

Fort Scott, Kansas Budget 2026

August 5, 2026

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Agenda

Fund Structure/Overview

Revenue Update and Outlook

Expense Update and Outlook

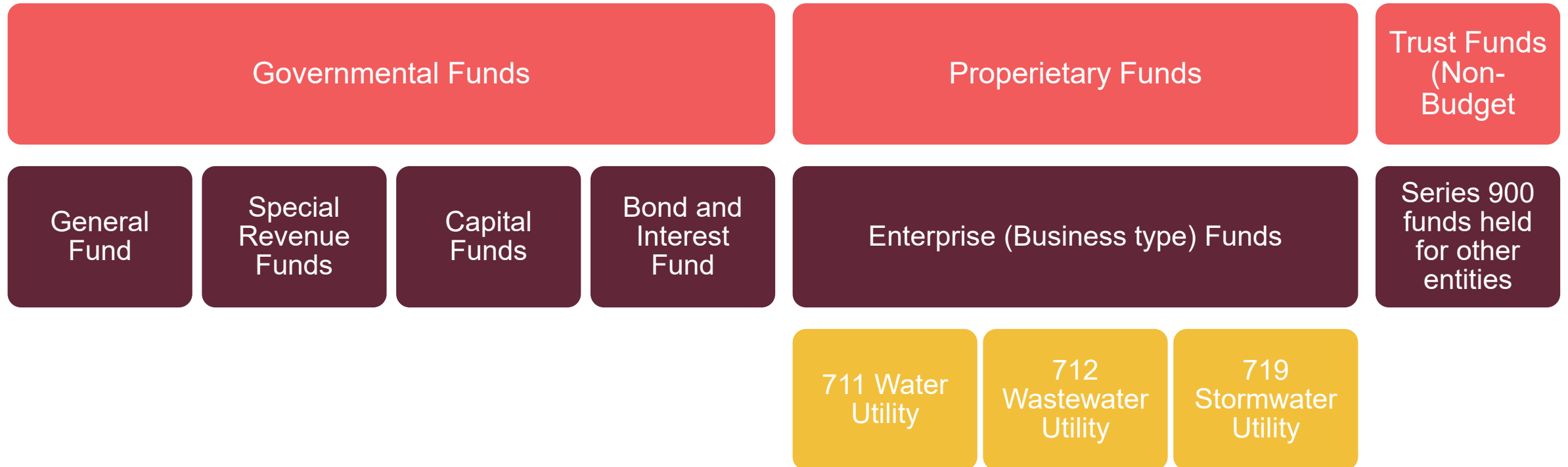
Budget Assumptions

City-Wide Overview

Funds Overview

Fund Structure

2026 Budget & CIP*

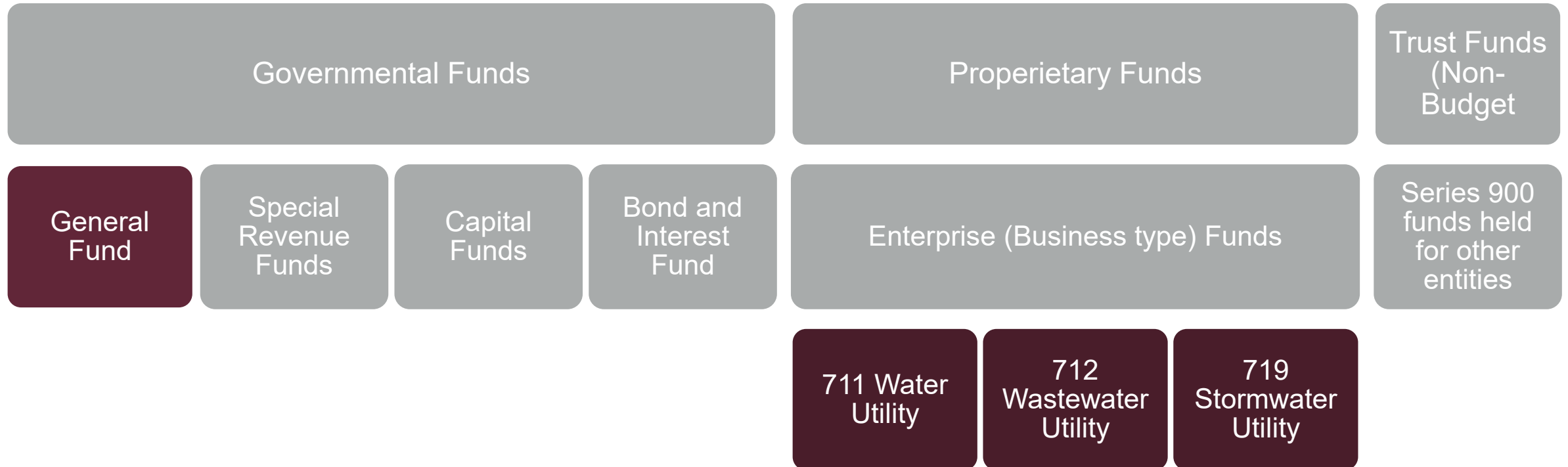


*CIP=Capital Improvement Plan



Fund Structure

2026 Budget & CIP*



**CIP=Capital Improvement Plan*



Fund Structure – Special Revenue Funds

200 PUBLIC LIBRARY		319 KDOT: AWOS / RUNWAY LIGHTING PROJECT
203 ECONOMIC DEVELOPMENT		320 UNSUNG HEROES PARK
204 SPECIAL STREETS AND HIGHWAYS		321 PEDNET GRANT
205 SPECIAL PARKS AND RECREATION		322 AIRPORT RUNWAY EXPANSION
206 SPECIAL ALCOHOL AND DRUGS		323 FISHER PARK IMPROVEMENTS PROJECT
207 E911 TELEPHONE TAX		326 FIRE GRANTS
208 CONVENTION AND VISITORS BUREAU		327 FAA: ELECTRIC VAULT GRANT
209 PARKS/COMMUNITY FACILITIES SALES TAX		328 KDOT: DESIGN & PLANNING GRANT
210 STREETS SALES TAX		329 ENERGY PROJECT
215 LAND BANK		330 GUNN PARK BLITZ
216 LAROCHE CAPITAL OUTLAY		331 MIH GRANT
217 EMS SERVICE		332 CDBG - FIRE TRUCK
218 RECREATION		333 SPARK GRANT
219 GOLF COURSE		334 ARPA
250 CDBG: ECONOMIC DEVELOPMENT		335 T-MOBILE GRANT
254 CDBG: MAYCO ACE		336 PUBLIC SAFETY TRUST
255 CDBG: URGENT NEEDS (SHARKY'S/HAMMONDS)		337 MUNICIPALITIES FIGHT ADDICTION (OPIOID) FUND
256 CDBG - SANITARY SEWER		338 KDOT - ELECTRIC GATE
300 KDH&E: RIVER INTAKE STRUCTURE		706 LAKE FORT SCOTT IMPROVEMENTS

