2027 Proposed Operating Budget & 2027-2031 Capital Improvement Plan

City of Leavenworth

2027 Operating and 2027 – 2031 CIP Budget

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June 30, 2026

Mayor and City Commission
City of Leavenworth
Leavenworth, Kansas

Dear Mayor and Commissioners:

The City of Leavenworth Management Team is pleased to present the 2027 Operating Budget and 2027-2031 Capital Improvements Program (CIP). The two budget processes were combined in 2019 to provide the Commission and residents of Leavenworth with a clearer and more comprehensive view of total City resources and expenditures. The change also reflects the interconnectivity between the budgets. The budget is one of the most important documents the City prepares in a given year and efforts have been made to produce a document that is an effective communications tool, policy document, historical record, financial plan, and operations guide for the City.

I. BUDGET OVERVIEW

The 2027 Operating Budget is balanced, as required by law, and builds on the City's goal to provide high-quality services while maintaining sound financial standing. The budget contains revenue and expenses for all City funds and includes a "pass-through" levy as mandated by the Library Ordinance.

The 2027 Operating Budget was crafted in an environment of static local sales tax revenue while countywide sales and use tax continued their upward trend. The local economy faces high levels of inflation, commodity/service/utility price increases and wage pressures. This budget continues efforts to address the upward trend of price increases for services and commodities while being aligned to the City Commission's strategic priorities and goals.

The development of the 2027 Operating Budget reflects a deliberate effort to maintain the City's stable financial position without reliance on reserves. The City prioritized core services and long-term sustainability, with the budget strategically crafted to address rising expenditures and uncertain revenue trends, while remaining firmly aligned with the City Commission's stated priorities and objectives. Factors that provided constraints to the 2027 Operating Budget include:

- **Revenue Environment:** The 2027 budget reflects growth in the City's assessed property valuation, with an increase of 6%, generating approximately $234,738 in additional property tax revenue within the General Fund despite a 0.0187 mill levy decrease in that fund. While this

increase is essential to maintain existing service levels, the City remains sensitive to the impact on taxpayers, especially as residents concurrently face rising utility rates and increases from other tax districts.

- **Reserves and Fiscal Stability:** The City places great importance on maintaining healthy General Fund reserves, targeting a minimum of 16% and a preferred level of 30% of annual operating expenses. In order to maintain the City's excellent bond rating of Aa2, it's important to keep a reasonable reserve position. Higher bond ratings allow for lower interest rates when borrowing funds for capital projects. Recent years have seen a decrease in reserves as the City completed one-time projects and strategically used reserves in order to decrease the impact to property tax levies. As of December 31, 2025, General Fund reserves stood at 28.36% of operating expenses, but the proposed budget results in a decrease of reserves to 21.96% as of December 31, 2027. The 2027 budget continues a conservative approach of estimating both revenues and expenses. This approach has ensured that the City has not fallen short of the budgeted reserve rate in the General Fund.

- **Inflationary and Cost Pressures:** The 2027 budget development process confronted numerous external cost pressures, significantly affecting planned expenditures. The rising cost of goods, services, equipment, and labor constrains our ability to provide the highest level of services. Substantial increases such as these, combined with uncertainties surrounding federal employment at critical local employers such as the VA, correctional facilities, and Fort Leavenworth, underscore the need for budgetary prudence.

- **Operational Adjustments and Cost Control Measures:** In response to these financial challenges, City leadership undertook comprehensive cost-saving measures to maximize efficiencies and avoid unnecessary taxpayer burden. The 2027 Budget includes targeted initiatives such as:

    - Continued use of an online platform for posting business opportunities and bids which greatly increased competition and resulted in lower contracting costs for capital and operating projects.
    - Scrutinized insurance coverages and sought competitive quotes for health insurance brokers to keep costs as low as possible.
    - Modest salary increases in both 2026 and 2027 to simply keep wages level against the rising cost of living.

In addition to revenue and expense forecasting and resource management, Staff leadership closely observes proposed State legislation which may require a shift in City budgeting.

The last-minute nature of State tax legislation results in unpredictability for local governments. The Leavenworth City Commission is the appropriate body to make taxing decisions for the businesses it represents and the residents who select its composition every two years. Staff will continue to watch for and fight any efforts to limit the City's home rule authority.

