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August 5, 2025

Honorable Mayor  
Members of Commission  
City of Fort Scott

Submitted for your consideration is the proposed Fiscal Year 2026 budget for the City of Fort Scott, Kansas. The annual budget for Fiscal Year 2026, as proposed, represents the administrative and financial plan for the City of Fort Scott. This budget is the product of a comprehensive team effort of City staff.

Department Directors were asked to submit budget requests to meet the overall department responsibilities and capital requests. Departmental submissions were reviewed, streamlined, and adjusted during individual department review by the Department Director, Baker Tilly, and City Manager to balance financial constraints and service delivery mandates. This process has been thorough to maintain cost effective delivery of City services but does not end with adoption of the budget document. The Fiscal Year 2026 budget presents a balanced program of services and cost control measures, which will be monitored throughout the year to provide the quality programs and services important to the citizens of Fort Scott.

The document begins with an outline of the proposed Fiscal Year 2026 budget in summary.

Sections include:

- Overall fiscal year 2026 revenue across all funds.
- Overall fiscal year 2026 expenditures across all funds.
- Individual fund summaries showing the overall revenue and expenditure trends by fund by category.
- Line-item detail of all funds.

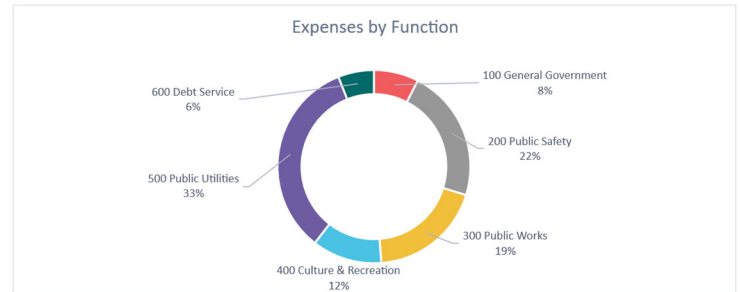
## **DISCUSSION**

The budget that is contained within this document is not considered complete until adopted by the City's Commission. Beginning August 5, staff and Baker Tilly will facilitate discussions surrounding the changes to this budget in addition to the Capital Improvement Plan. The overall proposed 2026 budget is \$22,050,464 compared to the 2025 budget of \$20,917,394.15. The operating portion of the 2026 budget is \$13,324,911.66 or an increase of 0.47% over last year.

A summary of key budget highlights and changes is detailed below:

### General Fund

- Sales tax revenue has been adjusted to a 1% increase over the 2025 budget estimates. Sales tax is settling down to a normal modest annual increase.
- Property tax revenue has a slight increase from 2025 budget based on new growth.
- This budget does decrease the mill levy in the general fund by .800 mill.
- All other revenue within the General Fund is estimated to grow at a modest 2.5%.
- Overall expense changes include:
  - Salaries reflect a 3% cost of living adjustment (COLA)
  - 11% increase in insurance premiums
- Unspent project budgets are expected to be rolled to 2026. This will come to the Commission in the form of a budget amendment from staff after the end of the year.



### Water & Sewer System

- Water and Sewer rates increase of 3.0%
- Continuation of various capital projects.

### ACTION REQUESTED/RECOMMENDATION

Staff will be available to review the above-listed items and the City's FY 2026 budget.

August 19<sup>th</sup> – 2026 Budget presentation and workshop discussion

September 2<sup>nd</sup> – 2026 Budget workshop.

September 16- Public Hearing and Budget adoption.

Respectfully,

Brad Matkin

City Manager

**CITY OF FORT SCOTT, KANSAS**  
**Citywide Revenues**

| Row Labels                    | 2023 Activity           | 2024 Activity           | 2025 Budget             | 2026 Submitted Budget   |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 400 Taxes                     | \$ 7,917,386.31         | \$ 8,120,682.14         | \$ 8,375,325.03         | \$ 8,426,893.54         |
| 430 Intergovernmental         | \$ 4,116,161.29         | \$ 1,299,609.79         | \$ 726,850.00           | \$ 816,907.00           |
| 450 Fines And Fees            | \$ 94,418.66            | \$ 134,567.49           | \$ 96,550.00            | \$ 130,610.00           |
| 460 Charges For Services      | \$ 9,531,511.24         | \$ 9,628,294.46         | \$ 10,353,821.85        | \$ 10,106,981.42        |
| 500 Licenses And Permits      | \$ 64,888.75            | \$ 31,652.00            | \$ 65,000.00            | \$ 55,955.00            |
| 510 Use Of Property And Money | \$ 446,464.07           | \$ 458,866.53           | \$ 450,000.00           | \$ 450,000.00           |
| 520 Miscellaneous             | \$ 5,270,054.38         | \$ 515,090.43           | \$ 47,828.00            | \$ 85,569.00            |
| 600 Special Assessments       | \$ 5,965.71             | \$ 5,187.64             | \$ 7,500.00             | \$ 6,000.00             |
| 699 Transfer From             | \$ 2,596,659.93         | \$ 1,876,925.36         | \$ 560,000.00           | \$ 2,608,684.40         |
| 991 Reimbursed Expense        | \$ 796,256.56           | \$ 187,841.29           | \$ 10,000.00            | \$ -                    |
| <b>Grand Total</b>            | <b>\$ 30,839,766.90</b> | <b>\$ 22,258,717.13</b> | <b>\$ 20,692,874.88</b> | <b>\$ 22,687,600.37</b> |

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

The City of Fort Scott's largest revenue source is wastewater and water charges, followed by sales taxes and property taxes. Wastewater and water revenues include user fees for water services as well as fees collected from ADM. The sales tax rate in Fort Scott is 9.65% which includes the city general sales tax, the city's portion of the Bourbon County sales tax, compensating use tax, the Streets Sales Tax, and the Parks/Community Facilities Sales Tax. The 2026 budget calculated property tax at a 43.382 mill levy rate which is a 0.827 decrease from last year.

## CITY OF FORT SCOTT, KANSAS

### Citywide Expenditures

The City of Fort Scott's largest expenditure category is personnel. The 2026 budget includes a 3% cost of living adjustment (COLA) for city employees, and a 11% increase in employer-provided health insurance.

| Row Labels                             | 2022 Activity      | 2023 Activity      | 2024 Activity         | 2025 Budget           | 2026 Submitted Budget |
|----------------------------------------|--------------------|--------------------|-----------------------|-----------------------|-----------------------|
| <b>100 General Fund</b>                |                    |                    |                       |                       |                       |
| 451 Municipal Court                    | (100)              | 1,703              | (799.29)              | -                     | -                     |
| 520 Miscellaneous                      | (1,222)            | (1,851)            | (304.50)              | (1,073.00)            | (1,073.00)            |
| 701 Earnings                           | (2,594,222)        | (2,799,943)        | (3,168,481.26)        | (3,254,518.27)        | (3,281,897.26)        |
| 702 Benefits                           | (974,440)          | (999,189)          | (1,183,927.58)        | (1,128,632.44)        | (1,301,351.51)        |
| 720 Contractual Services               | (880,592)          | (1,053,984)        | (1,205,026.13)        | (1,213,313.00)        | (1,250,850.32)        |
| 723 Utilities                          | (1,570)            | (343)              | (89.19)               | (1,000.00)            | (1,000.00)            |
| 727 Contractual Services               | (16,040)           | (26,673)           | (27,968.05)           | (30,320.00)           | (30,320.00)           |
| 740 Commodities                        | (523,080)          | (736,292)          | (449,614.46)          | (546,288.00)          | (553,483.00)          |
| 743 Operating Supplies                 | (1,070)            | (519)              | (3,363.36)            | (1,250.00)            | (1,250.00)            |
| 760 Capital Outlay                     | (94,286)           | (75,277)           | (252,381.71)          | (45,000.00)           | (233,000.00)          |
| 800 Debt Service                       | (259,426)          | (254,358)          | (261,523.91)          | (167,375.03)          | (252,114.46)          |
| 999 Transfer To                        | (126,577)          | (198,884)          | (389,432.86)          | (125,000.00)          | (45,000.00)           |
| 741 Commodities                        | 0                  | (120)              | (37.27)               | (120.00)              | (120.00)              |
| <b>Net Surplus (Deficit)</b>           | <b>(5,472,623)</b> | <b>(6,145,730)</b> | <b>(6,942,949.57)</b> | <b>(6,513,889.74)</b> | <b>(6,951,459.55)</b> |
| <b>200 Public Library</b>              |                    |                    |                       |                       |                       |
| 720 Contractual Services               | (291,454)          | (282,060)          | (299,679.80)          | (330,449.27)          | (336,721.66)          |
| 727 Contractual Services               | 0                  | 0                  | -                     | -                     | -                     |
| <b>Net Surplus (Deficit)</b>           | <b>(291,454)</b>   | <b>(282,060)</b>   | <b>(299,679.80)</b>   | <b>(330,449.27)</b>   | <b>(336,721.66)</b>   |
| <b>202 Public Safety Equipment</b>     |                    |                    |                       |                       |                       |
| 740 Commodities                        | 0                  | (5,459)            | -                     | (2,342.00)            | (2,365.42)            |
| 760 Capital Outlay                     | (64,139)           | (24,311)           | (167,665.89)          | (135,000.00)          | (100,000.00)          |
| 800 Debt Service                       | 0                  | 0                  | -                     | -                     | (22,316.64)           |
| <b>Net Surplus (Deficit)</b>           | <b>(64,139)</b>    | <b>(29,770)</b>    | <b>(167,665.89)</b>   | <b>(137,342.00)</b>   | <b>(124,682.06)</b>   |
| <b>203 Economic Development</b>        |                    |                    |                       |                       |                       |
| 701 Earnings                           | 0                  | 0                  | -                     | -                     | (18,937.31)           |
| 702 Benefits                           | 0                  | 0                  | -                     | -                     | (5,663.00)            |
| 720 Contractual Services               | 55,885             | 0                  | (32,583.84)           | (201,994.44)          | -                     |
| 727 Contractual Services               | 0                  | 0                  | (106,339.65)          | -                     | -                     |
| 999 Transfer To                        | 0                  | (100,000)          | (50,000.00)           | -                     | -                     |
| <b>Net Surplus (Deficit)</b>           | <b>55,885</b>      | <b>(100,000)</b>   | <b>(188,923.49)</b>   | <b>(201,994.44)</b>   | <b>(24,600.31)</b>    |
| <b>204 Special Streets And Highwa</b>  |                    |                    |                       |                       |                       |
| 701 Earnings                           | (321,400)          | (402,629)          | (500,317.68)          | (655,007.16)          | (590,188.90)          |
| 702 Benefits                           | (110,343)          | (123,059)          | (173,241.65)          | (164,440.98)          | (251,951.62)          |
| 720 Contractual Services               | (32,616)           | (44,470)           | (57,194.26)           | (47,655.00)           | (57,655.00)           |
| 740 Commodities                        | (202,692)          | (229,722)          | (385,372.78)          | (260,150.00)          | (333,350.00)          |
| 760 Capital Outlay                     | (73,939)           | (153,821)          | (390,308.61)          | (885,000.00)          | (495,000.00)          |
| <b>Net Surplus (Deficit)</b>           | <b>(740,991)</b>   | <b>(953,700)</b>   | <b>(1,506,434.98)</b> | <b>(2,012,253.14)</b> | <b>(1,728,145.52)</b> |
| <b>205 Special Parks And Recreatio</b> |                    |                    |                       |                       |                       |
| 720 Contractual Services               | (4,005)            | 0                  | -                     | -                     | -                     |
| 760 Capital Outlay                     | 0                  | 0                  | (6,370.91)            | (70,000.00)           | (70,000.00)           |
| <b>Net Surplus (Deficit)</b>           | <b>(4,005)</b>     | <b>0</b>           | <b>(6,370.91)</b>     | <b>(70,000.00)</b>    | <b>(70,000.00)</b>    |

## CITY OF FORT SCOTT, KANSAS

### Citywide Expenditures

The City of Fort Scott's largest expenditure category is personnel. The 2026 budget includes a 3% cost of living adjustment (COLA) for city employees, and a 11% increase in employer-provided health insurance.

| Row Labels                            | 2022 Activity    | 2023 Activity    | 2024 Activity       | 2025 Budget           | 2026 Submitted Budget |
|---------------------------------------|------------------|------------------|---------------------|-----------------------|-----------------------|
| <b>206 Special Alcohol And Drugs</b>  |                  |                  |                     |                       |                       |
| 720 Contractual Services              | (7,000)          | (9,750)          | (29,186.71)         | (44,775.00)           | (44,775.00)           |
| 760 Capital Outlay                    | 0                | 0                | -                   | -                     | -                     |
| <b>Net Surplus (Deficit)</b>          | <b>(7,000)</b>   | <b>(9,750)</b>   | <b>(29,186.71)</b>  | <b>(44,775.00)</b>    | <b>(44,775.00)</b>    |
| <b>207 E911 Telephone Tax</b>         |                  |                  |                     |                       |                       |
| 720 Contractual Services              | (58,947)         | (61,195)         | (100,827.84)        | (93,371.00)           | (93,541.12)           |
| 760 Capital Outlay                    | (6,755)          | (6,338)          | (17,349.50)         | (49,504.00)           | (49,504.00)           |
| <b>Net Surplus (Deficit)</b>          | <b>(65,702)</b>  | <b>(67,533)</b>  | <b>(118,177.34)</b> | <b>(142,875.00)</b>   | <b>(143,045.12)</b>   |
| <b>208 Convention And Visitors Bu</b> |                  |                  |                     |                       |                       |
| 701 Earnings                          | (61,500)         | (73,332)         | (67,294.36)         | (67,918.24)           | (10,300.00)           |
| 702 Benefits                          | (15,992)         | (13,214)         | (11,452.82)         | (14,588.58)           | (445.99)              |
| 720 Contractual Services              | (10,305)         | (35,505)         | (5,682.73)          | (3,250.00)            | (3,250.00)            |
| 723 Utilities                         | (4,275)          | (4,831)          | (2,954.43)          | (1,648.00)            | (4,800.00)            |
| 727 Contractual Services              | (58,130)         | (27,116)         | (92,889.44)         | (71,036.00)           | (72,036.00)           |
| 740 Commodities                       | (4,816)          | (6,533)          | (1,712.07)          | (1,177.00)            | (1,177.00)            |
| 743 Operating Supplies                | 0                | 0                | (9.99)              | -                     | -                     |
| 760 Capital Outlay                    | (256)            | 0                | (436.52)            | -                     | -                     |
| 900 Reserve                           | 0                | 0                | -                   | -                     | -                     |
| <b>Net Surplus (Deficit)</b>          | <b>(155,275)</b> | <b>(160,532)</b> | <b>(182,432.36)</b> | <b>(159,617.82)</b>   | <b>(92,008.99)</b>    |
| <b>209 Parks/Community Facilities</b> |                  |                  |                     |                       |                       |
| 760 Capital Outlay                    | 0                | (19,135)         | (141,118.80)        | (215,000.00)          | (225,000.00)          |
| <b>Net Surplus (Deficit)</b>          | <b>0</b>         | <b>(19,135)</b>  | <b>(141,118.80)</b> | <b>(215,000.00)</b>   | <b>(225,000.00)</b>   |
| <b>210 Streets Sales Tax</b>          |                  |                  |                     |                       |                       |
| 720 Contractual Services              | (41,192)         | (55,040)         | (56,301.91)         | (26,155.00)           | (26,416.55)           |
| 760 Capital Outlay                    | (512,385)        | (306,781)        | (5,021.83)          | (1,452,230.00)        | (841,943.10)          |
| <b>Net Surplus (Deficit)</b>          | <b>(553,577)</b> | <b>(361,820)</b> | <b>(61,323.74)</b>  | <b>(1,478,385.00)</b> | <b>(868,359.65)</b>   |
| <b>213 Equipment Reserve</b>          |                  |                  |                     |                       |                       |
| 760 Capital Outlay                    | (69,090)         | (65,705)         | (52,628.68)         | (0.00)                | (0.00)                |
| <b>Net Surplus (Deficit)</b>          | <b>(69,090)</b>  | <b>(65,705)</b>  | <b>(52,628.68)</b>  | <b>(0.00)</b>         | <b>(0.00)</b>         |
| <b>214 Capital Improvements</b>       |                  |                  |                     |                       |                       |
| 760 Capital Outlay                    | 0                | 0                | (10,737.92)         | (75,000.00)           | (25,000.00)           |
| <b>Net Surplus (Deficit)</b>          | <b>0</b>         | <b>0</b>         | <b>(10,737.92)</b>  | <b>(75,000.00)</b>    | <b>(25,000.00)</b>    |
| <b>215 Land Bank</b>                  |                  |                  |                     |                       |                       |
| 720 Contractual Services              | 0                | (187)            | (191.52)            | -                     | -                     |
| 727 Contractual Services              | (2,542)          | (42,247)         | (26,049.00)         | -                     | -                     |
| 740 Commodities                       | 0                | (57)             | -                   | -                     | -                     |
| 760 Capital Outlay                    | 0                | 0                | (100,021.83)        | (113,500.00)          | (60,000.00)           |
| <b>Net Surplus (Deficit)</b>          | <b>(2,542)</b>   | <b>(42,491)</b>  | <b>(126,262.35)</b> | <b>(113,500.00)</b>   | <b>(60,000.00)</b>    |
| <b>216 Laroche Capital Outlay</b>     |                  |                  |                     |                       |                       |
| 760 Capital Outlay                    | 0                | 0                | -                   | (14,870.00)           | (42,000.00)           |
| <b>Net Surplus (Deficit)</b>          | <b>0</b>         | <b>0</b>         | <b>-</b>            | <b>(14,870.00)</b>    | <b>(42,000.00)</b>    |
| <b>218 Recreation</b>                 |                  |                  |                     |                       |                       |
| 727 Contractual Services              | (76,150)         | (58,253)         | (147,588.28)        | (60,000.00)           | (69,333.00)           |
| <b>Net Surplus (Deficit)</b>          | <b>(76,150)</b>  | <b>(58,253)</b>  | <b>(147,588.28)</b> | <b>(60,000.00)</b>    | <b>(69,333.00)</b>    |

## CITY OF FORT SCOTT, KANSAS

### Citywide Expenditures

The City of Fort Scott's largest expenditure category is personnel. The 2026 budget includes a 3% cost of living adjustment (COLA) for city employees, and a 11% increase in employer-provided health insurance.

| Row Labels                                   | 2022 Activity    | 2023 Activity      | 2024 Activity       | 2025 Budget         | 2026 Submitted Budget |
|----------------------------------------------|------------------|--------------------|---------------------|---------------------|-----------------------|
| <b>219 Golf Course</b>                       |                  |                    |                     |                     |                       |
| 520 Miscellaneous                            | 0                | (1,462)            | (9,981.50)          | (128.00)            | (128.00)              |
| 701 Earnings                                 | 0                | (235,733)          | (257,216.24)        | (270,161.27)        | (284,660.76)          |
| 702 Benefits                                 | 0                | (54,320)           | (68,053.66)         | (61,936.46)         | (90,463.16)           |
| 720 Contractual Services                     | 0                | (35,203)           | (45,701.25)         | (58,537.07)         | (54,137.07)           |
| 727 Contractual Services                     | 0                | (66)               | -                   | -                   | -                     |
| 740 Commodities                              | 0                | (142,923)          | (159,143.14)        | (154,228.20)        | (197,314.04)          |
| 760 Capital Outlay                           | 0                | (29,641)           | (41,795.84)         | (68,625.85)         | (28,568.39)           |
| <b>Net Surplus (Deficit)</b>                 | <b>0</b>         | <b>(499,348)</b>   | <b>(581,891.63)</b> | <b>(613,616.85)</b> | <b>(655,271.42)</b>   |
| <b>254 Cdbg: Mayco Ace</b>                   |                  |                    |                     |                     |                       |
| 720 Contractual Services                     | (1,700)          | 0                  | -                   | -                   | -                     |
| 727 Contractual Services                     | (2,000)          | 0                  | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>(3,700)</b>   | <b>0</b>           | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>255 Cdbg: Urgent Needs (Shark)</b>        |                  |                    |                     |                     |                       |
| 720 Contractual Services                     | (400,000)        | 0                  | -                   | -                   | -                     |
| 727 Contractual Services                     | 0                | (2,500)            | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>(400,000)</b> | <b>(2,500)</b>     | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>256 Cdbg - Sanitary Sewer</b>             |                  |                    |                     |                     |                       |
| 000 Undesignated                             | (79,850)         | (1,927,940)        | (244.50)            | (598,500.00)        | -                     |
| 727 Contractual Services                     | 0                | (16,500)           | (5,500.00)          | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>(79,850)</b>  | <b>(1,944,440)</b> | <b>(5,744.50)</b>   | <b>(598,500.00)</b> | <b>-</b>              |
| <b>300 Kdh&amp;E: River Intake Structure</b> |                  |                    |                     |                     |                       |
| 727 Contractual Services                     | (329,324)        | (5,493,626)        | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>(329,324)</b> | <b>(5,493,626)</b> | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>309 Yat Ellis Park Project</b>            |                  |                    |                     |                     |                       |
| 720 Contractual Services                     | 0                | (11,078)           | -                   | (58,374.00)         | (58,374.00)           |
| 723 Utilities                                | (1,116)          | (644)              | 55.44               | (331.00)            | (331.00)              |
| <b>Net Surplus (Deficit)</b>                 | <b>(1,116)</b>   | <b>(11,722)</b>    | <b>55.44</b>        | <b>(58,705.00)</b>  | <b>(58,705.00)</b>    |
| <b>322 Airport Runway Expansion</b>          |                  |                    |                     |                     |                       |
| 727 Contractual Services                     | (2,000)          | (2,721,974)        | (514,406.61)        | -                   | -                     |
| 760 Capital Outlay                           | 0                | 0                  | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>(2,000)</b>   | <b>(2,721,974)</b> | <b>(514,406.61)</b> | <b>-</b>            | <b>-</b>              |
| <b>326 Fire Grants</b>                       |                  |                    |                     |                     |                       |
| 740 Commodities                              | 0                | (711)              | (309.85)            | -                   | -                     |
| 760 Capital Outlay                           | 0                | 0                  | (13,791.00)         | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>0</b>         | <b>(711)</b>       | <b>(14,100.85)</b>  | <b>-</b>            | <b>-</b>              |
| <b>334 Arpa</b>                              |                  |                    |                     |                     |                       |
| 701 Earnings                                 | (88,691)         | 0                  | -                   | -                   | -                     |
| 702 Benefits                                 | (19,735)         | 0                  | -                   | -                   | -                     |
| 900 Reserve                                  | 0                | 0                  | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>(108,426)</b> | <b>0</b>           | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>335 T-Mobile Grant</b>                    |                  |                    |                     |                     |                       |
| 727 Contractual Services                     | 0                | 0                  | -                   | -                   | -                     |
| 760 Capital Outlay                           | 0                | (89,141)           | (118,816.50)        | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>0</b>         | <b>(89,141)</b>    | <b>(118,816.50)</b> | <b>-</b>            | <b>-</b>              |
| <b>336 Public Safety Trust</b>               |                  |                    |                     |                     |                       |
| 760 Capital Outlay                           | 0                | (1,461)            | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>                 | <b>0</b>         | <b>(1,461)</b>     | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>337 Municipalities Fight Addictio</b>     |                  |                    |                     |                     |                       |
| 727 Contractual Services                     | 0                | 0                  | -                   | (21,484.00)         | (21,484.00)           |
| <b>Net Surplus (Deficit)</b>                 | <b>0</b>         | <b>0</b>           | <b>-</b>            | <b>(21,484.00)</b>  | <b>(21,484.00)</b>    |
| <b>338 Kdot - Electric Gate</b>              |                  |                    |                     |                     |                       |

## CITY OF FORT SCOTT, KANSAS

### Citywide Expenditures

The City of Fort Scott's largest expenditure category is personnel. The 2026 budget includes a 3% cost of living adjustment (COLA) for city employees, and a 11% increase in employer-provided health insurance.

| Row Labels                             | 2022 Activity      | 2023 Activity      | 2024 Activity         | 2025 Budget           | 2026 Submitted Budget |
|----------------------------------------|--------------------|--------------------|-----------------------|-----------------------|-----------------------|
| 760 Capital Outlay                     | (23,728)           | 0                  | -                     | -                     | -                     |
| <b>Net Surplus (Deficit)</b>           | <b>(23,728)</b>    | <b>0</b>           | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| <b>600 Debt Service</b>                |                    |                    |                       |                       |                       |
| 800 Debt Service                       | (121,924)          | 0                  | -                     | (95,300.00)           | (0.00)                |
| 900 Reserve                            | 0                  | 0                  | -                     | -                     | -                     |
| <b>Net Surplus (Deficit)</b>           | <b>(121,924)</b>   | <b>0</b>           | <b>-</b>              | <b>(95,300.00)</b>    | <b>(0.00)</b>         |
| <b>706 Lake Fort Scott Improvement</b> |                    |                    |                       |                       |                       |
| 760 Capital Outlay                     | (10,214)           | (59,452)           | (89,341.85)           | (200,000.00)          | (0.00)                |
| <b>Net Surplus (Deficit)</b>           | <b>(10,214)</b>    | <b>(59,452)</b>    | <b>(89,341.85)</b>    | <b>(200,000.00)</b>   | <b>(0.00)</b>         |
| <b>707 Sewer Capital Reserve</b>       |                    |                    |                       |                       |                       |
| 727 Contractual Services               | 0                  | 0                  | -                     | (45,000.00)           | -                     |
| 760 Capital Outlay                     | (32,029)           | (2,879,064)        | (27,400.00)           | (730,000.00)          | (1,265,000.00)        |
| <b>Net Surplus (Deficit)</b>           | <b>(32,029)</b>    | <b>(2,879,064)</b> | <b>(27,400.00)</b>    | <b>(775,000.00)</b>   | <b>(1,265,000.00)</b> |
| <b>708 Water Capital Reserve</b>       |                    |                    |                       |                       |                       |
| 760 Capital Outlay                     | 0                  | 0                  | -                     | (190,000.00)          | (120,000.00)          |
| <b>Net Surplus (Deficit)</b>           | <b>0</b>           | <b>0</b>           | <b>-</b>              | <b>(190,000.00)</b>   | <b>(120,000.00)</b>   |
| <b>709 Stormwater Capital Reserve</b>  |                    |                    |                       |                       |                       |
| 720 Contractual Services               | (111)              | 0                  | -                     | -                     | -                     |
| 760 Capital Outlay                     | (47,384)           | 0                  | -                     | (478,507.00)          | (25,000.00)           |
| <b>Net Surplus (Deficit)</b>           | <b>(47,494)</b>    | <b>0</b>           | <b>-</b>              | <b>(478,507.00)</b>   | <b>(25,000.00)</b>    |
| <b>711 Water Utility</b>               |                    |                    |                       |                       |                       |
| 000 Undesignated                       | 0                  | (119,472)          | -                     | -                     | -                     |
| 520 Miscellaneous                      | (2,743)            | (8,365)            | (52.81)               | -                     | -                     |
| 701 Earnings                           | (748,545)          | (751,828)          | (819,901.85)          | (821,889.51)          | (791,147.41)          |
| 702 Benefits                           | (245,882)          | (256,345)          | (290,429.97)          | (245,245.13)          | (289,789.25)          |
| 720 Contractual Services               | (456,684)          | (537,496)          | (534,621.42)          | (581,071.00)          | (595,480.00)          |
| 723 Utilities                          | (11,009)           | (5,226)            | (5,099.04)            | (2,120.00)            | (2,120.00)            |
| 727 Contractual Services               | (25,038)           | (9,792)            | (13,641.21)           | (67,832.00)           | (67,832.00)           |
| 740 Commodities                        | (592,325)          | (626,339)          | (804,795.59)          | (562,834.00)          | (685,334.00)          |
| 760 Capital Outlay                     | (23,857)           | (153,917)          | (173,138.20)          | (149,842.00)          | (248,795.59)          |
| 800 Debt Service                       | (755,917)          | (709,006)          | (860,570.00)          | (664,983.00)          | (208,856.61)          |
| 900 Reserve                            | 0                  | 0                  | -                     | (350,000.00)          | (807,326.39)          |
| 999 Transfer To                        | 0                  | (351,840)          | (237,492.50)          | (200,000.00)          | (120,000.00)          |
| <b>Net Surplus (Deficit)</b>           | <b>(2,862,000)</b> | <b>(3,529,628)</b> | <b>(3,739,742.59)</b> | <b>(3,645,816.64)</b> | <b>(3,816,681.25)</b> |
| <b>712 Wastewater Utility</b>          |                    |                    |                       |                       |                       |
| 701 Earnings                           | (386,187)          | (388,450)          | (478,475.15)          | (477,055.58)          | (581,663.83)          |
| 702 Benefits                           | (131,843)          | (128,960)          | (168,823.64)          | (146,777.33)          | (207,595.23)          |
| 720 Contractual Services               | (448,766)          | (1,994,418)        | (530,483.48)          | (534,584.00)          | (571,084.00)          |
| 723 Utilities                          | (11,009)           | (5,226)            | (5,099.08)            | (5,229.00)            | (5,229.00)            |
| 727 Contractual Services               | (296,054)          | (354,944)          | (225,166.14)          | (73,504.00)           | (83,504.00)           |
| 740 Commodities                        | (157,435)          | (103,773)          | (198,155.80)          | (169,519.00)          | (176,228.00)          |
| 760 Capital Outlay                     | (281,787)          | (129,398)          | (3,293,254.56)        | (762,500.00)          | (702,500.00)          |
| 800 Debt Service                       | (327,765)          | (277,294)          | (278,543.76)          | (279,669.00)          | (280,668.76)          |
| 900 Reserve                            | 0                  | 0                  | -                     | -                     | -                     |
| 999 Transfer To                        | 0                  | (1,820,936)        | (1,200,000.00)        | -                     | (1,265,000.00)        |
| <b>Net Surplus (Deficit)</b>           | <b>(2,040,846)</b> | <b>(5,203,398)</b> | <b>(6,378,001.61)</b> | <b>(2,448,837.91)</b> | <b>(3,873,472.82)</b> |

## CITY OF FORT SCOTT, KANSAS

### Citywide Expenditures

The City of Fort Scott's largest expenditure category is personnel. The 2026 budget includes a 3% cost of living adjustment (COLA) for city employees, and a 11% increase in employer-provided health insurance.

| Row Labels                           | 2022 Activity    | 2023 Activity    | 2024 Activity       | 2025 Budget         | 2026 Submitted Budget |
|--------------------------------------|------------------|------------------|---------------------|---------------------|-----------------------|
| <b>719 Stormwater Utility</b>        |                  |                  |                     |                     |                       |
| 701 Earnings                         | (44,725)         | (50,007)         | (43,766.63)         | (55,189.56)         | (69,428.76)           |
| 702 Benefits                         | (18,150)         | (20,037)         | (17,196.50)         | (16,374.78)         | (32,494.51)           |
| 720 Contractual Services             | 0                | 0                | (144.50)            | -                   | -                     |
| 727 Contractual Services             | (3,050)          | (6,000)          | (4,163.09)          | (3,000.00)          | (5,000.00)            |
| 740 Commodities                      | 44,865           | (2,516)          | (3,959.59)          | (5,450.00)          | (5,450.00)            |
| 743 Operating Supplies               | (4,066)          | (3,314)          | (3,855.98)          | (4,387.00)          | (4,387.00)            |
| 760 Capital Outlay                   | (220,937)        | (30,047)         | (46,431.03)         | (12,274.00)         | (12,274.00)           |
| 800 Debt Service                     | (53,875)         | (1,313)          | -                   | -                   | -                     |
| 999 Transfer To                      | 0                | (125,000)        | -                   | (125,000.00)        | (25,000.00)           |
| <b>Net Surplus (Deficit)</b>         | <b>(299,939)</b> | <b>(238,233)</b> | <b>(119,517.32)</b> | <b>(221,675.34)</b> | <b>(154,034.27)</b>   |
| <b>930 Fire Insurance Proceeds</b>   |                  |                  |                     |                     |                       |
| 720 Contractual Services             | (6,000)          | (33,840)         | (8,085.89)          | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(6,000)</b>   | <b>(33,840)</b>  | <b>(8,085.89)</b>   | <b>-</b>            | <b>-</b>              |
| <b>931 20Th Century Veterans Mem</b> |                  |                  |                     |                     |                       |
| 720 Contractual Services             | (70)             | (210)            | (70.00)             | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(70)</b>      | <b>(210)</b>     | <b>(70.00)</b>      | <b>-</b>            | <b>-</b>              |
| <b>934 Animal Shelter Trust</b>      |                  |                  |                     |                     |                       |
| 740 Commodities                      | (623)            | (1,331)          | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(623)</b>     | <b>(1,331)</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>936 Christmas In The Park</b>     |                  |                  |                     |                     |                       |
| 740 Commodities                      | (919)            | (6,402)          | (69,029.72)         | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(919)</b>     | <b>(6,402)</b>   | <b>(69,029.72)</b>  | <b>-</b>            | <b>-</b>              |
| <b>939 Gnat Project</b>              |                  |                  |                     |                     |                       |
| 740 Commodities                      | (394)            | (2,419)          | (2,092.61)          | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(394)</b>     | <b>(2,419)</b>   | <b>(2,092.61)</b>   | <b>-</b>            | <b>-</b>              |
| <b>940 Gunn Park Trails</b>          |                  |                  |                     |                     |                       |
| 740 Commodities                      | (13,029)         | (5,505)          | (1,092.28)          | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(13,029)</b>  | <b>(5,505)</b>   | <b>(1,092.28)</b>   | <b>-</b>            | <b>-</b>              |
| <b>941 Law Enforcement Trust</b>     |                  |                  |                     |                     |                       |
| 520 Miscellaneous                    | (54,787)         | (1,439)          | -                   | -                   | -                     |
| 720 Contractual Services             | (61)             | 0                | -                   | -                   | -                     |
| 740 Commodities                      | (1,265)          | (20,680)         | (14,978.92)         | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(56,114)</b>  | <b>(22,118)</b>  | <b>(14,978.92)</b>  | <b>-</b>            | <b>-</b>              |
| <b>942 Safe Grant</b>                |                  |                  |                     |                     |                       |
| 740 Commodities                      | (253)            | 0                | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(253)</b>     | <b>0</b>         | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>943 Community Gardens</b>         |                  |                  |                     |                     |                       |
| 740 Commodities                      | 0                | (110)            | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>0</b>         | <b>(110)</b>     | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>945 Hospice Care</b>              |                  |                  |                     |                     |                       |
| 740 Commodities                      | (4,991)          | (23,776)         | -                   | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(4,991)</b>   | <b>(23,776)</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>              |
| <b>947 Gunn Park - Disc Golf</b>     |                  |                  |                     |                     |                       |
| 727 Contractual Services             | (500)            | 0                | -                   | -                   | -                     |
| 740 Commodities                      | 0                | (1,375)          | (250.00)            | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>(500)</b>     | <b>(1,375)</b>   | <b>(250.00)</b>     | <b>-</b>            | <b>-</b>              |
| <b>949 Splash Pad</b>                |                  |                  |                     |                     |                       |
| 740 Commodities                      | 0                | (20,539)         | (692.97)            | -                   | -                     |
| <b>Net Surplus (Deficit)</b>         | <b>0</b>         | <b>(20,539)</b>  | <b>(692.97)</b>     | <b>-</b>            | <b>-</b>              |