BUDGET 2026

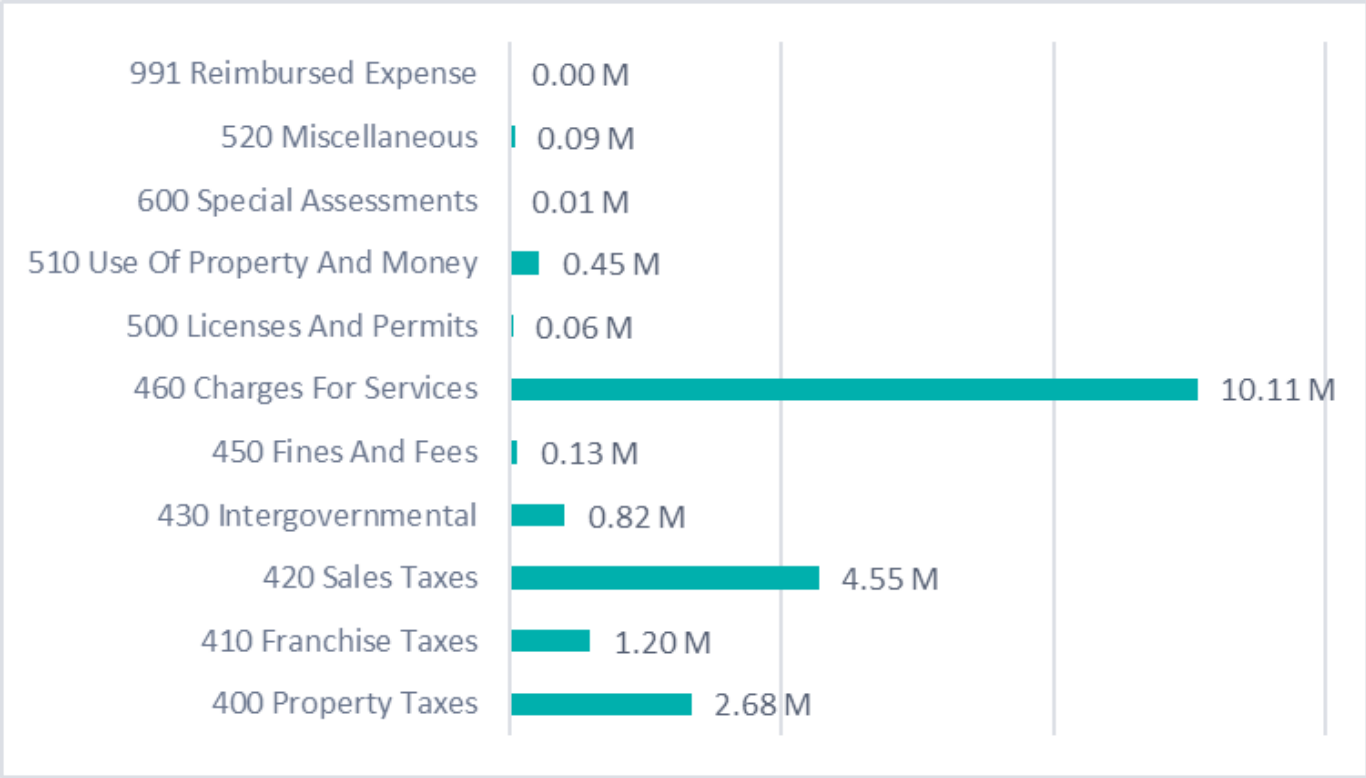
City Wide – Revenue

Row Labels	2023 Activity	2024 Activity	2025 Budget	2026 Submitted Budget	
462 Wastewater Revenues	\$ 5,575,122.74	\$ 4,913,320.48	\$ 5,431,328.07	\$ 4,962,638.07	22%
420 Sales Taxes	\$ 4,380,459.31	\$ 4,641,756.84	\$ 4,503,965.40	\$ 4,550,484.04	20%
461 Water Revenues	\$ 2,789,965.17	\$ 3,473,401.30	\$ 3,605,750.00	\$ 3,786,681.25	17%
400 Property Taxes	\$ 2,353,172.99	\$ 2,444,723.63	\$ 2,673,106.61	\$ 2,678,156.48	12%
699 Transfer From	\$ 2,596,659.93	\$ 1,876,925.36	\$ 560,000.00	\$ 2,608,684.40	11%
410 Franchise Taxes	\$ 1,183,754.01	\$ 1,034,201.67	\$ 1,198,253.02	\$ 1,198,253.02	5%
430 Intergovernmental	\$ 752,561.73	\$ 725,366.87	\$ 726,850.00	\$ 816,907.00	4%
464 Golf Course	\$ 498,291.93	\$ 482,462.02	\$ 607,795.00	\$ 657,795.00	3%
510 Use Of Property And Money	\$ 431,767.09	\$ 458,866.53	\$ 450,000.00	\$ 450,000.00	2%
463 Stormwater Revenues	\$ 280,014.64	\$ 285,157.86	\$ 282,852.78	\$ 289,924.10	1%
466 Airport Revenues	\$ 199,614.06	\$ 222,353.35	\$ 226,910.00	\$ 217,000.00	1%
451 Municipal Court	\$ 94,133.66	\$ 134,268.50	\$ 94,050.00	\$ 130,050.00	1%
520 Miscellaneous	\$ 5,270,054.38	\$ 515,090.43	\$ 47,828.00	\$ 85,569.00	0%
472 Recreation	\$ 60,846.87	\$ 101,994.61	\$ 69,333.00	\$ 69,333.00	0%
465 Aquatic Center	\$ 47,902.63	\$ 57,601.87	\$ 56,210.00	\$ 56,210.00	0%
500 Licenses And Permits	\$ 64,888.75	\$ 31,652.00	\$ 65,000.00	\$ 55,955.00	0%