The 2027 Operating Budget is a representative example of the measures taken by the current and past City Commissions in financial management and prudent taxation to deliver services at the local level. The 2027 Operating Budget reflects these past efforts and careful planning, but it also continues the

transition to a goal-oriented approach to the City's division of resources and service delivery. In March of 2026, the City Commission met with staff and developed a list of five goals that you would like to see addressed in the 2026 budget and beyond. Those goals, and the objectives we've identified to address them, are outlined below:

1. **Public Safety Readiness**
    - SWAT vehicle and bomb truck replacement
    - The addition of a Field Training Officer for the Fire Department
    - The purchase of additional bunker gear for the Fire Department leveraging CoreCivic impact fees
    - The exploration of constructing a gun range for the Police Department; potentially creating a public/private facility
2. **Infrastructure, Facilities, & Core Services**
    - Hiring for an Engineer on staff in the Public Works Department
    - Hiring for a Grant Writer position within the City Manager's Department to help augment all departments in the writing and submission of grant applications
    - Exploring the addition of staff members within the Community Development Department
3. **Parks, Recreation, & Community Amenities**
    - Installation of outdoor lighting at the skatepark
    - Explore options for establishing a new park in the South and West areas of the City
    - Conduct an engineering and feasibility study of improvements to the boat ramp/access to the Missouri River
4. **Organizational Efficiency & Modernization**
    - Streamlining processes – specifically improving processes that are already offered online and those that can be shifted to online
    - Review and update of Human Resource processes
    - Improvements to pothole reporting and tracking and establish metrics for internal responsiveness
5. **Downtown Revitalization & Business Growth**
    - Filling empty storefronts
    - Expanding second story residential potential
    - Sidewalks, beautification, and routine cleanup
    - Business feasibility / market study
    - Increasing economic development capacity

The 2027 Operating Budget is a clear representation of strategic financial measures implemented by the current and past City Commissioners, underscoring disciplined fiscal management and prudent stewardship of public funds. By carefully evaluating expense growth, strategically managing reserve levels, and making thoughtful investments, the City is positioned to continue delivering high-quality municipal services despite the challenging financial environment.

In light of this uncertain landscape, the 2027 budget was crafted with a disciplined approach to spending, reaffirming that the Leavenworth City Commission is best positioned to make responsive and responsible financial decisions for its residents and businesses. The budget reflects the Commission's commitment to long-term stability by limiting new spending, prioritizing core services, and avoiding structural

imbalances that could weaken the City's financial position. As a result, the 2027 budget includes several key investments and considerations that:

- **Leverage the Dedicated Grant Matching Fund:** Recognizing the significant benefit of leveraging external funding opportunities, the City will utilize $820,777 from the General Fund in 2026 to meet required local match obligations for approximately $4,055,000 in external grant-supported projects. In 2027, the General Fund will contribute an additional $685,250 to help support over $1.1M in projects which generally receive at least five dollars in grant funding to each dollar the City contributes.
- **Reduce and Manage Debt Obligations:** The City continues its disciplined approach to reduction of outstanding debt initiated in previous years. While bonds totaling $4,885,000 were issued in 2024 for Fire Station #3, the 2027 budget reflects debt service that is $991,700 lower than 2025 debt service and $403,600 lower than 2026 debt service. If the City continues its prudent pay-as-you go strategy for CIP projects, all general obligation debt will be retired by 2036. This ongoing commitment to debt reduction ensures greater financial flexibility for future budgets.
- **Digitalize and Enhance Communication:** The budget prioritizes modernizing service delivery and enhancing transparency through targeted technology investments. In 2026, the City implemented Office 365 for operational efficiency and to improve cybersecurity as well as the adoption of online licensing capability. In 2027, the City will continue making strides to address the gaps of services that are not yet available to be completed online and will make improvements towards revamping the application/hiring process online as well.
- **Adjust Wastewater Infrastructure Investments:** A master plan has been completed in 2026 outlining the way ahead for upgrading every aspect of the Wastewater Treatment Plant and its treatment processes. The current CIP reflects identified projects that will address urgent needs to the existing facility and prepare for massive renovation in future years.

Based on Commission direction and actions aimed at managing expenses responsibly and restoring appropriate reserve levels while ensuring essential service delivery and strategic investments in infrastructure, the 2027 Operating Budget includes a proposal to keep the City-supported mill levy flat at 23.617 mills, reflecting the guidance of the Commission to minimize cumulative impact on residents, especially in the context of rising private utility rates and other taxing jurisdiction's adjustments.