**City of Fort Scott, Kansas**  
**Budget 2026**  
**100 General Fund**

| Row Labels                      | 2023 | Activity       | 2024 | Actual         | 2025 | Budget         | 2026 | Submitted Budget |
|---------------------------------|------|----------------|------|----------------|------|----------------|------|------------------|
| <b>EXPENSE</b>                  |      |                |      |                |      |                |      |                  |
| <b>000 Undesignated</b>         | \$   | (159,140.62)   | \$   | (21,048.04)    | \$   | -              | \$   | -                |
| <b>100 City Commission</b>      |      |                |      |                |      |                |      |                  |
| 720 Contractual Services        | \$   | (6,724.89)     | \$   | (2,766.30)     | \$   | (5,417.00)     | \$   | (5,417.00)       |
| 740 Commodities                 | \$   | (901.86)       | \$   | (504.44)       | \$   | -              | \$   | -                |
| 760 Capital Outlay              | \$   | (15,323.76)    | \$   | -              | \$   | -              | \$   | -                |
| <b>110 City Manager</b>         |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | (51,699.05)    | \$   | (73,493.83)    | \$   | (66,343.68)    | \$   | (72,775.15)      |
| 720 Contractual Services        | \$   | (27,533.95)    | \$   | (4,746.57)     | \$   | (22,501.00)    | \$   | (22,501.00)      |
| 740 Commodities                 | \$   | (827.31)       | \$   | (1,465.08)     | \$   | (1,750.00)     | \$   | (1,750.00)       |
| 760 Capital Outlay              | \$   | (9,995.00)     | \$   | (1,722.08)     | \$   | -              | \$   | -                |
| <b>120 City Attorney</b>        |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | -              | \$   | (21.00)        | \$   | -              | \$   | -                |
| 720 Contractual Services        | \$   | (75,587.80)    | \$   | (78,092.50)    | \$   | (103,000.00)   | \$   | (103,000.00)     |
| 740 Commodities                 | \$   | (1,404.98)     | \$   | -              | \$   | (461.00)       | \$   | (461.00)         |
| <b>130 Finance</b>              |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | (57,591.95)    | \$   | (50,117.40)    | \$   | (73,737.30)    | \$   | (58,086.98)      |
| 720 Contractual Services        | \$   | (82,791.99)    | \$   | (73,350.42)    | \$   | (84,800.00)    | \$   | (84,800.00)      |
| 740 Commodities                 | \$   | (869.63)       | \$   | (456.63)       | \$   | (1,100.00)     | \$   | (1,100.00)       |
| 760 Capital Outlay              | \$   | (698.25)       | \$   | (51.00)        | \$   | -              | \$   | -                |
| <b>140 Human Resources</b>      |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | (8,281.67)     | \$   | (33,414.84)    | \$   | (33,669.85)    | \$   | (58,686.73)      |
| 720 Contractual Services        | \$   | (11,036.45)    | \$   | (7,775.60)     | \$   | (10,700.00)    | \$   | (11,200.00)      |
| 740 Commodities                 | \$   | (1,674.98)     | \$   | (2,334.93)     | \$   | (3,057.00)     | \$   | (3,057.00)       |
| 760 Capital Outlay              | \$   | -              | \$   | (239.99)       | \$   | -              | \$   | -                |
| <b>150 City Clerk</b>           |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | (64,318.54)    | \$   | (77,761.06)    | \$   | (68,564.98)    | \$   | (80,808.79)      |
| 720 Contractual Services        | \$   | (2,795.13)     | \$   | (5,172.68)     | \$   | (6,171.00)     | \$   | (6,171.00)       |
| 740 Commodities                 | \$   | (1,598.00)     | \$   | (744.91)       | \$   | (2,500.00)     | \$   | (2,500.00)       |
| 760 Capital Outlay              | \$   | (848.84)       | \$   | -              | \$   | -              | \$   | -                |
| <b>160 Economic Development</b> |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | -              | \$   | (19,075.31)    | \$   | -              | \$   | -                |
| 720 Contractual Services        | \$   | (45,624.35)    | \$   | (84,570.54)    | \$   | -              | \$   | -                |
| 740 Commodities                 | \$   | (55.21)        | \$   | (3,558.40)     | \$   | -              | \$   | -                |
| 760 Capital Outlay              | \$   | -              | \$   | (815.48)       | \$   | -              | \$   | -                |
| <b>170 Municipal Court</b>      |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | (42,407.98)    | \$   | (93,833.71)    | \$   | (81,343.70)    | \$   | (34,628.60)      |
| 720 Contractual Services        | \$   | (12,025.59)    | \$   | (16,887.74)    | \$   | (12,405.00)    | \$   | (12,405.00)      |
| 740 Commodities                 | \$   | 873.19         | \$   | (2,892.10)     | \$   | (320.00)       | \$   | (620.00)         |
| 760 Capital Outlay              | \$   | (698.25)       | \$   | (302.45)       | \$   | -              | \$   | (7,000.00)       |
| <b>180 Information Systems</b>  |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | -              | \$   | -              | \$   | -              | \$   | -                |
| 720 Contractual Services        | \$   | (52,242.27)    | \$   | (29,584.62)    | \$   | (65,000.00)    | \$   | (45,000.00)      |
| 740 Commodities                 | \$   | (3,402.00)     | \$   | (576.00)       | \$   | (4,000.00)     | \$   | (4,000.00)       |
| 760 Capital Outlay              | \$   | (201.99)       | \$   | -              | \$   | -              | \$   | -                |
| <b>190 General Government</b>   |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | (13.38)        | \$   | (285.73)       | \$   | -              | \$   | -                |
| 720 Contractual Services        | \$   | (269,996.79)   | \$   | (338,751.58)   | \$   | (362,283.00)   | \$   | (362,283.00)     |
| 740 Commodities                 | \$   | (17,278.70)    | \$   | (14,110.88)    | \$   | (16,000.00)    | \$   | (16,000.00)      |
| 760 Capital Outlay              | \$   | (2,286.00)     | \$   | (4,378.38)     | \$   | (40,000.00)    | \$   | (40,000.00)      |
| <b>200 Police</b>               |      |                |      |                |      |                |      |                  |
| 700 Personnel Services          | \$   | (1,381,546.83) | \$   | (1,554,843.62) | \$   | (1,577,704.69) | \$   | (1,688,820.73)   |
| 720 Contractual Services        | \$   | (63,262.78)    | \$   | (166,050.30)   | \$   | (86,258.00)    | \$   | (121,158.00)     |
| 740 Commodities                 | \$   | (85,197.28)    | \$   | (94,318.12)    | \$   | (94,200.00)    | \$   | (99,200.00)      |
| 760 Capital Outlay              | \$   | (2,035.70)     | \$   | (15,300.49)    | \$   | -              | \$   | (11,000.00)      |

|                                     |    |                |    |                |                                     |
|-------------------------------------|----|----------------|----|----------------|-------------------------------------|
| <b>210 Fire</b>                     |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (1,122,963.25) | \$ | (1,244,758.27) | \$ (1,317,321.45) \$ (1,310,506.16) |
| 720 Contractual Services            | \$ | (64,064.38)    | \$ | (64,900.62)    | \$ (62,612.00) \$ (63,612.00)       |
| 740 Commodities                     | \$ | (55,393.84)    | \$ | (58,314.45)    | \$ (62,748.00) \$ (62,748.00)       |
| 760 Capital Outlay                  | \$ | (31,314.60)    | \$ | (162,004.12)   | \$ (5,000.00) \$ (5,000.00)         |
| <b>220 Communications</b>           |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (493,964.97)   | \$ | (537,898.06)   | \$ (513,105.08) \$ (565,020.82)     |
| 720 Contractual Services            | \$ | (31,399.48)    | \$ | (28,983.74)    | \$ (29,364.00) \$ (31,151.32)       |
| 740 Commodities                     | \$ | (5,633.79)     | \$ | (6,353.94)     | \$ (9,114.00) \$ (9,114.00)         |
| 760 Capital Outlay                  | \$ | -              | \$ | (979.99)       | \$ - \$ -                           |
| <b>230 Animal Control</b>           |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (46,165.36)    | \$ | (50,225.18)    | \$ (39,670.77) \$ (57,064.21)       |
| 720 Contractual Services            | \$ | (5,262.20)     | \$ | (6,594.55)     | \$ (4,990.00) \$ (4,990.00)         |
| 740 Commodities                     | \$ | (2,852.81)     | \$ | (7,157.37)     | \$ (4,461.00) \$ (5,461.00)         |
| 760 Capital Outlay                  | \$ | (224.94)       | \$ | (647.00)       | \$ - \$ (2,000.00)                  |
| <b>240 Codes Enforcement</b>        |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (99,704.17)    | \$ | (123,903.39)   | \$ (121,751.77) \$ (144,157.31)     |
| 720 Contractual Services            | \$ | (57,078.92)    | \$ | (77,126.98)    | \$ (121,581.00) \$ (121,581.00)     |
| 740 Commodities                     | \$ | (4,644.42)     | \$ | (6,350.73)     | \$ (9,814.00) \$ (9,814.00)         |
| 760 Capital Outlay                  | \$ | -              | \$ | -              | \$ - \$ -                           |
| <b>310 Airport</b>                  |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (96,341.13)    | \$ | (95,028.45)    | \$ (122,151.73) \$ (136,899.17)     |
| 720 Contractual Services            | \$ | (44,847.42)    | \$ | (62,781.03)    | \$ (42,535.00) \$ (54,535.00)       |
| 740 Commodities                     | \$ | (148,962.55)   | \$ | (135,191.25)   | \$ (195,314.00) \$ (195,709.00)     |
| 760 Capital Outlay                  | \$ | (4,591.92)     | \$ | (31,196.37)    | \$ - \$ (170,000.00)                |
| <b>400 Parks</b>                    |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (151,933.81)   | \$ | (197,112.22)   | \$ (184,993.24) \$ (204,719.30)     |
| 720 Contractual Services            | \$ | (55,545.77)    | \$ | (62,711.32)    | \$ (46,670.00) \$ (54,020.00)       |
| 740 Commodities                     | \$ | (38,909.13)    | \$ | (37,601.26)    | \$ (41,475.00) \$ (44,975.00)       |
| 760 Capital Outlay                  | \$ | 518.72         | \$ | 7,022.52       | \$ - \$ -                           |
| <b>405 Laroche Baseball Complex</b> |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (73,978.24)    | \$ | (77,128.29)    | \$ (98,042.48) \$ (83,782.32)       |
| 720 Contractual Services            | \$ | (23,790.61)    | \$ | (27,280.45)    | \$ (37,212.00) \$ (37,212.00)       |
| 740 Commodities                     | \$ | (6,613.40)     | \$ | (18,049.35)    | \$ (24,721.00) \$ (24,721.00)       |
| 760 Capital Outlay                  | \$ | (30.00)        | \$ | (2,000.00)     | \$ - \$ -                           |
| 900 Reserve                         | \$ | -              | \$ | -              | \$ - \$ -                           |
| <b>410 Aquatic Center</b>           |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (83,158.66)    | \$ | (96,823.57)    | \$ (64,900.00) \$ (66,847.00)       |
| 720 Contractual Services            | \$ | (17,695.94)    | \$ | (16,611.71)    | \$ (13,150.00) \$ (13,150.00)       |
| 740 Commodities                     | \$ | (45,356.38)    | \$ | (28,821.00)    | \$ (41,650.00) \$ (38,650.00)       |
| 760 Capital Outlay                  | \$ | (620.58)       | \$ | (7,202.93)     | \$ - \$ -                           |
| <b>430 Brcc</b>                     |    |                |    |                |                                     |
| 700 Personnel Services              | \$ | (25,063.17)    | \$ | (26,684.91)    | \$ (19,850.00) \$ (20,445.50)       |
| 720 Contractual Services            | \$ | (123,442.17)   | \$ | (69,693.97)    | \$ (114,197.00) \$ (114,197.00)     |
| 740 Commodities                     | \$ | (38,526.15)    | \$ | (28,235.49)    | \$ (23,949.00) \$ (23,949.00)       |
| 760 Capital Outlay                  | \$ | (3,064.70)     | \$ | (10,830.27)    | \$ - \$ -                           |

|                              |    |                     |                        |                     |    |                     |
|------------------------------|----|---------------------|------------------------|---------------------|----|---------------------|
| <b>440 Memorial Hall</b>     |    |                     |                        |                     |    |                     |
| 720 Contractual Services     | \$ | (8,251.30)          | \$                     | (8,650.15)          | \$ | (13,787.00)         |
| 740 Commodities              | \$ | (118,708.93)        | \$                     | (5,284.51)          | \$ | (12,097.00)         |
| 760 Capital Outlay           | \$ | (3,860.98)          | \$                     | (2,483.68)          | \$ | -                   |
| <b>600 Debt Service</b>      |    |                     |                        |                     |    |                     |
| 800 Debt Service             | \$ | (254,357.70)        | \$                     | (261,523.91)        | \$ | (167,375.03)        |
| <b>900 Reserve</b>           |    |                     |                        |                     |    |                     |
| 760 Capital Outlay           | \$ | -                   | \$                     | -                   | \$ | -                   |
| 900 Reserve                  | \$ | -                   | \$                     | -                   | \$ | -                   |
| <b>999 Transfer To</b>       |    |                     |                        |                     |    |                     |
| 999 Transfer To              | \$ | (198,884.00)        | \$                     | (389,432.86)        | \$ | (125,000.00)        |
| <b>REVENUE</b>               |    |                     |                        |                     |    |                     |
| <b>000 Undesignated</b>      | \$ | <b>6,741,930.21</b> | \$                     | <b>6,858,813.35</b> | \$ | <b>6,792,734.32</b> |
| <b>Net Surplus (Deficit)</b> | \$ | <b>596,200.60</b>   | \$                     | <b>(84,136.22)</b>  | \$ | <b>278,844.59</b>   |
|                              |    |                     |                        |                     |    | <b>9,630.29</b>     |
|                              |    |                     | Beginning Fund Balance | 2,303,067.23        |    | 2,581,911.82        |
|                              |    |                     | Ending Fund Balance    | 2,581,911.82        |    | 2,591,542.11        |

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, property tax, and franchise fees. Debt Service has increased in the General Fund for fire equipment.

**City of Fort Scott, Kansas**  
**Budget 2026**  
**202 Public Safety Equipment**

| Row Labels             | 2023 | Activity    | 2024 | Actual      | 2025      | Budget      | 2026     | Submitted Budget |
|------------------------|------|-------------|------|-------------|-----------|-------------|----------|------------------|
| <b>EXPENSE</b>         |      |             |      |             |           |             |          |                  |
| 200 Police             |      |             |      |             |           |             |          |                  |
| 760 Capital Outlay     | \$   | (10,975.67) | \$   | (98,822.00) | \$        | (85,000.00) | \$       | (100,000.00)     |
| 210 Fire               |      |             |      |             |           |             |          |                  |
| 740 Commodities        | \$   | (5,459.20)  | \$   | -           | \$        | (2,342.00)  | \$       | (2,365.42)       |
| 760 Capital Outlay     | \$   | (13,335.44) | \$   | (68,843.89) | \$        | (50,000.00) | \$       | (0.00)           |
| 600 Debt Service       |      |             |      |             |           |             |          |                  |
| 800 Debt Service       | \$   | -           | \$   | -           | \$        | -           | \$       | (22,316.64)      |
| <b>REVENUE</b>         |      |             |      |             |           |             |          |                  |
| 000 Undesignated       | \$   | 100,290.58  | \$   | 103,949.29  | \$        | 119,665.55  | \$       | 120,903.37       |
| Net Surplus (Deficit)  | \$   | 70,520.27   | \$   | (63,716.60) | \$        | (17,676.45) | \$       | (3,778.69)       |
| Beginning Fund Balance |      |             |      |             | 25,778.07 |             | 8,101.62 |                  |
| Ending Fund Balance    |      |             |      |             | 8,101.62  |             | 4,322.93 |                  |

The Public Safety Equipment fund is a dedicated funding source for police and fire vehicles and other equipment. It is funded by a dedicated property tax levy.

**City of Fort Scott, Kansas**  
**Budget 2026**  
**203 Economic Development**

| Row Labels               | 2023 | Activity     | 2024 | Actual       | 2025 | Budget       | 2026 | Submitted Budget |
|--------------------------|------|--------------|------|--------------|------|--------------|------|------------------|
| <b>EXPENSE</b>           |      |              |      |              |      |              |      |                  |
| 000 Undesignated         | \$   | (100,000.00) | \$   | (50,000.00)  | \$   | -            | \$   | -                |
| 160 Economic Development |      |              |      |              |      |              |      |                  |
| 700 Personnel Services   | \$   | -            | \$   | -            | \$   | -            | \$   | (24,600.31)      |
| 720 Contractual Services | \$   | -            | \$   | (32,583.84)  | \$   | (201,994.44) | \$   | (100,000.00)     |
| 740 Commodities          | \$   | -            | \$   | -            | \$   | -            | \$   | -                |
| 760 Capital Outlay       | \$   | -            | \$   | -            | \$   | -            | \$   | -                |
| 240 Codes Enforcement    |      |              |      |              |      |              |      |                  |
| 720 Contractual Services | \$   | -            | \$   | (106,339.65) | \$   | -            | \$   | -                |
| 900 Reserve              |      |              |      |              |      |              |      |                  |
| 900 Reserve              | \$   | -            | \$   | -            | \$   | -            | \$   | -                |
| 999 Transfer To          |      |              |      |              |      |              |      |                  |
| 999 Transfer To          | \$   | -            | \$   | -            | \$   | -            | \$   | -                |
| <b>REVENUE</b>           |      |              |      |              |      |              |      |                  |
| 000 Undesignated         | \$   | 5.00         | \$   | -            | \$   | 138,030.26   | \$   | 124,746.76       |
| Net Surplus (Deficit)    | \$   | (99,995.00)  | \$   | (188,923.49) | \$   | (63,964.19)  | \$   | 146.45           |

|                        |                    |                    |
|------------------------|--------------------|--------------------|
| Beginning Fund Balance | 7,592.45           | (56,371.74)        |
| Ending Fund Balance    | <u>(56,371.74)</u> | <u>(56,225.29)</u> |

The Economic Development fund supports business and industry in the City of Fort Scott and funded by the general city sales tax. In 2026, a portion of the Director of Community Development's salary is allocated to this fund.

**City of Fort Scott, Kansas**  
**Budget 2026**  
**204 Special Streets And Highways**

| Row Labels                        | 2023 | Activity            | 2024 | Actual              | 2025 | Budget              | 2026 | Submitted Budget    |
|-----------------------------------|------|---------------------|------|---------------------|------|---------------------|------|---------------------|
| <b>EXPENSE</b>                    |      |                     |      |                     |      |                     |      |                     |
| <b>300 Streets &amp; Highways</b> |      |                     |      |                     |      |                     |      |                     |
| 700 Personnel Services            | \$   | (525,687.47)        | \$   | (673,559.33)        | \$   | (819,448.14)        | \$   | (842,140.52)        |
| 720 Contractual Services          | \$   | (44,469.57)         | \$   | (57,194.26)         | \$   | (47,655.00)         | \$   | (57,655.00)         |
| 740 Commodities                   | \$   | (229,722.27)        | \$   | (385,372.78)        | \$   | (260,150.00)        | \$   | (333,350.00)        |
| 760 Capital Outlay                | \$   | (153,821.14)        | \$   | (390,308.61)        | \$   | (885,000.00)        | \$   | (495,000.00)        |
| <b>REVENUE</b>                    |      |                     |      |                     |      |                     |      |                     |
| <b>000 Undesignated</b>           | \$   | <b>1,183,048.08</b> | \$   | <b>1,418,803.31</b> | \$   | <b>1,217,502.00</b> | \$   | <b>1,227,470.92</b> |
| <b>Net Surplus (Deficit)</b>      | \$   | <b>229,347.63</b>   | \$   | <b>(87,631.67)</b>  | \$   | <b>(794,751.14)</b> | \$   | <b>(500,674.60)</b> |

|                        |                   |                  |
|------------------------|-------------------|------------------|
| Beginning Fund Balance | 1,333,542.16      | 538,791.02       |
| Ending Fund Balance    | <u>538,791.02</u> | <u>38,116.42</u> |

The Special Streets and Highways fund is an allocation from the State of Kansas's gasoline tax and funds road improvements in Fort Scott. The fund is projected to spend in a deficit this year to support the completion of capital projects.

**City of Fort Scott, Kansas**  
**Budget 2026**  
**208 Convention And Visitors Bureau**

| Row Labels                                | 2023 | Activity          | 2024 | Actual             | 2025 | Budget            | 2026 | Submitted Budget  |
|-------------------------------------------|------|-------------------|------|--------------------|------|-------------------|------|-------------------|
| <b>EXPENSE</b>                            |      |                   |      |                    |      |                   |      |                   |
| <b>165 Convention And Visitors Bureau</b> |      |                   |      |                    |      |                   |      |                   |
| 700 Personnel Services                    | \$   | (86,546.36)       | \$   | (78,747.18)        | \$   | (82,506.82)       | \$   | (10,745.99)       |
| 720 Contractual Services                  | \$   | (67,452.45)       | \$   | (101,526.60)       | \$   | (75,934.00)       | \$   | (80,086.00)       |
| 740 Commodities                           | \$   | (6,533.44)        | \$   | (1,722.06)         | \$   | (1,177.00)        | \$   | (1,177.00)        |
| 760 Capital Outlay                        | \$   | -                 | \$   | (436.52)           | \$   | -                 | \$   | -                 |
| <b>900 Reserve</b>                        |      |                   |      |                    |      |                   |      |                   |
| 900 Reserve                               | \$   | -                 | \$   | -                  | \$   | -                 | \$   | -                 |
| <b>REVENUE</b>                            |      |                   |      |                    |      |                   |      |                   |
| <b>000 Undesignated</b>                   | \$   | <b>202,576.21</b> | \$   | <b>139,701.40</b>  | \$   | <b>168,000.00</b> | \$   | <b>168,000.00</b> |
| <b>Net Surplus (Deficit)</b>              | \$   | <b>42,043.96</b>  | \$   | <b>(42,730.96)</b> | \$   | <b>8,382.18</b>   | \$   | <b>75,991.01</b>  |

|                        |            |            |
|------------------------|------------|------------|
| Beginning Fund Balance | 95,557.89  | 103,940.07 |
| Ending Fund Balance    | 103,940.07 | 179,931.08 |

The Convention and Visitors Bureau fund promotes Fort Scott as a tourist destination. It is funded by the transient guest tax.

**City of Fort Scott, Kansas**  
**Budget 2026**  
**219 Golf Course**

| Row Labels                   | 2023      | Activity      | 2024      | Actual              | 2025      | Budget            | 2026      | Submitted Budget |
|------------------------------|-----------|---------------|-----------|---------------------|-----------|-------------------|-----------|------------------|
| <b>EXPENSE</b>               |           |               |           |                     |           |                   |           |                  |
| 420 Golf Course              |           |               |           |                     |           |                   |           |                  |
| 520 Miscellaneous            | \$        | (1,462.25)    | \$        | (9,981.50)          | \$        | (128.00)          | \$        | (128.00)         |
| 700 Personnel Services       | \$        | (290,053.53)  | \$        | (325,269.90)        | \$        | (332,097.73)      | \$        | (375,123.92)     |
| 720 Contractual Services     | \$        | (35,268.33)   | \$        | (45,701.25)         | \$        | (58,537.07)       | \$        | (54,137.07)      |
| 740 Commodities              | \$        | (142,922.90)  | \$        | (159,143.14)        | \$        | (154,228.20)      | \$        | (197,314.04)     |
| 760 Capital Outlay           | \$        | (29,640.66)   | \$        | (41,795.84)         | \$        | (68,625.85)       | \$        | (28,568.39)      |
| <b>REVENUE</b>               |           |               |           |                     |           |                   |           |                  |
| 000 Undesignated             | \$        | 499,878.27    | \$        | 481,604.25          | \$        | 607,795.00        | \$        | 657,795.00       |
| <b>Net Surplus (Deficit)</b> | <b>\$</b> | <b>530.60</b> | <b>\$</b> | <b>(100,287.38)</b> | <b>\$</b> | <b>(5,821.85)</b> | <b>\$</b> | <b>2,523.58</b>  |

|                        |                 |                 |
|------------------------|-----------------|-----------------|
| Beginning Fund Balance | 13,269.57       | 7,447.72        |
| Ending Fund Balance    | <u>7,447.72</u> | <u>9,971.30</u> |

The Golf Course fund supports the City's municipal golf course and is funded by user fees. As a result of rising costs, the 2026 budget increases funds for fertilizer and chemicals needed to maintain the grounds.

**City of Fort Scott, Kansas**  
**Budget 2026**  
**711 Water Utility**

| Row Labels                      | 2023 | Activity     | 2024 | Actual       | 2025 | Budget       | 2026 | Submitted Budget |
|---------------------------------|------|--------------|------|--------------|------|--------------|------|------------------|
| <b>EXPENSE</b>                  |      |              |      |              |      |              |      |                  |
| <b>000 Undesignated</b>         | \$   | (1,331.73)   | \$   | -            | \$   | -            | \$   | -                |
| <b>500 Water Treatment</b>      |      |              |      |              |      |              |      |                  |
| 700 Personnel Services          | \$   | (351,674.73) | \$   | (382,409.03) | \$   | (416,354.31) | \$   | (412,635.74)     |
| 720 Contractual Services        | \$   | (209,008.31) | \$   | (216,463.13) | \$   | (265,769.00) | \$   | (266,269.00)     |
| 740 Commodities                 | \$   | (333,211.66) | \$   | (332,408.19) | \$   | (277,148.00) | \$   | (398,148.00)     |
| 760 Capital Outlay              | \$   | (35,099.16)  | \$   | (75,438.25)  | \$   | (14,842.00)  | \$   | (14,842.00)      |
| <b>510 Water Distribution</b>   |      |              |      |              |      |              |      |                  |
| 700 Personnel Services          | \$   | (375,609.19) | \$   | (398,204.88) | \$   | (391,021.16) | \$   | (395,944.69)     |
| 720 Contractual Services        | \$   | (78,106.62)  | \$   | (64,600.10)  | \$   | (51,671.00)  | \$   | (65,580.00)      |
| 740 Commodities                 | \$   | (251,042.41) | \$   | (431,668.34) | \$   | (250,000.00) | \$   | (251,500.00)     |
| 760 Capital Outlay              | \$   | (237,975.90) | \$   | (78,806.69)  | \$   | (120,000.00) | \$   | (120,000.00)     |
| <b>520 Water Administration</b> |      |              |      |              |      |              |      |                  |
| 520 Miscellaneous               | \$   | (7,033.57)   | \$   | (52.81)      | \$   | -            | \$   | -                |
| 700 Personnel Services          | \$   | (186,949.95) | \$   | (251,884.53) | \$   | (212,080.22) | \$   | (220,852.38)     |
| 720 Contractual Services        | \$   | (249,796.33) | \$   | (242,599.00) | \$   | (262,639.00) | \$   | (262,639.00)     |
| 740 Commodities                 | \$   | (12,189.11)  | \$   | (10,428.60)  | \$   | (9,818.00)   | \$   | (9,818.00)       |
| 760 Capital Outlay              | \$   | -            | \$   | (3,077.07)   | \$   | -            | \$   | (98,953.59)      |
| <b>530 Water Lake</b>           |      |              |      |              |      |              |      |                  |
| 700 Personnel Services          | \$   | (93,939.64)  | \$   | (77,833.38)  | \$   | (47,678.96)  | \$   | (51,503.85)      |
| 720 Contractual Services        | \$   | (15,602.69)  | \$   | (29,699.44)  | \$   | (20,944.00)  | \$   | (20,944.00)      |
| 740 Commodities                 | \$   | (29,896.08)  | \$   | (30,290.46)  | \$   | (25,868.00)  | \$   | (25,868.00)      |
| 760 Capital Outlay              | \$   | (314.20)     | \$   | (15,816.19)  | \$   | (15,000.00)  | \$   | (15,000.00)      |
| <b>565 Engineering</b>          |      |              |      |              |      |              |      |                  |
| 720 Contractual Services        | \$   | -            | \$   | -            | \$   | (50,000.00)  | \$   | (50,000.00)      |
| <b>600 Debt Service</b>         |      |              |      |              |      |              |      |                  |
| 800 Debt Service                | \$   | (709,006.25) | \$   | (860,570.00) | \$   | (664,983.00) | \$   | (208,856.61)     |
| <b>900 Reserve</b>              |      |              |      |              |      |              |      |                  |
| 900 Reserve                     | \$   | -            | \$   | -            | \$   | (350,000.00) | \$   | (807,326.39)     |
| <b>999 Transfer To</b>          |      |              |      |              |      |              |      |                  |
| 999 Transfer To                 | \$   | (351,840.21) | \$   | (237,492.50) | \$   | (200,000.00) | \$   | (120,000.00)     |
| <b>REVENUE</b>                  |      |              |      |              |      |              |      |                  |
| <b>000 Undesignated</b>         | \$   | 2,846,871.11 | \$   | 3,535,025.56 | \$   | 3,635,750.00 | \$   | 3,816,681.25     |
| <b>Net Surplus (Deficit)</b>    | \$   | (682,756.63) | \$   | (204,717.03) | \$   | (10,066.64)  | \$   | 0.00             |

|                        |            |            |
|------------------------|------------|------------|
| Beginning Fund Balance | 931,544.18 | 921,477.54 |
| Ending Fund Balance    | 921,477.54 | 921,477.54 |

The Water Utility Fund provides clean water to the residents of Fort Scott and is funded by user fees. Increases to expenditures in the Water Fund will support capital projects.

**City of Fort Scott, Kansas**  
**Budget 2026**  
**712 Wastewater Utility**

| Row Labels                           | 2023 | Activity            | 2024 | Actual                | 2025 | Budget              | 2026 | Submitted Budget    |
|--------------------------------------|------|---------------------|------|-----------------------|------|---------------------|------|---------------------|
| <b>EXPENSE</b>                       |      |                     |      |                       |      |                     |      |                     |
| <b>540 Wastewater Treatment</b>      |      |                     |      |                       |      |                     |      |                     |
| 700 Personnel Services               | \$   | (281,780.60)        | \$   | (344,802.77)          | \$   | (290,572.97)        | \$   | (260,698.75)        |
| 720 Contractual Services             | \$   | (1,847,220.38)      | \$   | (388,351.67)          | \$   | (339,700.00)        | \$   | (380,200.00)        |
| 740 Commodities                      | \$   | (37,017.31)         | \$   | (44,415.16)           | \$   | (101,441.00)        | \$   | (108,150.00)        |
| 760 Capital Outlay                   | \$   | (4,986.16)          | \$   | (3,179,648.04)        | \$   | (702,500.00)        | \$   | (702,500.00)        |
| <b>550 Wastewater Collection</b>     |      |                     |      |                       |      |                     |      |                     |
| 700 Personnel Services               | \$   | (112,918.83)        | \$   | (210,296.83)          | \$   | (186,316.86)        | \$   | (232,526.71)        |
| 720 Contractual Services             | \$   | (314,349.05)        | \$   | (181,355.80)          | \$   | (34,350.00)         | \$   | (40,350.00)         |
| 740 Commodities                      | \$   | (50,822.42)         | \$   | (146,096.17)          | \$   | (57,817.00)         | \$   | (57,817.00)         |
| 760 Capital Outlay                   | \$   | (96,611.39)         | \$   | (110,551.09)          | \$   | (60,000.00)         | \$   | (0.00)              |
| <b>555 Wastewater Administration</b> |      |                     |      |                       |      |                     |      |                     |
| 700 Personnel Services               | \$   | (122,710.43)        | \$   | (92,199.19)           | \$   | (146,943.09)        | \$   | (296,033.59)        |
| 720 Contractual Services             | \$   | (193,018.13)        | \$   | (191,041.23)          | \$   | (239,267.00)        | \$   | (239,267.00)        |
| 740 Commodities                      | \$   | (15,933.48)         | \$   | (7,644.47)            | \$   | (10,261.00)         | \$   | (10,261.00)         |
| 760 Capital Outlay                   | \$   | (27,800.00)         | \$   | (3,055.43)            | \$   | -                   | \$   | -                   |
| <b>565 Engineering</b>               |      |                     |      |                       |      |                     |      |                     |
| 700 Personnel Services               | \$   | -                   | \$   | -                     | \$   | -                   | \$   | -                   |
| 720 Contractual Services             | \$   | -                   | \$   | -                     | \$   | -                   | \$   | -                   |
| 740 Commodities                      | \$   | -                   | \$   | -                     | \$   | -                   | \$   | -                   |
| 760 Capital Outlay                   | \$   | -                   | \$   | -                     | \$   | -                   | \$   | -                   |
| <b>600 Debt Service</b>              |      |                     |      |                       |      |                     |      |                     |
| 800 Debt Service                     | \$   | (277,293.76)        | \$   | (278,543.76)          | \$   | (279,669.00)        | \$   | (280,668.76)        |
| <b>900 Reserve</b>                   |      |                     |      |                       |      |                     |      |                     |
| 900 Reserve                          | \$   | -                   | \$   | -                     | \$   | -                   | \$   | -                   |
| <b>999 Transfer To</b>               |      |                     |      |                       |      |                     |      |                     |
| 999 Transfer To                      | \$   | (1,820,935.72)      | \$   | (1,200,000.00)        | \$   | -                   | \$   | (2,418,684.40)      |
| <b>REVENUE</b>                       |      |                     |      |                       |      |                     |      |                     |
| <b>000 Undesignated</b>              | \$   | <b>6,207,579.75</b> | \$   | <b>5,221,386.41</b>   | \$   | <b>5,431,328.07</b> | \$   | <b>4,962,638.07</b> |
| <b>Net Surplus (Deficit)</b>         | \$   | <b>1,004,182.09</b> | \$   | <b>(1,156,615.20)</b> | \$   | <b>2,982,490.16</b> | \$   | <b>(64,519.14)</b>  |

|                        |              |              |
|------------------------|--------------|--------------|
| Beginning Fund Balance | 6,281,482.15 | 9,263,972.31 |
| Ending Fund Balance    | 9,263,972.31 | 9,199,453.17 |

The Wastewater fund treats water for the residents of Fort Scott and is funded by user fees. Increases in expenditures include a transfer to close out a remaining balance in the CDBG sanitary sewer fund.

**City of Fort Scott, Kansas**  
**Budget 2026**  
**719 Stormwater Utility**

| Row Labels                       | 2023 | Activity          | 2024 | Actual            | 2025       | Budget            | 2026       | Submitted Budget  |
|----------------------------------|------|-------------------|------|-------------------|------------|-------------------|------------|-------------------|
| <b>EXPENSE</b>                   |      |                   |      |                   |            |                   |            |                   |
| <b>560 Stormwater Collection</b> |      |                   |      |                   |            |                   |            |                   |
| 700 Personnel Services           | \$   | (70,043.82)       | \$   | (60,963.13)       | \$         | (71,564.34)       | \$         | (101,923.27)      |
| 720 Contractual Services         | \$   | (6,000.00)        | \$   | (4,307.59)        | \$         | (3,000.00)        | \$         | (5,000.00)        |
| 740 Commodities                  | \$   | (5,829.72)        | \$   | (7,815.57)        | \$         | (9,837.00)        | \$         | (9,837.00)        |
| 760 Capital Outlay               | \$   | (30,047.45)       | \$   | (46,431.03)       | \$         | (12,274.00)       | \$         | (12,274.00)       |
| <b>600 Debt Service</b>          |      |                   |      |                   |            |                   |            |                   |
| 800 Debt Service                 | \$   | (1,312.50)        | \$   | -                 | \$         | -                 | \$         | -                 |
| <b>999 Transfer To</b>           |      |                   |      |                   |            |                   |            |                   |
| 999 Transfer To                  | \$   | (125,000.00)      | \$   | -                 | \$         | (125,000.00)      | \$         | (25,000.00)       |
| <b>REVENUE</b>                   |      |                   |      |                   |            |                   |            |                   |
| <b>000 Undesignated</b>          | \$   | <b>280,014.64</b> | \$   | <b>285,157.86</b> | \$         | <b>282,852.78</b> | \$         | <b>289,924.10</b> |
| <b>Net Surplus (Deficit)</b>     | \$   | <b>41,781.15</b>  | \$   | <b>165,640.54</b> | \$         | <b>61,177.44</b>  | \$         | <b>135,889.83</b> |
| Beginning Fund Balance           |      |                   |      |                   | 354,164.30 |                   | 415,341.74 |                   |
| Ending Fund Balance              |      |                   |      |                   | 415,341.74 |                   | 551,231.57 |                   |

The Stormwater fund provides sewer services for the residents of Fort Scott and is funded by user fees.