467 Brcc	\$ 43,406.20	\$ 56,512.97	\$ 34,105.00	\$ 48,400.00	0%
468 Park Fees	\$ 20,222.00	\$ 19,915.00	\$ 14,203.00	\$ 17,500.00	0%
600 Special Assessments	\$ 5,965.71	\$ 5,187.64	\$ 7,500.00	\$ 6,000.00	0%
474 Laroche Baseball Complex	\$ 1,050.00	\$ 1,500.00	\$ 25,335.00	\$ 1,500.00	0%
452 Animal Control Services	\$ 495.00	\$ 382.00	\$ 2,500.00	\$ 560.00	0%
450 Fines And Fees	\$ (210.00)	\$ (83.01)	\$ -	\$ -	0%
470 Dispatch Services	\$ -	\$ -	\$ -	\$ -	0%
513 Sale Of Property	\$ 14,696.98	\$ -	\$ -	\$ -	0%
469 Memorial Hall	\$ -	\$ -	\$ -	\$ -	0%
471 Ambulance Services	\$ 15,075.00	\$ 14,275.00	\$ -	\$ -	0%
438 Grants	\$ 3,363,599.56	\$ 574,242.92	\$ -	\$ -	0%
460 Charges For Services	\$ -	\$ (200.00)	\$ -	\$ -	0%
991 Reimbursed Expense	\$ 796,256.56	\$ 187,841.29	\$ 10,000.00	\$ -	0%
512 Lease Income	\$ -	\$ -	\$ -	\$ -	0%
Grand Total	\$ 30,839,766.90	\$ 22,258,717.13	\$ 20,692,874.88	\$ 22,687,600.37	100%



Revenue Overview – City-Wide

2026 Submitted Budget	
REVENUE	
400 Taxes	
400 Property Taxes	2,678,156.48
410 Franchise Taxes	1,198,253.02
420 Sales Taxes	4,550,484.04
400 Taxes Total	8,426,893.54
430 Intergovernmental	816,907.00
450 Fines And Fees	130,610.00
460 Charges For Services	10,106,981.42
500 Licenses And Permits	55,955.00
510 Use Of Property And Money	450,000.00
600 Special Assessments	6,000.00
520 Miscellaneous	85,569.00
991 Reimbursed Expense	-
REVENUE Total	20,078,915.97