Looking forward, the Budget Team continues to recognize the City's out-sized reliance on sales tax revenue as a significant component of general fund revenues, which represents risk as that revenue is particularly vulnerable to broader economic conditions. As stated in its most recent evaluation, Moody's Investor Service specifically notes, "The City's reliance on economically sensitive sales tax revenue is a credit challenge."

Sales tax is inherently more volatile than property tax and tends to fluctuate with changes in consumer spending. A portion of the City's sales tax revenue is tied to a one percent countywide sales tax, which is set to expire in 2035. The allocation formula for distributing this revenue includes a property tax component. As the City's share of the total county property tax collections declines relative to other municipalities, the City's portion of countywide sales tax revenue will also decrease.

If sales tax revenue decreases and the City maintains a flat mill levy, future budgets may require difficult decisions, including potential reductions in service levels. City Staff work to increase residential,

commercial, and industrial growth which would expand the City's property tax base, helping to strengthen long-term revenue without further increasing the burden on existing homeowners and businesses. These efforts directly support Commission goals to expand housing opportunities, attract private investment, and ensure future tax growth benefits all residents equitably.

II. OPERATING BUDGET

The 2027 Operating Budget totals $69,656,446 across all funds and reflects a disciplined and strategically targeted approach to managing both short- and long-term financial needs. The budget maintains core municipal service levels, invests in key infrastructure and workforce-related initiatives, and ensures responsible use of taxpayer resources in light of economic volatility and constrained revenues.

General Fund

The General Fund serves as the City's primary operating fund, supporting essential services including Police, Fire, Public Works, Planning and Community Development, and City Administration. The primary revenue streams that support the General Fund budget are: 1) Sales and Use Taxes; 2) Property Taxes; 3) Charges for Services; 4) Fines and Forfeitures; and 5) Franchise Fees. Fluctuations in these revenue streams affect how the City is able to pay for and maintain core services.

Revenue Highlights

- The City experienced an increase in assessed valuation, rising from $333,837,941 in 2025 to an estimated $353,892,903 in 2026, or 6%. At the proposed City mill levy of 23.617, this increase will generate approximately $234,738 in additional property tax revenue for the General Fund.
- Total sales tax revenue is projected to increase 2% from 2026 projected sales tax collections. This represents a conservative estimate of sales tax growth after seeing 2025 actual collections fall considerably short of budgeted expectations. The volatility of sales tax, particularly amid broader economic uncertainty and inflation, has reaffirmed the City's strategy to rely more heavily on stable property tax growth for core service funding.
- Franchise fees in the General Fund are budgeted to be largely static from 2025 actual collections. Franchise fees are dependent on the weather and are, therefore; difficult to predict.
- The 2027 Budget projects an ending General Fund Reserve of $5,478,114, with budgeted operating expenses of $24,949,722; therefore, the budgeted General Fund reserves as of December 31, 2027 is 21.96% of annual expenditures. This marks a deliberate effort by the City to minimize the drawdown of reserves. While the reserve is below the City's preferred 30% target, this allocation reflects a disciplined and proactive approach that maintains the City's fiscal resilience and will help support the City's historically strong bond rating.

Expense Highlights

- The City has experienced substantial increases in insurance premiums over the past several years. Health insurance premiums rose by 21.7% in 2024 and by another 9% in 2025. In 2026, premiums are projected to decrease by 11.6%, but the 2027 budget is projecting a 5.5% increase over 2026. Property insurance increased by 23.8% in 2024 and another 34.6% in 2025. The 2027 budget is projecting an increase of 5.6% over 2025 actual.
- Following wage increases implemented in 2024 (ranging from 5% to 15%) and a subsequent 3.5% adjustment in 2025, the City implemented a modest, scaled salary increase of 1.5% - 2.75%

based on position. For the 2027 budget, a simple flat increase of 3% across all positions has been programmed.

- In 2022, the City partnered with Enterprise Fleet Management and began transitioning to a leased fleet of passenger vehicles and pick-up trucks. The original financial model for the lease arrangement netted the gain from vehicle sales against the lease expense, resulting in a projected lower annual spend for vehicles. This model has continued to be a fiscal constraint as annual lease payments have replaced the flexibility of owning the fleet and choosing replacement timelines. The City has begun purchasing the leased vehicles outright from Enterprise once advantageous based on depreciation.