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels              | Subcategory                        | Account Name                       | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|-------------------------|------------------------------------|------------------------------------|---------------|---------------|--------------|-----------------------|
| <b>100 General Fund</b> |                                    |                                    |               |               |              |                       |
| <b>REVENUE</b>          |                                    |                                    |               |               |              |                       |
| <b>000 Undesignated</b> |                                    |                                    |               |               |              |                       |
|                         | <b>400 Property Taxes</b>          |                                    |               |               |              |                       |
|                         | 100-000-401000                     | Ad Valorem Tax - Current           | 1,773,765     | 1,868,913.72  | 1,886,542.00 | 2,043,664.00          |
|                         | 100-000-401001                     | Neighborhood Revitalization Rebate | (84,866)      | (102,693.64)  | (87,438.00)  | (92,068.80)           |
|                         | 100-000-402000                     | Ad Valorem Tax - Delinquent        | 30,289        | 21,486.96     | 66,203.52    | 30,000.00             |
|                         | 100-000-403000                     | Motor Vehicle Tax                  | 184,668       | 194,603.10    | 181,133.63   | 196,549.13            |
|                         | 100-000-404000                     | R.v. Tax                           | 1,701         | 1,702.33      | 1,622.44     | 1,754.12              |
|                         | 100-000-405000                     | Heavy Truck Tax                    | 5,194         | 5,002.29      | 1,264.94     | 5,000.00              |
|                         | 100-000-406000                     | Cmv Fee                            | 0             | -             | -            | -                     |
|                         | 100-000-407000                     | Payments In Lieu Of Taxes          | 38,640        | 36,841.44     | 35,633.00    | 35,633.00             |
|                         | <b>410 Franchise Taxes</b>         |                                    |               |               |              |                       |
|                         | 100-000-411000                     | Franchise Tax - Electricity        | 877,277       | 809,576.14    | 880,000.00   | 880,000.00            |
|                         | 100-000-412000                     | Franchise Tax - Gas                | 249,433       | 188,235.79    | 262,355.58   | 262,355.58            |
|                         | 100-000-413000                     | Franchise Tax - Telephone          | 12,564        | 2,639.53      | 7,063.94     | 7,063.94              |
|                         | 100-000-414000                     | Franchise Tax - Cable              | 44,481        | 33,750.21     | 48,833.50    | 48,833.50             |
|                         | <b>420 Sales Taxes</b>             |                                    |               |               |              |                       |
|                         | 100-000-421000                     | City Sales Tax                     | 1,866,560     | 1,770,092.08  | 1,885,225.36 | 1,663,046.24          |
|                         | 100-000-422000                     | County Sales Tax                   | 84,738        | 99,684.54     | 85,585.28    | 100,681.39            |
|                         | 100-000-423000                     | City Compensating Use Tax          | 321,752       | 416,499.64    | 324,969.66   | 420,664.64            |
|                         | 100-000-424000                     | County Compensating Use Tax        | 20,949        | 31,841.69     | 21,158.47    | 32,160.11             |
|                         | 100-000-425000                     | Cid Sales Tax - Emd / Dq           | 1,208         | 1,716.54      | 1,200.00     | 1,212.00              |
|                         | <b>430 Intergovernmental</b>       |                                    |               |               |              |                       |
|                         | 100-000-431000                     | Special Alcohol Tax                | 25,194        | 23,344.69     | 25,250.00    | 25,250.00             |
|                         | 100-000-432000                     | Usd 234 Laroche Ballfield          | 51,250        | 68,912.49     | 38,000.00    | 38,000.00             |
|                         | 100-000-432500                     | Usd 234 Sro Reimbursement          | 101,446       | 101,264.72    | 110,000.00   | 30,000.00             |
|                         | 100-000-432600                     | Usd 234 / Fsrc Gym Reimbursement   | 13,096        | 15,748.38     | 7,490.00     | 7,490.00              |
|                         | 100-000-438000                     | Grants                             | 50,912        | 6,500.00      | 15,000.00    | 185,000.00            |
|                         | 100-000-438003                     | Grant - D.a.r.e.                   | 0             | 300.00        | -            | -                     |
|                         | 100-000-438004                     | Grant - Step Grant                 | 2,500         | 2,841.95      | 2,000.00     | 2,000.00              |
|                         | <b>438 Grants</b>                  |                                    |               |               |              |                       |
|                         | 100-000-438005                     | Covid Grant - Airport              | 45,000        | -             | -            | -                     |
|                         | 100-000-438014                     | Impact Grant                       | 627           | 829.32        | -            | -                     |
|                         | 100-400-438000                     | Grants                             | 0             | 1,417.50      | -            | -                     |
|                         | <b>451 Municipal Court</b>         |                                    |               |               |              |                       |
|                         | 100-000-451001                     | Municipal Court Fines              | 94,109        | 135,548.50    | 94,000.00    | 130,000.00            |
|                         | 100-000-451002                     | Warrant Fee                        | 25            | 220.00        | 50.00        | 50.00                 |
|                         | 100-000-451005                     | Municipal Court Bond               | 0             | (1,500.00)    | -            | -                     |
|                         | <b>452 Animal Control Services</b> |                                    |               |               |              |                       |
|                         | 100-000-452000                     | Animal Adoption Fees               | 436           | 321.00        | 1,000.00     | 500.00                |
|                         | 100-000-453000                     | Animal Impound Fees                | 59            | 61.00         | 1,500.00     | 60.00                 |
|                         | <b>464 Golf Course</b>             |                                    |               |               |              |                       |
|                         | 100-000-464011                     | Golf Tournaments                   | 0             | 2,392.00      | -            | -                     |
|                         | <b>465 Aquatic Center</b>          |                                    |               |               |              |                       |
|                         | 100-000-465001                     | Aquatic Center - Gate              | 8,985         | 7,328.64      | 8,643.00     | 8,643.00              |
|                         | 100-000-465002                     | Aquatic Center - Concessions       | 15,401        | 20,293.15     | 19,000.00    | 19,000.00             |
|                         | 100-000-465003                     | Aquatic Center - Gate 15-62        | 8,994         | 11,562.00     | 11,172.00    | 11,172.00             |
|                         | 100-000-465004                     | Aquatic Center - Gate 63 & Older   | 0             | -             | -            | -                     |
|                         | 100-000-465005                     | Aquatic Center - Gate 3-14         | 11,828        | 13,287.00     | 13,495.00    | 13,495.00             |
|                         | 100-000-465520                     | Aquatic Center - Pool Party        | 2,695         | 4,993.97      | 3,500.00     | 3,500.00              |
|                         | 100-000-465521                     | Aquatic Center - Miscellaneous     | 0             | 137.11        | 400.00       | 400.00                |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels             | Subcategory                   | Account Name                        | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|------------------------|-------------------------------|-------------------------------------|---------------|---------------|--------------|-----------------------|
| 000 Undesignated       | 466 Airport Revenues          |                                     |               |               |              |                       |
|                        | 100-000-466001                | Airport Fuel & Oil Sales            | 152,920       | 181,323.35    | 186,910.00   | 180,000.00            |
|                        | 100-000-466002                | Airport Hangar Leases               | 20,735        | 25,765.00     | 28,000.00    | 25,000.00             |
|                        | 100-000-466003                | Airport Land Leases                 | 25,959        | 15,265.00     | 12,000.00    | 12,000.00             |
|                        | 467 Brcc                      |                                     |               |               |              |                       |
|                        | 100-000-467000                | Brcc - Concessions                  | 388           | -             | -            | -                     |
|                        | 100-000-467001                | Brcc - Aerobics                     | 3,955         | 5,489.00      | 4,000.00     | 4,000.00              |
|                        | 100-000-467002                | Brcc - Building Rental              | 8,103         | 9,073.00      | 7,500.00     | 9,000.00              |
|                        | 100-000-467003                | Brcc - Tae Kwon Do                  | 2,200         | 1,600.00      | 1,000.00     | 1,600.00              |
|                        | 100-000-467004                | Brcc - Biggest Loser Prgram         | 285           | 480.00        | 105.00       | 500.00                |
|                        | 100-000-467007                | Brcc - Fitness Center               | 23,802        | 36,560.13     | 20,000.00    | 30,000.00             |
|                        | 100-000-467009                | Brcc - Miscellaneous                | 4,673         | 3,310.84      | 1,500.00     | 3,300.00              |
|                        | 468 Park Fees                 |                                     |               |               |              |                       |
|                        | 100-000-468000                | Shelter House Rental                | 11,770        | 13,530.00     | 7,703.00     | 13,000.00             |
|                        | 100-000-468001                | Camping Fees                        | 6,542         | 4,505.00      | 6,500.00     | 4,500.00              |
|                        | 470 Dispatch Services         |                                     |               |               |              |                       |
|                        | 100-000-470000                | Dispatching Services                | 0             | -             | -            | -                     |
|                        | 471 Ambulance Services        |                                     |               |               |              |                       |
|                        | 100-000-471000                | Ambulance Services                  | 15,075        | 14,275.00     | -            | -                     |
|                        | 472 Recreation                |                                     |               |               |              |                       |
|                        | 100-000-472300                | Rec - Special Events                | 144           | -             | -            | -                     |
|                        | 100-000-472900                | Rec - Leagues                       | 140           | -             | -            | -                     |
|                        | 100-000-472999                | Rec - Miscellaneous                 | 11            | -             | -            | -                     |
|                        | 474 Laroche Baseball Complex  |                                     |               |               |              |                       |
|                        | 100-000-474002                | Laroche Baseball Complex - Concessi | 0             | -             | 3,360.00     | -                     |
|                        | 100-000-474004                | Laroche Baseball Complex - Signs    | 0             | -             | 16,425.00    | -                     |
|                        | 100-000-474006                | Laroche Baseball Complex-rental     | 1,050         | 1,500.00      | 5,433.00     | 1,500.00              |
|                        | 100-000-474007                | Laroche Petty Cash                  | 0             | -             | 117.00       | -                     |
|                        | 500 Licenses And Permits      |                                     |               |               |              |                       |
|                        | 100-000-500000                | Building Permits                    | 19,226        | 13,464.00     | 10,000.00    | 10,000.00             |
|                        | 100-000-501000                | Licenses And Permits                | 17,703        | 9,397.00      | 25,000.00    | 10,000.00             |
|                        | 100-000-504000                | Liquor License                      | 1,600         | 1,555.00      | -            | 1,500.00              |
|                        | 100-000-505000                | Business Licenses                   | (53)          | 25.00         | -            | 255.00                |
|                        | 100-000-506000                | Electrical License                  | 104           | 1,210.00      | -            | 1,200.00              |
|                        | 100-000-507000                | Plumber License                     | 0             | 654.00        | -            | 650.00                |
|                        | 100-000-508000                | Trash Truck License                 | 0             | 300.00        | -            | 300.00                |
|                        | 100-000-509000                | Precious Metals License             | 0             | 50.00         | -            | 50.00                 |
|                        | 100-000-513000                | Golf Cart/utv Permit                | 350           | 2,110.00      | -            | 2,000.00              |
|                        | 510 Use Of Property And Money |                                     |               |               |              |                       |
|                        | 100-000-511000                | Investment Income                   | 411,017       | 436,686.53    | 450,000.00   | 450,000.00            |
|                        | 520 Miscellaneous             |                                     |               |               |              |                       |
|                        | 100-000-464521                | Golf Course - Miscellaneous         | 0             | 13.71         | -            | -                     |
|                        | 100-000-521000                | Miscellaneous Revenue               | 52,260        | 59,915.37     | 15,000.00    | 35,000.00             |
|                        | 100-000-521001                | Cash Long/short                     | 77            | 552.29        | (3.00)       | (3.00)                |
|                        | 100-000-521005                | Insurance Proceeds                  | 14,243        | 158,277.89    | 9,241.00     | 9,241.00              |
|                        | 100-000-521012                | Reimbursed Expense                  | 32,501        | 11,572.56     | 15,000.00    | 15,000.00             |
|                        | 100-000-521015                | Square Service Charge               | 2             | -             | 28.00        | 28.00                 |
|                        | 100-000-521016                | Public Safety Reports               | 478           | 878.00        | 259.00       | 800.00                |
|                        | 100-000-521017                | Donations - Christmas Lights        | 0             | -             | 300.00       | -                     |
|                        | 100-000-521025                | Bb Co Adm Fee                       | 0             | -             | 7,500.00     | -                     |
|                        | 100-000-521026                | Cpr Certification                   | 750           | 2,375.00      | 503.00       | 503.00                |
|                        | 100-000-521027                | Interest Income                     | 47,047        | 46,217.26     | -            | 25,000.00             |
|                        | 100-000-526000                | Loan Proceeds                       | 0             | -             | -            | -                     |
|                        | 600 Special Assessments       |                                     |               |               |              |                       |
|                        | 100-000-601000                | Special Assessments                 | 5,966         | 5,187.64      | 7,500.00     | 6,000.00              |
|                        | 699 Transfer From             |                                     |               |               |              |                       |
|                        | 100-000-699714                | Transfer From Ems                   | 0             | -             | -            | -                     |
| 000 Undesignated Total |                               |                                     | 6,741,930     | 6,858,813.35  | 6,792,734.32 | 6,963,032.84          |
| REVENUE Total          |                               |                                     | 6,741,930     | 6,858,813.35  | 6,792,734.32 | 6,963,032.84          |
| EXPENSE                |                               |                                     |               |               |              |                       |
| 000 Undesignated       | 740 Commodities               |                                     |               |               |              |                       |
|                        | 100-000-746500                | Fuel Suspense                       | (159,141)     | (1,798.04)    | -            | -                     |
|                        | 760 Capital Outlay            |                                     |               |               |              |                       |
| 000 Undesignated Total | 100-000-764000                | Machinery And Equipment             | 0             | (19,250.00)   | -            | -                     |
|                        |                               |                                     | (159,141)     | (21,048.04)   | -            | -                     |
|                        |                               |                                     |               |               |              |                       |
| 100 City Commission    | 720 Contractual Services      |                                     |               |               |              |                       |
|                        | 100-100-725000                | Travel And Training                 | (230)         | (883.01)      | (500.00)     | (500.00)              |
|                        | 100-100-726000                | Dues And Memberships                | (50)          | -             | -            | -                     |
|                        | 100-100-727002                | Advertising                         | 0             | (570.00)      | -            | -                     |
|                        | 100-100-727012                | Contractual Services                | (4,385)       | (501.72)      | (3,917.00)   | (3,917.00)            |
|                        | 100-100-730000                | Cell Phone / Ipad                   | (2,060)       | (811.57)      | (1,000.00)   | (1,000.00)            |
|                        | 740 Commodities               |                                     |               |               |              |                       |
|                        | 100-100-748000                | Books And Subscriptions             | (711)         | (492.65)      | -            | -                     |
|                        | 100-100-750000                | Miscellaneous Commodities           | (190)         | (11.79)       | -            | -                     |
|                        | 760 Capital Outlay            |                                     |               |               |              |                       |
|                        | 100-100-764000                | Machinery And Equipment             | (15,324)      | -             | -            | -                     |
|                        |                               |                                     |               |               |              |                       |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                       | Subcategory                     | Account Name              | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|----------------------------------|---------------------------------|---------------------------|---------------|---------------|--------------|-----------------------|
| <b>100 City Commission Total</b> |                                 |                           | (22,951)      | (3,270.74)    | (5,417.00)   | (5,417.00)            |
| <b>110 City Manager</b>          | <b>701 Earnings</b>             |                           |               |               |              |                       |
|                                  | 100-110-701000                  | Full-time Salaries        | (37,150)      | (54,447.60)   | (52,530.00)  | (59,065.33)           |
|                                  | <b>702 Benefits</b>             |                           |               |               |              |                       |
|                                  | 100-110-704000                  | Health Insurance          | (8,624)       | (6,462.50)    | (9,453.58)   | (3,156.84)            |
|                                  | 100-110-705000                  | Life Insurance            | (13)          | (17.14)       | (47.00)      | (17.00)               |
|                                  | 100-110-706000                  | Aflac                     | 0             | -             | -            | (40.80)               |
|                                  | 100-110-707000                  | Unemployment Insurance    | (41)          | (8.57)        | (94.55)      | (106.32)              |
|                                  | 100-110-708000                  | Work Comp                 | (41)          | (23.00)       | (100.00)     | (103.00)              |
|                                  | 100-110-709000                  | K.p.e.r.s.                | (2,976)       | (5,576.77)    | -            | (5,664.37)            |
|                                  | 100-110-711000                  | F.i.c.a.                  | (2,844)       | (4,183.25)    | (4,018.55)   | (4,518.50)            |
|                                  | 100-110-713000                  | Administration Fee        | (10)          | (55.00)       | (100.00)     | (103.00)              |
|                                  | 100-110-715000                  | Deferred Compensation     | 0             | (2,720.00)    | -            | -                     |
|                                  | <b>720 Contractual Services</b> |                           |               |               |              |                       |
|                                  | 100-110-721000                  | Postage And Shipping      | (56)          | (12.52)       | -            | -                     |
|                                  | 100-110-725000                  | Travel And Training       | (4,346)       | (730.45)      | (5,000.00)   | (5,000.00)            |
|                                  | 100-110-726000                  | Dues And Memberships      | (293)         | (1,270.33)    | (2,000.00)   | (2,000.00)            |
|                                  | 100-110-727002                  | Advertising               | 0             | (536.04)      | -            | -                     |
|                                  | 100-110-727012                  | Contractual Services      | (21,890)      | (1,385.74)    | (14,501.00)  | (14,501.00)           |
|                                  | 100-110-730000                  | Cell Phone / Ipad         | (727)         | (811.49)      | (1,000.00)   | (1,000.00)            |
|                                  | <b>727 Contractual Services</b> |                           |               |               |              |                       |
|                                  | 100-110-727004                  | Maintenance Agreement     | (221)         | -             | -            | -                     |
|                                  | <b>740 Commodities</b>          |                           |               |               |              |                       |
|                                  | 100-110-744000                  | Office Supplies           | (42)          | (946.15)      | (250.00)     | (250.00)              |
|                                  | 100-110-747000                  | Uniforms And Clothing     | 0             | (221.31)      | -            | -                     |
|                                  | 100-110-748000                  | Books And Subscriptions   | (732)         | (284.12)      | (500.00)     | (500.00)              |
|                                  | 100-110-750000                  | Miscellaneous Commodities | (54)          | (13.50)       | (1,000.00)   | (1,000.00)            |
|                                  | <b>760 Capital Outlay</b>       |                           |               |               |              |                       |
|                                  | 100-110-764000                  | Machinery And Equipment   | (9,995)       | (1,722.08)    | -            | -                     |
| <b>110 City Manager Total</b>    |                                 |                           | (90,055)      | (81,427.56)   | (90,594.68)  | (97,026.15)           |
| <b>120 City Attorney</b>         | <b>702 Benefits</b>             |                           |               |               |              |                       |
|                                  | 100-120-708000                  | Work Comp                 | 0             | (21.00)       | -            | -                     |
|                                  | <b>720 Contractual Services</b> |                           |               |               |              |                       |
|                                  | 100-120-724000                  | Legal Publications        | 0             | -             | -            | -                     |
|                                  | 100-120-725000                  | Travel And Training       | 0             | -             | -            | -                     |
|                                  | 100-120-726000                  | Dues And Memberships      | (35)          | (35.00)       | -            | -                     |
|                                  | 100-120-727001                  | Legal Fees                | (13,553)      | (75,605.00)   | (75,000.00)  | (75,000.00)           |
|                                  | 100-120-727012                  | Contractual Services      | (62,000)      | (2,452.50)    | (28,000.00)  | (28,000.00)           |
|                                  | <b>740 Commodities</b>          |                           |               |               |              |                       |
|                                  | 100-120-748000                  | Books And Subscriptions   | (1,405)       | -             | (461.00)     | (461.00)              |
|                                  | 100-120-750000                  | Miscellaneous Commodities | 0             | -             | -            | -                     |
| <b>120 City Attorney Total</b>   |                                 |                           | (76,993)      | (78,113.50)   | (103,461.00) | (103,461.00)          |
| <b>130 Finance</b>               | <b>701 Earnings</b>             |                           |               |               |              |                       |
|                                  | 100-130-701000                  | Full-time Salaries        | (43,159)      | (37,333.98)   | (56,652.13)  | (42,138.79)           |
|                                  | 100-130-703000                  | Overtime                  | 0             | -             | (2,000.00)   | (2,060.00)            |
|                                  | <b>702 Benefits</b>             |                           |               |               |              |                       |
|                                  | 100-130-704000                  | Health Insurance          | (7,028)       | (5,873.76)    | (13,360.74)  | (6,129.42)            |
|                                  | 100-130-705000                  | Life Insurance            | 14            | (83.27)       | (141.00)     | (30.00)               |
|                                  | 100-130-706000                  | Aflac                     | 187           | -             | (360.00)     | (79.20)               |
|                                  | 100-130-707000                  | Unemployment Insurance    | (78)          | (14.68)       | (101.97)     | (75.85)               |
|                                  | 100-130-708000                  | Work Comp                 | (92)          | (69.00)       | (100.00)     | (103.00)              |
|                                  | 100-130-709000                  | K.p.e.r.s.                | (4,014)       | (3,811.35)    | -            | (4,041.11)            |
|                                  | 100-130-711000                  | F.i.c.a.                  | (3,219)       | (2,766.36)    | (821.46)     | (3,223.62)            |
|                                  | 100-130-712000                  | Short Term Disability     | (21)          | -             | -            | -                     |
|                                  | 100-130-713000                  | Administration Fee        | (180)         | (165.00)      | (200.00)     | (206.00)              |
|                                  | <b>720 Contractual Services</b> |                           |               |               |              |                       |
|                                  | 100-130-721000                  | Postage And Shipping      | (56)          | (12.52)       | -            | -                     |
|                                  | 100-130-724000                  | Legal Publications        | (1,558)       | (1,020.00)    | (1,500.00)   | (1,500.00)            |
|                                  | 100-130-725000                  | Travel And Training       | (1,453)       | (1,883.30)    | (1,000.00)   | (1,000.00)            |
|                                  | 100-130-726000                  | Dues And Memberships      | (174)         | -             | (300.00)     | (300.00)              |
|                                  | 100-130-727002                  | Advertising               | 0             | -             | -            | -                     |
|                                  | 100-130-727012                  | Contractual Services      | (71,785)      | (70,434.60)   | (75,000.00)  | (75,000.00)           |
|                                  | 100-130-727013                  | Auditing And Accounting   | (7,766)       | -             | (7,000.00)   | (7,000.00)            |
|                                  | <b>740 Commodities</b>          |                           |               |               |              |                       |
|                                  | 100-130-744000                  | Office Supplies           | (497)         | (299.09)      | (1,000.00)   | (1,000.00)            |
|                                  | 100-130-747000                  | Uniforms And Clothing     | (20)          | (135.67)      | -            | -                     |
|                                  | 100-130-748000                  | Books And Subscriptions   | (262)         | (21.87)       | (100.00)     | (100.00)              |
|                                  | 100-130-750000                  | Miscellaneous Commodities | (90)          | -             | -            | -                     |
|                                  | <b>760 Capital Outlay</b>       |                           |               |               |              |                       |
|                                  | 100-130-764000                  | Machinery And Equipment   | (698)         | (51.00)       | -            | -                     |
| <b>130 Finance Total</b>         |                                 |                           | (141,952)     | (123,975.45)  | (159,637.30) | (143,986.98)          |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                | Subcategory              | Account Name              | 2023 Activity | 2024 Activity | 2025 Budget | 2026 Submitted Budget |
|---------------------------|--------------------------|---------------------------|---------------|---------------|-------------|-----------------------|
| 140 Human Resources       | 701 Earnings             |                           |               |               |             |                       |
|                           | 100-140-701000           | Full-time Salaries        | (6,413)       | (23,638.12)   | (23,506.12) | (44,526.75)           |
|                           | 702 Benefits             |                           |               |               |             |                       |
|                           | 100-140-704000           | Health Insurance          | (699)         | (3,951.31)    | (9,453.58)  | (6,129.42)            |
|                           | 100-140-705000           | Life Insurance            | (4)           | (24.65)       | (47.00)     | (30.00)               |
|                           | 100-140-706000           | Aflac                     | 0             | -             | (120.00)    | (79.20)               |
|                           | 100-140-707000           | Unemployment Insurance    | (35)          | (32.30)       | (42.31)     | (80.15)               |
|                           | 100-140-708000           | Work Comp                 | (24)          | (7.00)        | (100.00)    | (103.00)              |
|                           | 100-140-709000           | K.p.e.r.s.                | (605)         | (3,221.85)    | -           | (4,270.12)            |
|                           | 100-140-711000           | F.i.c.a.                  | (452)         | (2,539.61)    | (340.84)    | (3,406.30)            |
|                           | 100-140-713000           | Administration Fee        | (50)          | -             | (60.00)     | (61.80)               |
|                           | 720 Contractual Services |                           |               |               |             |                       |
|                           | 100-140-721000           | Postage And Shipping      | (56)          | (12.52)       | -           | -                     |
|                           | 100-140-724000           | Legal Publications        | 0             | (306.00)      | -           | -                     |
|                           | 100-140-725000           | Travel And Training       | (356)         | (132.94)      | (500.00)    | (1,000.00)            |
|                           | 100-140-726000           | Dues And Memberships      | (53)          | (303.95)      | (200.00)    | (200.00)              |
|                           | 100-140-727002           | Advertising               | (200)         | (100.00)      | -           | -                     |
|                           | 100-140-727004           | Maintenance Agreement     | (3,192)       | (4,374.00)    | (5,000.00)  | (5,000.00)            |
|                           | 100-140-727012           | Contractual Services      | (7,180)       | (2,546.19)    | (5,000.00)  | (5,000.00)            |
|                           | 100-140-730000           | Cell Phone / Ipad         | 0             | -             | -           | -                     |
|                           | 740 Commodities          |                           |               |               |             |                       |
|                           | 100-140-744000           | Office Supplies           | 0             | (1,292.81)    | (2,000.00)  | (2,000.00)            |
|                           | 100-140-747000           | Uniforms And Clothing     | (269)         | (135.65)      | (269.00)    | (269.00)              |
|                           | 100-140-748000           | Books And Subscriptions   | (772)         | -             | (200.00)    | (200.00)              |
|                           | 100-140-750000           | Miscellaneous Commodities | (633)         | (906.47)      | (588.00)    | (588.00)              |
|                           | 760 Capital Outlay       |                           |               |               |             |                       |
|                           | 100-140-764000           | Machinery And Equipment   | 0             | (239.99)      | -           | -                     |
| 140 Human Resources Total |                          |                           | (20,993)      | (43,765.36)   | (47,426.85) | (72,943.73)           |
| 150 City Clerk            | 701 Earnings             |                           |               |               |             |                       |
|                           | 100-150-701000           | Full-time Salaries        | (47,629)      | (53,338.21)   | (54,590.00) | (60,770.00)           |
|                           | 100-150-702000           | Part-time Salaries        | (677)         | (6,074.21)    | -           | -                     |
|                           | 100-150-703000           | Overtime                  | 0             | (14.85)       | -           | -                     |
|                           | 702 Benefits             |                           |               |               |             |                       |
|                           | 100-150-704000           | Health Insurance          | (7,556)       | (8,302.12)    | (9,453.58)  | (9,286.26)            |
|                           | 100-150-705000           | Life Insurance            | (198)         | (50.40)       | (47.00)     | (24.00)               |
|                           | 100-150-706000           | Aflac                     | 0             | -             | (120.00)    | (60.00)               |
|                           | 100-150-707000           | Unemployment Insurance    | (86)          | (33.54)       | (98.26)     | (109.39)              |
|                           | 100-150-708000           | Work Comp                 | (41)          | (22.00)       | (20.00)     | (20.60)               |
|                           | 100-150-709000           | K.p.e.r.s.                | (4,476)       | (5,437.64)    | -           | (5,827.84)            |
|                           | 100-150-711000           | F.i.c.a.                  | (3,595)       | (4,433.09)    | (4,176.13)  | (4,648.91)            |
|                           | 100-150-713000           | Administration Fee        | (60)          | (55.00)       | (60.00)     | (61.80)               |
|                           | 720 Contractual Services |                           |               |               |             |                       |
|                           | 100-150-721000           | Postage And Shipping      | (56)          | (37.52)       | -           | -                     |
|                           | 100-150-724000           | Legal Publications        | (950)         | (1,723.09)    | (2,000.00)  | (2,000.00)            |
|                           | 100-150-725000           | Travel And Training       | (105)         | (1,349.68)    | (3,000.00)  | (3,000.00)            |
|                           | 100-150-726000           | Dues And Memberships      | (299)         | (399.00)      | (600.00)    | (600.00)              |
|                           | 100-150-727012           | Contractual Services      | (468)         | (526.72)      | (350.00)    | (350.00)              |
|                           | 100-150-727016           | License / Permit          | 0             | (19.82)       | -           | -                     |
|                           | 100-150-730000           | Cell Phone / Ipad         | (917)         | (1,116.85)    | (221.00)    | (221.00)              |
|                           | 740 Commodities          |                           |               |               |             |                       |
|                           | 100-150-744000           | Office Supplies           | (564)         | (708.91)      | (2,000.00)  | (2,000.00)            |
|                           | 100-150-747000           | Uniforms And Clothing     | (30)          | (36.00)       | -           | -                     |
|                           | 100-150-748000           | Books And Subscriptions   | (1,004)       | -             | (500.00)    | (500.00)              |
|                           | 100-150-750000           | Miscellaneous Commodities | 0             | -             | -           | -                     |
|                           | 760 Capital Outlay       |                           |               |               |             |                       |
|                           | 100-150-764000           | Machinery And Equipment   | (849)         | -             | -           | -                     |
| 150 City Clerk Total      |                          |                           | (69,561)      | (83,678.65)   | (77,235.98) | (89,479.79)           |
| 160 Economic Development  | 701 Earnings             |                           |               |               |             |                       |
|                           | 100-160-701000           | Full-time Salaries        | 0             | (14,336.08)   | -           | -                     |
|                           | 702 Benefits             |                           |               |               |             |                       |
|                           | 100-160-704000           | Health Insurance          | 0             | (2,220.00)    | -           | -                     |
|                           | 100-160-705000           | Life Insurance            | 0             | (12.60)       | -           | -                     |
|                           | 100-160-707000           | Unemployment Insurance    | 0             | (22.99)       | -           | -                     |
|                           | 100-160-708000           | Work Comp                 | 0             | -             | -           | -                     |
|                           | 100-160-709000           | K.p.e.r.s.                | 0             | (1,443.11)    | -           | -                     |
|                           | 100-160-711000           | F.i.c.a.                  | 0             | (1,040.53)    | -           | -                     |
|                           | 720 Contractual Services |                           |               |               |             |                       |
|                           | 100-160-724000           | Legal Publications        | (323)         | (646.00)      | -           | -                     |
|                           | 100-160-725000           | Travel And Training       | 0             | (1,440.02)    | -           | -                     |
|                           | 100-160-726000           | Dues And Memberships      | 0             | (225.00)      | -           | -                     |
|                           | 100-160-727001           | Legal Fees                | 0             | (4,197.70)    | -           | -                     |
|                           | 100-160-727002           | Advertising               | (500)         | (1,727.00)    | -           | -                     |
|                           | 100-160-727012           | Contractual Services      | (39,233)      | (74,738.82)   | -           | -                     |
|                           | 727 Contractual Services |                           |               |               |             |                       |
|                           | 100-160-727006           | Engineering Services      | (5,568)       | (1,596.00)    | -           | -                     |
|                           | 740 Commodities          |                           |               |               |             |                       |
|                           | 100-160-744000           | Office Supplies           | (55)          | (737.32)      | -           | -                     |
|                           | 100-160-747000           | Uniforms And Clothing     | 0             | (221.08)      | -           | -                     |

CITY OF FORT SCOTT, KANSAS  
FUND DETAILS

| Row Labels               | Subcategory        | Account Name              | 2023 Activity | 2024 Activity | 2025 Budget | 2026 Submitted Budget |
|--------------------------|--------------------|---------------------------|---------------|---------------|-------------|-----------------------|
| 160 Economic Development | 100-160-750000     | Miscellaneous Commodities | 0             | (2,600.00)    | -           | -                     |
|                          | 760 Capital Outlay |                           |               |               |             |                       |
|                          | 100-160-764000     | Machinery And Equipment   | 0             | (815.48)      | -           | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                            | Subcategory                     | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|---------------------------------------|---------------------------------|---------------------------------|---------------|---------------|--------------|-----------------------|
| <b>160 Economic Development Total</b> |                                 |                                 | (45,680)      | (108,019.73)  | -            | -                     |
| <b>170 Municipal Court</b>            | <b>451 Municipal Court</b>      |                                 |               |               |              |                       |
|                                       | 100-170-750003                  | Refunds                         | 1,703         | (799.29)      | -            | -                     |
|                                       | <b>701 Earnings</b>             |                                 |               |               |              |                       |
|                                       | 100-170-701000                  | Full-time Salaries              | (7,683)       | (41,835.59)   | (37,492.00)  | -                     |
|                                       | 100-170-702000                  | Part-time Salaries              | (29,810)      | (34,082.35)   | (33,600.00)  | (34,608.00)           |
|                                       | 100-170-703000                  | Overtime                        | 0             | -             | -            | -                     |
|                                       | <b>702 Benefits</b>             |                                 |               |               |              |                       |
|                                       | 100-170-704000                  | Health Insurance                | (1,206)       | (7,705.42)    | (9,453.58)   | -                     |
|                                       | 100-170-705000                  | Life Insurance                  | (13)          | (52.36)       | (47.00)      | -                     |
|                                       | 100-170-706000                  | Aflac                           | 0             | -             | (120.00)     | -                     |
|                                       | 100-170-707000                  | Unemployment Insurance          | (85)          | (87.47)       | (67.49)      | -                     |
|                                       | 100-170-708000                  | Work Comp                       | (41)          | (54.00)       | (20.00)      | (20.60)               |
|                                       | 100-170-709000                  | K.p.e.r.s.                      | (709)         | (4,262.04)    | -            | -                     |
|                                       | 100-170-711000                  | F.i.c.a.                        | (2,860)       | (5,754.48)    | (543.63)     | -                     |
|                                       | <b>720 Contractual Services</b> |                                 |               |               |              |                       |
|                                       | 100-170-721000                  | Postage And Shipping            | (56)          | (12.52)       | -            | -                     |
|                                       | 100-170-725000                  | Travel And Training             | (2,145)       | (2,392.91)    | (2,145.00)   | (2,145.00)            |
|                                       | 100-170-726000                  | Dues And Memberships            | (125)         | (185.00)      | (250.00)     | (250.00)              |
|                                       | 100-170-727001                  | Legal Fees                      | (100)         | (4,900.00)    | -            | -                     |
|                                       | 100-170-727004                  | Maintenance Agreement           | (1,260)       | -             | (1,260.00)   | (1,260.00)            |
|                                       | 100-170-727011                  | Bank / Credit Card Fees         | (2,335)       | -             | (3,000.00)   | (3,000.00)            |
|                                       | 100-170-727012                  | Contractual Services            | (6,005)       | (9,397.31)    | (5,750.00)   | (5,750.00)            |
|                                       | <b>740 Commodities</b>          |                                 |               |               |              |                       |
|                                       | 100-170-744000                  | Office Supplies                 | (710)         | (1,830.49)    | (200.00)     | (500.00)              |
|                                       | <b>743 Operating Supplies</b>   |                                 |               |               |              |                       |
|                                       | 100-170-743000                  | Operating Supplies              | 0             | (225.05)      | -            | -                     |
|                                       | <b>760 Capital Outlay</b>       |                                 |               |               |              |                       |
|                                       | 100-170-764000                  | Machinery And Equipment         | (698)         | (302.45)      | -            | (7,000.00)            |
|                                       | <b>741 Commodities</b>          |                                 |               |               |              |                       |
|                                       | 100-000-750003                  | Refunds                         | (120)         | (37.27)       | (120.00)     | (120.00)              |
| <b>170 Municipal Court Total</b>      |                                 |                                 | (54,259)      | (113,916.00)  | (94,068.70)  | (54,653.60)           |
| <b>180 Information Systems</b>        | <b>702 Benefits</b>             |                                 |               |               |              |                       |
|                                       | 100-180-708000                  | Work Comp                       | 0             | -             | -            | -                     |
|                                       | <b>720 Contractual Services</b> |                                 |               |               |              |                       |
|                                       | 100-180-721000                  | Postage And Shipping            | 0             | (9.55)        | -            | -                     |
|                                       | 100-180-727012                  | Contractual Services            | (25,500)      | (358.75)      | (40,000.00)  | (20,000.00)           |
|                                       | 100-180-727018                  | Software Maintenance            | (21,337)      | (25,907.97)   | (20,000.00)  | (20,000.00)           |
|                                       | 100-180-727023                  | Web Site                        | (5,195)       | (2,775.74)    | (5,000.00)   | (5,000.00)            |
|                                       | 100-180-730000                  | Cell Phone / Ipad               | 0             | (532.61)      | -            | -                     |
|                                       | <b>723 Utilities</b>            |                                 |               |               |              |                       |
|                                       | 100-180-723004                  | Utility - Telephone             | 0             | -             | -            | -                     |
|                                       | <b>727 Contractual Services</b> |                                 |               |               |              |                       |
|                                       | 100-180-727004                  | Maintenance Agreement           | (210)         | -             | -            | -                     |
|                                       | <b>740 Commodities</b>          |                                 |               |               |              |                       |
|                                       | 100-180-743000                  | Operating Supplies              | (3,402)       | (576.00)      | (4,000.00)   | (4,000.00)            |
|                                       | 100-180-744000                  | Office Supplies                 | 0             | -             | -            | -                     |
|                                       | <b>760 Capital Outlay</b>       |                                 |               |               |              |                       |
|                                       | 100-180-764000                  | Machinery And Equipment         | (202)         | -             | -            | -                     |
| <b>180 Information Systems Total</b>  |                                 |                                 | (55,846)      | (30,160.62)   | (69,000.00)  | (49,000.00)           |
| <b>190 General Government</b>         | <b>702 Benefits</b>             |                                 |               |               |              |                       |
|                                       | 100-190-708000                  | Work Comp                       | 0             | (224.00)      | -            | -                     |
|                                       | 100-190-713000                  | Administration Fee              | (13)          | (61.73)       | -            | -                     |
|                                       | <b>720 Contractual Services</b> |                                 |               |               |              |                       |
|                                       | 100-190-721000                  | Postage And Shipping            | (1,481)       | (5,016.66)    | (2,500.00)   | (2,500.00)            |
|                                       | 100-190-722000                  | Insurance                       | (111,262)     | (112,860.05)  | (126,477.00) | (126,477.00)          |
|                                       | 100-190-723001                  | Utility - Gas                   | (709)         | (952.19)      | (1,100.00)   | (1,100.00)            |
|                                       | 100-190-723002                  | Utility - Electric              | (112,836)     | (124,050.15)  | (140,000.00) | (140,000.00)          |
|                                       | 100-190-723004                  | Utility - Telephone             | (9,216)       | (11,262.04)   | (10,000.00)  | (10,000.00)           |
|                                       | 100-190-724000                  | Legal Publications              | (638)         | (5,340.50)    | (500.00)     | (500.00)              |
|                                       | 100-190-725000                  | Travel And Training             | (622)         | (139.17)      | -            | -                     |
|                                       | 100-190-726000                  | Dues And Memberships            | (1,545)       | (1,124.99)    | (2,500.00)   | (2,500.00)            |
|                                       | 100-190-727001                  | Legal Fees                      | (539)         | -             | -            | -                     |
|                                       | 100-190-727002                  | Advertising                     | (873)         | (1,441.99)    | (1,000.00)   | (1,000.00)            |
|                                       | 100-190-727004                  | Maintenance Agreement           | (1,798)       | (1,496.72)    | (2,000.00)   | (2,000.00)            |
|                                       | 100-190-727005                  | Trash / Recycling               | (417)         | (278.84)      | (1,000.00)   | (1,000.00)            |
|                                       | 100-190-727011                  | Bank / Credit Card Fees         | (2,771)       | (2,931.92)    | (2,700.00)   | (2,700.00)            |
|                                       | 100-190-727012                  | Contractual Services            | (10,377)      | (13,169.01)   | (15,000.00)  | (15,000.00)           |
|                                       | 100-190-727016                  | License / Permit                | (420)         | (639.00)      | (500.00)     | (500.00)              |
|                                       | 100-190-731000                  | Downtown Fort Scott             | (5,000)       | (1,485.18)    | (50,000.00)  | (50,000.00)           |
|                                       | 100-190-732000                  | Neighborhood Revitalization     | 0             | -             | -            | -                     |
|                                       | 100-190-735000                  | Property Taxes                  | (6,886)       | (46,213.32)   | (6,886.00)   | (6,886.00)            |
|                                       | <b>727 Contractual Services</b> |                                 |               |               |              |                       |
|                                       | 100-190-750001                  | Penalties                       | (2,423)       | (10,349.85)   | -            | -                     |
|                                       | 100-190-750003                  | Refunds                         | (185)         | -             | (120.00)     | (120.00)              |
|                                       | <b>740 Commodities</b>          |                                 |               |               |              |                       |
|                                       | 100-190-741000                  | Building Maintenance            | (2,381)       | (1,183.14)    | (3,000.00)   | (3,000.00)            |
|                                       | 100-190-742000                  | Equipment / Vehicle Maintenance | (276)         | (478.73)      | (500.00)     | (500.00)              |