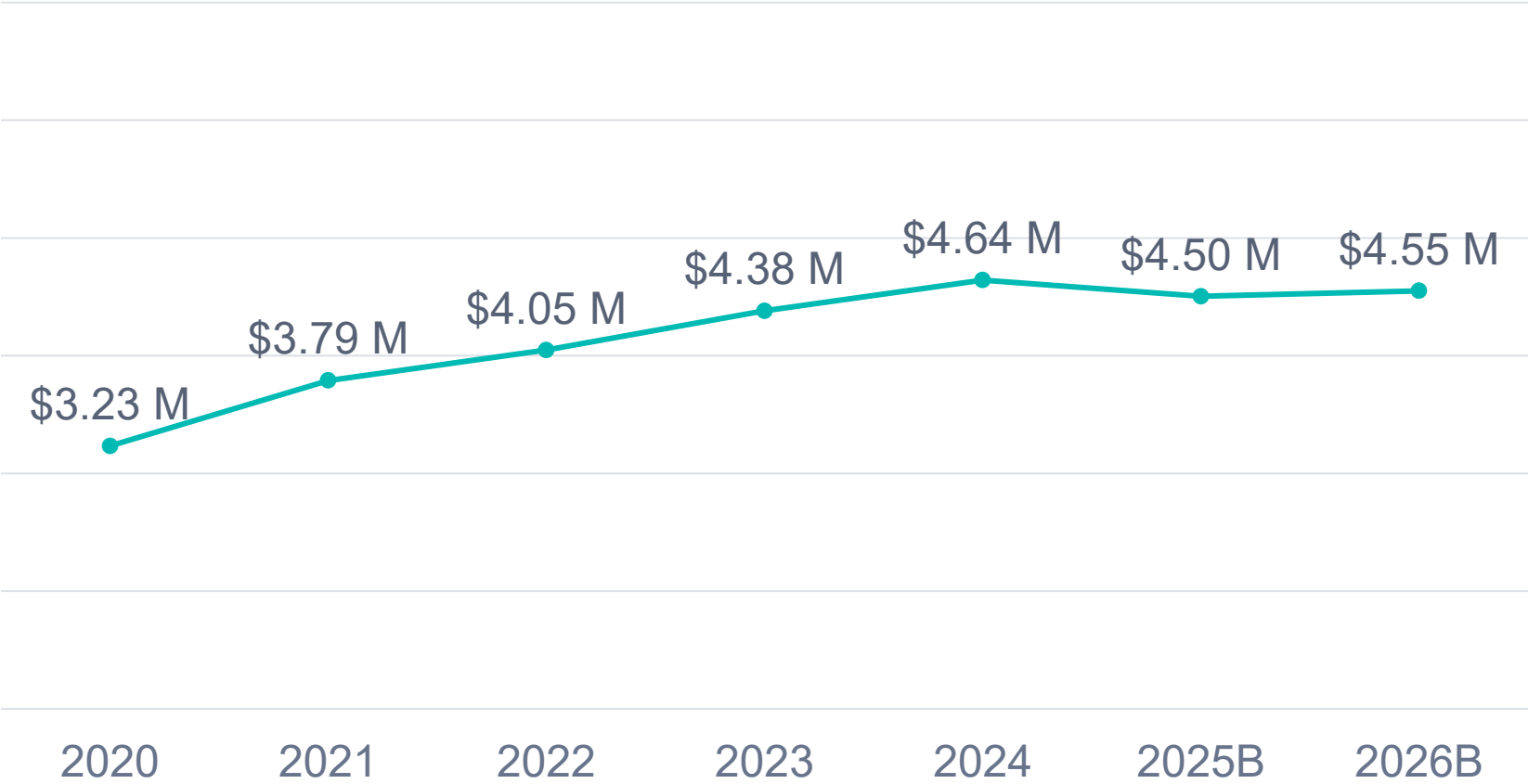
* *Removed transfers*



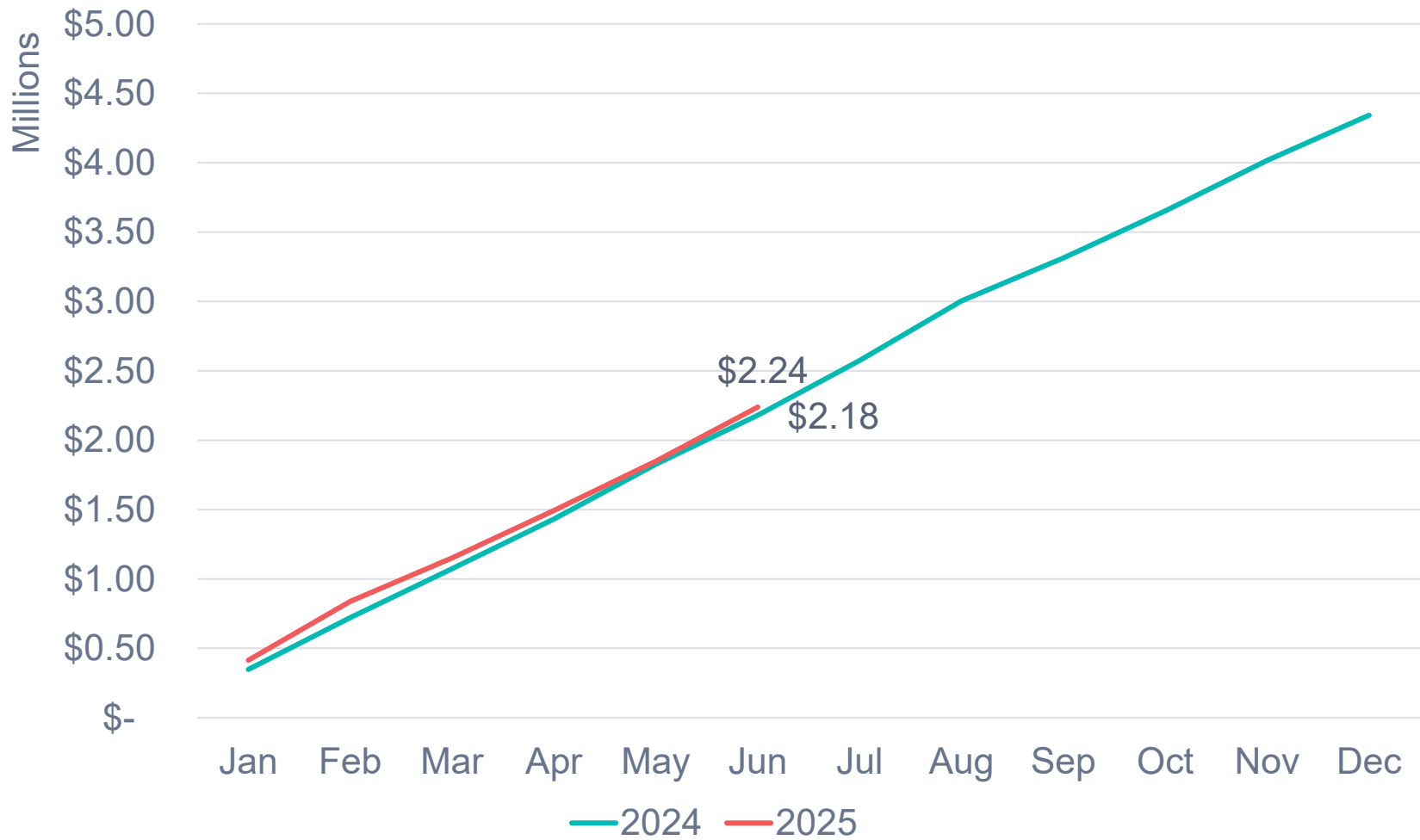
Expense Overview – City-Wide

	2022 Activity	2023 Activity	2024 Activity	2025 Budget	2026 Submitted Budget
700 Personnel Services	(5,761,655)	(6,297,047)	(7,248,578.99)	(7,379,735.29)	(7,807,978.48)
720 Contractual Services	(3,423,425)	(12,930,396)	(4,082,679.05)	(3,576,032.78)	(3,455,273.72)
740 Commodities	(1,463,416)	(1,940,562)	(2,099,570.17)	(1,708,818.20)	(1,961,531.46)
520 Miscellaneous	(57,530)	(11,266)	(10,034.31)	(128.00)	(128.00)
760 Capital Outlay	(1,540,635)	(6,070,900)	(4,948,255.68)	(6,245,352.85)	(4,543,585.08)
800 Debt Service	(1,518,907)	(1,241,970)	(1,400,637.67)	(1,207,327.03)	(763,956.47)
900 Reserve	0	0	-	(350,000.00)	(807,326.39)
999 Transfer To	(126,577)	(2,596,660)	(1,876,925.36)	(450,000.00)	(1,455,000.00)

