sunny Slope Lane Neighborhood Waterline	-	-	-	-	500,000	500,000
WA263P	Platt St (1800 Blck) and Quivira Cir Waterline	-	-	-	-	300,000	300,000
WA264P	Pierre Street (1700 Block) Waterline	-	-	-	-	125,000	125,000
WA265P	S. Delaware Ave (100-300 Block) Waterline	-	-	-	-	300,000	300,000
WA266P	Longview Drive Waterline	-	-	-	-	100,000	100,000
WA267P	Colorado Street (400 Block) Waterline	-	-	-	-	125,000	125,000
WA268P	S. 18th Street (400 Block) Waterline	-	-	-	-	100,000	100,000
WA270P	Juliette Ave (1000 and 1100 Block) Waterline	-	-	-	-	200,000	200,000
WA271E	Purchase New/Used Directional Drill Bore Machine	160,000	-	-	-	-	160,000
WA273P	WTP Pump Station and Clearwell Upgrades	-	-	-	-	24,000,000	24,000,000
WA274P	Crosstown Water Transmission Main - Ph II	1,500,000	-	-	-	-	1,500,000
WA278P	Cost of Service/Allocation Study	450,000	-	-	-	-	450,000
WA279P	Blue Township Pump Station Bypass Waterline	60,000	-	-	-	-	60,000
WA281P	WTP Security Gate Replacement	125,000	-	-	-	-	125,000
WA282P	CiCo Tank Discharge Improvements	60,000	-	-	-	-	60,000
WA283P	WTP Wellfield AC Unit Replacments	80,000	-	-	-	-	80,000
WA284P	WTP Filter Rehabilitation	1,000,000	-	-	-	-	1,000,000
WA286P	Crosstown Water Transmission Main - Ph III	-	2,000,000	-	-	-	2,000,000
WA287P	Crosstown Water Transmission Main - Ph IV	-	-	5,000,000	-	-	5,000,000
WA288P	Crosstown Water Transmission Main - Ph V	-	-	-	2,100,000	-	2,100,000
WASTEWATER		50,000	-	4,060,000	-	7,100,000	11,210,000
WW085E	WWTP Pumps/Motors/Blowers Rehab & Maintenance	50,000	-	-	-	-	50,000
WW228P	Sanitary Sewer Trunk Main Impr - Phase II	-	-	2,500,000	-	-	2,500,000
WW232P	Ratone Street Sanitary Sewer Replacement	-	-	60,000	-	-	60,000
WW234P	Tattarax Hills Sanitary Sewer Improvements	-	-	1,500,000	-	-	1,500,000
WW183P	US-24 54 Inch Sanitary Sewer Interceptor	-	-	-	-	1,000,000	1,000,000
WW199P	Purchase New Biosolids Farmland - 55 acres	-	-	-	-	500,000	500,000
WW235P	Stagg Hill Sewer Trunk Main Improvements	-	-	-	-	1,600,000	1,600,000
WA289P	Crosstown Water Transmission Main - Ph VI	-	-	-	-	2,000,000	2,000,000
WA290P	Crosstown Water Transmission Main - Ph VII	-	-	-	-	2,000,000	2,000,000
Total 5-Year CIP		\$30,942,000	\$35,622,500	\$71,749,750	\$8,665,830	\$61,049,997	\$208,030,077