CITY OF FORT SCOTT, KANSAS  
FUND DETAILS

| Row Labels             | Subcategory        | Account Name              | 2023 Activity | 2024 Activity | 2025 Budget | 2026 Submitted Budget |
|------------------------|--------------------|---------------------------|---------------|---------------|-------------|-----------------------|
| 190 General Government | 100-190-744000     | Office Supplies           | (4,088)       | (4,445.77)    | (5,000.00)  | (5,000.00)            |
|                        | 100-190-745000     | Janitorial Supplies       | (2,460)       | (1,906.64)    | (2,500.00)  | (2,500.00)            |
|                        | 100-190-748000     | Books And Subscriptions   | (378)         | (788.99)      | -           | -                     |
|                        | 100-190-750000     | Miscellaneous Commodities | (7,695)       | (5,307.61)    | (5,000.00)  | (5,000.00)            |
|                        | 760 Capital Outlay |                           |               |               |             |                       |
|                        | 100-190-763000     | Improvements              | 0             | (92.89)       | (40,000.00) | (40,000.00)           |
|                        | 100-190-764000     | Machinery And Equipment   | (2,286)       | (4,285.49)    | -           | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                          | Subcategory                     | Account Name                    | 2023 Activity | 2024 Activity  | 2025 Budget    | 2026 Submitted Budget |
|-------------------------------------|---------------------------------|---------------------------------|---------------|----------------|----------------|-----------------------|
| <b>190 General Government Total</b> |                                 |                                 | (289,575)     | (357,526.57)   | (418,283.00)   | (418,283.00)          |
| <b>200 Police</b>                   | <b>701 Earnings</b>             |                                 |               |                |                |                       |
|                                     | 100-200-701000                  | Full-time Salaries              | (933,142)     | (1,028,076.52) | (1,044,618.48) | (1,090,190.31)        |
|                                     | 100-200-702000                  | Part-time Salaries              | (1,836)       | (2,666.43)     | (5,000.00)     | (5,150.00)            |
|                                     | 100-200-703000                  | Overtime                        | (67,865)      | (77,300.96)    | (65,000.00)    | (66,950.00)           |
|                                     | <b>702 Benefits</b>             |                                 |               |                |                |                       |
|                                     | 100-200-704000                  | Health Insurance                | (125,901)     | (160,844.04)   | (176,498.09)   | (204,297.72)          |
|                                     | 100-200-705000                  | Life Insurance                  | (1,010)       | (1,005.23)     | (831.00)       | (1,034.00)            |
|                                     | 100-200-706000                  | Aflac                           | (274)         | -              | (2,120.40)     | (2,640.00)            |
|                                     | 100-200-707000                  | Unemployment Insurance          | (1,838)       | (617.30)       | (1,882.89)     | (2,106.34)            |
|                                     | 100-200-708000                  | Work Comp                       | (16,845)      | (18,215.00)    | (23,000.00)    | (23,690.00)           |
|                                     | 100-200-709000                  | K.p.e.r.s.                      | (1,674)       | (4,137.01)     | -              | -                     |
|                                     | 100-200-710000                  | K. P. & F.                      | (213,677)     | (234,602.68)   | (241,306.87)   | (273,425.59)          |
|                                     | 100-200-711000                  | F.i.c.a.                        | (15,600)      | (25,863.45)    | (15,146.97)    | (16,967.76)           |
|                                     | 100-200-712000                  | Short Term Disability           | (625)         | (360.00)       | (1,100.00)     | (1,133.00)            |
|                                     | 100-200-713000                  | Administration Fee              | (1,260)       | (1,155.00)     | (1,200.00)     | (1,236.00)            |
|                                     | <b>720 Contractual Services</b> |                                 |               |                |                |                       |
|                                     | 100-200-721000                  | Postage And Shipping            | (110)         | (153.53)       | (100.00)       | (100.00)              |
|                                     | 100-200-723002                  | Utility - Electric              | (5,473)       | (3,611.40)     | (3,500.00)     | (3,500.00)            |
|                                     | 100-200-723004                  | Utility - Telephone             | (30)          | -              | (1,500.00)     | (1,500.00)            |
|                                     | 100-200-724000                  | Legal Publications              | (988)         | (374.74)       | (988.00)       | (988.00)              |
|                                     | 100-200-725000                  | Travel And Training             | (11,766)      | (8,710.64)     | (12,000.00)    | (12,000.00)           |
|                                     | 100-200-726000                  | Dues And Memberships            | (1,335)       | (792.07)       | (2,000.00)     | (2,000.00)            |
|                                     | 100-200-727000                  | Prisoner Care                   | (3,526)       | (73,408.64)    | (15,000.00)    | (15,000.00)           |
|                                     | 100-200-727002                  | Advertising                     | (230)         | (180.00)       | (170.00)       | (170.00)              |
|                                     | 100-200-727004                  | Maintenance Agreement           | (25,391)      | (31,987.78)    | (32,500.00)    | (32,500.00)           |
|                                     | 100-200-727005                  | Trash / Recycling               | (10)          | -              | -              | -                     |
|                                     | 100-200-727012                  | Contractual Services            | (10,094)      | (42,225.15)    | (15,000.00)    | (45,000.00)           |
|                                     | 100-200-730000                  | Cell Phone / Ipad               | (4,207)       | (5,963.37)     | (3,500.00)     | (8,400.00)            |
|                                     | 100-200-734000                  | Grants                          | 0             | 1,458.15       | -              | -                     |
|                                     | <b>727 Contractual Services</b> |                                 |               |                |                |                       |
|                                     | 100-200-727006                  | Engineering Services            | 0             | -              | -              | -                     |
|                                     | 100-200-727011                  | Bank / Credit Card Fees         | 0             | (10.00)        | -              | -                     |
|                                     | 100-200-727016                  | License / Permit                | (104)         | (91.13)        | -              | -                     |
|                                     | <b>740 Commodities</b>          |                                 |               |                |                |                       |
|                                     | 100-200-727020                  | K-9 Unit Expenses               | (41)          | -              | -              | -                     |
|                                     | 100-200-741000                  | Building Maintenance            | (2,479)       | (2,294.55)     | (2,000.00)     | (2,000.00)            |
|                                     | 100-200-742000                  | Equipment / Vehicle Maintenance | (31,901)      | (29,124.60)    | (15,000.00)    | (20,000.00)           |
|                                     | 100-200-743000                  | Operating Supplies              | (11,045)      | (6,350.10)     | (8,000.00)     | (8,000.00)            |
|                                     | 100-200-744000                  | Office Supplies                 | (4,720)       | (1,859.37)     | (5,000.00)     | (5,000.00)            |
|                                     | 100-200-745000                  | Janitorial Supplies             | (4,427)       | (1,869.85)     | (5,000.00)     | (5,000.00)            |
|                                     | 100-200-746000                  | Gas And Oil                     | (9,343)       | (31,917.10)    | (30,000.00)    | (30,000.00)           |
|                                     | 100-200-747000                  | Uniforms And Clothing           | (16,938)      | (9,243.04)     | (15,000.00)    | (15,000.00)           |
|                                     | 100-200-748000                  | Books And Subscriptions         | (760)         | (592.63)       | (200.00)       | (200.00)              |
|                                     | 100-200-750000                  | Miscellaneous Commodities       | (1,141)       | (1,968.60)     | (2,000.00)     | (2,000.00)            |
|                                     | 100-200-754000                  | Fire Arm & Supplies             | (2,401)       | (9,098.28)     | (12,000.00)    | (12,000.00)           |
|                                     | <b>760 Capital Outlay</b>       |                                 |               |                |                |                       |
|                                     | 100-200-764000                  | Machinery And Equipment         | (2,036)       | (15,300.49)    | -              | (11,000.00)           |
| <b>200 Police Total</b>             |                                 |                                 | (1,532,043)   | (1,830,512.53) | (1,758,162.69) | (1,920,178.73)        |
| <b>210 Fire</b>                     | <b>520 Miscellaneous</b>        |                                 |               |                |                |                       |
|                                     | 100-210-750004                  | First Aid                       | (1,851)       | (304.50)       | (1,073.00)     | (1,073.00)            |
|                                     | <b>701 Earnings</b>             |                                 |               |                |                |                       |
|                                     | 100-210-701000                  | Full-time Salaries              | (686,905)     | (766,895.32)   | (846,503.10)   | (819,613.15)          |
|                                     | 100-210-702000                  | Part-time Salaries              | (8,774)       | (14,135.04)    | (10,000.00)    | (10,300.00)           |
|                                     | 100-210-703000                  | Overtime                        | (114,242)     | (100,053.63)   | (90,000.00)    | (92,700.00)           |
|                                     | <b>702 Benefits</b>             |                                 |               |                |                |                       |
|                                     | 100-210-704000                  | Health Insurance                | (101,445)     | (134,404.99)   | (133,108.35)   | (148,580.16)          |
|                                     | 100-210-705000                  | Life Insurance                  | (728)         | (720.21)       | (662.00)       | (752.00)              |
|                                     | 100-210-706000                  | Aflac                           | (869)         | (190.12)       | (1,689.60)     | (1,920.00)            |
|                                     | 100-210-707000                  | Unemployment Insurance          | (1,319)       | (495.69)       | (1,529.56)     | (1,475.30)            |
|                                     | 100-210-708000                  | Work Comp                       | (15,983)      | (18,945.00)    | (25,000.00)    | (25,750.00)           |
|                                     | 100-210-709000                  | K.p.e.r.s.                      | 0             | -              | -              | -                     |
|                                     | 100-210-710000                  | K. P. & F.                      | (180,272)     | (195,436.97)   | (195,542.22)   | (196,707.16)          |
|                                     | 100-210-711000                  | F.i.c.a.                        | (11,424)      | (12,615.40)    | (12,486.63)    | (11,884.39)           |
|                                     | 100-210-713000                  | Administration Fee              | (843)         | (770.00)       | (800.00)       | (824.00)              |
|                                     | 100-210-714000                  | Wellness Incentives             | (161)         | (95.90)        | -              | -                     |
|                                     | <b>720 Contractual Services</b> |                                 |               |                |                |                       |
|                                     | 100-210-721000                  | Postage And Shipping            | (82)          | (15.83)        | (26.00)        | (26.00)               |
|                                     | 100-210-723001                  | Utility - Gas                   | (6,910)       | (4,785.38)     | (7,000.00)     | (7,000.00)            |
|                                     | 100-210-723002                  | Utility - Electric              | (12,835)      | (14,884.99)    | (16,000.00)    | (16,000.00)           |
|                                     | 100-210-723003                  | Utility - Cable                 | (1,241)       | (181.90)       | (1,000.00)     | (1,000.00)            |
|                                     | 100-210-723004                  | Utility - Telephone             | (30)          | (319.84)       | -              | -                     |
|                                     | 100-210-724000                  | Legal Publications              | 0             | (238.00)       | -              | -                     |
|                                     | 100-210-725000                  | Travel And Training             | (12,092)      | (17,664.74)    | (12,500.00)    | (12,500.00)           |
|                                     | 100-210-726000                  | Dues And Memberships            | (509)         | (377.36)       | (500.00)       | (500.00)              |
|                                     | 100-210-727002                  | Advertising                     | (86)          | (190.00)       | (86.00)        | (86.00)               |
|                                     | 100-210-727004                  | Maintenance Agreement           | (896)         | (259.60)       | (1,000.00)     | (1,000.00)            |
|                                     | 100-210-727005                  | Trash / Recycling               | (1,689)       | (1,390.01)     | (2,000.00)     | (2,000.00)            |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget | 2026 Submitted Budget |
|------------|--------------------------|---------------------------------|---------------|---------------|-------------|-----------------------|
| 210 Fire   | 100-210-727012           | Contractual Services            | (20,883)      | (17,552.19)   | (15,000.00) | (15,000.00)           |
|            | 100-210-730000           | Cell Phone / Ipad               | (1,211)       | (1,422.32)    | (1,000.00)  | (2,000.00)            |
|            | 727 Contractual Services |                                 |               |               |             |                       |
|            | 100-210-727006           | Engineering Services            | 0             | -             | -           | -                     |
|            | 100-210-727016           | License / Permit                | 0             | (368.46)      | (500.00)    | (500.00)              |
|            | 100-210-727024           | Medical Evaluations             | (5,600)       | (5,250.00)    | (6,000.00)  | (6,000.00)            |
|            | 740 Commodities          |                                 |               |               |             |                       |
|            | 100-210-741000           | Building Maintenance            | (4,245)       | (1,788.91)    | (10,000.00) | (10,000.00)           |
|            | 100-210-742000           | Equipment / Vehicle Maintenance | (19,715)      | (23,185.45)   | (20,000.00) | (20,000.00)           |
|            | 100-210-743000           | Operating Supplies              | (2,019)       | (244.36)      | (2,500.00)  | (2,500.00)            |
|            | 100-210-744000           | Office Supplies                 | (1,149)       | (2,416.45)    | (2,000.00)  | (2,000.00)            |
|            | 100-210-745000           | Janitorial Supplies             | (2,711)       | (2,343.37)    | (1,175.00)  | (1,175.00)            |
|            | 100-210-746000           | Gas And Oil                     | (4,879)       | (16,636.53)   | (10,000.00) | (10,000.00)           |
|            | 100-210-747000           | Uniforms And Clothing           | (5,595)       | (2,995.70)    | (10,000.00) | (10,000.00)           |
|            | 100-210-748000           | Books And Subscriptions         | (261)         | (424.14)      | (1,000.00)  | (1,000.00)            |
|            | 100-210-750000           | Miscellaneous Commodities       | (12,970)      | (7,975.04)    | (5,000.00)  | (5,000.00)            |
|            | 760 Capital Outlay       |                                 |               |               |             |                       |
|            | 100-210-764000           | Machinery And Equipment         | (31,315)      | (162,004.12)  | (5,000.00)  | (5,000.00)            |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                      | Subcategory                     | Account Name                    | 2023 Activity | 2024 Activity  | 2025 Budget    | 2026 Submitted Budget |
|---------------------------------|---------------------------------|---------------------------------|---------------|----------------|----------------|-----------------------|
| <b>210 Fire Total</b>           |                                 |                                 | (1,273,736)   | (1,529,977.46) | (1,447,681.45) | (1,441,866.16)        |
| <b>220 Communications</b>       | <b>701 Earnings</b>             |                                 |               |                |                |                       |
|                                 | 100-220-701000                  | Full-time Salaries              | (297,806)     | (327,191.62)   | (337,541.98)   | (342,511.06)          |
|                                 | 100-220-702000                  | Part-time Salaries              | (13,778)      | (1,787.84)     | (13,000.00)    | (13,390.00)           |
|                                 | 100-220-703000                  | Overtime                        | (67,341)      | (78,355.09)    | (61,000.00)    | (62,830.00)           |
|                                 | <b>702 Benefits</b>             |                                 |               |                |                |                       |
|                                 | 100-220-704000                  | Health Insurance                | (50,719)      | (61,267.56)    | (72,508.71)    | (83,576.34)           |
|                                 | 100-220-705000                  | Life Insurance                  | (376)         | (317.10)       | (314.00)       | (423.00)              |
|                                 | 100-220-706000                  | Aflac                           | (75)          | -              | (800.40)       | (1,080.00)            |
|                                 | 100-220-707000                  | Unemployment Insurance          | (804)         | (288.50)       | (618.03)       | (616.52)              |
|                                 | 100-220-708000                  | Work Comp                       | (314)         | (225.00)       | (500.00)       | (515.00)              |
|                                 | 100-220-709000                  | K.p.e.r.s.                      | (29,950)      | (38,229.02)    | -              | (32,846.81)           |
|                                 | 100-220-710000                  | K. P. & F.                      | (5,675)       | -              | -              | -                     |
|                                 | 100-220-711000                  | F.i.c.a.                        | (26,547)      | (29,796.33)    | (25,821.96)    | (26,202.10)           |
|                                 | 100-220-712000                  | Short Term Disability           | (100)         | -              | (500.00)       | (515.00)              |
|                                 | 100-220-713000                  | Administration Fee              | (480)         | (440.00)       | (500.00)       | (515.00)              |
|                                 | <b>720 Contractual Services</b> |                                 |               |                |                |                       |
|                                 | 100-220-723004                  | Utility - Telephone             | 0             | -              | -              | -                     |
|                                 | 100-220-725000                  | Travel And Training             | (4,450)       | (2,463.86)     | (4,000.00)     | (4,600.00)            |
|                                 | 100-220-726000                  | Dues And Memberships            | (828)         | (404.99)       | (753.00)       | (1,150.00)            |
|                                 | 100-220-727004                  | Maintenance Agreement           | (18,396)      | (16,086.13)    | (18,111.00)    | (18,111.00)           |
|                                 | 100-220-727012                  | Contractual Services            | (7,726)       | (9,962.93)     | (6,500.00)     | (6,500.00)            |
|                                 | 100-220-730000                  | Cell Phone / Ipad               | 0             | (65.83)        | -              | (790.32)              |
|                                 | <b>740 Commodities</b>          |                                 |               |                |                |                       |
|                                 | 100-220-741000                  | Building Maintenance            | (1,414)       | (199.99)       | (1,414.00)     | (1,414.00)            |
|                                 | 100-220-742000                  | Equipment / Vehicle Maintenance | (3,054)       | (4,612.65)     | (5,500.00)     | (5,500.00)            |
|                                 | 100-220-744000                  | Office Supplies                 | (834)         | (754.70)       | (500.00)       | (500.00)              |
|                                 | 100-220-745000                  | Janitorial Supplies             | (264)         | (357.62)       | (500.00)       | (500.00)              |
|                                 | 100-220-747000                  | Uniforms And Clothing           | 0             | (400.00)       | (700.00)       | (700.00)              |
|                                 | 100-220-750000                  | Miscellaneous Commodities       | (67)          | (28.98)        | (500.00)       | (500.00)              |
|                                 | <b>760 Capital Outlay</b>       |                                 |               |                |                |                       |
|                                 | 100-220-764000                  | Machinery And Equipment         | 0             | (979.99)       | -              | -                     |
| <b>220 Communications Total</b> |                                 |                                 | (530,998)     | (574,215.73)   | (551,583.08)   | (605,286.14)          |
| <b>230 Animal Control</b>       | <b>701 Earnings</b>             |                                 |               |                |                |                       |
|                                 | 100-230-701000                  | Full-time Salaries              | (32,753)      | (35,139.68)    | (35,343.38)    | (39,179.14)           |
|                                 | 100-230-703000                  | Overtime                        | (93)          | -              | (1,000.00)     | (1,030.00)            |
|                                 | <b>702 Benefits</b>             |                                 |               |                |                |                       |
|                                 | 100-230-704000                  | Health Insurance                | (7,430)       | (8,414.90)     | -              | (9,286.26)            |
|                                 | 100-230-705000                  | Life Insurance                  | (50)          | (50.40)        | -              | (47.00)               |
|                                 | 100-230-706000                  | Aflac                           | 0             | -              | -              | (120.00)              |
|                                 | 100-230-707000                  | Unemployment Insurance          | (66)          | (24.21)        | (63.62)        | (70.52)               |
|                                 | 100-230-708000                  | Work Comp                       | (139)         | (289.00)       | (500.00)       | (515.00)              |
|                                 | 100-230-709000                  | K.p.e.r.s.                      | (3,082)       | (3,576.14)     | -              | (3,757.28)            |
|                                 | 100-230-711000                  | F.i.c.a.                        | (2,491)       | (2,675.85)     | (2,703.77)     | (2,997.20)            |
|                                 | 100-230-713000                  | Administration Fee              | (60)          | (55.00)        | (60.00)        | (61.80)               |
|                                 | <b>720 Contractual Services</b> |                                 |               |                |                |                       |
|                                 | 100-230-723001                  | Utility - Gas                   | (2,837)       | (2,177.02)     | (2,600.00)     | (2,600.00)            |
|                                 | 100-230-725000                  | Travel And Training             | (540)         | (446.55)       | (540.00)       | (540.00)              |
|                                 | 100-230-726000                  | Dues And Memberships            | 0             | (12.99)        | -              | -                     |
|                                 | 100-230-727005                  | Trash / Recycling               | 0             | -              | (50.00)        | (50.00)               |
|                                 | 100-230-727012                  | Contractual Services            | (581)         | (2,453.75)     | (1,000.00)     | (1,000.00)            |
|                                 | 100-230-727016                  | License / Permit                | (335)         | (348.20)       | (400.00)       | (400.00)              |
|                                 | 100-230-730000                  | Cell Phone / Ipad               | (969)         | (1,156.04)     | (400.00)       | (400.00)              |
|                                 | <b>740 Commodities</b>          |                                 |               |                |                |                       |
|                                 | 100-230-741000                  | Building Maintenance            | (507)         | (4,443.90)     | (1,500.00)     | (2,000.00)            |
|                                 | 100-230-742000                  | Equipment / Vehicle Maintenance | (1,651)       | (1,228.46)     | (1,111.00)     | (1,111.00)            |
|                                 | 100-230-744000                  | Office Supplies                 | 0             | -              | -              | -                     |
|                                 | 100-230-745000                  | Janitorial Supplies             | (230)         | (39.44)        | (500.00)       | (500.00)              |
|                                 | 100-230-746000                  | Gas And Oil                     | (265)         | (910.88)       | (500.00)       | (1,000.00)            |
|                                 | 100-230-747000                  | Uniforms And Clothing           | (74)          | (93.46)        | (150.00)       | (150.00)              |
|                                 | 100-230-750000                  | Miscellaneous Commodities       | (126)         | (258.69)       | (200.00)       | (200.00)              |
|                                 | <b>743 Operating Supplies</b>   |                                 |               |                |                |                       |
|                                 | 100-230-743000                  | Operating Supplies              | 0             | (182.54)       | (500.00)       | (500.00)              |
|                                 | <b>760 Capital Outlay</b>       |                                 |               |                |                |                       |
|                                 | 100-230-764000                  | Machinery And Equipment         | (225)         | (647.00)       | -              | -                     |
| <b>230 Animal Control Total</b> |                                 |                                 | (54,505)      | (64,624.10)    | (49,121.77)    | (67,515.21)           |
| <b>240 Codes Enforcement</b>    | <b>701 Earnings</b>             |                                 |               |                |                |                       |
|                                 | 100-240-701000                  | Full-time Salaries              | (65,191)      | (82,326.46)    | (85,910.24)    | (95,791.85)           |
|                                 | 100-240-702000                  | Part-time Salaries              | (677)         | (6,074.21)     | -              | -                     |
|                                 | 100-240-703000                  | Overtime                        | (1,437)       | (128.97)       | (1,000.00)     | (1,030.00)            |
|                                 | <b>702 Benefits</b>             |                                 |               |                |                |                       |
|                                 | 100-240-704000                  | Health Insurance                | (11,982)      | (17,387.59)    | (18,907.16)    | (18,572.52)           |
|                                 | 100-240-705000                  | Life Insurance                  | (55)          | (132.22)       | (94.00)        | (94.00)               |
|                                 | 100-240-706000                  | Aflac                           | 0             | -              | (240.00)       | (240.00)              |
|                                 | 100-240-707000                  | Unemployment Insurance          | (141)         | (58.76)        | (154.64)       | (172.43)              |
|                                 | 100-240-708000                  | Work Comp                       | (8,852)       | (2,747.00)     | (11,000.00)    | (11,330.00)           |
|                                 | 100-240-709000                  | K.p.e.r.s.                      | (6,200)       | (8,401.22)     | -              | (9,186.44)            |
|                                 | 100-240-711000                  | F.i.c.a.                        | (5,049)       | (6,536.96)     | (4,045.73)     | (7,328.08)            |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels            | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget | 2026 Submitted Budget |
|-----------------------|--------------------------|---------------------------------|---------------|---------------|-------------|-----------------------|
| 240 Codes Enforcement | 100-240-712000           | Short Term Disability           | 0             | -             | (200.00)    | (206.00)              |
|                       | 100-240-713000           | Administration Fee              | (120)         | (110.00)      | (200.00)    | (206.00)              |
|                       | 720 Contractual Services |                                 |               |               |             |                       |
|                       | 100-240-721000           | Postage And Shipping            | (56)          | (36.36)       | -           | -                     |
|                       | 100-240-724000           | Legal Publications              | (7,404)       | (14,161.00)   | (7,500.00)  | (7,500.00)            |
|                       | 100-240-725000           | Travel And Training             | (927)         | (2,317.81)    | (6,500.00)  | (6,500.00)            |
|                       | 100-240-726000           | Dues And Memberships            | (420)         | (72.99)       | (500.00)    | (500.00)              |
|                       | 100-240-727001           | Legal Fees                      | (43)          | (151.69)      | -           | -                     |
|                       | 100-240-727004           | Maintenance Agreement           | (797)         | -             | (1,000.00)  | (1,000.00)            |
|                       | 100-240-727005           | Trash / Recycling               | (2,581)       | (2,850.65)    | (2,581.00)  | (2,581.00)            |
|                       | 100-240-727012           | Contractual Services            | (14,930)      | (14,401.07)   | (20,000.00) | (20,000.00)           |
|                       | 100-240-727014           | Sidewalk Reimbursement          | (3,400)       | (15,701.00)   | (10,000.00) | (10,000.00)           |
|                       | 100-240-727015           | Demolition Expenses             | (12,706)      | (15,602.68)   | (50,000.00) | (50,000.00)           |
|                       | 100-240-727032           | Eagle Block Demo                | 0             | -             | -           | -                     |
|                       | 100-240-730000           | Cell Phone / Ipad               | (1,453)       | (1,649.56)    | (2,500.00)  | (2,500.00)            |
|                       | 727 Contractual Services |                                 |               |               |             |                       |
|                       | 100-240-727008           | Mowing - City Property          | (576)         | (1,638.27)    | -           | -                     |
|                       | 100-240-727010           | Mowing - Assessment Property    | (10,953)      | (8,543.90)    | (20,000.00) | (20,000.00)           |
|                       | 100-240-727016           | License / Permit                | (833)         | -             | (1,000.00)  | (1,000.00)            |
|                       | 740 Commodities          |                                 |               |               |             |                       |
|                       | 100-240-742000           | Equipment / Vehicle Maintenance | (2,898)       | (1,591.59)    | (2,264.00)  | (2,264.00)            |
|                       | 100-240-744000           | Office Supplies                 | (534)         | (1,145.83)    | (1,000.00)  | (1,000.00)            |
|                       | 100-240-745000           | Janitorial Supplies             | (274)         | (1,250.17)    | (1,500.00)  | (1,500.00)            |
|                       | 100-240-746000           | Gas And Oil                     | (530)         | (1,908.80)    | (3,000.00)  | (3,000.00)            |
|                       | 100-240-747000           | Uniforms And Clothing           | (262)         | (169.52)      | (300.00)    | (300.00)              |
|                       | 100-240-748000           | Books And Subscriptions         | 0             | (9.15)        | (500.00)    | (500.00)              |
|                       | 100-240-750000           | Miscellaneous Commodities       | (137)         | (63.57)       | (1,000.00)  | (1,000.00)            |
|                       | 743 Operating Supplies   |                                 |               |               |             |                       |
|                       | 100-240-743000           | Operating Supplies              | (9)           | (212.10)      | (250.00)    | (250.00)              |
|                       | 760 Capital Outlay       |                                 |               |               |             |                       |
|                       | 100-240-764000           | Machinery And Equipment         | 0             | -             | -           | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                         | Subcategory                     | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|------------------------------------|---------------------------------|---------------------------------|---------------|---------------|--------------|-----------------------|
| <b>240 Codes Enforcement Total</b> |                                 |                                 | (161,428)     | (207,381.10)  | (253,146.77) | (275,552.31)          |
| <b>310 Airport</b>                 | <b>701 Earnings</b>             |                                 |               |               |              |                       |
|                                    | 100-310-701000                  | Full-time Salaries              | (68,877)      | (64,496.63)   | (93,527.37)  | (98,680.68)           |
|                                    | 100-310-702000                  | Part-time Salaries              | (163)         | (278.59)      | -            | -                     |
|                                    | 100-310-703000                  | Overtime                        | (5,973)       | (8,248.89)    | -            | -                     |
|                                    | <b>702 Benefits</b>             |                                 |               |               |              |                       |
|                                    | 100-310-704000                  | Health Insurance                | (6,941)       | (7,442.62)    | (18,907.16)  | (18,572.52)           |
|                                    | 100-310-705000                  | Life Insurance                  | (84)          | (87.84)       | (94.00)      | (94.00)               |
|                                    | 100-310-706000                  | Aflac                           | 44            | -             | (240.00)     | (240.00)              |
|                                    | 100-310-707000                  | Unemployment Insurance          | (164)         | (49.90)       | (168.35)     | (177.63)              |
|                                    | 100-310-708000                  | Work Comp                       | (1,277)       | (1,261.00)    | (2,000.00)   | (2,060.00)            |
|                                    | 100-310-709000                  | K.p.e.r.s.                      | (7,043)       | (7,463.71)    | -            | (9,463.48)            |
|                                    | 100-310-711000                  | F.i.c.a.                        | (5,743)       | (5,589.27)    | (7,154.84)   | (7,549.07)            |
|                                    | 100-310-713000                  | Administration Fee              | (120)         | (110.00)      | (60.00)      | (61.80)               |
|                                    | <b>720 Contractual Services</b> |                                 |               |               |              |                       |
|                                    | 100-310-721000                  | Postage And Shipping            | (65)          | (12.54)       | (9.00)       | (9.00)                |
|                                    | 100-310-723001                  | Utility - Gas                   | (4,937)       | (1,974.77)    | (4,522.00)   | (4,522.00)            |
|                                    | 100-310-723002                  | Utility - Electric              | (9,441)       | (9,113.33)    | (9,000.00)   | (9,000.00)            |
|                                    | 100-310-723003                  | Utility - Cable                 | 0             | (4.37)        | (500.00)     | (500.00)              |
|                                    | 100-310-723004                  | Utility - Telephone             | (4,600)       | (4,265.45)    | (5,000.00)   | (5,000.00)            |
|                                    | 100-310-724000                  | Legal Publications              | (34)          | (884.00)      | (500.00)     | (500.00)              |
|                                    | 100-310-725000                  | Travel And Training             | 0             | -             | (1,200.00)   | (1,200.00)            |
|                                    | 100-310-726000                  | Dues And Memberships            | 0             | (13,716.84)   | (100.00)     | (100.00)              |
|                                    | 100-310-727002                  | Advertising                     | (70)          | (170.00)      | (1,000.00)   | (1,000.00)            |
|                                    | 100-310-727004                  | Maintenance Agreement           | (6,450)       | (5,250.00)    | (5,000.00)   | (5,000.00)            |
|                                    | 100-310-727005                  | Trash / Recycling               | (1,422)       | (1,223.90)    | (1,400.00)   | (1,400.00)            |
|                                    | 100-310-727011                  | Bank / Credit Card Fees         | (3,307)       | (4,995.56)    | (1,400.00)   | (1,400.00)            |
|                                    | 100-310-727012                  | Contractual Services            | (13,014)      | (7,604.48)    | (3,000.00)   | (8,000.00)            |
|                                    | 100-310-727016                  | License / Permit                | (144)         | (124.50)      | (144.00)     | (144.00)              |
|                                    | 100-310-730000                  | Cell Phone / Ipad               | (1,020)       | (962.82)      | (760.00)     | (760.00)              |
|                                    | 100-310-735000                  | Property Taxes                  | 0             | (12,389.28)   | (6,000.00)   | (13,000.00)           |
|                                    | <b>723 Utilities</b>            |                                 |               |               |              |                       |
|                                    | 100-310-723000                  | Utility - Water                 | (343)         | (89.19)       | (1,000.00)   | (1,000.00)            |
|                                    | <b>727 Contractual Services</b> |                                 |               |               |              |                       |
|                                    | 100-310-727006                  | Engineering Services            | 0             | -             | (2,000.00)   | (2,000.00)            |
|                                    | <b>740 Commodities</b>          |                                 |               |               |              |                       |
|                                    | 100-310-741000                  | Building Maintenance            | (5,216)       | (1,723.31)    | (3,605.00)   | (4,000.00)            |
|                                    | 100-310-742000                  | Equipment / Vehicle Maintenance | (5,795)       | (8,176.37)    | (6,500.00)   | (6,500.00)            |
|                                    | 100-310-744000                  | Office Supplies                 | 0             | (93.90)       | (500.00)     | (500.00)              |
|                                    | 100-310-745000                  | Janitorial Supplies             | (350)         | (846.85)      | (1,500.00)   | (1,500.00)            |
|                                    | 100-310-746000                  | Gas And Oil                     | (2,055)       | (781.08)      | (1,500.00)   | (1,500.00)            |
|                                    | 100-310-747000                  | Uniforms And Clothing           | 0             | (13.88)       | (200.00)     | (200.00)              |
|                                    | 100-310-748000                  | Books And Subscriptions         | (74)          | (141.15)      | -            | -                     |
|                                    | 100-310-750000                  | Miscellaneous Commodities       | (608)         | (1,678.65)    | (509.00)     | (509.00)              |
|                                    | 100-310-751000                  | Aviation Fuel                   | (134,174)     | (118,272.45)  | (180,000.00) | (180,000.00)          |
|                                    | 100-310-752000                  | Chemicals                       | (180)         | (719.94)      | (500.00)     | (500.00)              |
|                                    | <b>743 Operating Supplies</b>   |                                 |               |               |              |                       |
|                                    | 100-310-743000                  | Operating Supplies              | (510)         | (2,743.67)    | (500.00)     | (500.00)              |
|                                    | <b>760 Capital Outlay</b>       |                                 |               |               |              |                       |
|                                    | 100-310-764000                  | Machinery And Equipment         | (4,592)       | (31,196.37)   | -            | (170,000.00)          |
| <b>310 Airport Total</b>           |                                 |                                 | (294,743)     | (324,197.10)  | (360,000.73) | (557,143.17)          |
| <b>400 Parks</b>                   | <b>701 Earnings</b>             |                                 |               |               |              |                       |
|                                    | 100-400-701000                  | Full-time Salaries              | (106,140)     | (128,211.87)  | (129,350.36) | (135,318.55)          |
|                                    | 100-400-702000                  | Part-time Salaries              | 0             | (12,283.72)   | (10,000.00)  | (10,300.00)           |
|                                    | 100-400-703000                  | Overtime                        | (1,830)       | (3,590.04)    | (1,500.00)   | (1,545.00)            |
|                                    | <b>702 Benefits</b>             |                                 |               |               |              |                       |
|                                    | 100-400-704000                  | Health Insurance                | (24,104)      | (27,158.70)   | (33,087.53)  | (30,180.90)           |
|                                    | 100-400-705000                  | Life Insurance                  | (151)         | (219.21)      | (164.00)     | (130.00)              |
|                                    | 100-400-706000                  | Aflac                           | (219)         | (118.80)      | (399.60)     | (330.00)              |
|                                    | 100-400-707000                  | Unemployment Insurance          | (195)         | (107.10)      | (232.83)     | (243.57)              |
|                                    | 100-400-708000                  | Work Comp                       | (1,184)       | (1,357.00)    | (3,000.00)   | (3,090.00)            |
|                                    | 100-400-709000                  | K.p.e.r.s.                      | (10,132)      | (13,249.73)   | -            | (12,977.05)           |
|                                    | 100-400-711000                  | F.i.c.a.                        | (7,692)       | (10,648.55)   | (7,013.91)   | (10,351.87)           |
|                                    | 100-400-712000                  | Short Term Disability           | (100)         | -             | (120.00)     | (123.60)              |
|                                    | 100-400-713000                  | Administration Fee              | (188)         | (167.50)      | (125.00)     | (128.75)              |
|                                    | <b>720 Contractual Services</b> |                                 |               |               |              |                       |
|                                    | 100-400-721000                  | Postage And Shipping            | (56)          | (12.54)       | -            | -                     |
|                                    | 100-400-723001                  | Utility - Gas                   | (1,985)       | (1,556.69)    | (1,511.00)   | (1,511.00)            |
|                                    | 100-400-723002                  | Utility - Electric              | (18,643)      | (22,255.93)   | (20,000.00)  | (20,000.00)           |
|                                    | 100-400-724000                  | Legal Publications              | (281)         | -             | (281.00)     | (281.00)              |
|                                    | 100-400-725000                  | Travel And Training             | 0             | (91.25)       | -            | -                     |
|                                    | 100-400-727002                  | Advertising                     | (1,267)       | -             | -            | -                     |
|                                    | 100-400-727004                  | Maintenance Agreement           | (146)         | (622.75)      | -            | -                     |
|                                    | 100-400-727005                  | Trash / Recycling               | (1,717)       | (1,805.15)    | (1,500.00)   | (1,500.00)            |
|                                    | 100-400-727006                  | Engineering Services            | 0             | -             | -            | -                     |
|                                    | 100-400-727011                  | Bank / Credit Card Fees         | (585)         | -             | (585.00)     | (585.00)              |
|                                    | 100-400-727012                  | Contractual Services            | (30,581)      | (36,024.75)   | (22,650.00)  | (30,000.00)           |
|                                    | 100-400-730000                  | Cell Phone / Ipad               | (285)         | (342.26)      | (143.00)     | (143.00)              |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                         | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|------------------------------------|--------------------------|---------------------------------|---------------|---------------|--------------|-----------------------|
| 400 Parks                          | 740 Commodities          |                                 |               |               |              |                       |
|                                    | 100-400-741000           | Building Maintenance            | (5,476)       | (1,398.24)    | (5,000.00)   | (5,000.00)            |
|                                    | 100-400-742000           | Equipment / Vehicle Maintenance | (6,412)       | (9,062.31)    | (10,000.00)  | (10,000.00)           |
|                                    | 100-400-743000           | Operating Supplies              | (6,993)       | (9,663.44)    | (12,000.00)  | (12,000.00)           |
|                                    | 100-400-744000           | Office Supplies                 | (309)         | (268.54)      | -            | -                     |
|                                    | 100-400-745000           | Janitorial Supplies             | (939)         | (975.79)      | (1,500.00)   | (1,500.00)            |
|                                    | 100-400-746000           | Gas And Oil                     | (3,683)       | (8,379.05)    | (10,000.00)  | (10,000.00)           |
|                                    | 100-400-747000           | Uniforms And Clothing           | (567)         | (710.13)      | (426.00)     | (426.00)              |
|                                    | 100-400-748000           | Books And Subscriptions         | (101)         | (22.14)       | (49.00)      | (49.00)               |
|                                    | 100-400-750000           | Miscellaneous Commodities       | (5,745)       | (5,226.41)    | (1,500.00)   | (5,000.00)            |
|                                    | 100-400-750006           | Cfap                            | (8,684)       | (1,895.21)    | -            | -                     |
|                                    | 100-400-750100           | Xmas In The Park                | 0             | -             | (1,000.00)   | (1,000.00)            |
|                                    | 760 Capital Outlay       |                                 |               |               |              |                       |
|                                    | 100-400-763000           | Improvements                    | (899)         | -             | -            | -                     |
|                                    | 100-400-763006           | Kdhe Waste Tire Grant Program   | 1,418         | 7,800.00      | -            | -                     |
|                                    | 100-400-764000           | Machinery And Equipment         | 0             | (777.48)      | -            | -                     |
| 400 Parks Total                    |                          |                                 | (245,870)     | (290,402.28)  | (273,138.24) | (303,714.30)          |
| 405 Laroche Baseball Com           | 701 Earnings             |                                 |               |               |              |                       |
|                                    | 100-405-701000           | Full-time Salaries              | (53,897)      | (54,599.98)   | (52,403.10)  | (37,425.16)           |
|                                    | 100-405-702000           | Part-time Salaries              | 0             | -             | (25,000.00)  | (25,750.00)           |
|                                    | 100-405-703000           | Overtime                        | 0             | -             | (4,000.00)   | (4,120.00)            |
|                                    | 702 Benefits             |                                 |               |               |              |                       |
|                                    | 100-405-704000           | Health Insurance                | (10,664)      | (12,416.64)   | (11,816.41)  | (9,285.71)            |
|                                    | 100-405-705000           | Life Insurance                  | (75)          | (51.34)       | (59.00)      | (47.00)               |
|                                    | 100-405-706000           | Aflac                           | 0             | -             | (160.80)     | (120.00)              |
|                                    | 100-405-707000           | Unemployment Insurance          | (104)         | (32.50)       | (94.33)      | (67.37)               |
|                                    | 100-405-708000           | Work Comp                       | (400)         | (457.00)      | (500.00)     | (515.00)              |
|                                    | 100-405-709000           | K.p.e.r.s.                      | (4,865)       | (5,565.00)    | -            | (3,589.07)            |
|                                    | 100-405-711000           | F.i.c.a.                        | (3,913)       | (3,948.59)    | (4,008.84)   | (2,863.02)            |
|                                    | 100-405-712000           | Short Term Disability           | 0             | (2.24)        | -            | -                     |
|                                    | 100-405-713000           | Administration Fee              | (60)          | (55.00)       | -            | -                     |
|                                    | 720 Contractual Services |                                 |               |               |              |                       |
|                                    | 100-405-721000           | Postage And Shipping            | 0             | -             | -            | -                     |
|                                    | 100-405-723001           | Utility - Gas                   | (2,992)       | (2,681.61)    | (2,512.00)   | (2,512.00)            |
|                                    | 100-405-723002           | Utility - Electric              | (17,475)      | (19,982.21)   | (18,000.00)  | (18,000.00)           |
|                                    | 100-405-725000           | Travel And Training             | 0             | (91.25)       | -            | -                     |
|                                    | 100-405-727002           | Advertising                     | 0             | -             | (5,000.00)   | (5,000.00)            |
|                                    | 100-405-727005           | Trash / Recycling               | (997)         | (820.06)      | (1,000.00)   | (1,000.00)            |
|                                    | 100-405-727012           | Contractual Services            | (2,327)       | (3,584.88)    | (10,000.00)  | (10,000.00)           |
|                                    | 727 Contractual Services |                                 |               |               |              |                       |
|                                    | 100-405-727004           | Maintenance Agreement           | 0             | -             | (200.00)     | (200.00)              |
|                                    | 100-405-727016           | License / Permit                | 0             | (120.44)      | (500.00)     | (500.00)              |
|                                    | 740 Commodities          |                                 |               |               |              |                       |
|                                    | 100-405-741000           | Building Maintenance            | (720)         | (745.42)      | (5,000.00)   | (5,000.00)            |
|                                    | 100-405-742000           | Equipment / Vehicle Maintenance | (1,540)       | (4,547.38)    | (5,000.00)   | (5,000.00)            |
|                                    | 100-405-743000           | Operating Supplies              | (214)         | (4,108.83)    | (2,500.00)   | (2,500.00)            |
|                                    | 100-405-744000           | Office Supplies                 | (309)         | (211.63)      | -            | -                     |
|                                    | 100-405-745000           | Janitorial Supplies             | (20)          | -             | (1,000.00)   | (1,000.00)            |
|                                    | 100-405-747000           | Uniforms And Clothing           | (81)          | (120.13)      | -            | -                     |
|                                    | 100-405-749000           | Concession Supplies             | 0             | -             | (5,000.00)   | (5,000.00)            |
|                                    | 100-405-750000           | Miscellaneous Commodities       | (3,404)       | (2,822.97)    | (2,721.00)   | (2,721.00)            |
|                                    | 100-405-752000           | Chemicals                       | (325)         | (5,492.99)    | (3,500.00)   | (3,500.00)            |
|                                    | 760 Capital Outlay       |                                 |               |               |              |                       |
|                                    | 100-405-763000           | Improvements                    | 0             | (2,000.00)    | -            | -                     |
|                                    | 100-405-764000           | Machinery And Equipment         | (30)          | -             | -            | -                     |
| 405 Laroche Baseball Complex Total |                          |                                 | (104,412)     | (124,458.09)  | (159,975.48) | (145,715.32)          |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels               | Subcategory              | Account Name                    | 2023 Activity    | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|--------------------------|--------------------------|---------------------------------|------------------|---------------|--------------|-----------------------|
| 410 Aquatic Center       | 701 Earnings             |                                 |                  |               |              |                       |
|                          | 100-410-702000           | Part-time Salaries              | (76,307)         | (88,252.28)   | (63,200.00)  | (65,096.00)           |
|                          | 702 Benefits             |                                 |                  |               |              |                       |
|                          | 100-410-707000           | Unemployment Insurance          | (77)             | (156.52)      | -            | -                     |
|                          | 100-410-708000           | Work Comp                       | (942)            | (1,663.00)    | (1,700.00)   | (1,751.00)            |
|                          | 100-410-711000           | F.i.c.a.                        | (5,833)          | (6,751.77)    | -            | -                     |
|                          | 720 Contractual Services |                                 |                  |               |              |                       |
|                          | 100-410-723002           | Utility - Electric              | (10,065)         | (9,204.43)    | (7,500.00)   | (7,500.00)            |
|                          | 100-410-723004           | Utility - Telephone             | 0                | -             | (200.00)     | (200.00)              |
|                          | 100-410-725000           | Travel And Training             | (1,288)          | (2,240.37)    | (500.00)     | (500.00)              |
|                          | 100-410-727002           | Advertising                     | 0                | -             | (1,500.00)   | (1,500.00)            |
|                          | 100-410-727005           | Trash / Recycling               | (693)            | (803.86)      | (700.00)     | (700.00)              |
|                          | 100-410-727011           | Bank / Credit Card Fees         | (1,027)          | (1,268.28)    | (500.00)     | (500.00)              |
|                          | 100-410-727012           | Contractual Services            | (4,404)          | (2,874.77)    | (2,000.00)   | (2,000.00)            |
|                          | 100-410-727016           | License / Permit                | (220)            | (220.00)      | (250.00)     | (250.00)              |
|                          | 740 Commodities          |                                 |                  |               |              |                       |
|                          | 100-410-741000           | Building Maintenance            | (1,593)          | (717.74)      | (5,000.00)   | (10,000.00)           |
|                          | 100-410-742000           | Equipment / Vehicle Maintenance | (1,059)          | (2,772.75)    | (1,000.00)   | (1,000.00)            |
|                          | 100-410-743000           | Operating Supplies              | (40)             | (876.49)      | (1,000.00)   | (1,000.00)            |
|                          | 100-410-744000           | Office Supplies                 | (339)            | (732.34)      | (250.00)     | (250.00)              |
|                          | 100-410-745000           | Janitorial Supplies             | (118)            | (562.44)      | (1,000.00)   | (1,000.00)            |
|                          | 100-410-747000           | Uniforms And Clothing           | 0                | -             | (500.00)     | (500.00)              |
|                          | 100-410-748000           | Books And Subscriptions         | 0                | -             | (400.00)     | (400.00)              |
|                          | 100-410-749000           | Concession Supplies             | (11,251)         | (13,319.08)   | (8,000.00)   | (8,000.00)            |
|                          | 100-410-750000           | Miscellaneous Commodities       | (7,411)          | (296.35)      | (1,500.00)   | (1,500.00)            |
|                          | 100-410-752000           | Chemicals                       | (23,545)         | (9,543.81)    | (23,000.00)  | (15,000.00)           |
|                          | 760 Capital Outlay       |                                 |                  |               |              |                       |
|                          | 100-410-763000           | Improvements                    | (51)             | -             | -            | -                     |
|                          | 100-410-764000           | Machinery And Equipment         | (570)            | (7,202.93)    | -            | -                     |
| 410 Aquatic Center Total |                          |                                 | (146,832)        | (149,459.21)  | (119,700.00) | (118,647.00)          |
| 430 Brcc                 | 701 Earnings             |                                 |                  |               |              |                       |
|                          | 100-430-702000           | Part-time Salaries              | (22,392)         | (23,286.50)   | (19,250.00)  | (19,827.50)           |
|                          | 702 Benefits             |                                 |                  |               |              |                       |
|                          | 100-430-704000           | Health Insurance                | (55)             | (77.84)       | -            | -                     |
|                          | 100-430-707000           | Unemployment Insurance          | (42)             | (41.81)       | -            | -                     |
|                          | 100-430-708000           | Work Comp                       | (860)            | (1,497.00)    | (600.00)     | (618.00)              |
|                          | 100-430-711000           | F.i.c.a.                        | (1,713)          | (1,781.76)    | -            | -                     |
|                          | 720 Contractual Services |                                 |                  |               |              |                       |
|                          | 100-430-723002           | Utility - Electric              | (15,153)         | (25,328.30)   | (28,000.00)  | (28,000.00)           |
|                          | 100-430-723003           | Utility - Cable                 | (2,469)          | (1,575.48)    | (2,600.00)   | (2,600.00)            |
|                          | 100-430-723004           | Utility - Telephone             | (313)            | (158.69)      | (3,500.00)   | (3,500.00)            |
|                          | 100-430-724000           | Legal Publications              | 0                | (34.00)       | -            | -                     |
|                          | 100-430-727002           | Advertising                     | (1,012)          | (140.00)      | (3,500.00)   | (3,500.00)            |
|                          | 100-430-727005           | Trash / Recycling               | (1,057)          | (636.02)      | (1,200.00)   | (1,200.00)            |
|                          | 100-430-727011           | Bank / Credit Card Fees         | (2,365)          | (2,356.67)    | (961.00)     | (961.00)              |
|                          | 100-430-727012           | Contractual Services            | (79,798)         | (25,578.79)   | (63,000.00)  | (63,000.00)           |
|                          | 100-430-727019           | New Gymnasium - Split Expenses  | (21,274)         | (13,741.02)   | (11,436.00)  | (11,436.00)           |
|                          | 100-430-750003           | Refunds                         | 0                | (145.00)      | -            | -                     |
|                          | 740 Commodities          |                                 |                  |               |              |                       |
|                          | 100-430-741000           | Building Maintenance            | (13,439)         | (7,490.11)    | (10,000.00)  | (10,000.00)           |
|                          | 100-430-742000           | Equipment / Vehicle Maintenance | (6,225)          | (3,237.57)    | (2,500.00)   | (2,500.00)            |
|                          | 100-430-743000           | Operating Supplies              | (498)            | (2,472.04)    | (1,000.00)   | (1,000.00)            |
|                          | 100-430-744000           | Office Supplies                 | (7)              | (402.25)      | (250.00)     | (250.00)              |
|                          | 100-430-745000           | Janitorial Supplies             | (6,708)          | (8,382.46)    | (6,000.00)   | (6,000.00)            |
|                          | 100-430-746000           | Gas And Oil                     | (199)            | (1,219.61)    | (199.00)     | (199.00)              |
|                          | 100-430-747000           | Uniforms And Cleaning           | (232)            | -             | -            | -                     |
|                          | 100-430-748000           | Books And Subscriptions         | 0                | (129.95)      | -            | -                     |
|                          | 100-430-749000           | Concession Supplies             | (5,357)          | (4,621.60)    | (4,000.00)   | (4,000.00)            |
|                          | 100-430-750000           | Miscellaneous Commodities       | (5,860)          | (279.90)      | -            | -                     |
|                          | 760 Capital Outlay       |                                 |                  |               |              |                       |
|                          | 100-430-763000           | Improvements                    | (583)            | (3,055.56)    | -            | -                     |
|                          | 100-430-764000           | Machinery And Equipment         | (2,482)          | (7,774.71)    | -            | -                     |
| 430 Brcc Total           |                          |                                 | (190,096)        | (135,444.64)  | (157,996.00) | (158,591.50)          |
| 440 Memorial Hall        | 720 Contractual Services |                                 |                  |               |              |                       |
|                          | 100-440-723001           | Utility - Gas                   | (5,391)          | (5,256.85)    | (11,800.00)  | (11,800.00)           |
|                          | 100-440-724000           | Legal Publications              | (187)            | (765.00)      | (187.00)     | (187.00)              |
|                          | 100-440-727005           | Trash / Recycling               | (814)            | (670.00)      | (800.00)     | (800.00)              |
|                          | 100-440-727012           | Contractual Services            | (1,859)          | (1,958.30)    | (1,000.00)   | (1,000.00)            |
|                          | 740 Commodities          |                                 |                  |               |              |                       |
|                          | 100-440-741000           | Building Maintenance            | (116,543)        | (1,588.98)    | (10,000.00)  | (10,000.00)           |
|                          | 100-440-742000           | Equipment / Vehicle Maintenance | (1,471)          | (215.19)      | (1,397.00)   | (1,397.00)            |
|                          | 100-440-745000           | Janitorial Supplies             | (417)            | (1,450.56)    | (500.00)     | (500.00)              |
|                          | 100-440-750000           | Miscellaneous Commodities       | (279)            | (2,029.78)    | (200.00)     | (200.00)              |
|                          | 760 Capital Outlay       |                                 |                  |               |              |                       |
|                          | 100-440-763000           | Improvements                    | (1,524)          | (2,483.68)    | -            | -                     |
|                          | 100-440-764000           | Machinery And Equipment         | (2,337)          | -             | -            | -                     |
| 440 Memorial Hall Total  |                          |                                 | (130,821)        | (16,418.34)   | (25,884.00)  | (25,884.00)           |
| 600 Debt Service         |                          |                                 | 800 Debt Service |               |              |                       |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels             | Subcategory              | Account Name                         | 2023 Activity | 2024 Activity  | 2025 Budget    | 2026 Submitted Budget |
|------------------------|--------------------------|--------------------------------------|---------------|----------------|----------------|-----------------------|
| 600 Debt Service       | 100-600-803007           | Lease - 1/2 Postage Machine          | (1,668)       | (1,291.33)     | (417.00)       | (1,200.00)            |
|                        | 100-600-803010           | Lease - Golf Cars                    | 0             | (22,560.00)    | -              | (22,560.00)           |
|                        | 100-600-803013           | Lease Interest                       | (117,538)     | (63,236.86)    | (27,165.63)    | (52,539.45)           |
|                        | 100-600-803014           | Lease Principal                      | (134,986)     | (174,301.32)   | (139,690.00)   | (175,665.01)          |
|                        | 100-600-803015           | Lease Fee                            | (165)         | (134.40)       | (102.40)       | (150.00)              |
| 600 Debt Service Total |                          |                                      | (254,358)     | (261,523.91)   | (167,375.03)   | (252,114.46)          |
| 999 Transfer To        | 999 Transfer To          |                                      |               |                |                |                       |
|                        | 100-999-999216           | Transfer To Laroche Capital Outlay   | (10,000)      | (10,000.00)    | -              | -                     |