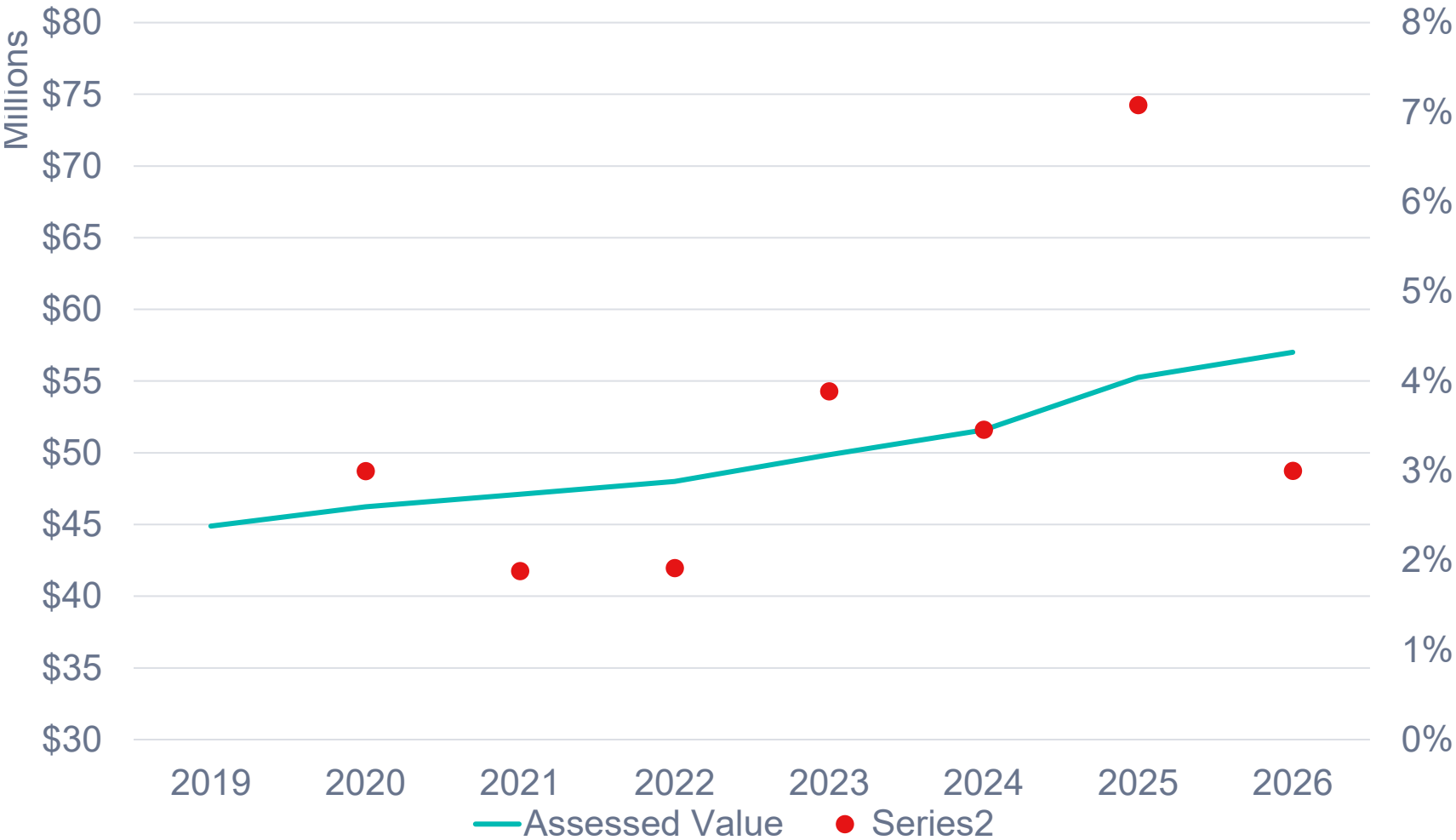
Sales Tax Revenue City Wide



Sales Tax Revenue City Wide



Assessed Value Revenue City Wide



Levy - Revenue City Wide



General Fund	35.847
Library Fund	5.536
Public Safety Equip.	1.999
Total	43.382

1 Mill = \$57,010



Levy - Revenue City Wide

City, 43.382



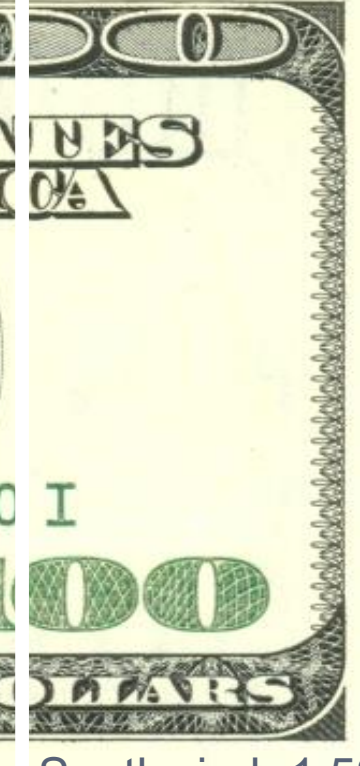
County, 59.848



School, 54.81



CC, 29.921

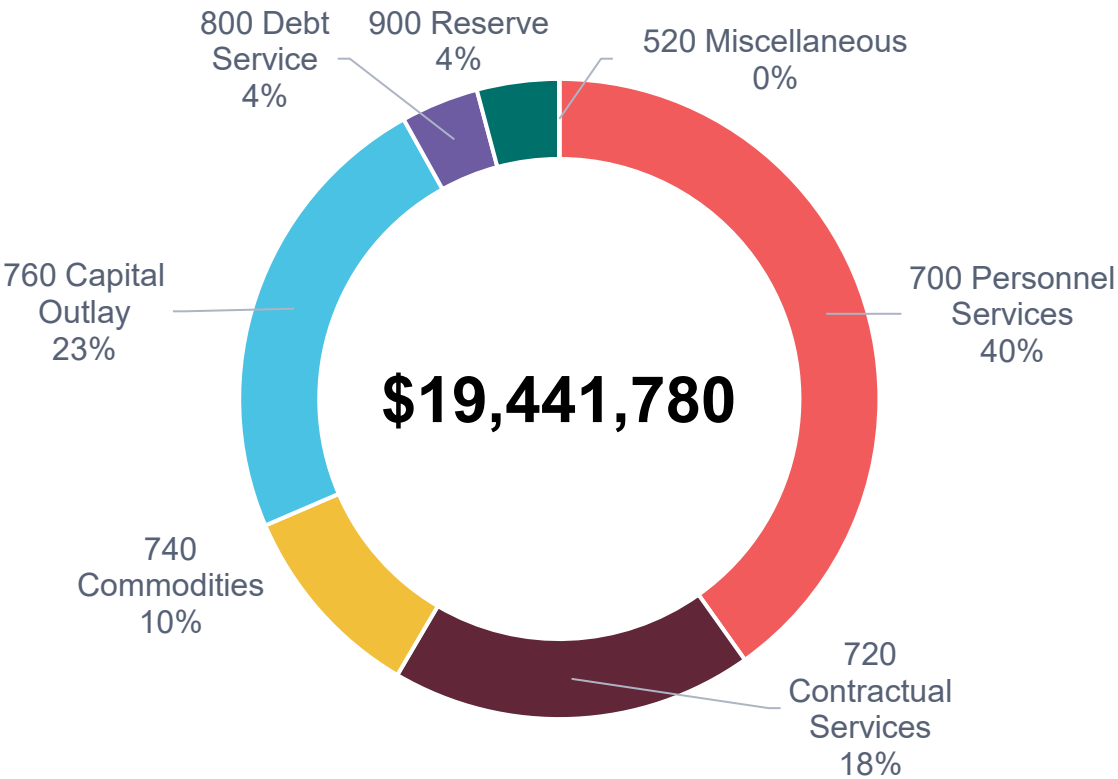


Southwind, 1.582

Expense Overview – City-Wide

	2026 Submitted Budget
EXPENSE	
700 Personnel Services	(7,807,978.48)
720 Contractual Services	(3,555,273.72)