Other budgets included

It is useful to consider the rest of the 2027 budget document as consisting of budgets from the four following types of funds: Library Funds, Federal Grant Funds, Enterprise and Special Revenue Funds not supported by ad valorem taxes, and funds that receive support from ad valorem taxes.

Library

The Library Ordinance establishes a mill rate not to exceed 3.75 mills to support Library operations. For 2027, the Library's submitted budget includes an increase of 0.004 mills for operations, and a 0.072 mill decrease for Library Employee Benefits for a net mill decrease of 0.068 which generates an additional $74,131. The total Library levy will generate approximately $1,732,660.

Federal Grant Funds

The City continues to receive annual federal grants for Planters II, the Section 8 Voucher Choice Program, and the Community Development Block Grant (CDBG) initiatives. These programs serve critical housing and community development needs for Leavenworth residents.

The 2027 Planters II budgeted expenses increase by $10,264 (1.2%) over the 2026 approved budget, reflecting a stable budget.

The 2027 Voucher Choice Fund budgeted expenses increase by $18,053 (0.06%), also reflecting a stable budget.

The 2027 Community Development Block Grant budgeted expenses increase by $9,397 (2.5%) over 2026. Of that total budget, $81,166 may be used for administrative purposes; the balance or $297,005, is used for a variety of community projects in accordance with CDBG guidelines.

Enterprise and Special Revenue Funds

The following funds derive their financial support from sources other than ad valorem taxes. Expense budget levels for these funds are generally dependent upon the availability of revenue generated through the pursuit of the fund's activity. For example, the Sewer Fund expense budget is dependent upon funds generated from the sale of sewer services.

The 2027 budgeted expenses for this group of funds decreased $6,742,284 or 23.0% over 2026, to $22,607,020. This significant decrease in the non-tax funds budgets is largely attributed to the completion of capital project expenditures in 2026.

Budgeted Expenses by Fund
(Net of Budgeted Reserves and Transfers to Other Funds)

	2026 Adopted	2027 Proposed
CVB Fund	$944,567	$962,985
Probation Fund	$219,765	$0
Streets Fund	$1,552,893	$1,511,336
Economic Development Fund	$446,991	$474,788
Capital Projects Fund	$3,743,249	$4,179,399
Streets Capital Projects Fund	$3,709,000	$1,679,750
CIP Sales Tax Fund**	$0	$0
Countywide Sales Tax Fund**	$0	$0
Grant Matching Capital Projects Fund	$4,015,780	$1,164,500
Sewer Fund	$8,752,910	$6,508,355
Refuse Fund	$2,802,012	$2,547,151
Storm Water Capital Projects Fund	$1,562,725	$2,516,351
Auto TIF Fund	$644,600	$339,500
Hotel TIF Fund	$839,113	$482,000
Retail TIF Fund	$88,500	$234,500
Total	**$29,322,105**	**$22,271,053**

The Convention and Visitors Bureau (CVB) Fund was established in 2014 to account for Transient Guest Tax (TGT) revenue collected on overnight stays. With the addition of several new hotels, revenues grew substantially. After the hotels were built, revenue continued to grow due to increases in room rates and occupancy. 2027 CVB expenses are budgeted to increase by 1.9% or $18,418 over the 2026 approved budget, reflecting a static nature of expenses and providing for the modest increases to salaries covered by this Fund. Reserves are maintained in the CVB fund to prepare for unexpected economic downturns that might significantly impact tourism-related businesses and the collection of TGT. Reserves are kept available in order to be able to pay staff and maintain marketing efforts during future economic downturns.

The Probation Fund will be discontinued following 2026 and is not budgeted in 2027. Probation services are still provided by the City, but the revenues and expenses are shifted to fall within the General Fund like the Municipal Court. The decreasing activity in the Probation Fund and reduction of services provided to other towns merited the closure of this Fund.

The Street Fund's 2027 budgeted expenditures decrease from $1,552,893 in 2026 to $1,511,366 (2.7%), due to a decrease in projected salary expenses.

The Economic Development Fund's budgeted expenses increase by $17,797 (3.9%) over the 2026 budget. Revenue in this fund fluctuates because it is based on the collection of countywide sales tax. Yearly allocations for the Main Street, LCDC, and the RideLV Transit Programs account for approximately 50% of annual expenditures. Unspent funds contribute to the reserves which are used for economic development projects and incentives.