|                        | 100-999-999208           | Transfer To Cvb                      | (30,000)      | -              | -              | -                     |
|                        | 100-999-999213           | Transfer To Equipment Reserve        | (50,000)      | (75,000.00)    | (75,000.00)    | (0.00)                |
|                        | 100-999-999214           | Transfer To Capital Improvements     | (50,000)      | (50,000.00)    | (50,000.00)    | (25,000.00)           |
|                        | 100-999-999308           | Transfer To Landbank                 | 0             | (50,000.00)    | -              | -                     |
|                        | 100-999-999319           | Transfer To Kaip Project Match       | 0             | (47,164.06)    | -              | -                     |
|                        | 100-999-999323           | Faa Grant Match                      | 0             | -              | -              | -                     |
|                        | 100-999-999324           | Fire Grants Match Transfer           | 0             | (311.80)       | -              | -                     |
|                        | 100-999-999326           | Transfer To Laroche Capital Projects | 0             | -              | -              | (20,000.00)           |
|                        | 100-999-999327           | Transfer To T-mobile Grant           | 0             | (156,957.00)   | -              | -                     |
|                        | 100-999-999600           | Transfer To Debt Service             | (58,884)      | -              | -              | -                     |
| 999 Transfer To Total  |                          |                                      | (198,884)     | (389,432.86)   | (125,000.00)   | (45,000.00)           |
| EXPENSE Total          |                          |                                      | (6,145,730)   | (6,942,949.57) | (6,513,889.74) | (6,951,459.55)        |
| Net Surplus (Deficit)  |                          |                                      | 596,201       | (84,136.22)    | 278,844.59     | 11,573.29             |
| 200 Public Library     |                          |                                      |               |                |                |                       |
| REVENUE                |                          |                                      |               |                |                |                       |
| 000 Undesignated       | 400 Property Taxes       |                                      |               |                |                |                       |
|                        | 200-000-401000           | Ad Valorem Tax - Current             | 260,914       | 282,289.93     | 305,875.05     | 315,611.00            |
|                        | 200-000-401001           | Neighborhood Revitalization Rebate   | (12,478)      | (15,485.72)    | (13,387.00)    | (13,520.87)           |
|                        | 200-000-402000           | Ad Valorem Tax - Delinquent          | 4,624         | 3,270.42       | 10,002.11      | 5,000.00              |
|                        | 200-000-403000           | Motor Vehicle Tax                    | 27,953        | 28,613.89      | 27,365.90      | 28,666.51             |
|                        | 200-000-404000           | R.v. Tax                             | 258           | 250.32         | 245.12         | 265.01                |
|                        | 200-000-405000           | Heavy Truck Tax                      | 789           | 740.96         | 191.11         | 700.00                |
|                        | 200-000-406000           | Cmv Fee                              | 0             | -              | 18.73          | -                     |
|                        | 200-000-406500           | Watercraft Tax                       | 0             | -              | 138.24         | -                     |
| 000 Undesignated Total |                          |                                      | 282,060       | 299,679.80     | 330,449.27     | 336,721.66            |
| REVENUE Total          |                          |                                      | 282,060       | 299,679.80     | 330,449.27     | 336,721.66            |
| EXPENSE                |                          |                                      |               |                |                |                       |
| 450 Library            | 720 Contractual Services |                                      |               |                |                |                       |
|                        | 200-450-733000           | Property Tax Distribution            | (282,060)     | (299,679.80)   | (330,449.27)   | (336,721.66)          |
|                        | 727 Contractual Services |                                      |               |                |                |                       |
| 450 Library Total      | 200-450-727034           | Appropriations                       | 0             | -              | -              | -                     |
|                        |                          |                                      | (282,060)     | (299,679.80)   | (330,449.27)   | (336,721.66)          |
| EXPENSE Total          |                          |                                      | (282,060)     | (299,679.80)   | (330,449.27)   | (336,721.66)          |
| Net Surplus (Deficit)  |                          |                                      | 0             | -              | (0.00)         | (0.00)                |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                              | Subcategory              | Account Name                       | 2023 Activity    | 2024 Activity       | 2025 Budget         | 2026 Submitted Budget |
|-----------------------------------------|--------------------------|------------------------------------|------------------|---------------------|---------------------|-----------------------|
| <b>202 Public Safety Equipment</b>      |                          |                                    |                  |                     |                     |                       |
| <b>REVENUE</b>                          |                          |                                    |                  |                     |                     |                       |
| 000 Undesignated                        | 400 Property Taxes       |                                    |                  |                     |                     |                       |
|                                         | 202-000-401000           | Ad Valorem Tax - Current           | 94,200           | 98,171.10           | 110,368.99          | 113,964.00            |
|                                         | 202-000-401001           | Neighborhood Revitalization Rebate | (4,502)          | (5,587.70)          | (4,401.00)          | (4,500.00)            |
|                                         | 202-000-402000           | Ad Valorem Tax - Delinquent        | 376              | 681.46              | 3,609.07            | 700.00                |
|                                         | 202-000-403000           | Motor Vehicle Tax                  | 9,920            | 10,324.30           | 9,874.45            | 10,343.75             |
|                                         | 202-000-404000           | R.v. Tax                           | 91               | 80.66               | 88.45               | 95.63                 |
|                                         | 202-000-405000           | Heavy Truck Tax                    | 205              | 279.47              | 68.96               | 300.00                |
|                                         | 202-000-406000           | Cmv Fee                            | 0                | -                   | 6.76                | -                     |
|                                         | 202-000-406500           | Watercraft Tax                     | 0                | -                   | 49.88               | -                     |
| 000 Undesignated Total                  |                          |                                    | 100,291          | 103,949.29          | 119,665.55          | 120,903.37            |
| <b>REVENUE Total</b>                    |                          |                                    | <b>100,291</b>   | <b>103,949.29</b>   | <b>119,665.55</b>   | <b>120,903.37</b>     |
| <b>EXPENSE</b>                          |                          |                                    |                  |                     |                     |                       |
| 200 Police                              | 760 Capital Outlay       |                                    |                  |                     |                     |                       |
|                                         | 202-200-764000           | Machinery And Equipment            | (10,976)         | (98,822.00)         | (85,000.00)         | (100,000.00)          |
| 200 Police Total                        |                          |                                    | (10,976)         | (98,822.00)         | (85,000.00)         | (100,000.00)          |
| 210 Fire                                | 740 Commodities          |                                    |                  |                     |                     |                       |
|                                         | 202-210-747000           | Uniforms And Clothing              | (5,459)          | -                   | (2,342.00)          | (2,365.42)            |
|                                         | 760 Capital Outlay       |                                    |                  |                     |                     |                       |
|                                         | 202-210-764000           | Machinery And Equipment            | (13,335)         | (68,843.89)         | (50,000.00)         | (0.00)                |
| 210 Fire Total                          |                          |                                    | (18,795)         | (68,843.89)         | (52,342.00)         | (2,365.42)            |
| 600 Debt Service                        | 800 Debt Service         |                                    |                  |                     |                     |                       |
|                                         | 202-600-803006           | Lease Purchase - Fire Truck        | 0                | -                   | -                   | (22,316.64)           |
| 600 Debt Service Total                  |                          |                                    | 0                | -                   | -                   | (22,316.64)           |
| <b>EXPENSE Total</b>                    |                          |                                    | <b>(29,770)</b>  | <b>(167,665.89)</b> | <b>(137,342.00)</b> | <b>(124,682.06)</b>   |
| <b>Net Surplus (Deficit)</b>            |                          |                                    | <b>70,520</b>    | <b>(63,716.60)</b>  | <b>(17,676.45)</b>  | <b>(3,778.69)</b>     |
| <b>203 Economic Development</b>         |                          |                                    |                  |                     |                     |                       |
| <b>REVENUE</b>                          |                          |                                    |                  |                     |                     |                       |
| 000 Undesignated                        | 400 Property Taxes       |                                    |                  |                     |                     |                       |
|                                         | 203-000-401000           | Ad Valorem Tax - Current           | 0                | -                   | 138,030.26          | -                     |
|                                         | 520 Miscellaneous        |                                    |                  |                     |                     |                       |
|                                         | 203-000-521000           | Miscellaneous Revenue              | 5                | -                   | -                   | -                     |
|                                         | 991 Reimbursed Expense   |                                    |                  |                     |                     |                       |
|                                         | 203-000-521012           | Reimbursed Expense                 | 0                | -                   | -                   | -                     |
| 000 Undesignated Total                  |                          |                                    | 5                | -                   | 138,030.26          | -                     |
| <b>REVENUE Total</b>                    |                          |                                    | <b>5</b>         | <b>-</b>            | <b>138,030.26</b>   | <b>-</b>              |
| <b>EXPENSE</b>                          |                          |                                    |                  |                     |                     |                       |
| 000 Undesignated                        | 999 Transfer To          |                                    |                  |                     |                     |                       |
|                                         | 203-000-999308           | Transfer To Landbank               | (100,000)        | (50,000.00)         | -                   | -                     |
| 000 Undesignated Total                  |                          |                                    | (100,000)        | (50,000.00)         | -                   | -                     |
| 160 Economic Development                | 701 Earnings             |                                    |                  |                     |                     |                       |
|                                         | 203-160-701000           | Full-time Salaries                 | 0                | -                   | -                   | (18,937.31)           |
|                                         | 702 Benefits             |                                    |                  |                     |                     |                       |
|                                         | 203-160-704000           | Health Insurance                   | 0                | -                   | -                   | (2,322.12)            |
|                                         | 203-160-705000           | Life Insurance                     | 0                | -                   | -                   | (12.00)               |
|                                         | 203-160-706000           | Aflac                              | 0                | -                   | -                   | (30.00)               |
|                                         | 203-160-707000           | Unemployment Insurance             | 0                | -                   | -                   | (34.09)               |
|                                         | 203-160-709000           | K.p.e.r.s.                         | 0                | -                   | -                   | (1,816.09)            |
|                                         | 203-160-711000           | F.i.c.a.                           | 0                | -                   | -                   | (1,448.70)            |
|                                         | 720 Contractual Services |                                    |                  |                     |                     |                       |
|                                         | 203-160-727012           | Contractual Services               | 0                | (32,583.84)         | (201,994.44)        | -                     |
|                                         | 203-160-735000           | Property Taxes                     | 0                | -                   | -                   | -                     |
| 160 Economic Development Total          |                          |                                    | 0                | (32,583.84)         | (201,994.44)        | (24,600.31)           |
| 240 Codes Enforcement                   | 727 Contractual Services |                                    |                  |                     |                     |                       |
|                                         | 203-240-727015           | Demolition Expenses                | 0                | (106,339.65)        | -                   | -                     |
| 240 Codes Enforcement Total             |                          |                                    | 0                | (106,339.65)        | -                   | -                     |
| <b>EXPENSE Total</b>                    |                          |                                    | <b>(100,000)</b> | <b>(188,923.49)</b> | <b>(201,994.44)</b> | <b>(24,600.31)</b>    |
| <b>Net Surplus (Deficit)</b>            |                          |                                    | <b>(99,995)</b>  | <b>(188,923.49)</b> | <b>(63,964.19)</b>  | <b>(24,600.31)</b>    |
| <b>204 Special Streets And Highways</b> |                          |                                    |                  |                     |                     |                       |
| <b>REVENUE</b>                          |                          |                                    |                  |                     |                     |                       |
| 000 Undesignated                        | 420 Sales Taxes          |                                    |                  |                     |                     |                       |
|                                         | 204-000-422000           | County Sales Tax                   | 762,641          | 897,160.96          | 796,681.00          | 804,647.81            |
|                                         | 204-000-424000           | County Compensating Use Tax        | 188,541          | 286,575.34          | 200,211.00          | 202,213.11            |
|                                         | 430 Intergovernmental    |                                    |                  |                     |                     |                       |
|                                         | 204-000-434000           | State Gasoline Tax                 | 204,594          | 206,278.39          | 208,270.00          | 208,270.00            |
|                                         | 204-000-435000           | State Connecting Link              | 12,340           | 12,348.50           | 12,340.00           | 12,340.00             |
|                                         | 204-000-521000           | Grants                             |                  | 2,615.80            | -                   | -                     |
|                                         | 520 Miscellaneous        |                                    |                  |                     |                     |                       |
|                                         | 204-000-521000           | Miscellaneous Revenue              | 0                | 2,615.80            | -                   | -                     |
|                                         | 204-000-521005           | Insurance Proceeds                 | 11,086           | -                   | -                   | -                     |
|                                         | 991 Reimbursed Expense   |                                    |                  |                     |                     |                       |
|                                         | 204-000-521012           | Reimbursed Expense                 | 3,847            | 11,208.52           | -                   | -                     |
| 000 Undesignated Total                  |                          |                                    | 1,183,048        | 1,418,803.31        | 1,217,502.00        | 1,227,470.92          |
| <b>REVENUE Total</b>                    |                          |                                    | <b>1,183,048</b> | <b>1,418,803.31</b> | <b>1,217,502.00</b> | <b>1,227,470.92</b>   |
| <b>EXPENSE</b>                          |                          |                                    |                  |                     |                     |                       |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                       | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity  | 2025 Budget    | 2026 Submitted Budget |
|----------------------------------|--------------------------|---------------------------------|---------------|----------------|----------------|-----------------------|
| 300 Streets & Highways           | 701 Earnings             |                                 |               |                |                |                       |
|                                  | 204-300-701000           | Full-time Salaries              | (384,347)     | (487,249.12)   | (645,007.16)   | (579,888.90)          |
|                                  | 204-300-703000           | Overtime                        | (18,282)      | (13,068.56)    | (10,000.00)    | (10,300.00)           |
|                                  | 702 Benefits             |                                 |               |                |                |                       |
|                                  | 204-300-704000           | Health Insurance                | (47,039)      | (74,759.33)    | (71,084.00)    | (134,650.77)          |
|                                  | 204-300-705000           | Life Insurance                  | (555)         | (644.63)       | (694.00)       | (680.00)              |
|                                  | 204-300-706000           | Aflac                           | (150)         | -              | -              | (1,699.20)            |
|                                  | 204-300-707000           | Unemployment Insurance          | (710)         | (358.39)       | (1,162.98)     | (1,043.80)            |
|                                  | 204-300-708000           | Work Comp                       | (7,273)       | (11,127.00)    | (13,000.00)    | (13,390.00)           |
|                                  | 204-300-709000           | K.p.e.r.s.                      | (36,627)      | (48,512.87)    | (43,000.00)    | (55,611.35)           |
|                                  | 204-300-711000           | F.i.c.a.                        | (30,076)      | (37,344.43)    | (35,000.00)    | (44,361.50)           |
|                                  | 204-300-712000           | Short Term Disability           | (85)          | -              | -              | -                     |
|                                  | 204-300-713000           | Administration Fee              | (543)         | (495.00)       | (500.00)       | (515.00)              |
|                                  | 720 Contractual Services |                                 |               |                |                |                       |
|                                  | 204-300-721000           | Postage And Shipping            | (56)          | (12.54)        | -              | -                     |
|                                  | 204-300-722000           | Insurance                       | (654)         | -              | -              | -                     |
|                                  | 204-300-723001           | Utility - Gas                   | (3,282)       | (3,842.79)     | (4,355.00)     | (4,355.00)            |
|                                  | 204-300-723002           | Utility - Electric              | (11,077)      | (9,736.69)     | (8,308.00)     | (8,308.00)            |
|                                  | 204-300-723003           | Utility - Cable                 | 0             | -              | -              | -                     |
|                                  | 204-300-723004           | Utility - Telephone             | (30)          | -              | -              | -                     |
|                                  | 204-300-724000           | Legal Publications              | (1,573)       | -              | -              | -                     |
|                                  | 204-300-725000           | Travel And Training             | (1,442)       | (1,451.36)     | (1,042.00)     | (1,042.00)            |
|                                  | 204-300-726000           | Dues And Memberships            | 0             | (238.19)       | (250.00)       | (250.00)              |
|                                  | 204-300-727004           | Maintenance Agreement           | (6,280)       | (531.70)       | (6,500.00)     | (6,500.00)            |
|                                  | 204-300-727005           | Trash / Recycling               | (869)         | (1,371.96)     | (1,200.00)     | (1,200.00)            |
|                                  | 204-300-727006           | Engineering Services            | (11,009)      | (19,450.26)    | (15,000.00)    | (15,000.00)           |
|                                  | 204-300-727012           | Contractual Services            | (8,167)       | (20,295.55)    | (10,000.00)    | (20,000.00)           |
|                                  | 204-300-727016           | License / Permit                | (29)          | (263.22)       | (1,000.00)     | (1,000.00)            |
|                                  | 204-300-730000           | Cell Phone / Ipad               | 0             | -              | -              | -                     |
|                                  | 740 Commodities          |                                 |               |                |                |                       |
|                                  | 204-300-741000           | Building Maintenance            | (503)         | (1,133.53)     | (5,000.00)     | (5,000.00)            |
|                                  | 204-300-742000           | Equipment / Vehicle Maintenance | (67,930)      | (78,467.82)    | (68,000.00)    | (80,000.00)           |
|                                  | 204-300-743000           | Operating Supplies              | (120,913)     | (208,712.55)   | (120,000.00)   | (150,000.00)          |
|                                  | 204-300-744000           | Office Supplies                 | (994)         | (568.34)       | (1,000.00)     | (1,000.00)            |
|                                  | 204-300-745000           | Janitorial Supplies             | (51)          | (64.62)        | (250.00)       | (250.00)              |
|                                  | 204-300-746000           | Gas And Oil                     | (23,072)      | (79,009.44)    | (45,000.00)    | (80,000.00)           |
|                                  | 204-300-747000           | Uniforms And Clothing           | (2,531)       | (1,487.53)     | (2,000.00)     | (2,000.00)            |
|                                  | 204-300-748000           | Books And Subscriptions         | 0             | (9.15)         | (100.00)       | (100.00)              |
|                                  | 204-300-750000           | Miscellaneous Commodities       | (13,728)      | (15,919.80)    | (18,800.00)    | (15,000.00)           |
|                                  | 760 Capital Outlay       |                                 |               |                |                |                       |
|                                  | 204-300-763000           | Improvements                    | (18,707)      | (206,239.40)   | (365,000.00)   | (365,000.00)          |
|                                  | 204-300-763001           | Shared Services                 | 0             | -              | (60,000.00)    | -                     |
|                                  | 204-300-764000           | Machinery And Equipment         | (135,114)     | (184,069.21)   | (460,000.00)   | (130,000.00)          |
| 300 Streets & Highways Total     |                          |                                 | (953,700)     | (1,506,434.98) | (2,012,253.14) | (1,728,145.52)        |
| EXPENSE Total                    |                          |                                 | (953,700)     | (1,506,434.98) | (2,012,253.14) | (1,728,145.52)        |
| Net Surplus (Deficit)            |                          |                                 | 229,348       | (87,631.67)    | (794,751.14)   | (500,674.60)          |
| 205 Special Parks And Recreation |                          |                                 |               |                |                |                       |
| REVENUE                          |                          |                                 |               |                |                |                       |
| 000 Undesignated                 | 430 Intergovernmental    |                                 |               |                |                |                       |
|                                  | 205-000-431000           | Special Alcohol Tax             | 25,194        | 23,344.70      | 25,250.00      | 25,250.00             |
|                                  | 438 Grants               |                                 |               |                |                |                       |
|                                  | 205-400-438000           | Grants                          | 0             | -              | -              | -                     |
|                                  | 520 Miscellaneous        |                                 |               |                |                |                       |
|                                  | 205-000-521003           | Donations                       | 0             | 3,847.64       | -              | -                     |
| 991 Reimbursed Expense           |                          |                                 |               |                |                |                       |
|                                  | 205-000-521012           | Reimbursed Expense              | 0             | -              | -              | -                     |
| 000 Undesignated Total           |                          |                                 | 25,194        | 27,192.34      | 25,250.00      | 25,250.00             |
| REVENUE Total                    |                          |                                 | 25,194        | 27,192.34      | 25,250.00      | 25,250.00             |
| EXPENSE                          |                          |                                 |               |                |                |                       |
| 400 Parks                        | 720 Contractual Services |                                 |               |                |                |                       |
|                                  | 205-400-727012           | Contractual Services            | 0             | -              | -              | -                     |
|                                  | 760 Capital Outlay       |                                 |               |                |                |                       |
|                                  | 205-400-763000           | Improvements                    | 0             | (2,746.99)     | (70,000.00)    | (70,000.00)           |
| 205-400-764000                   | Machinery And Equipment  |                                 | 0             | (3,623.92)     | -              | -                     |
|                                  |                          |                                 | 0             | (6,370.91)     | (70,000.00)    | (70,000.00)           |
| 400 Parks Total                  |                          |                                 | 0             | (6,370.91)     | (70,000.00)    | (70,000.00)           |
| EXPENSE Total                    |                          |                                 | 0             | (6,370.91)     | (70,000.00)    | (70,000.00)           |
| Net Surplus (Deficit)            |                          |                                 | 25,194        | 20,821.43      | (44,750.00)    | (44,750.00)           |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                                | Subcategory              | Account Name               | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|-------------------------------------------|--------------------------|----------------------------|---------------|---------------|--------------|-----------------------|
| <b>206 Special Alcohol And Drugs</b>      |                          |                            |               |               |              |                       |
| <b>REVENUE</b>                            |                          |                            |               |               |              |                       |
| 000 Undesignated                          | 430 Intergovernmental    |                            |               |               |              |                       |
|                                           | 206-000-431000           | Special Alcohol Tax        | 25,194        | 23,344.69     | 25,250.00    | 25,250.00             |
|                                           | 520 Miscellaneous        |                            |               |               |              |                       |
|                                           | 206-000-521003           | Donations                  | 0             | 400.00        | -            | -                     |
| 000 Undesignated Total                    |                          |                            | 25,194        | 23,744.69     | 25,250.00    | 25,250.00             |
| REVENUE Total                             |                          |                            | 25,194        | 23,744.69     | 25,250.00    | 25,250.00             |
| <b>EXPENSE</b>                            |                          |                            |               |               |              |                       |
| 190 General Government                    | 720 Contractual Services |                            |               |               |              |                       |
|                                           | 206-190-727021           | Drug And Alcohol Program   | (9,750)       | (29,186.71)   | (44,775.00)  | (44,775.00)           |
| 190 General Government Total              |                          |                            | (9,750)       | (29,186.71)   | (44,775.00)  | (44,775.00)           |
| 400 Parks                                 | 760 Capital Outlay       |                            |               |               |              |                       |
|                                           | 206-400-764000           | Machinery And Equipment    | 0             | -             | -            | -                     |
| 400 Parks Total                           |                          |                            | 0             | -             | -            | -                     |
| EXPENSE Total                             |                          |                            | (9,750)       | (29,186.71)   | (44,775.00)  | (44,775.00)           |
| Net Surplus (Deficit)                     |                          |                            | 15,444        | (5,442.02)    | (19,525.00)  | (19,525.00)           |
| <b>207 E911 Telephone Tax</b>             |                          |                            |               |               |              |                       |
| <b>REVENUE</b>                            |                          |                            |               |               |              |                       |
| 000 Undesignated                          | 430 Intergovernmental    |                            |               |               |              |                       |
|                                           | 207-000-433000           | E911 Telephone Tax         | 92,747        | 98,621.16     | 90,000.00    | 90,000.00             |
| 000 Undesignated Total                    |                          |                            | 92,747        | 98,621.16     | 90,000.00    | 90,000.00             |
| REVENUE Total                             |                          |                            | 92,747        | 98,621.16     | 90,000.00    | 90,000.00             |
| <b>EXPENSE</b>                            |                          |                            |               |               |              |                       |
| 220 Communications                        | 720 Contractual Services |                            |               |               |              |                       |
|                                           | 207-220-723004           | Utility - Telephone        | (10,930)      | (17,330.28)   | (4,661.00)   | (4,661.00)            |
|                                           | 207-220-727004           | Maintenance Agreement      | (3,400)       | (4,050.00)    | (3,400.00)   | (3,400.00)            |
|                                           | 207-220-727012           | Contractual Services       | (45,745)      | (78,195.00)   | (85,000.00)  | (85,000.00)           |
|                                           | 207-220-730000           | Cell Phone / Ipad          | (1,120)       | (1,252.56)    | (310.00)     | (480.12)              |
|                                           | 760 Capital Outlay       |                            |               |               |              |                       |
|                                           | 207-220-764000           | Machinery And Equipment    | (6,338)       | (17,349.50)   | (49,504.00)  | (49,504.00)           |
| 220 Communications Total                  |                          |                            | (67,533)      | (118,177.34)  | (142,875.00) | (143,045.12)          |
| EXPENSE Total                             |                          |                            | (67,533)      | (118,177.34)  | (142,875.00) | (143,045.12)          |
| Net Surplus (Deficit)                     |                          |                            | 25,214        | (19,556.18)   | (52,875.00)  | (53,045.12)           |
| <b>208 Convention And Visitors Bureau</b> |                          |                            |               |               |              |                       |
| <b>REVENUE</b>                            |                          |                            |               |               |              |                       |
| 000 Undesignated                          | 430 Intergovernmental    |                            |               |               |              |                       |
|                                           | 208-000-437000           | Transient Guest Tax        | 148,096       | 139,901.40    | 168,000.00   | 168,000.00            |
|                                           | 460 Charges For Services |                            |               |               |              |                       |
|                                           | 208-000-473511           | Veteran Banners            | 0             | (200.00)      | -            | -                     |
|                                           | 520 Miscellaneous        |                            |               |               |              |                       |
|                                           | 208-000-521000           | Miscellaneous Revenue      | 500           | -             | -            | -                     |
|                                           | 208-000-522000           | Lease Purchase Proceeds    | 150           | -             | -            | -                     |
|                                           | 208-000-523000           | Reimbursed Expenditures    | 23,830        | -             | -            | -                     |
|                                           | 699 Transfer From        |                            |               |               |              |                       |
|                                           | 208-000-699100           | Transfer From General Fund | 30,000        | -             | -            | -                     |
| 000 Undesignated Total                    |                          |                            | 202,576       | 139,701.40    | 168,000.00   | 168,000.00            |
| REVENUE Total                             |                          |                            | 202,576       | 139,701.40    | 168,000.00   | 168,000.00            |
| <b>EXPENSE</b>                            |                          |                            |               |               |              |                       |
| 165 Convention And Visitors Bureau        | 701 Earnings             |                            |               |               |              |                       |
|                                           | 208-165-701000           | Full-time Salaries         | (66,793)      | (59,652.01)   | (57,918.24)  | -                     |
|                                           | 208-165-702000           | Part-time Salaries         | (6,540)       | (7,642.35)    | (10,000.00)  | (10,300.00)           |
|                                           | 702 Benefits             |                            |               |               |              |                       |
|                                           | 208-165-704000           | Health Insurance           | (1,209)       | (77.84)       | (9,453.58)   | -                     |
|                                           | 208-165-705000           | Life Insurance             | (59)          | (50.40)       | (47.00)      | -                     |
|                                           | 208-165-706000           | Aflac                      | 0             | -             | (120.00)     | -                     |
|                                           | 208-165-707000           | Unemployment Insurance     | (177)         | (34.76)       | (104.25)     | -                     |
|                                           | 208-165-708000           | Work Comp                  | (160)         | (148.00)      | (373.00)     | (384.19)              |
|                                           | 208-165-709000           | K.p.e.r.s.                 | (6,143)       | (6,089.90)    | -            | -                     |
|                                           | 208-165-711000           | F.i.c.a.                   | (5,407)       | (4,996.92)    | (4,430.75)   | -                     |
|                                           | 208-165-713000           | Administration Fee         | (60)          | (55.00)       | (60.00)      | (61.80)               |
|                                           | 720 Contractual Services |                            |               |               |              |                       |
|                                           | 208-165-721000           | Postage And Shipping       | (341)         | (12.54)       | -            | -                     |
|                                           | 208-165-724000           | Legal Publications         | 0             | -             | -            | -                     |
|                                           | 208-165-725000           | Travel And Training        | (2,999)       | (1,856.71)    | (3,000.00)   | (3,000.00)            |
|                                           | 208-165-726000           | Dues And Memberships       | (228)         | (100.00)      | (250.00)     | (250.00)              |
|                                           | 208-165-727012           | Contractual Services       | (31,938)      | (3,713.48)    | -            | -                     |
|                                           | 208-165-730000           | Cell Phone / Ipad          | 0             | -             | -            | -                     |
|                                           | 723 Utilities            |                            |               |               |              |                       |
|                                           | 208-165-723001           | Utility - Gas              | (920)         | (520.08)      | (533.00)     | (1,000.00)            |
|                                           | 208-165-723002           | Utility - Electric         | (2,642)       | (1,571.49)    | (695.00)     | (2,500.00)            |
|                                           | 208-165-723004           | Utility - Telephone        | (1,268)       | (862.86)      | (420.00)     | (1,300.00)            |
|                                           | 727 Contractual Services |                            |               |               |              |                       |
|                                           | 208-165-727002           | Advertising                | (25,326)      | (92,777.44)   | (70,294.00)  | (70,294.00)           |
|                                           | 208-165-727004           | Maintenance Agreement      | (1,270)       | -             | -            | -                     |
|                                           | 208-165-727005           | Trash / Recycling          | (310)         | (112.00)      | (67.00)      | (67.00)               |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                               | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget    | 2026 Submitted Budget |
|------------------------------------------|--------------------------|---------------------------------|---------------|---------------|----------------|-----------------------|
| 165 Convention And Visitors Bureau       | 208-165-727030           | Conference Expense              | 0             | -             | (675.00)       | (675.00)              |
|                                          | 208-165-727031           | Event Expense                   | (210)         | -             | -              | (1,000.00)            |
|                                          | 208-165-727034           | Appropriations                  | 0             | -             | -              | -                     |
|                                          | 740 Commodities          |                                 |               |               |                |                       |
|                                          | 208-165-741000           | Building Maintenance            | 0             | -             | -              | -                     |
|                                          | 208-165-742000           | Equipment / Vehicle Maintenance | (2,180)       | (590.00)      | (931.00)       | (931.00)              |
|                                          | 208-165-744000           | Office Supplies                 | (448)         | (114.25)      | (11.00)        | (11.00)               |
|                                          | 208-165-745000           | Janitorial Supplies             | 0             | -             | -              | -                     |
|                                          | 208-165-746000           | Gas And Oil                     | (315)         | (1,007.82)    | (235.00)       | (235.00)              |
|                                          | 208-165-747000           | Uniforms And Cleaning           | (45)          | -             | -              | -                     |
|                                          | 208-165-748000           | Books And Subscriptions         | (850)         | -             | -              | -                     |
|                                          | 208-165-750000           | Miscellaneous Commodities       | (2,543)       | -             | -              | -                     |
|                                          | 208-165-753000           | Merchandise For Resale          | (152)         | -             | -              | -                     |
|                                          | 743 Operating Supplies   |                                 |               |               |                |                       |
|                                          | 208-165-743000           | Operating Supplies              | 0             | (9.99)        | -              | -                     |
|                                          | 760 Capital Outlay       |                                 |               |               |                |                       |
|                                          | 208-165-764000           | Machinery And Equipment         | 0             | (436.52)      | -              | -                     |
| 165 Convention And Visitors Bureau Total |                          |                                 | (160,532)     | (182,432.36)  | (159,617.82)   | (92,008.99)           |
| 900 Reserve                              | 900 Reserve              |                                 |               |               |                |                       |
|                                          | 208-900-900000           | Reserve                         | 0             | -             | -              | -                     |
| 900 Reserve Total                        |                          |                                 | 0             | -             | -              | -                     |
| EXPENSE Total                            |                          |                                 | (160,532)     | (182,432.36)  | (159,617.82)   | (92,008.99)           |
| Net Surplus (Deficit)                    |                          |                                 | 42,044        | (42,730.96)   | 8,382.18       | 75,991.01             |
| 209 Parks/Community Facilities Sales Tax |                          |                                 |               |               |                |                       |
| REVENUE                                  |                          |                                 |               |               |                |                       |
| 000 Undesignated                         | 420 Sales Taxes          |                                 |               |               |                |                       |
|                                          | 209-000-421000           | City Sales Tax                  | 93,328        | 88,504.61     | 98,085.14      | 207,574.95            |
|                                          | 209-000-423000           | City Compensating Use Tax       | 16,088        | 20,824.98     | 16,503.40      | 16,668.43             |
| 000 Undesignated Total                   |                          |                                 | 109,416       | 109,329.59    | 114,588.54     | 224,243.39            |
| REVENUE Total                            |                          |                                 | 109,416       | 109,329.59    | 114,588.54     | 224,243.39            |
| EXPENSE                                  |                          |                                 |               |               |                |                       |
| 000 Undesignated                         | 760 Capital Outlay       |                                 |               |               |                |                       |
|                                          | 209-000-763000           | Improvements                    | (19,135)      | (141,118.80)  | (215,000.00)   | (225,000.00)          |
| 000 Undesignated Total                   |                          |                                 | (19,135)      | (141,118.80)  | (215,000.00)   | (225,000.00)          |
| EXPENSE Total                            |                          |                                 | (19,135)      | (141,118.80)  | (215,000.00)   | (225,000.00)          |
| Net Surplus (Deficit)                    |                          |                                 | 90,281        | (31,789.21)   | (100,411.46)   | (756.61)              |
| 210 Streets Sales Tax                    |                          |                                 |               |               |                |                       |
| REVENUE                                  |                          |                                 |               |               |                |                       |
| 000 Undesignated                         | 420 Sales Taxes          |                                 |               |               |                |                       |
|                                          | 210-000-421000           | City Sales Tax                  | 839,952       | 796,541.41    | 882,763.23     | 713,560.69            |
|                                          | 210-000-423000           | City Compensating Use Tax       | 144,788       | 187,424.85    | 148,533.63     | 120,015.18            |
|                                          | 210-000-425000           | Cid Sales Tax - Emd / Dq        | 39,662        | 44,185.45     | 42,853.29      | 34,625.46             |
|                                          | 210-000-425001           | Cid Sales Tax - Price Chopper   | 253           | 704.75        | 195.94         | 158.32                |
|                                          | 520 Miscellaneous        |                                 |               |               |                |                       |
|                                          | 210-000-425002           | Cid Sales Tax - Dollar Tree     | 11,443        | 12,865.62     | -              | -                     |
| 000 Undesignated Total                   |                          |                                 | 1,036,098     | 1,041,722.08  | 1,074,346.09   | 868,359.65            |
| REVENUE Total                            |                          |                                 | 1,036,098     | 1,041,722.08  | 1,074,346.09   | 868,359.65            |
| EXPENSE                                  |                          |                                 |               |               |                |                       |
| 000 Undesignated                         | 760 Capital Outlay       |                                 |               |               |                |                       |
|                                          | 210-000-763000           | Improvements                    | (149,694)     | (5,021.83)    | (1,094,000.00) | (841,943.10)          |
|                                          | 210-000-763002           | Street Improvements             | 0             | -             | -              | -                     |
|                                          | 210-000-763003           | Cape Seal                       | (52,961)      | -             | (325,000.00)   | -                     |
|                                          | 210-000-763004           | Horton Street Project           | (104,125)     | -             | (33,230.00)    | -                     |
| 000 Undesignated Total                   |                          |                                 | (306,781)     | (5,021.83)    | (1,452,230.00) | (841,943.10)          |
| 160 Economic Development                 | 720 Contractual Services |                                 |               |               |                |                       |
|                                          | 210-160-736000           | Cid Payment To Emd              | (32,039)      | (31,732.31)   | (16,113.00)    | (16,274.13)           |
|                                          | 210-160-736001           | Dollar Tree Cid                 | (12,008)      | (12,791.97)   | (5,587.00)     | (5,642.87)            |
|                                          | 210-160-736500           | Cid Payment To Dq               | (10,683)      | (11,164.08)   | (4,358.00)     | (4,401.58)            |
|                                          | 210-160-736600           | Cid Payment To Price Chopper    | (310)         | (613.55)      | (97.00)        | (97.97)               |
| 160 Economic Development Total           |                          |                                 | (55,040)      | (56,301.91)   | (26,155.00)    | (26,416.55)           |
| EXPENSE Total                            |                          |                                 | (361,820)     | (61,323.74)   | (1,478,385.00) | (868,359.65)          |
| Net Surplus (Deficit)                    |                          |                                 | 674,278       | 980,398.34    | (404,038.91)   | (0.00)                |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                        | Subcategory                   | Account Name                      | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|-----------------------------------|-------------------------------|-----------------------------------|---------------|---------------|--------------|-----------------------|
| <b>213 Equipment Reserve</b>      |                               |                                   |               |               |              |                       |
| <b>REVENUE</b>                    |                               |                                   |               |               |              |                       |
| 000 Undesignated                  | 699 Transfer From             |                                   |               |               |              |                       |
|                                   | 213-000-699100                | Transfer From General Fund        | 50,000        | 75,000.00     | (0.00)       | (0.00)                |
| 000 Undesignated Total            |                               |                                   | 50,000        | 75,000.00     | (0.00)       | (0.00)                |
| REVENUE Total                     |                               |                                   | 50,000        | 75,000.00     | (0.00)       | (0.00)                |
| <b>EXPENSE</b>                    |                               |                                   |               |               |              |                       |
| 190 General Government            | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 213-190-764000                | Machinery And Equipment           | (65,705)      | -             | (0.00)       | (0.00)                |
| 190 General Government Total      |                               |                                   | (65,705)      | -             | (0.00)       | (0.00)                |
| 200 Police                        | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 213-200-764000                | Machinery And Equipment           | 0             | (21,219.48)   | -            | -                     |
| 200 Police Total                  |                               |                                   | 0             | (21,219.48)   | -            | -                     |
| 210 Fire                          | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 213-210-764000                | Machinery And Equipment           | 0             | -             | -            | -                     |
| 210 Fire Total                    |                               |                                   | 0             | -             | -            | -                     |
| 400 Parks                         | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 213-400-764000                | Machinery And Equipment           | 0             | (31,409.20)   | -            | -                     |
| 400 Parks Total                   |                               |                                   | 0             | (31,409.20)   | -            | -                     |
| EXPENSE Total                     |                               |                                   | (65,705)      | (52,628.68)   | (0.00)       | (0.00)                |
| Net Surplus (Deficit)             |                               |                                   | (15,705)      | 22,371.32     | (0.00)       | (0.00)                |
| <b>214 Capital Improvements</b>   |                               |                                   |               |               |              |                       |
| <b>REVENUE</b>                    |                               |                                   |               |               |              |                       |
| 000 Undesignated                  | 699 Transfer From             |                                   |               |               |              |                       |
|                                   | 214-000-699100                | Transfer From General Fund        | 50,000        | 50,000.00     | 25,000.00    | 25,000.00             |
| 000 Undesignated Total            |                               |                                   | 50,000        | 50,000.00     | 25,000.00    | 25,000.00             |
| REVENUE Total                     |                               |                                   | 50,000        | 50,000.00     | 25,000.00    | 25,000.00             |
| <b>EXPENSE</b>                    |                               |                                   |               |               |              |                       |
| 210 Fire                          | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 214-210-763000                | Improvements                      | 0             | (8,803.22)    | -            | -                     |
| 210 Fire Total                    |                               |                                   | 0             | (8,803.22)    | -            | -                     |
| 310 Airport                       | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 214-310-763000                | Improvements                      | 0             | (1,934.70)    | -            | -                     |
| 310 Airport Total                 |                               |                                   | 0             | (1,934.70)    | -            | -                     |
| 410 Aquatic Center                | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 214-410-763000                | Improvements                      | 0             | -             | (75,000.00)  | (25,000.00)           |
| 410 Aquatic Center Total          |                               |                                   | 0             | -             | (75,000.00)  | (25,000.00)           |
| 440 Memorial Hall                 | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 214-440-763000                | Improvements                      | 0             | -             | -            | -                     |
| 440 Memorial Hall Total           |                               |                                   | 0             | -             | -            | -                     |
| EXPENSE Total                     |                               |                                   | 0             | (10,737.92)   | (75,000.00)  | (25,000.00)           |
| Net Surplus (Deficit)             |                               |                                   | 50,000        | 39,262.08     | (50,000.00)  | -                     |
| <b>215 Land Bank</b>              |                               |                                   |               |               |              |                       |
| <b>REVENUE</b>                    |                               |                                   |               |               |              |                       |
| 000 Undesignated                  | 450 Fines And Fees            |                                   |               |               |              |                       |
|                                   | 215-000-451000                | Fees                              | (210)         | (83.01)       | -            | -                     |
|                                   | 510 Use Of Property And Money |                                   |               |               |              |                       |
|                                   | 215-000-515000                | Sale Of Property                  | 20,750        | 6,625.00      | -            | -                     |
|                                   | 699 Transfer From             |                                   |               |               |              |                       |
|                                   | 215-000-699100                | Transfer From General Fund        | 0             | 50,000.00     | -            | -                     |
|                                   | 215-000-699203                | Transfer From Economic Developmen | 100,000       | 50,000.00     | -            | -                     |
| 000 Undesignated Total            |                               |                                   | 120,540       | 106,541.99    | -            | -                     |
| REVENUE Total                     |                               |                                   | 120,540       | 106,541.99    | -            | -                     |
| <b>EXPENSE</b>                    |                               |                                   |               |               |              |                       |
| 000 Undesignated                  | 727 Contractual Services      |                                   |               |               |              |                       |
|                                   | 215-000-727015                | Demolition Expenses               | (11,769)      | (8,003.85)    | -            | -                     |
|                                   | 740 Commodities               |                                   |               |               |              |                       |
|                                   | 215-000-744000                | Office Supplies                   | (57)          | -             | -            | -                     |
| 000 Undesignated Total            |                               |                                   | (11,826)      | (8,003.85)    | -            | -                     |
| 240 Codes Enforcement             | 720 Contractual Services      |                                   |               |               |              |                       |
|                                   | 215-240-724000                | Legal Publications                | (187)         | (191.52)      | -            | -                     |
|                                   | 727 Contractual Services      |                                   |               |               |              |                       |
|                                   | 215-240-727010                | Mowing - Assessment Property      | (6,876)       | (6,624.83)    | -            | -                     |
|                                   | 215-240-727012                | Contractual Services              | (23,603)      | (11,420.32)   | -            | -                     |
|                                   | 760 Capital Outlay            |                                   |               |               |              |                       |
|                                   | 215-240-763000                | Improvements                      | 0             | (100,021.83)  | (113,500.00) | (60,000.00)           |
| 240 Codes Enforcement Total       |                               |                                   | (30,666)      | (118,258.50)  | (113,500.00) | (60,000.00)           |
| EXPENSE Total                     |                               |                                   | (42,491)      | (126,262.35)  | (113,500.00) | (60,000.00)           |
| Net Surplus (Deficit)             |                               |                                   | 78,049        | (19,720.36)   | (113,500.00) | (60,000.00)           |
| <b>216 Laroche Capital Outlay</b> |                               |                                   |               |               |              |                       |
| <b>REVENUE</b>                    |                               |                                   |               |               |              |                       |
| 000 Undesignated                  | 699 Transfer From             |                                   |               |               |              |                       |
|                                   | 216-000-699100                | Transfer From General Fund        | 10,000        | 10,000.00     | 10,000.00    | 20,000.00             |
|                                   | 991 Reimbursed Expense        |                                   |               |               |              |                       |
|                                   | 216-000-521012                | Reimbursed Expense                | 5,130         | 15,000.00     | 10,000.00    | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                     | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|--------------------------------|--------------------------|---------------------------------|---------------|---------------|--------------|-----------------------|
| 000 Undesignated Total         |                          |                                 | 15,130        | 25,000.00     | 20,000.00    | 20,000.00             |
| REVENUE Total                  |                          |                                 | 15,130        | 25,000.00     | 20,000.00    | 20,000.00             |
| EXPENSE                        |                          |                                 |               |               |              |                       |
| 160 Economic Development       | 760 Capital Outlay       |                                 |               |               |              |                       |
|                                | 216-160-763000           | Improvements                    | 0             | -             | (14,870.00)  | (42,000.00)           |
| 160 Economic Development Total |                          |                                 | 0             | -             | (14,870.00)  | (42,000.00)           |
| EXPENSE Total                  |                          |                                 | 0             | -             | (14,870.00)  | (42,000.00)           |
| Net Surplus (Deficit)          |                          |                                 | 15,130        | 25,000.00     | 5,130.00     | (22,000.00)           |
| <b>218 Recreation</b>          |                          |                                 |               |               |              |                       |
| REVENUE                        |                          |                                 |               |               |              |                       |
| 000 Undesignated               | 472 Recreation           |                                 |               |               |              |                       |
|                                | 218-000-472100           | Rec - Instructional Athletics   | 560           | -             | 790.00       | 790.00                |
|                                | 218-000-472200           | Rec - Instructional Activities  | 500           | -             | 780.00       | 780.00                |
|                                | 218-000-472300           | Rec - Special Events            | 1,481         | 2,078.00      | -            | -                     |
|                                | 218-000-472400           | Rec - Fitness                   | 0             | 33.00         | -            | -                     |
|                                | 218-000-472600           | Rec - Camps                     | 245           | 1,450.00      | 330.00       | 330.00                |
|                                | 218-000-472700           | Rec - Fshs Camps                | 6,748         | 7,940.00      | 6,145.00     | 6,145.00              |
|                                | 218-000-472800           | Rec - Swim                      | 5,730         | 7,560.00      | 5,970.00     | 5,970.00              |
|                                | 218-000-472811           | Rec - Swim Team Donations       | 0             | -             | 5,150.00     | 5,150.00              |
|                                | 218-000-472812           | Rec - Swim Team Participant Fee | 0             | -             | 210.00       | 210.00                |
|                                | 218-000-472813           | Rec - Swim Team Supplies        | 0             | -             | 15.00        | 15.00                 |
|                                | 218-000-472900           | Rec - Leagues                   | 28,945        | 34,531.00     | 26,845.00    | 26,845.00             |
|                                | 218-000-472925           | Rec - Concessions               | 6,776         | 11,686.00     | 7,404.00     | 7,404.00              |
|                                | 218-000-472950           | Rec - Fisher Park Signs         | 2,875         | -             | 4,558.00     | 4,558.00              |
|                                | 218-000-472975           | Rec - Ballpark Rental           | 0             | 35.00         | -            | -                     |
|                                | 218-000-472999           | Rec - Miscellaneous             | 6,693         | 36,681.61     | 11,136.00    | 11,136.00             |
| 000 Undesignated Total         |                          |                                 | 60,552        | 101,994.61    | 69,333.00    | 69,333.00             |
| REVENUE Total                  |                          |                                 | 60,552        | 101,994.61    | 69,333.00    | 69,333.00             |
| EXPENSE                        |                          |                                 |               |               |              |                       |
| 000 Undesignated               | 727 Contractual Services |                                 |               |               |              |                       |
|                                | 218-000-727012           | Contractual Services            | (58,253)      | (147,588.28)  | (60,000.00)  | (69,333.00)           |
| 000 Undesignated Total         |                          |                                 | (58,253)      | (147,588.28)  | (60,000.00)  | (69,333.00)           |
| EXPENSE Total                  |                          |                                 | (58,253)      | (147,588.28)  | (60,000.00)  | (69,333.00)           |
| Net Surplus (Deficit)          |                          |                                 | 2,299         | (45,593.67)   | 9,333.00     | -                     |
| <b>219 Golf Course</b>         |                          |                                 |               |               |              |                       |
| REVENUE                        |                          |                                 |               |               |              |                       |
| 000 Undesignated               | 464 Golf Course          |                                 |               |               |              |                       |
|                                | 219-000-464000           | Club Rental                     | 825           | 570.00        | 385.00       | 385.00                |