740 Commodities	(1,961,531.46)
760 Capital Outlay	(4,545,585.08)
800 Debt Service	(763,956.47)
900 Reserve	(807,326.39)
520 Miscellaneous	(128.00)
EXPENSE Total	(19,441,779.60)

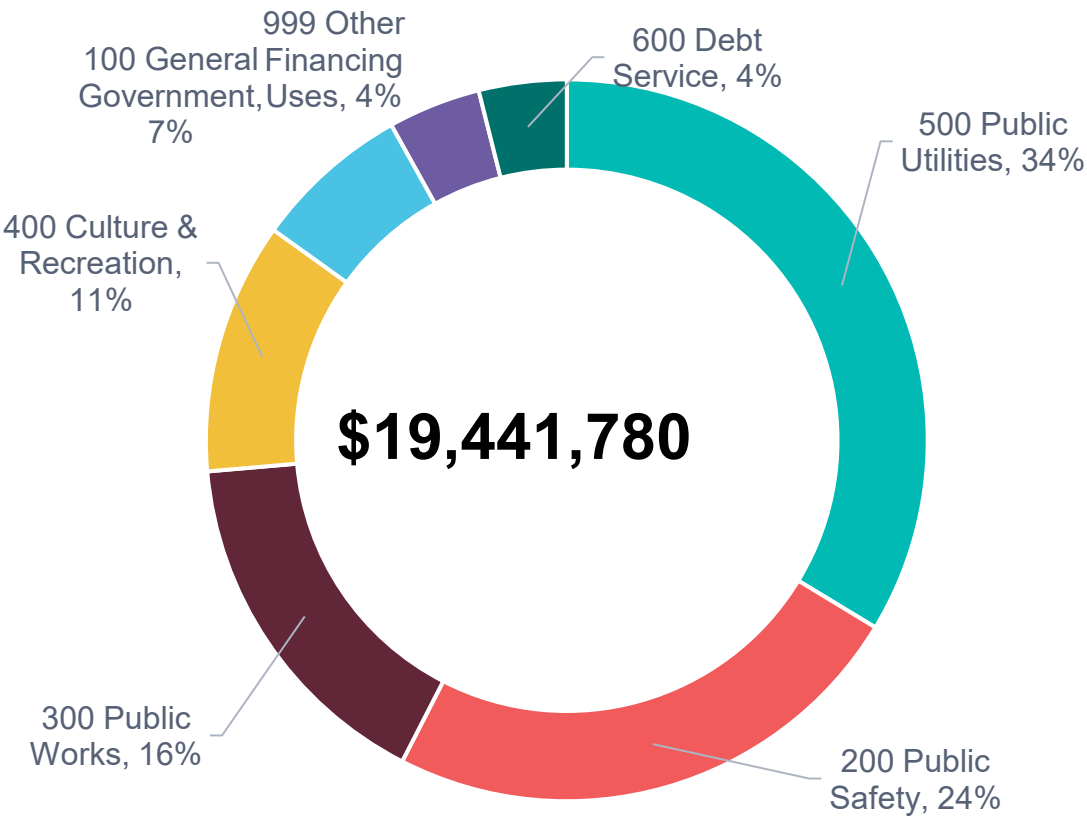
* Removed transfers



Expense by Function – City-Wide

2026 Submitted Budget		
EXPENSE		
500 Public Utilities	\$	(6,547,337)
200 Public Safety	\$	(4,639,293)
300 Public Works	\$	(3,127,232)
400 Culture & Recreation	\$	(2,192,583)
100 General Government	\$	(1,364,052)
999 Other Financing Uses	\$	(807,326)
600 Debt Service	\$	(763,956)
EXPENSE Total	\$	(19,441,780)