**The CIP Sales Tax and the Countywide Sales Tax Funds are set up to collect local and countywide sales and use tax and disburse those funds to various other funds based on previously established City ordinances; therefore, the funds do not have any budgeted expenses other than transfers to other funds. The primary recipients of transfers from the sales tax funds are the Recreation Fund, the Debt Service Fund, the Capital Projects Fund, and the Streets Capital Projects Fund. Local sales tax is budgeted to increase by 2.5% compared to the 2026 projection and countywide sales tax is budgeted to increase 3% from the 2026 projections.

Expenditures in the Capital Projects Fund are budgeted to increase by $436,150 (11%) due to higher cost projects being scheduled in 2027 than in 2026. The attached 2027 – 2031 CIP Budget provides a detailed listing of the projects that are budgeted to be completed in 2027 and the following four years. The highlights include the Enterprise vehicle lease program for $462,668, replacement of Storage Area Networks (SANs) in 3 locations throughout the City for $300,000, a single-axle dump truck for the Streets Department for $200,000, and $339,000 of various upgrades and maintenance items throughout the City's Parks and Recreation Department.

The Streets Capital Projects Fund is budgeted to decrease by $2,029,250 (55%) from the 2026 budgeted amount to $1,679,750. This is due to the completion of the Wilson Avenue project being budgeted in 2026.

The Grant Matching Capital Projects Fund was first established in 2024 to track capital projects primarily funded through state and federal grants that require a City cost share. In 2027, the fund's proposed budget decreases by $2,751,280 (69%). This significant decrease is driven by the projected completion of several high-impact infrastructure projects, including improvements to the 10th and Limit Intersection, Vilas Street, Downtown ADA Intersection, and the Airport taxiway and apron pavement seal in 2026. Beginning in 2027 a $100,000 reserve balance is established for this Fund to enable the City to quickly apply for short-notice grants which require immediate response.

The 2027 Sewer Fund budget decreased from $8,752,910 to $6,522,701 (25%). The primary driver of the increased budget is in capital outlay which includes $500,000 for manhole and sewer line repairs and $3,750,000 for replacement and repairs of equipment at the treatment plant. The City has begun preparing for the replacement of the Leavenworth Water Pollution Control (WPC) wastewater treatment facility. The current WPC is over fifty years old and is no longer meeting the standards required for permitting by the Kansas Department of Health and Environment (KDHE). Sewer utility rates are budgeted to increase by 11.5% in 2027 in order to increase capital reserves and prepare for increased debt service in 2028 when initial planning and design costs for the new facility begin.

The 2027 Refuse Fund budget decreases by $245,644 (9%) from the 2026 budget to $2,556,368. The decrease is due to a reduction in capital asset purchases from 2026 and a projected decrease to salary and compensation from staffing shortages. The City continues to consider constructing a consolidation site at, or near the former City landfill site, but the 2027 budget reflects a strategy to continue maintaining refuse operations with the same disposal methods in past years.

The Storm Water Capital Projects Fund is budgeted to increase by $633,431 (60%) over the 2026 budget due to an increase in projects slated for execution in 2027. The revenue source for this fund is the Storm Water Impact Fee that is paid annually by all residents and businesses. That revenue is used to repair

and rebuild the City's aging storm water infrastructure. The Storm Water fee will increase in 2027 by 24%.

The Auto, Hotel and TIF Funds expenses are budgeted to decrease by a total of $516,213, reflecting actual 2025 collections and expenditures.

Other Funds Supported by Ad Valorem Taxes

The 2027 Bond and Interest Fund budget is supported by ad valorem taxes and transfers from the CIP and Countywide Sales Tax Funds. The 2027 mill levy for the Bond and Interest Fund is budgeted to decrease by 1.304 mills, because debt service is decreasing as general obligation bonds are paid off. 2026 budgeted expenses decrease by $401,461. The decrease is projected to continue each year until 2036 when the City will no longer have any debt service payments due unless incurring new debt. The Bond and Interest Fund is budgeted to finish the year with a $49,889 reserve.

The Recreation Fund is supported by ad valorem taxes, transfers from the CIP Sales Tax Fund, and fees for service. The 2027 mill levy for the Recreation Fund is budgeted to increase by 1.491 mills. This is a part of an overall budget strategy as the Bond and Interest Fund requires less ad valorem tax to support debt service, the mill will be shifted to the Recreation Fund so that the Recreation Fund will be less reliant on transfers from the CIP Sales Tax Fund. This, in turn, will make more revenue available for capital expenditure projects. The Recreation Fund's budgeted expenses increase by 4.9% to $3,375,102 in 2027, reflecting small increases made to salaries and benefits.