|                                | 219-000-464001           | Single Membership               | 47,451        | 48,851.64     | 50,000.00    | 50,000.00             |
|                                | 219-000-464002           | Youth Membership                | 5,934         | 4,920.00      | 7,364.00     | 7,364.00              |
|                                | 219-000-464003           | Family Membership               | 39,258        | 37,975.00     | 40,000.00    | 40,000.00             |
|                                | 219-000-464004           | Super Pass Membership           | 3,546         | -             | -            | -                     |
|                                | 219-000-464005           | Golf Weekday Rates              | 47,591        | 36,964.00     | 40,000.00    | 40,000.00             |
|                                | 219-000-464006           | Golf Weekend Rates              | 60,287        | 73,770.00     | 65,000.00    | 65,000.00             |
|                                | 219-000-464007           | Golf Daily Trail Fees           | 1,781         | 1,536.00      | 1,691.00     | 1,691.00              |
|                                | 219-000-464008           | Golf Ghin                       | 0             | -             | -            | -                     |
|                                | 219-000-464009           | Golf Cart Rentals               | 103,923       | 99,988.00     | 125,000.00   | 125,000.00            |
|                                | 219-000-464010           | Golf Annual Trail Fee           | 16,352        | 15,700.00     | 17,000.00    | 17,000.00             |
|                                | 219-000-464011           | Golf Tournaments                | 43,529        | 43,300.00     | 50,000.00    | 100,000.00            |
|                                | 219-000-464012           | Golf Building Rental            | 5,840         | 7,665.00      | 8,000.00     | 8,000.00              |
|                                | 219-000-464014           | Golf Concessions                | 36,569        | 29,420.94     | 85,000.00    | 85,000.00             |
|                                | 219-000-464015           | Golf Alcohol Sales              | 58,687        | 54,636.00     | 65,000.00    | 65,000.00             |
|                                | 219-000-464016           | Golf Advertisements             | 0             | -             | -            | -                     |
|                                | 219-000-464017           | Golf Merchandise Sales          | 15,465        | 21,037.09     | 25,000.00    | 25,000.00             |
|                                | 219-000-464018           | Golf Donations                  | 1,500         | -             | -            | -                     |
|                                | 219-000-464019           | Py Encumbrances Cancelled       | 0             | -             | -            | -                     |
|                                | 219-000-464020           | School Activities               | 0             | -             | -            | -                     |
|                                | 219-000-464022           | Golf Course Tips                | 4,754         | 1,236.35      | 1,605.00     | 1,605.00              |
|                                | 219-000-464023           | Corporate Membership            | 5,000         | 2,500.00      | 26,750.00    | 26,750.00             |
|                                | 520 Miscellaneous        |                                 |               |               |              |                       |
|                                | 219-000-521000           | Miscellaneous Revenue           | 1,586         | 1,517.66      | -            | -                     |
|                                | 219-000-521001           | Cash Long/short                 | 0             | 16.57         | -            | -                     |
| 000 Undesignated Total         |                          |                                 | 499,878       | 481,604.25    | 607,795.00   | 657,795.00            |
| REVENUE Total                  |                          |                                 | 499,878       | 481,604.25    | 607,795.00   | 657,795.00            |
| EXPENSE                        |                          |                                 |               |               |              |                       |
| 420 Golf Course                | 520 Miscellaneous        |                                 |               |               |              |                       |
|                                | 219-425-750003           | Refunds                         | (1,462)       | (9,981.50)    | (128.00)     | (128.00)              |
|                                | 701 Earnings             |                                 |               |               |              |                       |
|                                | 219-425-701000           | Full-time Salaries              | (51,775)      | (53,431.03)   | (54,590.00)  | (60,415.68)           |
|                                | 219-425-702000           | Part-time Salaries              | (42,723)      | (46,018.48)   | (25,000.00)  | (25,750.00)           |
|                                | 219-425-703000           | Overtime                        | (585)         | (198.00)      | -            | -                     |
|                                | 219-427-701000           | Full-time Salaries              | (97,010)      | (106,302.86)  | (156,071.27) | (162,960.08)          |
|                                | 219-427-702000           | Part-time Salaries              | (38,313)      | (46,797.69)   | (33,990.00)  | (33,990.00)           |
|                                | 219-427-703000           | Overtime                        | (5,326)       | (4,468.18)    | (1,500.00)   | (1,545.00)            |
|                                | 702 Benefits             |                                 |               |               |              |                       |
|                                | 219-425-704000           | Health Insurance                | (1,513)       | (100.34)      | (2,363.96)   | (9,286.26)            |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels            | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|-----------------------|--------------------------|---------------------------------|---------------|---------------|--------------|-----------------------|
| 420 Golf Course       | 219-425-705000           | Life Insurance                  | 23            | -             | (13.00)      | (47.00)               |
|                       | 219-425-706000           | Aflac                           | 0             | -             | (39.60)      | (120.00)              |
|                       | 219-425-707000           | Unemployment Insurance          | (167)         | (108.42)      | (98.26)      | (108.75)              |
|                       | 219-425-708000           | Work Comp                       | (1,125)       | (1,700.00)    | (1,700.00)   | (1,751.00)            |
|                       | 219-425-709000           | K.p.e.r.s.                      | (4,733)       | (5,309.91)    | (5,837.53)   | (5,793.86)            |
|                       | 219-425-711000           | F.i.c.a.                        | (7,450)       | (7,631.36)    | (8,397.83)   | (4,621.80)            |
|                       | 219-425-713000           | Administration Fee              | (60)          | (55.00)       | (60.00)      | (61.80)               |
|                       | 219-427-704000           | Health Insurance                | (18,003)      | (27,696.89)   | (37,814.32)  | (37,145.04)           |
|                       | 219-427-705000           | Life Insurance                  | (208)         | (175.74)      | (188.00)     | (188.00)              |
|                       | 219-427-706000           | Aflac                           | 0             | -             | (480.00)     | (480.00)              |
|                       | 219-427-707000           | Unemployment Insurance          | (238)         | (96.10)       | (280.93)     | (293.33)              |
|                       | 219-427-708000           | Work Comp                       | (678)         | (910.00)      | (2,000.00)   | (2,060.00)            |
|                       | 219-427-709000           | K.p.e.r.s.                      | (9,663)       | (12,518.57)   | -            | (15,627.87)           |
|                       | 219-427-711000           | F.i.c.a.                        | (10,205)      | (11,468.57)   | (2,263.03)   | (12,466.45)           |
|                       | 219-427-712000           | Short Term Disability           | (120)         | (117.76)      | (200.00)     | (206.00)              |
|                       | 219-427-713000           | Administration Fee              | (180)         | (165.00)      | (200.00)     | (206.00)              |
|                       | 720 Contractual Services |                                 |               |               |              |                       |
|                       | 219-425-721000           | Postage And Shipping            | (56)          | (12.54)       | (12.54)      | (12.54)               |
|                       | 219-425-723001           | Utility - Gas                   | (1,362)       | (1,284.73)    | (1,491.60)   | (1,491.60)            |
|                       | 219-425-723002           | Utility - Electric              | (17,976)      | (26,486.42)   | (23,554.52)  | (23,554.52)           |
|                       | 219-425-723003           | Utility - Cable                 | (2,604)       | (1,813.42)    | (2,866.43)   | (2,866.43)            |
|                       | 219-425-723004           | Utility - Telephone             | (30)          | -             | (30.00)      | (30.00)               |
|                       | 219-425-724000           | Legal Publications              | 0             | (119.00)      | -            | -                     |
|                       | 219-425-725000           | Travel And Training             | (63)          | (678.56)      | (1,000.00)   | (1,000.00)            |
|                       | 219-425-726000           | Dues And Memberships            | (458)         | -             | (1,000.00)   | (500.00)              |
|                       | 219-425-727002           | Advertising                     | (145)         | (367.00)      | (5,000.00)   | (1,000.00)            |
|                       | 219-425-727005           | Trash / Recycling               | (693)         | (708.98)      | (700.00)     | (800.00)              |
|                       | 219-425-727011           | Bank / Credit Card Fees         | (9,103)       | (8,512.54)    | (9,875.00)   | (9,875.00)            |
|                       | 219-425-727012           | Contractual Services            | (1,552)       | (1,950.46)    | (6,000.00)   | (6,000.00)            |
|                       | 219-425-727016           | License / Permit                | 0             | (344.30)      | (500.00)     | (500.00)              |
|                       | 219-427-724000           | Legal Publications              | (10)          | (1,407.98)    | (1,407.98)   | (1,407.98)            |
|                       | 219-427-725000           | Travel And Training             | (125)         | (20.00)       | (125.00)     | (125.00)              |
|                       | 219-427-726000           | Dues And Memberships            | (174)         | (12.99)       | (174.00)     | (174.00)              |
|                       | 219-427-727011           | Bank / Credit Card Fees         | 0             | (12.64)       | -            | -                     |
|                       | 219-427-727012           | Contractual Services            | (568)         | (1,627.37)    | (4,600.00)   | (4,600.00)            |
|                       | 219-427-730000           | Cell Phone / Ipad               | (285)         | (342.32)      | (200.00)     | (200.00)              |
|                       | 727 Contractual Services |                                 |               |               |              |                       |
|                       | 219-427-727004           | Maintenance Agreement           | (66)          | -             | -            | -                     |
|                       | 740 Commodities          |                                 |               |               |              |                       |
|                       | 219-425-741000           | Building Maintenance            | (174)         | (457.44)      | (5,000.00)   | (5,000.00)            |
|                       | 219-425-742000           | Equipment / Vehicle Maintenance | (1,145)       | (1,381.50)    | (1,645.00)   | (1,645.00)            |
|                       | 219-425-743000           | Operating Supplies              | (1,305)       | (619.38)      | (2,000.00)   | (2,000.00)            |
|                       | 219-425-744000           | Office Supplies                 | (1,157)       | (962.17)      | (1,500.00)   | (1,500.00)            |
|                       | 219-425-745000           | Janitorial Supplies             | (1,603)       | (926.61)      | (1,500.00)   | (1,500.00)            |
|                       | 219-425-746000           | Gas And Oil                     | 0             | (20.00)       | -            | -                     |
|                       | 219-425-747000           | Uniforms And Clothing           | (291)         | (75.00)       | (300.00)     | (300.00)              |
|                       | 219-425-748000           | Books And Subscriptions         | (150)         | (289.99)      | (275.00)     | (275.00)              |
|                       | 219-425-749000           | Concession Supplies             | (44,661)      | (27,513.23)   | (45,000.00)  | (45,000.00)           |
|                       | 219-425-749001           | Alcohol                         | (6,788)       | (18,784.07)   | (15,139.16)  | (18,000.00)           |
|                       | 219-425-750000           | Miscellaneous Commodities       | (4,671)       | (1,693.55)    | (6,578.00)   | (6,578.00)            |
|                       | 219-425-753000           | Merchandise For Resale          | (13,095)      | (22,951.58)   | (16,324.04)  | (16,324.04)           |
|                       | 219-427-741000           | Building Maintenance            | (228)         | -             | (227.00)     | (227.00)              |
|                       | 219-427-742000           | Equipment / Vehicle Maintenance | (23,385)      | (29,649.50)   | (20,067.00)  | (20,067.00)           |
|                       | 219-427-742001           | Irrigation System Maintenance   | (4,330)       | -             | (4,354.00)   | (4,354.00)            |
|                       | 219-427-743000           | Operating Supplies              | (6,207)       | (10,792.10)   | (5,000.00)   | (5,000.00)            |
|                       | 219-427-743001           | Fertilizer                      | (1,174)       | -             | (775.00)     | (20,000.00)           |
|                       | 219-427-743002           | Sand/gravel                     | (1,988)       | -             | (1,988.00)   | (1,988.00)            |
|                       | 219-427-744000           | Office Supplies                 | (106)         | (203.95)      | (65.00)      | (65.00)               |
|                       | 219-427-745000           | Janitorial Supplies             | (63)          | -             | -            | -                     |
|                       | 219-427-746000           | Gas And Oil                     | (8,461)       | (8,115.35)    | (5,000.00)   | (8,000.00)            |
|                       | 219-427-747000           | Uniforms And Clothing           | (539)         | (72.86)       | (500.00)     | (500.00)              |
|                       | 219-427-748000           | Books And Subscriptions         | 0             | (9.15)        | -            | -                     |
|                       | 219-427-749000           | Concession Supplies             | 0             | (111.70)      | -            | -                     |
|                       | 219-427-750000           | Miscellaneous Commodities       | (7,850)       | (11,961.70)   | (3,991.00)   | (3,991.00)            |
|                       | 219-427-752000           | Chemicals                       | (13,554)      | (22,552.31)   | (17,000.00)  | (35,000.00)           |
|                       | 760 Capital Outlay       |                                 |               |               |              |                       |
|                       | 219-425-763000           | Improvements                    | 0             | (2,057.46)    | (2,057.46)   | (2,000.00)            |
|                       | 219-425-764000           | Machinery And Equipment         | (6,931)       | (958.05)      | (6,568.39)   | (6,568.39)            |
|                       | 219-427-764000           | Machinery And Equipment         | (22,709)      | (38,780.33)   | (60,000.00)  | (20,000.00)           |
| 420 Golf Course Total |                          |                                 | (499,348)     | (581,891.63)  | (613,616.85) | (655,271.42)          |
| EXPENSE Total         |                          |                                 | (499,348)     | (581,891.63)  | (613,616.85) | (655,271.42)          |
| Net Surplus (Deficit) |                          |                                 | 531           | (100,287.38)  | (5,821.85)   | 2,523.58              |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                                        | Subcategory              | Account Name                | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|---------------------------------------------------|--------------------------|-----------------------------|---------------|---------------|--------------|-----------------------|
| <b>254 Cdbg: Mayco Ace</b>                        |                          |                             |               |               |              |                       |
| <b>REVENUE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 438 Grants               |                             |               |               |              |                       |
|                                                   | 254-000-438000           | Grants                      | 0             | -             | -            | -                     |
| 000 Undesignated Total                            |                          |                             | 0             | -             | -            | -                     |
| <b>REVENUE Total</b>                              |                          |                             |               |               |              |                       |
|                                                   |                          |                             | 0             | -             | -            | -                     |
| <b>EXPENSE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 720 Contractual Services |                             |               |               |              |                       |
|                                                   | 254-000-734000           | Grants                      | 0             | -             | -            | -                     |
|                                                   | 727 Contractual Services |                             |               |               |              |                       |
|                                                   | 254-000-727012           | Contractual Services        | 0             | -             | -            | -                     |
| 000 Undesignated Total                            |                          |                             | 0             | -             | -            | -                     |
| <b>EXPENSE Total</b>                              |                          |                             |               |               |              |                       |
|                                                   |                          |                             | 0             | -             | -            | -                     |
| <b>Net Surplus (Deficit)</b>                      |                          |                             |               |               |              |                       |
|                                                   |                          |                             | 0             | -             | -            | -                     |
| <b>255 Cdbg: Urgent Needs (Sharky'S/Hammonds)</b> |                          |                             |               |               |              |                       |
| <b>REVENUE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 438 Grants               |                             |               |               |              |                       |
|                                                   | 255-000-438000           | Grants                      | 49,713        | -             | -            | -                     |
| 000 Undesignated Total                            |                          |                             | 49,713        | -             | -            | -                     |
| <b>REVENUE Total</b>                              |                          |                             |               |               |              |                       |
|                                                   |                          |                             | 49,713        | -             | -            | -                     |
| <b>EXPENSE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 727 Contractual Services |                             |               |               |              |                       |
|                                                   | 255-000-727012           | Contractual Services        | (2,500)       | -             | -            | -                     |
| 000 Undesignated Total                            |                          |                             | (2,500)       | -             | -            | -                     |
| 240 Codes Enforcement                             | 720 Contractual Services |                             |               |               |              |                       |
|                                                   | 255-240-727032           | Eagle Block Demo            | 0             | -             | -            | -                     |
| 240 Codes Enforcement Total                       |                          |                             | 0             | -             | -            | -                     |
| <b>EXPENSE Total</b>                              |                          |                             |               |               |              |                       |
|                                                   |                          |                             | (2,500)       | -             | -            | -                     |
| <b>Net Surplus (Deficit)</b>                      |                          |                             |               |               |              |                       |
|                                                   |                          |                             | 47,213        | -             | -            | -                     |
| <b>256 Cdbg - Sanitary Sewer</b>                  |                          |                             |               |               |              |                       |
| <b>REVENUE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 438 Grants               |                             |               |               |              |                       |
|                                                   | 256-000-438006           | Grant - Cdbg                | 674,851       | 25,149.50     | -            | -                     |
|                                                   | 991 Reimbursed Expense   |                             |               |               |              |                       |
|                                                   | 256-000-521012           | Reimbursed Expense          | 176,351       | -             | -            | -                     |
| 000 Undesignated Total                            |                          |                             | 851,201       | 25,149.50     | -            | -                     |
| <b>REVENUE Total</b>                              |                          |                             |               |               |              |                       |
|                                                   |                          |                             | 851,201       | 25,149.50     | -            | -                     |
| <b>EXPENSE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 000 Undesignated         |                             |               |               |              |                       |
|                                                   | 256-000-727033           | Special Projects            | (1,927,940)   | (244.50)      | (598,500.00) | -                     |
|                                                   | 727 Contractual Services |                             |               |               |              |                       |
|                                                   | 256-000-727012           | Contractual Services        | (16,500)      | (5,500.00)    | -            | -                     |
| 000 Undesignated Total                            |                          |                             | (1,944,440)   | (5,744.50)    | (598,500.00) | -                     |
| <b>EXPENSE Total</b>                              |                          |                             |               |               |              |                       |
|                                                   |                          |                             | (1,944,440)   | (5,744.50)    | (598,500.00) | -                     |
| <b>Net Surplus (Deficit)</b>                      |                          |                             |               |               |              |                       |
|                                                   |                          |                             | (1,093,239)   | 19,405.00     | (598,500.00) | -                     |
| <b>300 Kdh&amp;E: River Intake Structure</b>      |                          |                             |               |               |              |                       |
| <b>REVENUE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 520 Miscellaneous        |                             |               |               |              |                       |
|                                                   | 300-000-521000           | Miscellaneous Revenue       | 19,004        | -             | -            | -                     |
|                                                   | 300-000-525000           | Bond Proceeds               | 4,925,000     | -             | -            | -                     |
|                                                   | 699 Transfer From        |                             |               |               |              |                       |
|                                                   | 300-000-699711           | Transfer From Water Utility | 1,840         | 37,492.50     | -            | -                     |
| 000 Undesignated Total                            |                          |                             | 4,945,844     | 37,492.50     | -            | -                     |
| <b>REVENUE Total</b>                              |                          |                             |               |               |              |                       |
|                                                   |                          |                             | 4,945,844     | 37,492.50     | -            | -                     |
| <b>EXPENSE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 727 Contractual Services |                             |               |               |              |                       |
|                                                   | 300-000-727012           | Contractual Services        | 0             | -             | -            | -                     |
| 000 Undesignated Total                            |                          |                             | 0             | -             | -            | -                     |
| 170 Municipal Court                               | 727 Contractual Services |                             |               |               |              |                       |
|                                                   | 300-170-727011           | Bank / Credit Card Fees     | (30)          | -             | -            | -                     |
| 170 Municipal Court Total                         |                          |                             | (30)          | -             | -            | -                     |
| 500 Water Treatment                               | 727 Contractual Services |                             |               |               |              |                       |
|                                                   | 300-500-727001           | Legal Fees                  | 0             | -             | -            | -                     |
|                                                   | 300-500-727012           | Contractual Services        | (5,493,596)   | -             | -            | -                     |
| 500 Water Treatment Total                         |                          |                             | (5,493,596)   | -             | -            | -                     |
| <b>EXPENSE Total</b>                              |                          |                             |               |               |              |                       |
|                                                   |                          |                             | (5,493,626)   | -             | -            | -                     |
| <b>Net Surplus (Deficit)</b>                      |                          |                             |               |               |              |                       |
|                                                   |                          |                             | (547,782)     | 37,492.50     | -            | -                     |
| <b>309 Yat Ellis Park Project</b>                 |                          |                             |               |               |              |                       |
| <b>REVENUE</b>                                    |                          |                             |               |               |              |                       |
| 000 Undesignated                                  | 513 Sale Of Property     |                             |               |               |              |                       |
|                                                   | 309-000-515000           | Sale Of Property            | 14,697        | -             | -            | -                     |
|                                                   | 520 Miscellaneous        |                             |               |               |              |                       |
|                                                   | 309-000-521000           | Miscellaneous Revenue       | 502           | -             | -            | -                     |
| 000 Undesignated Total                            |                          |                             | 15,199        | -             | -            | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                                      | Subcategory              | Account Name               | 2023 Activity      | 2024 Activity       | 2025 Budget        | 2026 Submitted Budget |
|-------------------------------------------------|--------------------------|----------------------------|--------------------|---------------------|--------------------|-----------------------|
| <b>REVENUE Total</b>                            |                          |                            | <b>15,199</b>      | <b>-</b>            | <b>-</b>           | <b>-</b>              |
| <b>EXPENSE</b>                                  |                          |                            |                    |                     |                    |                       |
| 400 Parks                                       | 720 Contractual Services |                            |                    |                     |                    |                       |
|                                                 | 309-400-727012           | Contractual Services       | (11,078)           | -                   | (58,374.00)        | (58,374.00)           |
|                                                 | 723 Utilities            |                            |                    |                     |                    |                       |
|                                                 | 309-400-723000           | Utility - Water            | (198)              | 55.44               | (198.00)           | (198.00)              |
|                                                 | 309-400-723001           | Utility - Gas              | (300)              | -                   | (87.00)            | (87.00)               |
|                                                 | 309-400-723002           | Utility - Electric         | (146)              | -                   | (46.00)            | (46.00)               |
| 400 Parks Total                                 |                          |                            | (11,722)           | 55.44               | (58,705.00)        | (58,705.00)           |
| <b>EXPENSE Total</b>                            |                          |                            | <b>(11,722)</b>    | <b>55.44</b>        | <b>(58,705.00)</b> | <b>(58,705.00)</b>    |
| <b>Net Surplus (Deficit)</b>                    |                          |                            | <b>3,477</b>       | <b>55.44</b>        | <b>(58,705.00)</b> | <b>(58,705.00)</b>    |
| <b>319 Kdot: Awos / Runway Lighting Project</b> |                          |                            |                    |                     |                    |                       |
| <b>REVENUE</b>                                  |                          |                            |                    |                     |                    |                       |
| 000 Undesignated                                | 438 Grants               |                            |                    |                     |                    |                       |
|                                                 | 319-000-438007           | Grant - Kdot               | 0                  | -                   | -                  | -                     |
| 000 Undesignated Total                          |                          |                            | 0                  | -                   | -                  | -                     |
| <b>REVENUE Total</b>                            |                          |                            | <b>0</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>              |
| <b>Net Surplus (Deficit)</b>                    |                          |                            | <b>0</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>              |
| <b>322 Airport Runway Expansion</b>             |                          |                            |                    |                     |                    |                       |
| <b>REVENUE</b>                                  |                          |                            |                    |                     |                    |                       |
| 000 Undesignated                                | 438 Grants               |                            |                    |                     |                    |                       |
|                                                 | 322-000-438007           | Grant - Kdot               | 0                  | 51,690.54           | -                  | -                     |
|                                                 | 322-000-438008           | Grant - Faa                | 2,567,787          | 406,969.00          | -                  | -                     |
|                                                 | 699 Transfer From        |                            |                    |                     |                    |                       |
|                                                 | 322-000-699100           | Transfer From General Fund | 0                  | 47,164.06           | -                  | -                     |
| 000 Undesignated Total                          |                          |                            | 2,567,787          | 505,823.60          | -                  | -                     |
| <b>REVENUE Total</b>                            |                          |                            | <b>2,567,787</b>   | <b>505,823.60</b>   | <b>-</b>           | <b>-</b>              |
| <b>EXPENSE</b>                                  |                          |                            |                    |                     |                    |                       |
| 310 Airport                                     | 727 Contractual Services |                            |                    |                     |                    |                       |
|                                                 | 322-310-727006           | Engineering Services       | 0                  | (114,673.02)        | -                  | -                     |
|                                                 | 322-310-727012           | Contractual Services       | (2,721,974)        | (399,733.59)        | -                  | -                     |
|                                                 | 760 Capital Outlay       |                            |                    |                     |                    |                       |
|                                                 | 322-310-763000           | Improvements               | 0                  | -                   | -                  | -                     |
| 310 Airport Total                               |                          |                            | (2,721,974)        | (514,406.61)        | -                  | -                     |
| <b>EXPENSE Total</b>                            |                          |                            | <b>(2,721,974)</b> | <b>(514,406.61)</b> | <b>-</b>           | <b>-</b>              |
| <b>Net Surplus (Deficit)</b>                    |                          |                            | <b>(154,187)</b>   | <b>(8,583.01)</b>   | <b>-</b>           | <b>-</b>              |
| <b>326 Fire Grants</b>                          |                          |                            |                    |                     |                    |                       |
| <b>REVENUE</b>                                  |                          |                            |                    |                     |                    |                       |
| 000 Undesignated                                | 438 Grants               |                            |                    |                     |                    |                       |
|                                                 | 326-000-438000           | Grants                     | 1,000              | 14,500.00           | -                  | -                     |
|                                                 | 699 Transfer From        |                            |                    |                     |                    |                       |
|                                                 | 326-000-699100           | Transfer From General Fund | 0                  | 311.80              | -                  | -                     |
| 000 Undesignated Total                          |                          |                            | 1,000              | 14,811.80           | -                  | -                     |
| <b>REVENUE Total</b>                            |                          |                            | <b>1,000</b>       | <b>14,811.80</b>    | <b>-</b>           | <b>-</b>              |
| <b>EXPENSE</b>                                  |                          |                            |                    |                     |                    |                       |
| 210 Fire                                        | 740 Commodities          |                            |                    |                     |                    |                       |
|                                                 | 326-210-750000           | Miscellaneous Commodities  | (711)              | (309.85)            | -                  | -                     |
|                                                 | 760 Capital Outlay       |                            |                    |                     |                    |                       |
|                                                 | 326-210-764000           | Machinery And Equipment    | 0                  | (13,791.00)         | -                  | -                     |
| 210 Fire Total                                  |                          |                            | (711)              | (14,100.85)         | -                  | -                     |
| <b>EXPENSE Total</b>                            |                          |                            | <b>(711)</b>       | <b>(14,100.85)</b>  | <b>-</b>           | <b>-</b>              |
| <b>Net Surplus (Deficit)</b>                    |                          |                            | <b>289</b>         | <b>710.95</b>       | <b>-</b>           | <b>-</b>              |
| <b>334 Arpa</b>                                 |                          |                            |                    |                     |                    |                       |
| <b>REVENUE</b>                                  |                          |                            |                    |                     |                    |                       |
| 000 Undesignated                                | 438 Grants               |                            |                    |                     |                    |                       |
|                                                 | 334-000-438000           | Grants                     | 0                  | -                   | -                  | -                     |
| 000 Undesignated Total                          |                          |                            | 0                  | -                   | -                  | -                     |
| <b>REVENUE Total</b>                            |                          |                            | <b>0</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>              |
| <b>EXPENSE</b>                                  |                          |                            |                    |                     |                    |                       |
| 200 Police                                      | 701 Earnings             |                            |                    |                     |                    |                       |
|                                                 | 334-200-701000           | Full-time Salaries         | 0                  | -                   | -                  | -                     |
|                                                 | 702 Benefits             |                            |                    |                     |                    |                       |
|                                                 | 334-200-707000           | Unemployment Insurance     | 0                  | -                   | -                  | -                     |
|                                                 | 334-200-710000           | Kp&f                       | 0                  | -                   | -                  | -                     |
|                                                 | 334-200-711000           | F.i.c.a.                   | 0                  | -                   | -                  | -                     |
| 200 Police Total                                |                          |                            | 0                  | -                   | -                  | -                     |
| 210 Fire                                        | 701 Earnings             |                            |                    |                     |                    |                       |
|                                                 | 334-210-701000           | Full-time Salaries         | 0                  | -                   | -                  | -                     |
|                                                 | 702 Benefits             |                            |                    |                     |                    |                       |
|                                                 | 334-210-707000           | Unemployment Insurance     | 0                  | -                   | -                  | -                     |
|                                                 | 334-210-709000           | K.p.e.r.s.                 | 0                  | -                   | -                  | -                     |
|                                                 | 334-210-710000           | Kp&f                       | 0                  | -                   | -                  | -                     |
|                                                 | 334-210-711000           | F.i.c.a.                   | 0                  | -                   | -                  | -                     |
| 210 Fire Total                                  |                          |                            | 0                  | -                   | -                  | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                                              | Subcategory              | Account Name               | 2023 Activity | 2024 Activity | 2025 Budget | 2026 Submitted Budget |
|---------------------------------------------------------|--------------------------|----------------------------|---------------|---------------|-------------|-----------------------|
| 220 Communications                                      | 701 Earnings             |                            |               |               |             |                       |
|                                                         | 334-220-701000           | Full-time Salaries         | 0             | -             | -           | -                     |
|                                                         | 702 Benefits             |                            |               |               |             |                       |
|                                                         | 334-220-707000           | Unemployment Insurance     | 0             | -             | -           | -                     |
|                                                         | 334-220-709000           | K.p.e.r.s.                 | 0             | -             | -           | -                     |
|                                                         | 334-220-711000           | F.i.c.a.                   | 0             | -             | -           | -                     |
| 220 Communications Total                                |                          |                            | 0             | -             | -           | -                     |
| 230 Animal Control                                      | 701 Earnings             |                            |               |               |             |                       |
|                                                         | 334-230-701000           | Full-time Salaries         | 0             | -             | -           | -                     |
|                                                         | 702 Benefits             |                            |               |               |             |                       |
|                                                         | 334-230-707000           | Unemployment Insurance     | 0             | -             | -           | -                     |
|                                                         | 334-230-709000           | K.p.e.r.s.                 | 0             | -             | -           | -                     |
|                                                         | 334-230-711000           | F.i.c.a.                   | 0             | -             | -           | -                     |
| 230 Animal Control Total                                |                          |                            | 0             | -             | -           | -                     |
| 900 Reserve                                             | 900 Reserve              |                            |               |               |             |                       |
|                                                         | 334-900-900000           | Reserve                    | 0             | -             | -           | -                     |
| 900 Reserve Total                                       |                          |                            | 0             | -             | -           | -                     |
| EXPENSE Total                                           |                          |                            | 0             | -             | -           | -                     |
| Net Surplus (Deficit)                                   |                          |                            | 0             | -             | -           | -                     |
| <b>335 T-Mobile Grant</b>                               |                          |                            |               |               |             |                       |
| REVENUE                                                 |                          |                            |               |               |             |                       |
| 000 Undesignated                                        | 438 Grants               |                            |               |               |             |                       |
|                                                         | 335-000-438000           | Grants                     | 1,000         | -             | -           | -                     |
|                                                         | 699 Transfer From        |                            |               |               |             |                       |
|                                                         | 335-000-699100           | Transfer From General Fund | 0             | 156,957.00    | -           | -                     |
| 000 Undesignated Total                                  |                          |                            | 1,000         | 156,957.00    | -           | -                     |
| REVENUE Total                                           |                          |                            | 1,000         | 156,957.00    | -           | -                     |
| EXPENSE                                                 |                          |                            |               |               |             |                       |
| 400 Parks                                               | 727 Contractual Services |                            |               |               |             |                       |
|                                                         | 335-400-727012           | Contractual Services       | 0             | -             | -           | -                     |
|                                                         | 760 Capital Outlay       |                            |               |               |             |                       |
|                                                         | 335-400-762000           | Buildings                  | (89,141)      | (118,816.50)  | -           | -                     |
| 400 Parks Total                                         |                          |                            | (89,141)      | (118,816.50)  | -           | -                     |
| EXPENSE Total                                           |                          |                            | (89,141)      | (118,816.50)  | -           | -                     |
| Net Surplus (Deficit)                                   |                          |                            | (88,141)      | 38,140.50     | -           | -                     |
| <b>336 Public Safety Trust</b>                          |                          |                            |               |               |             |                       |
| REVENUE                                                 |                          |                            |               |               |             |                       |
| 000 Undesignated                                        | 520 Miscellaneous        |                            |               |               |             |                       |
|                                                         | 336-200-521003           | Donations                  | 440           | -             | -           | -                     |
|                                                         | 336-210-521003           | Donations                  | 0             | -             | -           | -                     |
| 000 Undesignated Total                                  |                          |                            | 440           | -             | -           | -                     |
| REVENUE Total                                           |                          |                            | 440           | -             | -           | -                     |
| EXPENSE                                                 |                          |                            |               |               |             |                       |
| 200 Police                                              | 760 Capital Outlay       |                            |               |               |             |                       |
|                                                         | 336-200-764000           | Machinery And Equipment    | (1,461)       | -             | -           | -                     |
| 200 Police Total                                        |                          |                            | (1,461)       | -             | -           | -                     |
| EXPENSE Total                                           |                          |                            | (1,461)       | -             | -           | -                     |
| Net Surplus (Deficit)                                   |                          |                            | (1,021)       | -             | -           | -                     |
| <b>337 Municipalities Fight Addiction (Opioid) Fund</b> |                          |                            |               |               |             |                       |
| REVENUE                                                 |                          |                            |               |               |             |                       |
| 000 Undesignated                                        | 438 Grants               |                            |               |               |             |                       |
|                                                         | 337-000-438000           | Grants                     | 3,622         | 18,382.96     | -           | -                     |
|                                                         | 520 Miscellaneous        |                            |               |               |             |                       |
|                                                         | 337-000-521000           | Miscellaneous Revenue      | 17,725        | 5,389.39      | -           | -                     |
| 000 Undesignated Total                                  |                          |                            | 21,347        | 23,772.35     | -           | -                     |
| REVENUE Total                                           |                          |                            | 21,347        | 23,772.35     | -           | -                     |
| EXPENSE                                                 |                          |                            |               |               |             |                       |
| 200 Police                                              | 727 Contractual Services |                            |               |               |             |                       |
|                                                         | 337-200-727012           | Contractual Services       | 0             | -             | (21,484.00) | (21,484.00)           |
| 200 Police Total                                        |                          |                            | 0             | -             | (21,484.00) | (21,484.00)           |
| EXPENSE Total                                           |                          |                            | 0             | -             | (21,484.00) | (21,484.00)           |
| Net Surplus (Deficit)                                   |                          |                            | 21,347        | 23,772.35     | (21,484.00) | (21,484.00)           |
| <b>338 Kdot - Electric Gate</b>                         |                          |                            |               |               |             |                       |
| REVENUE                                                 |                          |                            |               |               |             |                       |
| 000 Undesignated                                        | 438 Grants               |                            |               |               |             |                       |
|                                                         | 338-000-438007           | Grant - Kdot               | 0             | 20,136.50     | -           | -                     |
| 000 Undesignated Total                                  |                          |                            | 0             | 20,136.50     | -           | -                     |
| REVENUE Total                                           |                          |                            | 0             | 20,136.50     | -           | -                     |
| EXPENSE                                                 |                          |                            |               |               |             |                       |
| 310 Airport                                             | 760 Capital Outlay       |                            |               |               |             |                       |
|                                                         | 338-310-763000           | Improvements               | 0             | -             | -           | -                     |
| 310 Airport Total                                       |                          |                            | 0             | -             | -           | -                     |
| EXPENSE Total                                           |                          |                            | 0             | -             | -           | -                     |
| Net Surplus (Deficit)                                   |                          |                            | 0             | 20,136.50     | -           | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                              | Subcategory              | Account Name                       | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|-----------------------------------------|--------------------------|------------------------------------|---------------|---------------|--------------|-----------------------|
| <b>600 Debt Service</b>                 |                          |                                    |               |               |              |                       |
| <b>REVENUE</b>                          |                          |                                    |               |               |              |                       |
| 000 Undesignated                        | 400 Property Taxes       |                                    |               |               |              |                       |
|                                         | 600-000-401000           | Ad Valorem Tax - Current           | 1,836         | 13,994.22     | -            | -                     |
|                                         | 600-000-401001           | Neighborhood Revitalization Rebate | 0             | (32.49)       | -            | -                     |
|                                         | 600-000-402000           | Ad Valorem Tax - Delinquent        | 4,433         | 1,181.38      | -            | -                     |
|                                         | 600-000-403000           | Motor Vehicle Tax                  | 14,496        | -             | -            | -                     |
|                                         | 600-000-404000           | R.v. Tax                           | 134           | 9.66          | -            | -                     |
|                                         | 600-000-405000           | Heavy Truck Tax                    | 531           | 85.57         | -            | -                     |
|                                         | 600-000-406000           | Cmv Fee                            | 0             | -             | -            | -                     |
|                                         | 699 Transfer From        |                                    |               |               |              |                       |
|                                         | 600-000-699100           | Transfer From General Fund         | 58,884        | -             | -            | -                     |
| 000 Undesignated Total                  |                          |                                    | 80,315        | 15,238.34     | -            | -                     |
| REVENUE Total                           |                          |                                    | 80,315        | 15,238.34     | -            | -                     |
| <b>EXPENSE</b>                          |                          |                                    |               |               |              |                       |
| 600 Debt Service                        | 800 Debt Service         |                                    |               |               |              |                       |
|                                         | 600-600-801005           | Principal - Sales Tax (aq/brcc)    | 0             | -             | -            | -                     |
|                                         | 600-600-802001           | Interest - G.o. Bonds              | 0             | -             | -            | -                     |
|                                         | 600-600-803001           | Lease Purchase - Golf Course       | 0             | -             | (95,300.00)  | (0.00)                |
| 600 Debt Service Total                  |                          |                                    | 0             | -             | (95,300.00)  | (0.00)                |
| 900 Reserve                             | 900 Reserve              |                                    |               |               |              |                       |
|                                         | 600-900-900000           | Reserve                            | 0             | -             | -            | -                     |
| 900 Reserve Total                       |                          |                                    | 0             | -             | -            | -                     |
| EXPENSE Total                           |                          |                                    | 0             | -             | (95,300.00)  | (0.00)                |
| Net Surplus (Deficit)                   |                          |                                    | 80,315        | 15,238.34     | (95,300.00)  | (0.00)                |
| <b>706 Lake Fort Scott Improvements</b> |                          |                                    |               |               |              |                       |
| <b>REVENUE</b>                          |                          |                                    |               |               |              |                       |
| 000 Undesignated                        | 513 Sale Of Property     |                                    |               |               |              |                       |
|                                         | 706-000-515000           | Sale Of Property                   | 0             | -             | -            | -                     |
| 000 Undesignated Total                  |                          |                                    | 0             | -             | -            | -                     |
| REVENUE Total                           |                          |                                    | 0             | -             | -            | -                     |
| <b>EXPENSE</b>                          |                          |                                    |               |               |              |                       |
| 000 Undesignated                        | 760 Capital Outlay       |                                    |               |               |              |                       |
|                                         | 706-000-763000           | Improvements                       | (59,452)      | (70,091.85)   | (200,000.00) | (0.00)                |
|                                         | 706-000-764000           | Machinery And Equipment            | 0             | (19,250.00)   | -            | -                     |
| 000 Undesignated Total                  |                          |                                    | (59,452)      | (89,341.85)   | (200,000.00) | (0.00)                |
| EXPENSE Total                           |                          |                                    | (59,452)      | (89,341.85)   | (200,000.00) | (0.00)                |
| Net Surplus (Deficit)                   |                          |                                    | (59,452)      | (89,341.85)   | (200,000.00) | (0.00)                |
| <b>707 Sewer Capital Reserve</b>        |                          |                                    |               |               |              |                       |
| <b>REVENUE</b>                          |                          |                                    |               |               |              |                       |
| 000 Undesignated                        | 699 Transfer From        |                                    |               |               |              |                       |
|                                         | 707-000-699712           | Transfer From Wastewater Utility   | 1,820,936     | 1,200,000.00  | -            | -                     |
| 000 Undesignated Total                  |                          |                                    | 1,820,936     | 1,200,000.00  | -            | -                     |
| REVENUE Total                           |                          |                                    | 1,820,936     | 1,200,000.00  | -            | -                     |
| <b>EXPENSE</b>                          |                          |                                    |               |               |              |                       |
| 540 Wastewater Treatment                | 760 Capital Outlay       |                                    |               |               |              |                       |
|                                         | 707-540-763005           | Wastewater Sludge Project          | (1,612,182)   | -             | -            | -                     |
|                                         | 707-540-764000           | Machinery And Equipment            | (1,266,883)   | (27,400.00)   | -            | -                     |
| 540 Wastewater Treatment Total          |                          |                                    | (2,879,064)   | (27,400.00)   | -            | -                     |
| 550 Wastewater Collection               | 727 Contractual Services |                                    |               |               |              |                       |
|                                         | 707-550-727006           | Engineering Services               | 0             | -             | (45,000.00)  | -                     |
|                                         | 760 Capital Outlay       |                                    |               |               |              |                       |
|                                         | 707-550-763000           | Improvements                       | 0             | -             | (600,000.00) | (1,265,000.00)        |
|                                         | 707-550-764000           | Machinery And Equipment            | 0             | -             | (130,000.00) | (0.00)                |
| 550 Wastewater Collection Total         |                          |                                    | 0             | -             | (775,000.00) | (1,265,000.00)        |
| EXPENSE Total                           |                          |                                    | (2,879,064)   | (27,400.00)   | (775,000.00) | (1,265,000.00)        |
| Net Surplus (Deficit)                   |                          |                                    | (1,058,129)   | 1,172,600.00  | (775,000.00) | (1,265,000.00)        |
| <b>708 Water Capital Reserve</b>        |                          |                                    |               |               |              |                       |
| <b>REVENUE</b>                          |                          |                                    |               |               |              |                       |
| 000 Undesignated                        | 699 Transfer From        |                                    |               |               |              |                       |
|                                         | 708-000-699711           | Transfer From Water Utility        | 350,000       | 200,000.00    | 200,000.00   | 120,000.00            |
| 000 Undesignated Total                  |                          |                                    | 350,000       | 200,000.00    | 200,000.00   | 120,000.00            |
| REVENUE Total                           |                          |                                    | 350,000       | 200,000.00    | 200,000.00   | 120,000.00            |
| <b>EXPENSE</b>                          |                          |                                    |               |               |              |                       |
| 510 Water Distribution                  | 760 Capital Outlay       |                                    |               |               |              |                       |
|                                         | 708-510-763000           | Improvements                       | 0             | -             | (150,000.00) | (120,000.00)          |
|                                         | 708-510-764000           | Machinery And Equipment            | 0             | -             | (40,000.00)  | (0.00)                |
| 510 Water Distribution Total            |                          |                                    | 0             | -             | (190,000.00) | (120,000.00)          |
| EXPENSE Total                           |                          |                                    | 0             | -             | (190,000.00) | (120,000.00)          |
| Net Surplus (Deficit)                   |                          |                                    | 350,000       | 200,000.00    | 10,000.00    | (0.00)                |
| <b>709 Stormwater Capital Reserve</b>   |                          |                                    |               |               |              |                       |
| <b>REVENUE</b>                          |                          |                                    |               |               |              |                       |
| 000 Undesignated                        | 699 Transfer From        |                                    |               |               |              |                       |
|                                         | 709-000-699719           | Transfer From Stormwater Utility   | 125,000       | -             | 325,000.00   | 25,000.00             |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                      | Subcategory              | Account Name       | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|---------------------------------|--------------------------|--------------------|---------------|---------------|--------------|-----------------------|
| 000 Undesignated Total          |                          |                    | 125,000       | -             | 325,000.00   | 25,000.00             |
| REVENUE Total                   |                          |                    | 125,000       | -             | 325,000.00   | 25,000.00             |
| EXPENSE                         |                          |                    |               |               |              |                       |
| 560 Stormwater Collection       | 720 Contractual Services |                    |               |               |              |                       |
|                                 | 709-560-724000           | Legal Publications | 0             | -             | -            | -                     |
|                                 | 760 Capital Outlay       |                    |               |               |              |                       |
|                                 | 709-560-763000           | Improvements       | 0             | -             | (478,507.00) | (25,000.00)           |
| 560 Stormwater Collection Total |                          |                    | 0             | -             | (478,507.00) | (25,000.00)           |
| EXPENSE Total                   |                          |                    | 0             | -             | (478,507.00) | (25,000.00)           |
| Net Surplus (Deficit)           |                          |                    | 125,000       | -             | (153,507.00) | -                     |