* Removed transfers



Forecast Assumptions

Property Tax	0.8 mill dec
Sales Tax	1%
Other Taxes	1%
Intergovernmental Revenues	0%
Public Charges for Services	2%
Licenses and Permits	3%
Fines, Forfeits & Penalties	1%
Other Revenues	1%
Other Financing Sources	0%
Expenditures	
Personnel	3%
Supplies, services & charges	4%
Capital Outlay	3%
Other	0%
Transfers Out	0%
Health Ins	12%

Expense Summaries

	2022 Activity	2023 Activity	2024 Actual	2025 Budget	2026 Submitted Budget
100 General Fund	-5,472,623	-6,145,730	-6,942,950	-6,513,890	-6,953,460
CAPITAL FUNDS					
202 Public Safety Equipment	-64,139	-29,770	-114,959	-167,666	-124,682
213 Equipment Reserve	-69,090	-65,705	-75,000	-52,629	0
214 Capital Improvements	0	0	-50,000	-10,738	-25,000
215 Land Bank	-2,542	-42,491	-99,724	-126,262	-60,000
216 Laroche Capital Outlay	0	0	-14,870	0	-42,000
600 Debt Service	-121,924	0	-94,678	0	0
706 Lake Fort Scott Improvements	-10,214	-59,452	-185,361	-89,342	0
TOTAL CAPITAL FUNDS	-267,909	-197,418	-634,592	-446,637	-251,682

Expense Summaries

SPECIAL REVENUE

Row Labels		2022 Activity	2023 Activity	2024 Actual	2025 Budget	2026 Submitted Budget
200 Public Library		-291,454	-282,060	-299,680	-330,449	-336,722
202 Public Safety Equipment		-64,139	-29,770	-167,666	-137,342	-124,682
203 Economic Development		55,885	-100,000	-188,923	-201,994	-24,600
204 Special Streets And Highways		-740,991	-953,700	-1,506,435	-2,012,253	-1,728,146
205 Special Parks And Recreation		-4,005	0	-6,371	-70,000	-70,000
206 Special Alcohol And Drugs		-7,000	-9,750	-29,187	-44,775	-44,775
207 E911 Telephone Tax		-65,702	-67,533	-118,177	-142,875	-143,045
208 Convention And Visitors Bureau		-155,275	-160,532	-182,432	-159,618	-92,009
209 Parks/Community Facilities Services		0	-19,135	-141,119	-215,000	-225,000
210 Streets Sales Tax		-553,577	-361,820	-61,324	-1,478,385	-868,360
213 Equipment Reserve		-69,090	-65,705	-52,629	0	0
214 Capital Improvements		0	0	-10,738	-75,000	-25,000
215 Land Bank		-2,542	-42,491	-126,262	-113,500	-60,000
216 Laroche Capital Outlay		0	0	0	-14,870	-42,000
218 Recreation		-76,150	-58,253	-147,588	-60,000	-69,333
219 Golf Course		0	-499,348	-581,892	-613,617	-655,271
TOTAL SPECIAL REVENUE		-1,974,039	-2,650,099	-3,620,423	-5,669,679	-4,508,943



Expense Summaries

ENTERPRISE FUNDS

	2022 Activity	2023 Activity	2024 Actual	2025 Budget	2026 Submitted Budget
707 Sewer Capital Reserve	-32,029	-2,879,064	-27,400	-775,000	-1,265,000
708 Water Capital Reserve	0	0	0	-190,000	-120,000
709 Stormwater Capital Reserve	-47,494	0	0	-478,507	-25,000
711 Water Utility	-2,862,000	-3,529,628	-3,739,743	-3,645,817	-3,816,681
712 Wastewater Utility	-2,040,846	-5,203,398	-6,378,002	-2,448,838	-3,873,473
719 Stormwater Utility	-299,939	-238,233	-119,517	-221,675	-154,034
TOTAL ENTERPRISE FUNDS	-5,282,308	-11,850,323	-10,264,662	-7,759,837	-9,254,188



Expense Summaries

	2022 Activity	2023 Activity	2024 Actual
930 Fire Insurance Proceeds	-6,000	-33,840	-8,086
931 20Th Century Veterans Memor	-70	-210	-70
934 Animal Shelter Trust	-623	-1,331	0
936 Christmas In The Park	-919	-6,402	-69,030
939 Gnat Project	-394	-2,419	-2,093
940 Gunn Park Trails	-13,029	-5,505	-1,092
941 Law Enforcement Trust	-56,114	-22,118	-14,979
942 Safe Grant	-253	0	0
943 Community Gardens	0	-110	0
945 Hospice Care	-4,991	-23,776	0
947 Gunn Park - Disc Golf	-500	-1,375	-250
949 Splash Pad	0	-20,539	-693
TOTAL TRUST FUNDS	-82,893	-117,624	-96,292