|                          |                          |                                 |           |              |              |              |
|--------------------------|--------------------------|---------------------------------|-----------|--------------|--------------|--------------|
| <b>711 Water Utility</b> |                          |                                 |           |              |              |              |
| <b>REVENUE</b>           |                          |                                 |           |              |              |              |
| 000 Undesignated         | 438 Grants               |                                 |           |              |              |              |
|                          | 711-000-438015           | Grants - Cfap                   | 0         | 23,907.75    | -            | -            |
|                          | 461 Water Revenues       |                                 |           |              |              |              |
|                          | 711-000-461001           | Water Charges                   | 2,743,449 | 3,417,450.48 | 3,570,000.00 | 3,750,731.25 |
|                          | 711-000-461002           | Water Crane                     | 944       | 957.76       | 750.00       | 950.00       |
|                          | 711-000-461003           | Penalties                       | 26,172    | 35,493.06    | 20,000.00    | 20,000.00    |
|                          | 711-000-461004           | Turn On / Off Charge            | 19,400    | 19,500.00    | 15,000.00    | 15,000.00    |
|                          | 468 Park Fees            |                                 |           |              |              |              |
|                          | 711-000-468001           | Camping Fees                    | 1,910     | 1,880.00     | -            | -            |
|                          | 500 Licenses And Permits |                                 |           |              |              |              |
|                          | 711-000-502000           | Fishing Licenses                | 23,908    | -            | 25,000.00    | 25,000.00    |
|                          | 711-000-503000           | Boating Licenses                | 2,051     | 2,887.00     | 5,000.00     | 5,000.00     |
|                          | 520 Miscellaneous        |                                 |           |              |              |              |
|                          | 711-000-520000           | Lake Front Footage Charges      | 21,075    | 20,625.00    | -            | -            |
|                          | 711-000-521000           | Miscellaneous Revenue           | 3,968     | 10,144.09    | -            | -            |
|                          | 711-000-521001           | Cash Long/short                 | 0         | (129.50)     | -            | -            |
|                          | 711-000-523000           | Reimbursed Expenditures         | 1,168     | 2,152.00     | -            | -            |
|                          | 991 Reimbursed Expense   |                                 |           |              |              |              |
|                          | 711-000-521012           | Reimbursed Expense              | 2,826     | 157.92       | -            | -            |
| 000 Undesignated Total   |                          |                                 | 2,846,871 | 3,535,025.56 | 3,635,750.00 | 3,816,681.25 |
| REVENUE Total            |                          |                                 | 2,846,871 | 3,535,025.56 | 3,635,750.00 | 3,816,681.25 |
| EXPENSE                  |                          |                                 |           |              |              |              |
| 000 Undesignated         | 520 Miscellaneous        |                                 |           |              |              |              |
|                          | 711-000-750001           | Penalties                       | (1,332)   | -            | -            | -            |
| 000 Undesignated Total   |                          |                                 | (1,332)   | -            | -            | -            |
| 500 Water Treatment      | 701 Earnings             |                                 |           |              |              |              |
|                          | 711-500-701000           | Full-time Salaries              | (230,230) | (269,294.83) | (313,912.80) | (288,214.73) |
|                          | 711-500-702000           | Part-time Salaries              | (19,339)  | (270.71)     | (5,000.00)   | (5,150.00)   |
|                          | 711-500-703000           | Overtime                        | (11,740)  | (11,767.90)  | (3,000.00)   | (3,090.00)   |
|                          | 702 Benefits             |                                 |           |              |              |              |
|                          | 711-500-704000           | Health Insurance                | (43,730)  | (48,128.58)  | (66,177.32)  | (58,782.27)  |
|                          | 711-500-705000           | Life Insurance                  | (360)     | (294.57)     | (331.00)     | (273.00)     |
|                          | 711-500-706000           | Aflac                           | (249)     | (240.00)     | (840.00)     | (699.60)     |
|                          | 711-500-707000           | Unemployment Insurance          | (516)     | (177.93)     | (565.04)     | (518.79)     |
|                          | 711-500-708000           | Work Comp                       | (3,054)   | (4,813.00)   | (5,578.00)   | (5,745.34)   |
|                          | 711-500-709000           | K.p.e.r.s.                      | (23,032)  | (26,641.86)  | -            | (27,639.79)  |
|                          | 711-500-711000           | F.i.c.a.                        | (19,122)  | (20,504.65)  | (20,490.14)  | (22,048.43)  |
|                          | 711-500-712000           | Short Term Disability           | 0         | -            | (160.00)     | (164.80)     |
|                          | 711-500-713000           | Administration Fee              | (303)     | (275.00)     | (300.00)     | (309.00)     |
|                          | 720 Contractual Services |                                 |           |              |              |              |
|                          | 711-500-721000           | Postage And Shipping            | (25)      | (10.10)      | (200.00)     | (200.00)     |
|                          | 711-500-723001           | Utility - Gas                   | (3,966)   | (2,553.00)   | (3,120.00)   | (3,120.00)   |
|                          | 711-500-723002           | Utility - Electric              | (137,635) | (168,602.57) | (185,000.00) | (185,000.00) |
|                          | 711-500-723004           | Utility - Telephone             | (30)      | -            | (500.00)     | (500.00)     |
|                          | 711-500-724000           | Legal Publications              | 0         | (136.00)     | (1,000.00)   | -            |
|                          | 711-500-725000           | Travel And Training             | (2,614)   | (2,957.64)   | (4,000.00)   | (5,000.00)   |
|                          | 711-500-726000           | Dues And Memberships            | (233)     | (73.00)      | (1,000.00)   | (1,500.00)   |
|                          | 711-500-727005           | Trash / Recycling               | (851)     | (569.86)     | (1,000.00)   | (1,000.00)   |
|                          | 711-500-727006           | Engineering Services            | (16,225)  | (10,463.26)  | (6,987.00)   | (6,987.00)   |
|                          | 711-500-727012           | Contractual Services            | (34,357)  | (22,626.38)  | (51,200.00)  | (51,200.00)  |
|                          | 711-500-727016           | License / Permit                | (8,975)   | (360.00)     | -            | -            |
|                          | 711-500-730000           | Cell Phone / Ipad               | (1,782)   | (2,290.92)   | (1,200.00)   | (1,200.00)   |
|                          | 727 Contractual Services |                                 |           |              |              |              |
|                          | 711-500-727004           | Maintenance Agreement           | (66)      | (65.00)      | (8,762.00)   | (8,762.00)   |
|                          | 711-500-727025           | Lab Testing                     | (2,250)   | (5,755.40)   | (1,800.00)   | (1,800.00)   |
|                          | 740 Commodities          |                                 |           |              |              |              |
|                          | 711-500-741000           | Building Maintenance            | (12,032)  | (2,594.21)   | (5,000.00)   | (5,000.00)   |
|                          | 711-500-742000           | Equipment / Vehicle Maintenance | (26,392)  | (20,090.80)  | (59,632.00)  | (59,632.00)  |
|                          | 711-500-743000           | Operating Supplies              | (2,738)   | (952.94)     | (1,451.00)   | (1,451.00)   |
|                          | 711-500-744000           | Office Supplies                 | (965)     | (852.02)     | (1,000.00)   | (1,000.00)   |
|                          | 711-500-745000           | Janitorial Supplies             | (712)     | (285.65)     | (500.00)     | (500.00)     |
|                          | 711-500-746000           | Gas And Oil                     | (6,806)   | (4,456.60)   | (7,000.00)   | (7,000.00)   |
|                          | 711-500-747000           | Uniforms And Clothing           | (1,137)   | (781.10)     | (1,500.00)   | (2,500.00)   |
|                          | 711-500-748000           | Books And Subscriptions         | 0         | (9.15)       | (100.00)     | (100.00)     |
|                          | 711-500-750000           | Miscellaneous Commodities       | (2,661)   | (1,556.70)   | (965.00)     | (965.00)     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                   | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity  | 2025 Budget  | 2026 Submitted Budget |
|------------------------------|--------------------------|---------------------------------|---------------|----------------|--------------|-----------------------|
| 500 Water Treatment          | 711-500-752000           | Chemicals                       | (274,102)     | (297,647.48)   | (195,000.00) | (315,000.00)          |
|                              | 711-500-752100           | Lab Chemicals                   | (5,667)       | (3,181.54)     | (5,000.00)   | (5,000.00)            |
|                              | 760 Capital Outlay       |                                 |               |                |              |                       |
|                              | 711-500-763000           | Improvements                    | 0             | (6,350.00)     | -            | -                     |
| 500 Water Treatment Total    | 711-500-764000           | Machinery And Equipment         | (35,099)      | (69,088.25)    | (14,842.00)  | (14,842.00)           |
|                              |                          |                                 | (928,994)     | (1,006,718.60) | (974,113.31) | (1,091,894.74)        |
| 510 Water Distribution       | 000 Undesignated         |                                 |               |                |              |                       |
|                              | 711-510-727033           | Special Projects                | (119,472)     | -              | -            | -                     |
|                              | 701 Earnings             |                                 |               |                |              |                       |
|                              | 711-510-701000           | Full-time Salaries              | (240,786)     | (277,586.50)   | (287,299.96) | (262,798.00)          |
|                              | 711-510-702000           | Part-time Salaries              | (16,853)      | (270.71)       | (15,000.00)  | (15,450.00)           |
|                              | 711-510-703000           | Overtime                        | (15,747)      | (10,329.54)    | (10,000.00)  | (10,300.00)           |
|                              | 702 Benefits             |                                 |               |                |              |                       |
|                              | 711-510-704000           | Health Insurance                | (52,755)      | (55,850.40)    | (55,207.85)  | (55,719.78)           |
|                              | 711-510-705000           | Life Insurance                  | (351)         | (561.15)       | (274.00)     | (284.50)              |
|                              | 711-510-706000           | Aflac                           | (225)         | -              | (700.80)     | (730.80)              |
|                              | 711-510-707000           | Unemployment Insurance          | (459)         | (186.17)       | (517.14)     | (473.04)              |
|                              | 711-510-708000           | Work Comp                       | (3,054)       | (3,211.00)     | (4,500.00)   | (4,635.00)            |
|                              | 711-510-709000           | K.p.e.r.s.                      | (25,684)      | (29,331.35)    | -            | (25,202.33)           |
|                              | 711-510-711000           | F.i.c.a.                        | (19,423)      | (20,658.06)    | (17,281.41)  | (20,104.05)           |
|                              | 711-510-712000           | Short Term Disability           | (33)          | -              | -            | -                     |
|                              | 711-510-713000           | Administration Fee              | (240)         | (220.00)       | (240.00)     | (247.20)              |
|                              | 720 Contractual Services |                                 |               |                |              |                       |
|                              | 711-510-721000           | Postage And Shipping            | 0             | (200.05)       | (480.00)     | (480.00)              |
|                              | 711-510-723001           | Utility - Gas                   | (3,275)       | (3,500.10)     | (6,000.00)   | (6,000.00)            |
|                              | 711-510-723002           | Utility - Electric              | (8,595)       | (6,459.92)     | (6,000.00)   | (6,000.00)            |
|                              | 711-510-723004           | Utility - Telephone             | 0             | -              | (100.00)     | (100.00)              |
|                              | 711-510-724000           | Legal Publications              | 0             | (85.00)        | -            | -                     |
|                              | 711-510-725000           | Travel And Training             | (876)         | (1,856.46)     | (1,000.00)   | (1,000.00)            |
|                              | 711-510-726000           | Dues And Memberships            | (599)         | (772.05)       | (500.00)     | (500.00)              |
|                              | 711-510-727005           | Trash / Recycling               | (442)         | (434.96)       | (600.00)     | (600.00)              |
|                              | 711-510-727006           | Engineering Services            | (46,084)      | (28,711.81)    | (26,400.00)  | (26,400.00)           |
|                              | 711-510-727012           | Contractual Services            | (9,126)       | (13,195.66)    | (1,091.00)   | (15,000.00)           |
|                              | 711-510-727016           | License / Permit                | (854)         | (690.00)       | (1,500.00)   | (1,500.00)            |
|                              | 711-510-730000           | Cell Phone / Ipad               | (1,695)       | (2,033.36)     | (1,500.00)   | (1,500.00)            |
|                              | 727 Contractual Services |                                 |               |                |              |                       |
|                              | 711-510-727004           | Maintenance Agreement           | (6,561)       | (6,660.73)     | (6,500.00)   | (6,500.00)            |
|                              | 740 Commodities          |                                 |               |                |              |                       |
|                              | 711-510-741000           | Building Maintenance            | (274)         | (1,275.63)     | (61,270.00)  | (61,270.00)           |
|                              | 711-510-742000           | Equipment / Vehicle Maintenance | (74,746)      | (10,602.03)    | (15,000.00)  | (15,000.00)           |
|                              | 711-510-743000           | Operating Supplies              | (165,126)     | (405,265.05)   | (150,000.00) | (150,000.00)          |
|                              | 711-510-744000           | Office Supplies                 | (1,000)       | (410.23)       | (2,230.00)   | (2,230.00)            |
|                              | 711-510-745000           | Janitorial Supplies             | (33)          | -              | -            | -                     |
|                              | 711-510-746000           | Gas And Oil                     | (2,655)       | (9,607.32)     | (17,000.00)  | (17,000.00)           |
|                              | 711-510-747000           | Uniforms And Clothing           | (1,851)       | (1,506.88)     | (1,000.00)   | (2,000.00)            |
|                              | 711-510-748000           | Books And Subscriptions         | 0             | (372.15)       | (1,000.00)   | (1,000.00)            |
|                              | 711-510-750000           | Miscellaneous Commodities       | (5,358)       | (2,629.05)     | (2,500.00)   | (3,000.00)            |
|                              | 760 Capital Outlay       |                                 |               |                |              |                       |
|                              | 711-510-763000           | Improvements                    | (18,696)      | (2,072.09)     | -            | -                     |
|                              | 711-510-764000           | Machinery And Equipment         | (99,808)      | (76,734.60)    | (120,000.00) | (120,000.00)          |
| 510 Water Distribution Total |                          |                                 | (942,734)     | (973,280.01)   | (812,692.16) | (833,024.69)          |
| 520 Water Administration     | 520 Miscellaneous        |                                 |               |                |              |                       |
|                              | 711-520-750003           | Refunds                         | (7,034)       | (52.81)        | -            | -                     |
|                              | 701 Earnings             |                                 |               |                |              |                       |
|                              | 711-520-701000           | Full-time Salaries              | (142,419)     | (183,772.87)   | (145,753.08) | (165,580.73)          |
|                              | 711-520-702000           | Part-time Salaries              | (698)         | (6,258.29)     | (2,600.00)   | (2,678.00)            |
|                              | 711-520-703000           | Overtime                        | (1,436)       | (841.70)       | (2,400.00)   | (2,472.00)            |
|                              | 702 Benefits             |                                 |               |                |              |                       |
|                              | 711-520-704000           | Health Insurance                | (20,061)      | (25,945.64)    | (50,387.83)  | (18,014.19)           |
|                              | 711-520-705000           | Life Insurance                  | 18            | (81.34)        | (250.00)     | (95.00)               |
|                              | 711-520-706000           | Aflac                           | 0             | -              | (639.60)     | (232.80)              |
|                              | 711-520-707000           | Unemployment Insurance          | (262)         | (82.85)        | (262.36)     | (298.05)              |
|                              | 711-520-708000           | Work Comp                       | (24)          | (38.00)        | (60.00)      | (61.80)               |
|                              | 711-520-709000           | K.p.e.r.s.                      | (11,220)      | (18,227.07)    | -            | (15,879.19)           |
|                              | 711-520-711000           | F.i.c.a.                        | (10,766)      | (13,941.77)    | (6,937.36)   | (12,666.93)           |
|                              | 711-520-712000           | Short Term Disability           | (22)          | -              | (50.00)      | (51.50)               |
|                              | 711-520-713000           | Administration Fee              | (60)          | (55.00)        | (40.00)      | (41.20)               |
|                              | 711-520-715000           | Deferred Compensation           | 0             | (2,640.00)     | (2,700.00)   | (2,781.00)            |
|                              | 720 Contractual Services |                                 |               |                |              |                       |
|                              | 711-520-721000           | Postage And Shipping            | (10,335)      | (7,689.21)     | (3,500.00)   | (3,500.00)            |
|                              | 711-520-722000           | Insurance                       | (111,295)     | (112,860.05)   | (111,295.00) | (111,295.00)          |
|                              | 711-520-723004           | Utility - Telephone             | (9,246)       | (10,626.59)    | (10,000.00)  | (10,000.00)           |
|                              | 711-520-724000           | Legal Publications              | (113)         | (102.00)       | (2,000.00)   | (2,000.00)            |
|                              | 711-520-725000           | Travel And Training             | (421)         | (556.37)       | (1,000.00)   | (1,000.00)            |
|                              | 711-520-726000           | Dues And Memberships            | (2,402)       | (2,732.42)     | (3,000.00)   | (3,000.00)            |
|                              | 711-520-727004           | Maintenance Agreement           | (3,637)       | (4,658.60)     | (2,194.00)   | (2,194.00)            |
|                              | 711-520-727009           | Clean Drinking Water Fee        | (4,619)       | (7,573.04)     | (10,000.00)  | (10,000.00)           |
|                              | 711-520-727011           | Bank / Credit Card Fees         | (43,427)      | (39,970.08)    | (25,000.00)  | (25,000.00)           |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                     | Subcategory              | Account Name                            | 2023 Activity | 2024 Activity  | 2025 Budget    | 2026 Submitted Budget |
|--------------------------------|--------------------------|-----------------------------------------|---------------|----------------|----------------|-----------------------|
| 520 Water Administration       | 711-520-727012           | Contractual Services                    | (25,247)      | (21,211.77)    | (62,928.00)    | (62,928.00)           |
|                                | 711-520-727013           | Auditing And Accounting                 | (7,766)       | -              | (6,500.00)     | (6,500.00)            |
|                                | 711-520-727018           | Software Maintenance                    | (20,799)      | (25,909.16)    | (20,000.00)    | (20,000.00)           |
|                                | 711-520-727023           | Web Site                                | (4,348)       | (2,775.74)     | (2,488.00)     | (2,488.00)            |
|                                | 723 Utilities            |                                         |               |                |                |                       |
|                                | 711-520-723001           | Utility - Gas                           | (541)         | (798.72)       | (229.00)       | (229.00)              |
|                                | 711-520-723002           | Utility - Electric                      | (4,684)       | (4,300.32)     | (1,891.00)     | (1,891.00)            |
|                                | 727 Contractual Services |                                         |               |                |                |                       |
|                                | 711-520-727001           | Legal Fees                              | (500)         | -              | (500.00)       | (500.00)              |
|                                | 711-520-727002           | Advertising                             | (123)         | (556.28)       | (20.00)        | (20.00)               |
|                                | 711-520-727005           | Trash / Recycling                       | (292)         | (278.65)       | (94.00)        | (94.00)               |
|                                | 740 Commodities          |                                         |               |                |                |                       |
|                                | 711-520-741000           | Building Maintenance                    | (1,079)       | (1,097.18)     | (937.00)       | (937.00)              |
|                                | 711-520-742000           | Equipment / Vehicle Maintenance         | (42)          | (189.96)       | (42.00)        | (42.00)               |
|                                | 711-520-743000           | Operating Supplies                      | (2,949)       | (3,141.48)     | (2,949.00)     | (2,949.00)            |
|                                | 711-520-744000           | Office Supplies                         | (4,709)       | (3,370.26)     | (2,532.00)     | (2,532.00)            |
|                                | 711-520-745000           | Janitorial Supplies                     | (2,228)       | (1,906.91)     | (708.00)       | (708.00)              |
|                                | 711-520-747000           | Uniforms And Clothing                   | (46)          | (36.00)        | -              | -                     |
|                                | 711-520-748000           | Books And Subscriptions                 | (60)          | (108.14)       | -              | -                     |
|                                | 711-520-750000           | Miscellaneous Commodities               | (1,076)       | (578.67)       | (2,650.00)     | (2,650.00)            |
|                                | 760 Capital Outlay       |                                         |               |                |                |                       |
|                                | 711-520-763000           | Improvements                            | 0             | (5.59)         | -              | (98,953.59)           |
|                                | 711-520-764000           | Machinery And Equipment                 | 0             | (3,071.48)     | -              | -                     |
| 520 Water Administration Total |                          |                                         | (455,969)     | (508,042.01)   | (484,537.22)   | (592,262.97)          |
| 530 Water Lake                 | 701 Earnings             |                                         |               |                |                |                       |
|                                | 711-530-701000           | Full-time Salaries                      | (31,247)      | (33,907.79)    | (36,423.67)    | (34,898.96)           |
|                                | 711-530-702000           | Part-time Salaries                      | (39,235)      | (22,564.51)    | (400.00)       | (412.00)              |
|                                | 711-530-703000           | Overtime                                | (2,098)       | (3,036.50)     | (100.00)       | (103.00)              |
|                                | 702 Benefits             |                                         |               |                |                |                       |
|                                | 711-530-704000           | Health Insurance                        | (8,243)       | (7,496.94)     | (9,453.58)     | (9,286.26)            |
|                                | 711-530-705000           | Life Insurance                          | (60)          | (50.40)        | (47.00)        | (47.00)               |
|                                | 711-530-706000           | Aflac                                   | 0             | -              | (120.00)       | (120.00)              |
|                                | 711-530-707000           | Unemployment Insurance                  | (145)         | (39.86)        | (65.56)        | (62.82)               |
|                                | 711-530-708000           | Work Comp                               | (792)         | (907.00)       | (541.00)       | (557.23)              |
|                                | 711-530-709000           | K.p.e.r.s.                              | (6,577)       | (5,270.09)     | -              | (3,346.81)            |
|                                | 711-530-711000           | F.i.c.a.                                | (5,539)       | (4,560.29)     | (528.14)       | (2,669.77)            |
|                                | 711-530-713000           | Administration Fee                      | (3)           | -              | -              | -                     |
|                                | 720 Contractual Services |                                         |               |                |                |                       |
|                                | 711-530-723002           | Utility - Electric                      | (6,610)       | (3,990.92)     | (3,900.00)     | (3,900.00)            |
|                                | 711-530-724000           | Legal Publications                      | 0             | (85.00)        | -              | -                     |
|                                | 711-530-725000           | Travel And Training                     | (188)         | -              | (188.00)       | (188.00)              |
|                                | 711-530-727002           | Advertising                             | 0             | -              | (500.00)       | (500.00)              |
|                                | 711-530-727005           | Trash / Recycling                       | (1,709)       | (820.50)       | (1,200.00)     | (1,200.00)            |
|                                | 711-530-727006           | Engineering Services                    | (1,500)       | (1,750.00)     | -              | -                     |
|                                | 711-530-727012           | Contractual Services                    | (5,596)       | (22,727.87)    | (15,000.00)    | (15,000.00)           |
|                                | 727 Contractual Services |                                         |               |                |                |                       |
|                                | 711-530-727004           | Maintenance Agreement                   | 0             | (325.15)       | (156.00)       | (156.00)              |
|                                | 740 Commodities          |                                         |               |                |                |                       |
|                                | 711-530-741000           | Building Maintenance                    | (419)         | -              | (195.00)       | (195.00)              |
|                                | 711-530-742000           | Equipment / Vehicle Maintenance         | (6,341)       | (8,543.03)     | (7,400.00)     | (7,400.00)            |
|                                | 711-530-743000           | Operating Supplies                      | (2,890)       | (7,516.69)     | (3,500.00)     | (3,500.00)            |
|                                | 711-530-744000           | Office Supplies                         | 0             | -              | (63.00)        | (63.00)               |
|                                | 711-530-745000           | Janitorial Supplies                     | (32)          | (169.11)       | (600.00)       | (600.00)              |
|                                | 711-530-746000           | Gas And Oil                             | (2,426)       | (1,661.60)     | (3,600.00)     | (3,600.00)            |
|                                | 711-530-747000           | Uniforms And Clothing                   | (170)         | (46.87)        | (200.00)       | (200.00)              |
|                                | 711-530-750000           | Miscellaneous Commodities               | (1,947)       | (1,706.66)     | (1,224.00)     | (1,224.00)            |
|                                | 711-530-750006           | Cfap                                    | (15,671)      | (10,646.50)    | (9,086.00)     | (9,086.00)            |
|                                | 760 Capital Outlay       |                                         |               |                |                |                       |
|                                | 711-530-763000           | Improvements                            | (46)          | -              | -              | -                     |
|                                | 711-530-764000           | Machinery And Equipment                 | (268)         | (15,816.19)    | (15,000.00)    | (15,000.00)           |
| 530 Water Lake Total           |                          |                                         | (139,753)     | (153,639.47)   | (109,490.96)   | (113,315.85)          |
| 565 Engineering                | 727 Contractual Services |                                         |               |                |                |                       |
|                                | 711-565-727012           | Contractual Services                    | 0             | -              | (50,000.00)    | (50,000.00)           |
| 565 Engineering Total          |                          |                                         | 0             | -              | (50,000.00)    | (50,000.00)           |
| 600 Debt Service               | 800 Debt Service         |                                         |               |                |                |                       |
|                                | 711-600-801002           | Principal - Water Utility               | (610,000)     | (692,226.25)   | (514,186.00)   | (71,174.60)           |
|                                | 711-600-802002           | Interest - Water Utility                | (99,006)      | (168,343.75)   | (150,797.00)   | (137,682.01)          |
| 600 Debt Service Total         |                          |                                         | (709,006)     | (860,570.00)   | (664,983.00)   | (208,856.61)          |
| 900 Reserve                    | 900 Reserve              |                                         |               |                |                |                       |
|                                | 711-900-900000           | Reserve                                 | 0             | -              | (350,000.00)   | (807,326.39)          |
| 900 Reserve Total              |                          |                                         | 0             | -              | (350,000.00)   | (807,326.39)          |
| 999 Transfer To                | 999 Transfer To          |                                         |               |                |                |                       |
|                                | 711-999-999300           | Transfer To River Intake Structure Proc | (1,840)       | (37,492.50)    | -              | -                     |
|                                | 711-999-999708           | Transfer To Water Capital Reserves      | (350,000)     | (200,000.00)   | (200,000.00)   | (120,000.00)          |
| 999 Transfer To Total          |                          |                                         | (351,840)     | (237,492.50)   | (200,000.00)   | (120,000.00)          |
| EXPENSE Total                  |                          |                                         | (3,529,628)   | (3,739,742.59) | (3,645,816.64) | (3,816,681.25)        |
| Net Surplus (Deficit)          |                          |                                         | (682,757)     | (204,717.03)   | (10,066.64)    | 0.00                  |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                            | Subcategory                          | Account Name                    | 2023 Activity      | 2024 Activity         | 2025 Budget           | 2026 Submitted Budget |
|---------------------------------------|--------------------------------------|---------------------------------|--------------------|-----------------------|-----------------------|-----------------------|
| <b>712 Wastewater Utility</b>         |                                      |                                 |                    |                       |                       |                       |
| <b>REVENUE</b>                        |                                      |                                 |                    |                       |                       |                       |
| <b>000 Undesignated</b>               | <b>462 Wastewater Revenues</b>       |                                 |                    |                       |                       |                       |
|                                       | 712-000-462001                       | Wastewater Charges              | 1,190,275          | 1,199,645.17          | 1,223,638.07          | 1,223,638.07          |
|                                       | 712-000-462002                       | Adm Charges                     | 3,869,453          | 3,326,025.00          | 3,316,000.00          | 3,316,000.00          |
|                                       | 712-000-462003                       | Adm Processing Of Wastewater    | 481,922            | 337,307.59            | 867,000.00            | 400,000.00            |
|                                       | 712-000-462004                       | Waste Water Dump Chg            | 7,375              | 8,025.00              | 9,690.00              | 8,000.00              |
|                                       | 712-000-462005                       | Late Payment Charges            | 13,768             | 19,339.72             | 10,000.00             | 10,000.00             |
|                                       | 712-000-462006                       | Adm Testing                     | 12,330             | 22,978.00             | 5,000.00              | 5,000.00              |
|                                       | <b>510 Use Of Property And Money</b> |                                 |                    |                       |                       |                       |
|                                       | 712-000-512000                       | Lease Income                    | 0                  | 15,555.00             | -                     | -                     |
|                                       | <b>520 Miscellaneous</b>             |                                 |                    |                       |                       |                       |
|                                       | 712-000-462000                       | Wastewater Infrastructure Fee   | 12,330             | 13,900.00             | -                     | -                     |
|                                       | 712-000-521000                       | Miscellaneous Revenue           | 0                  | 968.95                | -                     | -                     |
|                                       | 712-000-521027                       | Interest Income                 | 12,023             | 116,167.13            | -                     | -                     |
|                                       | <b>991 Reimbursed Expense</b>        |                                 |                    |                       |                       |                       |
|                                       | 712-000-521012                       | Reimbursed Expense              | 608,104            | 161,474.85            | -                     | -                     |
| <b>000 Undesignated Total</b>         |                                      |                                 | <b>6,207,580</b>   | <b>5,221,386.41</b>   | <b>5,431,328.07</b>   | <b>4,962,638.07</b>   |
| <b>REVENUE Total</b>                  |                                      |                                 | <b>6,207,580</b>   | <b>5,221,386.41</b>   | <b>5,431,328.07</b>   | <b>4,962,638.07</b>   |
| <b>EXPENSE</b>                        |                                      |                                 |                    |                       |                       |                       |
| <b>540 Wastewater Treatment</b>       | <b>701 Earnings</b>                  |                                 |                    |                       |                       |                       |
|                                       | 712-540-701000                       | Full-time Salaries              | (201,196)          | (243,748.82)          | (206,820.15)          | (182,725.41)          |
|                                       | 712-540-702000                       | Part-time Salaries              | (3,065)            | -                     | (3,000.00)            | (3,090.00)            |
|                                       | 712-540-703000                       | Overtime                        | (7,245)            | (8,575.12)            | (5,000.00)            | (5,150.00)            |
|                                       | <b>702 Benefits</b>                  |                                 |                    |                       |                       |                       |
|                                       | 712-540-704000                       | Health Insurance                | (33,521)           | (44,110.02)           | (56,721.48)           | (33,988.20)           |
|                                       | 712-540-705000                       | Life Insurance                  | (167)              | (216.04)              | (282.00)              | (173.00)              |
|                                       | 712-540-706000                       | Aflac                           | (33)               | -                     | (720.00)              | (439.20)              |
|                                       | 712-540-707000                       | Unemployment Insurance          | (360)              | (140.12)              | (372.28)              | (328.91)              |
|                                       | 712-540-708000                       | Work Comp                       | (1,662)            | (2,441.00)            | (2,666.00)            | (2,745.98)            |
|                                       | 712-540-709000                       | K.p.e.r.s.                      | (18,454)           | (24,129.24)           | -                     | (17,523.37)           |
|                                       | 712-540-711000                       | F.i.c.a.                        | (15,817)           | (18,692.41)           | (14,451.07)           | (13,978.49)           |
|                                       | 712-540-712000                       | Short Term Disability           | (121)              | -                     | (300.00)              | (309.00)              |
|                                       | 712-540-713000                       | Administration Fee              | (140)              | (110.00)              | (240.00)              | (247.20)              |
|                                       | 712-540-715000                       | Deferred Compensation           | 0                  | (2,640.00)            | -                     | -                     |
|                                       | <b>720 Contractual Services</b>      |                                 |                    |                       |                       |                       |
|                                       | 712-540-721000                       | Postage And Shipping            | 0                  | -                     | (100.00)              | (100.00)              |
|                                       | 712-540-722000                       | Insurance                       | (3,332)            | (3,334.00)            | (20,156.00)           | (20,156.00)           |
|                                       | 712-540-723001                       | Utility - Gas                   | (7,866)            | (5,272.63)            | (6,300.00)            | (6,300.00)            |
|                                       | 712-540-723002                       | Utility - Electric              | (219,193)          | (279,111.16)          | (222,844.00)          | (222,844.00)          |
|                                       | 712-540-723004                       | Utility - Telephone             | (29)               | -                     | (2,500.00)            | (2,500.00)            |
|                                       | 712-540-724000                       | Legal Publications              | 0                  | (510.00)              | (300.00)              | (300.00)              |
|                                       | 712-540-725000                       | Travel And Training             | (775)              | (918.75)              | (2,000.00)            | (2,500.00)            |
|                                       | 712-540-726000                       | Dues And Memberships            | (250)              | (15.53)               | (1,000.00)            | (1,000.00)            |
|                                       | 712-540-727002                       | Advertising                     | 0                  | -                     | (500.00)              | (500.00)              |
|                                       | 712-540-727004                       | Maintenance Agreement           | (1,000,066)        | (235.62)              | (5,000.00)            | (5,000.00)            |
|                                       | 712-540-727005                       | Trash / Recycling               | (693)              | (569.86)              | (1,000.00)            | (1,000.00)            |
|                                       | 712-540-727006                       | Engineering Services            | (11,009)           | (26,000.26)           | (5,000.00)            | (5,000.00)            |
|                                       | 712-540-727012                       | Contractual Services            | (559,114)          | (24,992.57)           | (20,000.00)           | (50,000.00)           |
|                                       | 712-540-727016                       | License / Permit                | (9,883)            | (930.88)              | (10,000.00)           | (10,000.00)           |
|                                       | 712-540-727023                       | Web Site                        | 0                  | -                     | (1,500.00)            | (1,500.00)            |
|                                       | 712-540-730000                       | Cell Phone / Ipad               | (969)              | (1,234.41)            | (1,500.00)            | (1,500.00)            |
|                                       | <b>727 Contractual Services</b>      |                                 |                    |                       |                       |                       |
|                                       | 712-540-727025                       | Lab Testing                     | (34,040)           | (45,226.00)           | (40,000.00)           | (50,000.00)           |
|                                       | <b>740 Commodities</b>               |                                 |                    |                       |                       |                       |
|                                       | 712-540-741000                       | Building Maintenance            | (300)              | (2,259.74)            | (2,000.00)            | (2,000.00)            |
|                                       | 712-540-742000                       | Equipment / Vehicle Maintenance | (14,750)           | (22,281.59)           | (73,450.00)           | (73,450.00)           |
|                                       | 712-540-743000                       | Operating Supplies              | (7,155)            | (5,870.68)            | (10,000.00)           | (15,000.00)           |
|                                       | 712-540-744000                       | Office Supplies                 | (1,327)            | (1,678.68)            | (1,500.00)            | (1,500.00)            |
|                                       | 712-540-745000                       | Janitorial Supplies             | (260)              | (534.81)              | (500.00)              | (600.00)              |
|                                       | 712-540-746000                       | Gas And Oil                     | (8,234)            | (7,610.79)            | (10,000.00)           | (10,000.00)           |
|                                       | 712-540-747000                       | Uniforms And Clothing           | (548)              | (396.80)              | (500.00)              | (1,000.00)            |
|                                       | 712-540-748000                       | Books And Subscriptions         | (190)              | (9.15)                | (100.00)              | (100.00)              |
|                                       | 712-540-750000                       | Miscellaneous Commodities       | (2,324)            | (1,401.71)            | (2,000.00)            | (2,000.00)            |
|                                       | 712-540-752000                       | Chemicals                       | (769)              | (1,020.93)            | (1,000.00)            | (1,000.00)            |
|                                       | 712-540-752100                       | Lab Chemicals                   | (1,161)            | (1,350.28)            | (391.00)              | (1,500.00)            |
|                                       | <b>760 Capital Outlay</b>            |                                 |                    |                       |                       |                       |
|                                       | 712-540-763000                       | Improvements                    | 0                  | (600,000.00)          | -                     | -                     |
|                                       | 712-540-763005                       | Wastewater Sludge Project       | (2,764)            | (2,001,313.00)        | -                     | -                     |
|                                       | 712-540-764000                       | Machinery And Equipment         | (2,222)            | (578,335.04)          | (702,500.00)          | (702,500.00)          |
| <b>540 Wastewater Treatment Total</b> |                                      |                                 | <b>(2,171,004)</b> | <b>(3,957,217.64)</b> | <b>(1,434,213.97)</b> | <b>(1,451,548.75)</b> |
| <b>550 Wastewater Collection</b>      | <b>701 Earnings</b>                  |                                 |                    |                       |                       |                       |
|                                       | 712-550-701000                       | Full-time Salaries              | (81,437)           | (148,654.48)          | (132,753.55)          | (163,500.42)          |
|                                       | 712-550-702000                       | Part-time Salaries              | 0                  | (6,400.00)            | (3,000.00)            | (3,090.00)            |
|                                       | 712-550-703000                       | Overtime                        | (1,498)            | (3,384.82)            | (3,500.00)            | (3,605.00)            |
|                                       | <b>702 Benefits</b>                  |                                 |                    |                       |                       |                       |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                      | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity | 2025 Budget  | 2026 Submitted Budget |
|---------------------------------|--------------------------|---------------------------------|---------------|---------------|--------------|-----------------------|
| 550 Wastewater                  | 712-550-704000           | Health Insurance                | (15,052)      | (22,845.33)   | (34,694.39)  | (31,015.62)           |
|                                 | 712-550-705000           | Life Insurance                  | (116)         | (133.59)      | (173.00)     | (157.50)              |
|                                 | 712-550-706000           | Aflac                           | (57)          | -             | (440.40)     | (410.40)              |
|                                 | 712-550-707000           | Unemployment Insurance          | (160)         | (100.94)      | (238.96)     | (294.30)              |
|                                 | 712-550-708000           | Work Comp                       | (835)         | (981.00)      | (2,000.00)   | (2,060.00)            |
|                                 | 712-550-709000           | K.p.e.r.s.                      | (7,756)       | (16,133.09)   | -            | (15,679.69)           |
|                                 | 712-550-711000           | F.i.c.a.                        | (5,852)       | (11,544.79)   | (9,316.56)   | (12,507.78)           |
|                                 | 712-550-712000           | Short Term Disability           | (33)          | -             | (50.00)      | (51.50)               |
|                                 | 712-550-713000           | Administration Fee              | (123)         | (118.79)      | (150.00)     | (154.50)              |
|                                 | 720 Contractual Services |                                 |               |               |              |                       |
|                                 | 712-550-721000           | Postage And Shipping            | 0             | (28.95)       | -            | -                     |
|                                 | 712-550-723004           | Utility - Telephone             | 0             | (1,376.58)    | (1,300.00)   | (1,300.00)            |
|                                 | 712-550-725000           | Travel And Training             | 0             | (33.97)       | (3,000.00)   | (3,000.00)            |
|                                 | 712-550-726000           | Dues And Memberships            | (297)         | (1,190.37)    | (500.00)     | (500.00)              |
|                                 | 712-550-727001           | Legal Fees                      | 0             | (500.00)      | -            | -                     |
|                                 | 712-550-727004           | Maintenance Agreement           | (2,132)       | (3,057.50)    | (6,600.00)   | (6,600.00)            |
|                                 | 712-550-727005           | Trash / Recycling               | (693)         | (569.86)      | (700.00)     | (700.00)              |
|                                 | 712-550-727006           | Engineering Services            | (18,970)      | (9,615.76)    | (11,050.00)  | (11,050.00)           |
|                                 | 712-550-727012           | Contractual Services            | (4,122)       | (10,864.27)   | (4,000.00)   | (10,000.00)           |
|                                 | 712-550-727016           | License / Permit                | (766)         | (2,278.36)    | (6,700.00)   | (6,700.00)            |
|                                 | 712-550-730000           | Cell Phone / Ipad               | (728)         | (584.32)      | (500.00)     | (500.00)              |
|                                 | 727 Contractual Services |                                 |               |               |              |                       |
|                                 | 712-550-727033           | Special Projects                | (286,643)     | (151,255.86)  | -            | -                     |
|                                 | 740 Commodities          |                                 |               |               |              |                       |
|                                 | 712-550-741000           | Building Maintenance            | (93)          | (385.86)      | (2,697.00)   | (2,697.00)            |
|                                 | 712-550-742000           | Equipment / Vehicle Maintenance | (38,317)      | (14,416.29)   | (30,000.00)  | (30,000.00)           |
|                                 | 712-550-743000           | Operating Supplies              | (10,072)      | (72,819.04)   | (19,375.00)  | (19,375.00)           |
|                                 | 712-550-744000           | Office Supplies                 | (18)          | (98.95)       | (100.00)     | (100.00)              |
|                                 | 712-550-746000           | Gas And Oil                     | (1,194)       | (49,369.29)   | (5,000.00)   | (5,000.00)            |
|                                 | 712-550-747000           | Uniforms And Clothing           | (175)         | (1,247.70)    | (400.00)     | (400.00)              |
|                                 | 712-550-748000           | Books And Subscriptions         | 0             | (9.15)        | -            | -                     |
|                                 | 712-550-750000           | Miscellaneous Commodities       | (952)         | (7,749.89)    | (245.00)     | (245.00)              |
|                                 | 760 Capital Outlay       |                                 |               |               |              |                       |
|                                 | 712-550-764000           | Machinery And Equipment         | (96,611)      | (110,551.09)  | (60,000.00)  | (0.00)                |
| 550 Wastewater Collection Total |                          |                                 | (574,702)     | (648,299.89)  | (338,483.86) | (330,693.71)          |
| 555 Wastewater Administration   | 701 Earnings             |                                 |               |               |              |                       |
|                                 | 712-555-701000           | Full-time Salaries              | (93,171)      | (67,608.56)   | (122,481.89) | (219,988.00)          |
|                                 | 712-555-703000           | Overtime                        | (838)         | (103.35)      | (500.00)     | (515.00)              |
|                                 | 702 Benefits             |                                 |               |               |              |                       |
|                                 | 712-555-704000           | Health Insurance                | (15,607)      | (13,365.67)   | (11,449.15)  | (33,153.48)           |
|                                 | 712-555-705000           | Life Insurance                  | (67)          | (36.66)       | (173.00)     | (166.00)              |
|                                 | 712-555-706000           | Aflac                           | 0             | -             | (440.40)     | (428.40)              |
|                                 | 712-555-707000           | Unemployment Insurance          | (241)         | (25.68)       | (220.47)     | (395.98)              |
|                                 | 712-555-708000           | Work Comp                       | (41)          | (69.00)       | (60.00)      | (61.80)               |
|                                 | 712-555-709000           | K.p.e.r.s.                      | (5,863)       | (6,321.10)    | -            | (21,096.85)           |
|                                 | 712-555-711000           | F.i.c.a.                        | (6,824)       | (4,614.17)    | (8,318.18)   | (16,829.08)           |
|                                 | 712-555-712000           | Short Term Disability           | 0             | -             | (200.00)     | (206.00)              |
|                                 | 712-555-713000           | Administration Fee              | (60)          | (55.00)       | (100.00)     | (103.00)              |
|                                 | 712-555-715000           | Deferred Compensation           | 0             | -             | (3,000.00)   | (3,090.00)            |
|                                 | 720 Contractual Services |                                 |               |               |              |                       |
|                                 | 712-555-721000           | Postage And Shipping            | (10,223)      | (7,689.21)    | (2,645.00)   | (2,645.00)            |
|                                 | 712-555-722000           | Insurance                       | (111,262)     | (112,893.90)  | (117,000.00) | (117,000.00)          |
|                                 | 712-555-723004           | Utility - Telephone             | (9,216)       | (10,626.60)   | (3,337.00)   | (3,337.00)            |
|                                 | 712-555-724000           | Legal Publications              | (1,031)       | (731.00)      | (162.00)     | (162.00)              |
|                                 | 712-555-725000           | Travel And Training             | (421)         | (556.38)      | (1,000.00)   | (1,000.00)            |
|                                 | 712-555-726000           | Dues And Memberships            | (2,299)       | (1,535.27)    | (9,200.00)   | (9,200.00)            |
|                                 | 712-555-727002           | Advertising                     | (123)         | (115.02)      | (20.00)      | (20.00)               |
|                                 | 712-555-727004           | Maintenance Agreement           | (3,637)       | (1,497.05)    | (2,194.00)   | (2,194.00)            |
|                                 | 712-555-727005           | Trash / Recycling               | (292)         | (278.70)      | (94.00)      | (94.00)               |
|                                 | 712-555-727012           | Contractual Services            | (15,028)      | (21,334.74)   | (64,882.00)  | (64,882.00)           |
|                                 | 723 Utilities            |                                 |               |               |              |                       |
|                                 | 712-555-723001           | Utility - Gas                   | (541)         | (798.76)      | (229.00)     | (229.00)              |
|                                 | 712-555-723002           | Utility - Electric              | (4,684)       | (4,300.32)    | (5,000.00)   | (5,000.00)            |
|                                 | 727 Contractual Services |                                 |               |               |              |                       |
|                                 | 712-555-727001           | Legal Fees                      | (500)         | -             | (500.00)     | (500.00)              |
|                                 | 712-555-727013           | Auditing And Accounting         | (7,768)       | -             | (6,300.00)   | (6,300.00)            |
|                                 | 712-555-727018           | Software Maintenance            | (20,798)      | (25,907.69)   | (26,704.00)  | (26,704.00)           |
|                                 | 712-555-727023           | Web Site                        | (5,194)       | (2,776.59)    | -            | -                     |
|                                 | 740 Commodities          |                                 |               |               |              |                       |
|                                 | 712-555-741000           | Building Maintenance            | (1,026)       | (1,097.44)    | (844.00)     | (844.00)              |
|                                 | 712-555-742000           | Equipment / Vehicle Maintenance | (4,914)       | (711.41)      | (516.00)     | (516.00)              |
|                                 | 712-555-743000           | Operating Supplies              | (2,949)       | (313.80)      | (2,949.00)   | (2,949.00)            |
|                                 | 712-555-744000           | Office Supplies                 | (4,421)       | (2,535.48)    | (2,244.00)   | (2,244.00)            |
|                                 | 712-555-745000           | Janitorial Supplies             | (2,365)       | (1,907.19)    | (708.00)     | (708.00)              |
|                                 | 712-555-746000           | Gas And Oil                     | 0             | (332.00)      | -            | -                     |
|                                 | 712-555-747000           | Uniforms And Clothing           | (26)          | (98.40)       | (1,000.00)   | (1,000.00)            |
|                                 | 712-555-748000           | Books And Subscriptions         | (20)          | (64.01)       | -            | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                          | Subcategory              | Account Name                    | 2023 Activity | 2024 Activity  | 2025 Budget    | 2026 Submitted Budget |
|-------------------------------------|--------------------------|---------------------------------|---------------|----------------|----------------|-----------------------|
| 555 Wastewater                      | 712-555-750000           | Miscellaneous Commodities       | (212)         | (584.74)       | (2,000.00)     | (2,000.00)            |
|                                     | 760 Capital Outlay       |                                 |               |                |                |                       |
|                                     | 712-555-763000           | Improvements                    | 0             | (5.59)         | -              | -                     |
|                                     | 712-555-764000           | Machinery And Equipment         | (27,800)      | (3,049.84)     | -              | -                     |
| 555 Wastewater Administration Total |                          |                                 | (359,462)     | (293,940.32)   | (396,471.09)   | (545,561.59)          |
| 600 Debt Service                    | 800 Debt Service         |                                 |               |                |                |                       |
|                                     | 712-600-801003           | Principal - Wastewater Utility  | (63,647)      | (155,000.00)   | (160,000.00)   | (165,000.00)          |
|                                     | 712-600-802002           | Interest - Water Utility        | 0             | -              | -              | -                     |
|                                     | 712-600-802003           | Interest - Wastewater Utility   | (213,647)     | (123,543.76)   | (119,669.00)   | (115,668.76)          |
| 600 Debt Service Total              |                          |                                 | (277,294)     | (278,543.76)   | (279,669.00)   | (280,668.76)          |
| 900 Reserve                         | 900 Reserve              |                                 |               |                |                |                       |
|                                     | 712-900-900000           | Reserve                         | 0             | -              | -              | -                     |
| 900 Reserve Total                   |                          |                                 | 0             | -              | -              | -                     |
| 999 Transfer To                     | 999 Transfer To          |                                 |               |                |                |                       |
|                                     | 712-999-999707           | Transfer To Ww Capital Reserves | (1,820,936)   | (1,200,000.00) | -              | (1,265,000.00)        |
| 999 Transfer To Total               |                          |                                 | (1,820,936)   | (1,200,000.00) | -              | (1,265,000.00)        |
| EXPENSE Total                       |                          |                                 | (5,203,398)   | (6,378,001.61) | (2,448,837.91) | (3,873,472.82)        |
| Net Surplus (Deficit)               |                          |                                 | 1,004,182     | (1,156,615.20) | 2,982,490.16   | 1,089,165.26          |
| <b>719 Stormwater Utility</b>       |                          |                                 |               |                |                |                       |
| <b>REVENUE</b>                      |                          |                                 |               |                |                |                       |
| 000 Undesignated                    | 463 Stormwater Revenues  |                                 |               |                |                |                       |
|                                     | 719-000-463000           | Stormwater Charges              | 280,015       | 285,157.86     | 282,852.78     | 289,924.10            |
| 000 Undesignated Total              |                          |                                 | 280,015       | 285,157.86     | 282,852.78     | 289,924.10            |
| REVENUE Total                       |                          |                                 | 280,015       | 285,157.86     | 282,852.78     | 289,924.10            |
| <b>EXPENSE</b>                      |                          |                                 |               |                |                |                       |
| 560 Stormwater Collection           | 701 Earnings             |                                 |               |                |                |                       |
|                                     | 719-560-701000           | Full-time Salaries              | (49,938)      | (43,681.37)    | (55,189.56)    | (69,428.76)           |
|                                     | 719-560-703000           | Overtime                        | (68)          | (85.26)        | -              | -                     |
|                                     | 702 Benefits             |                                 |               |                |                |                       |
|                                     | 719-560-704000           | Health Insurance                | (12,250)      | (8,974.99)     | (12,573.51)    | (18,572.52)           |
|                                     | 719-560-705000           | Life Insurance                  | (75)          | (61.88)        | (62.00)        | (94.00)               |
|                                     | 719-560-706000           | Aflac                           | 0             | -              | (159.60)       | (240.00)              |
|                                     | 719-560-707000           | Unemployment Insurance          | (98)          | (60.72)        | (99.34)        | (124.97)              |
|                                     | 719-560-708000           | Work Comp                       | (1,313)       | (1,609.00)     | (1,400.00)     | (1,442.00)            |
|                                     | 719-560-709000           | K.p.e.r.s.                      | (2,358)       | (3,102.59)     | -              | (6,658.22)            |
|                                     | 719-560-711000           | F.i.c.a.                        | (3,772)       | (3,277.32)     | (2,030.33)     | (5,311.30)            |
|                                     | 719-560-712000           | Short Term Disability           | (50)          | -              | -              | -                     |
|                                     | 719-560-713000           | Administration Fee              | (120)         | (110.00)       | (50.00)        | (51.50)               |
|                                     | 720 Contractual Services |                                 |               |                |                |                       |
|                                     | 719-560-724000           | Legal Publications              | 0             | (144.50)       | -              | -                     |
|                                     | 727 Contractual Services |                                 |               |                |                |                       |
|                                     | 719-560-727012           | Contractual Services            | (6,000)       | (4,163.09)     | (3,000.00)     | (5,000.00)            |
|                                     | 740 Commodities          |                                 |               |                |                |                       |
|                                     | 719-560-742000           | Equipment / Vehicle Maintenance | (2,441)       | (3,959.59)     | (5,000.00)     | (5,000.00)            |
|                                     | 719-560-747000           | Uniforms And Clothing           | (75)          | -              | (450.00)       | (450.00)              |
|                                     | 743 Operating Supplies   |                                 |               |                |                |                       |
|                                     | 719-560-743000           | Operating Supplies              | (3,314)       | (3,855.98)     | (4,387.00)     | (4,387.00)            |
|                                     | 760 Capital Outlay       |                                 |               |                |                |                       |
|                                     | 719-560-763000           | Improvements                    | (30,047)      | (44,536.47)    | (12,274.00)    | (12,274.00)           |
|                                     | 719-560-764000           | Machinery And Equipment         | 0             | (1,894.56)     | -              | -                     |
| 560 Stormwater Collection Total     |                          |                                 | (111,921)     | (119,517.32)   | (96,675.34)    | (129,034.27)          |
| 600 Debt Service                    | 800 Debt Service         |                                 |               |                |                |                       |
|                                     | 719-600-801004           | Principal - Stormwater Utility  | 0             | -              | -              | -                     |
|                                     | 719-600-802002           | Interest - Water Utility        | (1,313)       | -              | -              | -                     |
|                                     | 719-600-802004           | Interest - Stormwater Utility   | 0             | -              | -              | -                     |
| 600 Debt Service Total              |                          |                                 | (1,313)       | -              | -              | -                     |
| 999 Transfer To                     | 999 Transfer To          |                                 |               |                |                |                       |
|                                     | 719-999-999709           | Transfer To Sw Reserves         | (125,000)     | -              | (125,000.00)   | (25,000.00)           |
| 999 Transfer To Total               |                          |                                 | (125,000)     | -              | (125,000.00)   | (25,000.00)           |
| EXPENSE Total                       |                          |                                 | (238,233)     | (119,517.32)   | (221,675.34)   | (154,034.27)          |
| Net Surplus (Deficit)               |                          |                                 | 41,781        | 165,640.54     | 61,177.44      | 135,889.83            |
| <b>930 Fire Insurance Proceeds</b>  |                          |                                 |               |                |                |                       |
| <b>REVENUE</b>                      |                          |                                 |               |                |                |                       |
| 000 Undesignated                    | 520 Miscellaneous        |                                 |               |                |                |                       |
|                                     | 930-000-521005           | Insurance Proceeds              | 41,926        | -              | -              | -                     |
| 000 Undesignated Total              |                          |                                 | 41,926        | -              | -              | -                     |
| REVENUE Total                       |                          |                                 | 41,926        | -              | -              | -                     |
| <b>EXPENSE</b>                      |                          |                                 |               |                |                |                       |
| 190 General Government              | 720 Contractual Services |                                 |               |                |                |                       |
|                                     | 930-190-727012           | Contractual Services            | (33,840)      | (8,085.89)     | -              | -                     |
| 190 General Government Total        |                          |                                 | (33,840)      | (8,085.89)     | -              | -                     |
| EXPENSE Total                       |                          |                                 | (33,840)      | (8,085.89)     | -              | -                     |
| Net Surplus (Deficit)               |                          |                                 | 8,086         | (8,085.89)     | -              | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                                | Subcategory              | Account Name                | 2023 Activity | 2024 Activity | 2025 Budget | 2026 Submitted Budget |
|-------------------------------------------|--------------------------|-----------------------------|---------------|---------------|-------------|-----------------------|
| <b>931 20Th Century Veterans Memorial</b> |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                            |                          |                             |               |               |             |                       |
| 000 Undesignated                          | 520 Miscellaneous        |                             |               |               |             |                       |
|                                           | 931-000-521003           | Donations                   | 210           | 50.00         | -           | -                     |
| 000 Undesignated Total                    |                          |                             | 210           | 50.00         | -           | -                     |
| REVENUE Total                             |                          |                             | 210           | 50.00         | -           | -                     |
| <b>EXPENSE</b>                            |                          |                             |               |               |             |                       |
| 190 General Government                    | 720 Contractual Services |                             |               |               |             |                       |
|                                           | 931-190-727012           | Contractual Services        | (210)         | (70.00)       | -           | -                     |
| 190 General Government Total              |                          |                             | (210)         | (70.00)       | -           | -                     |
| EXPENSE Total                             |                          |                             | (210)         | (70.00)       | -           | -                     |
| Net Surplus (Deficit)                     |                          |                             | 0             | (20.00)       | -           | -                     |
| <b>934 Animal Shelter Trust</b>           |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                            |                          |                             |               |               |             |                       |
| 000 Undesignated                          | 438 Grants               |                             |               |               |             |                       |
|                                           | 934-000-438000           | Grants                      | 0             | 28.00         | -           | -                     |
|                                           | 520 Miscellaneous        |                             |               |               |             |                       |
|                                           | 934-000-521003           | Donations                   | 160           | 37.00         | -           | -                     |
| 000 Undesignated Total                    |                          |                             | 160           | 65.00         | -           | -                     |
| REVENUE Total                             |                          |                             | 160           | 65.00         | -           | -                     |
| <b>EXPENSE</b>                            |                          |                             |               |               |             |                       |
| 230 Animal Control                        | 740 Commodities          |                             |               |               |             |                       |
|                                           | 934-230-750000           | Miscellaneous Commodities   | (1,331)       | -             | -           | -                     |
| 230 Animal Control Total                  |                          |                             | (1,331)       | -             | -           | -                     |
| EXPENSE Total                             |                          |                             | (1,331)       | -             | -           | -                     |
| Net Surplus (Deficit)                     |                          |                             | (1,171)       | 65.00         | -           | -                     |
| <b>936 Christmas In The Park</b>          |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                            |                          |                             |               |               |             |                       |
| 000 Undesignated                          | 520 Miscellaneous        |                             |               |               |             |                       |
|                                           | 936-000-521003           | Donations                   | 260           | 36,620.00     | -           | -                     |
|                                           | 96-000-699100            | Transfers From General Fund | 260           | -             | -           | -                     |
| 000 Undesignated Total                    |                          |                             | 520           | 36,620.00     | -           | -                     |
| REVENUE Total                             |                          |                             | 520           | 36,620.00     | -           | -                     |
| <b>EXPENSE</b>                            |                          |                             |               |               |             |                       |
| 000 Undesignated                          | 740 Commodities          |                             |               |               |             |                       |
|                                           | 936-000-750000           | Miscellaneous Commodities   | (6,402)       | (69,029.72)   | -           | -                     |
|                                           | 936-000-750100           | Xmas In The Park            | 0             | -             | -           | -                     |
| 000 Undesignated Total                    |                          |                             | (6,402)       | (69,029.72)   | -           | -                     |
| EXPENSE Total                             |                          |                             | (6,402)       | (69,029.72)   | -           | -                     |
| Net Surplus (Deficit)                     |                          |                             | (5,882)       | (32,409.72)   | -           | -                     |
| <b>939 Gnat Project</b>                   |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                            |                          |                             |               |               |             |                       |
| 000 Undesignated                          | 520 Miscellaneous        |                             |               |               |             |                       |
|                                           | 939-000-521003           | Donations                   | 1,926         | 2,551.00      | -           | -                     |
| 000 Undesignated Total                    |                          |                             | 1,926         | 2,551.00      | -           | -                     |
| REVENUE Total                             |                          |                             | 1,926         | 2,551.00      | -           | -                     |
| <b>EXPENSE</b>                            |                          |                             |               |               |             |                       |
| 240 Codes Enforcement                     | 740 Commodities          |                             |               |               |             |                       |
|                                           | 939-240-750000           | Miscellaneous Commodities   | (2,419)       | (2,092.61)    | -           | -                     |
| 240 Codes Enforcement Total               |                          |                             | (2,419)       | (2,092.61)    | -           | -                     |
| EXPENSE Total                             |                          |                             | (2,419)       | (2,092.61)    | -           | -                     |
| Net Surplus (Deficit)                     |                          |                             | (492)         | 458.39        | -           | -                     |
| <b>940 Gunn Park Trails</b>               |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                            |                          |                             |               |               |             |                       |
| 000 Undesignated                          | 520 Miscellaneous        |                             |               |               |             |                       |
|                                           | 940-000-521014           | Marmaton Mass Ride Donation | 4,910         | -             | -           | -                     |
| 000 Undesignated Total                    |                          |                             | 4,910         | -             | -           | -                     |
| REVENUE Total                             |                          |                             | 4,910         | -             | -           | -                     |
| <b>EXPENSE</b>                            |                          |                             |               |               |             |                       |
| 400 Parks                                 | 740 Commodities          |                             |               |               |             |                       |
|                                           | 940-400-750000           | Miscellaneous Commodities   | (5,505)       | (1,092.28)    | -           | -                     |
| 400 Parks Total                           |                          |                             | (5,505)       | (1,092.28)    | -           | -                     |
| EXPENSE Total                             |                          |                             | (5,505)       | (1,092.28)    | -           | -                     |
| Net Surplus (Deficit)                     |                          |                             | (595)         | (1,092.28)    | -           | -                     |
| <b>941 Law Enforcement Trust</b>          |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                            |                          |                             |               |               |             |                       |
| 000 Undesignated                          | 520 Miscellaneous        |                             |               |               |             |                       |
|                                           | 941-000-521002           | Seized Evidence             | 9,235         | -             | -           | -                     |
|                                           | 941-000-521003           | Donations                   | 0             | 500.00        | -           | -                     |
|                                           | 941-000-521011           | Forfeited Funds             | 0             | 2,900.00      | -           | -                     |
| 000 Undesignated Total                    |                          |                             | 9,235         | 3,400.00      | -           | -                     |
| REVENUE Total                             |                          |                             | 9,235         | 3,400.00      | -           | -                     |

**CITY OF FORT SCOTT, KANSAS**  
**FUND DETAILS**

| Row Labels                          | Subcategory              | Account Name                | 2023 Activity | 2024 Activity | 2025 Budget | 2026 Submitted Budget |
|-------------------------------------|--------------------------|-----------------------------|---------------|---------------|-------------|-----------------------|
| <b>EXPENSE</b>                      |                          |                             |               |               |             |                       |
| 000 Undesignated                    | 740 Commodities          |                             |               |               |             |                       |
|                                     | 941-000-727020           | K-9 Unit Expenses           | (20,680)      | (14,978.92)   | -           | -                     |
| 000 Undesignated Total              |                          |                             | (20,680)      | (14,978.92)   | -           | -                     |
| 200 Police                          | 520 Miscellaneous        |                             |               |               |             |                       |
|                                     | 941-200-520001           | County Seized               | (1,439)       | -             | -           | -                     |
|                                     | 720 Contractual Services |                             |               |               |             |                       |
|                                     | 941-200-727012           | Contractual Services        | 0             | -             | -           | -                     |
| 200 Police Total                    |                          |                             | (1,439)       | -             | -           | -                     |
| EXPENSE Total                       |                          |                             | (22,118)      | (14,978.92)   | -           | -                     |
| Net Surplus (Deficit)               |                          |                             | (12,884)      | (11,578.92)   | -           | -                     |
| <b>942 Safe Grant</b>               |                          |                             |               |               |             |                       |
| <b>EXPENSE</b>                      |                          |                             |               |               |             |                       |
| 200 Police                          | 740 Commodities          |                             |               |               |             |                       |
|                                     | 942-200-750000           | Miscellaneous Commodities   | 0             | -             | -           | -                     |
| 200 Police Total                    |                          |                             | 0             | -             | -           | -                     |
| EXPENSE Total                       |                          |                             | 0             | -             | -           | -                     |
| Net Surplus (Deficit)               |                          |                             | 0             | -             | -           | -                     |
| <b>943 Community Gardens</b>        |                          |                             |               |               |             |                       |
| <b>EXPENSE</b>                      |                          |                             |               |               |             |                       |
| 000 Undesignated                    | 740 Commodities          |                             |               |               |             |                       |
|                                     | 943-000-750000           | Miscellaneous Commodities   | (110)         | -             | -           | -                     |
| 000 Undesignated Total              |                          |                             | (110)         | -             | -           | -                     |
| EXPENSE Total                       |                          |                             | (110)         | -             | -           | -                     |
| Net Surplus (Deficit)               |                          |                             | (110)         | -             | -           | -                     |
| <b>945 Hospice Care</b>             |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                      |                          |                             |               |               |             |                       |
| 000 Undesignated                    | 520 Miscellaneous        |                             |               |               |             |                       |
|                                     | 945-000-521003           | Donations                   | 600           | -             | -           | -                     |
| 000 Undesignated Total              |                          |                             | 600           | -             | -           | -                     |
| REVENUE Total                       |                          |                             | 600           | -             | -           | -                     |
| <b>EXPENSE</b>                      |                          |                             |               |               |             |                       |
| 400 Parks                           | 740 Commodities          |                             |               |               |             |                       |
|                                     | 945-400-750000           | Miscellaneous Commodities   | (23,776)      | -             | -           | -                     |
| 400 Parks Total                     |                          |                             | (23,776)      | -             | -           | -                     |
| EXPENSE Total                       |                          |                             | (23,776)      | -             | -           | -                     |
| Net Surplus (Deficit)               |                          |                             | (23,176)      | -             | -           | -                     |
| <b>947 Gunn Park - Disc Golf</b>    |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                      |                          |                             |               |               |             |                       |
| 000 Undesignated                    | 520 Miscellaneous        |                             |               |               |             |                       |
|                                     | 947-000-521003           | Donations                   | 1,375         | 250.00        | -           | -                     |
| 000 Undesignated Total              |                          |                             | 1,375         | 250.00        | -           | -                     |
| REVENUE Total                       |                          |                             | 1,375         | 250.00        | -           | -                     |
| <b>EXPENSE</b>                      |                          |                             |               |               |             |                       |
| 000 Undesignated                    | 727 Contractual Services |                             |               |               |             |                       |
|                                     | 947-000-727034           | Appropriations              | 0             | -             | -           | -                     |
|                                     | 740 Commodities          |                             |               |               |             |                       |
|                                     | 947-000-750000           | Miscellaneous Commodities   | (1,375)       | (250.00)      | -           | -                     |
| 000 Undesignated Total              |                          |                             | (1,375)       | (250.00)      | -           | -                     |
| EXPENSE Total                       |                          |                             | (1,375)       | (250.00)      | -           | -                     |
| Net Surplus (Deficit)               |                          |                             | 0             | -             | -           | -                     |
| <b>948 Firefighter Benefit Ride</b> |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                      |                          |                             |               |               |             |                       |
| 000 Undesignated                    | 520 Miscellaneous        |                             |               |               |             |                       |
|                                     | 948-000-521003           | Donations                   | 0             | 1,900.00      | -           | -                     |
| 000 Undesignated Total              |                          |                             | 0             | 1,900.00      | -           | -                     |
| REVENUE Total                       |                          |                             | 0             | 1,900.00      | -           | -                     |
| Net Surplus (Deficit)               |                          |                             | 0             | 1,900.00      | -           | -                     |
| <b>949 Splash Pad</b>               |                          |                             |               |               |             |                       |
| <b>REVENUE</b>                      |                          |                             |               |               |             |                       |
| 000 Undesignated                    | 438 Grants               |                             |               |               |             |                       |
|                                     | 949-000-438000           | Grants                      | 10,000        | -             | -           | -                     |
|                                     | 949-000-699100           | Transfers From General Fund | 10,000        | 11,231.85     | -           | -                     |
| 000 Undesignated Total              |                          |                             | 20,000        | 11,231.85     | -           | -                     |
| REVENUE Total                       |                          |                             | 20,000        | 11,231.85     | -           | -                     |
| <b>EXPENSE</b>                      |                          |                             |               |               |             |                       |
| 000 Undesignated                    | 740 Commodities          |                             |               |               |             |                       |
|                                     | 949-000-750000           | Miscellaneous Commodities   | (20,539)      | (692.97)      | -           | -                     |
| 000 Undesignated Total              |                          |                             | (20,539)      | (692.97)      | -           | -                     |
| EXPENSE Total                       |                          |                             | (20,539)      | (692.97)      | -           | -                     |
| Net Surplus (Deficit)               |                          |                             | (539)         | 10,538.88     | -           | -                     |