The Police and Fire Pension Funds are supported by ad valorem taxes. The pension plans were closed when the City joined KPERS, therefore there will be no new members in these plans. There are currently three retirees between the two funds and the amount of ad valorem tax levied for these funds is based on an actuarial analysis performed at the end of each year. The mill levies for these two funds, combined, is budgeted to be flat in 2027.

Assessed Valuation

Based upon information recently received from the County Clerk, the City of Leavenworth experienced an increase in assessed valuation from $333,836,988 in 2025 to $353,891,950 in 2026. This is a 6% increase in assessed valuation.

	2025 Budget	2026 Budget	Variance
Real Property	$316,590,163	$336,300,721	$19,710,558
Personal Property	2,687,738	2,496,159	-191,579
State Assessed Utilities	14,560,040	15,095,070	535,983
Total	**$333,836,988**	**$353,891,950**	**$20,054,962**

Ad Valorem Taxes

The following table illustrates the 2027 ad valorem tax levy (prior to the delinquency rate calculation) required by each City Fund.

Fund	2026 Budget	2027 Budget	Variance
General Fund	$5,082,503	$5,317,241	4.62%
Recreation	828,262	1,404,955	69.63%
Bond & Interest	1,921,141	1,573,408	-18.1%
Fire Pension	42,766	45,298	5.92%
Police Pension	16,037	16,987	5.92%
Subtotal - City	**7,890,709**	**8,357,889**	**5.92%**
Library Fund	1,251,581	1,327,098	6.03%
Library Employee Benefits	406,948	405,561	-0.34%
Subtotal - Library	**1,658,529**	**1,732,659**	**4.47%**
Total	**$ 9,549,238**	**$10,090,548**	**5.67%**

Mill Levies

The table below illustrates the 2027 mill levy rate for each City Fund requiring ad valorem tax support given the assessed valuation data provided by the County Clerk.

Fund	2026 Budget	2027 Budget	Variance
General Fund	15.212	15.025	-0.187
Recreation	2.479	3.97	1.491
Bond & Interest	5.75	4.446	-1.304
Fire Pension	0.128	0.128	0
Police Pension	0.048	0.048	0
Subtotal – City	**23.617**	**23.617**	**0**
Library Fund	3.746	3.750	0.004
Library Employee Benefits	1.218	1.146	-0.072
Subtotal - Library	**4.964**	**4.896**	**-0.068**
Total	**28.581**	**28.513**	**-0.068**

III. CAPITAL IMPROVEMENTS PLAN (CIP) BUDGET

The Capital Improvements Plan outlines a $42 million investment over 5 years to maintain and enhance the City's infrastructure and service delivery across utilities, facilities, transportation, parks, and technology. The CIP is supported by two primary revenue sources: 1) ¼ of the City's local sales tax, and 2) the City's portion of the countywide sales tax. The CIP includes information for enterprise funds (Sewer, Refuse, and Storm Water), which are funded through user and impact fees.

The CIP budget is allocated across a range of pay-as-you go projects, including upgrades to existing City buildings, construction of new facilities, equipment purchases, operating transfers, and critical infrastructure improvements. Projects are prioritized with direction from the City Commission and staff evaluation. These investments align with the Commission's focus on maintaining core infrastructure, investing in public safety, and enhancing quality of life through deliberate, future-oriented planning. While the CIP represents a five-year outlook, it is reviewed and updated annually to maintain flexibility and responsiveness to emerging needs. The goal of the 2027-2031 CIP is to align available resources with the City's highest priority needs while ensuring transparency and accountability to taxpayers.

Approach and Goals

Staff's primary approach to the 2027-2031 CIP is to consolidate the gains and improvements made in recent years and maintain the City's existing infrastructure. Resources are being programmed to address necessary maintenance and repairs across all City facilities. Additionally, this CIP aims to plan for future development and expansion specifically with regards to Sewer Plant upgrades and Solid Waste disposal.

IV. CONCLUSION

The recommended 2027 Operating Budget and 2027-2031 Capital Improvement Program (CIP) reflect an optimistic, yet cautious approach to the fluctuations in the local, state and federal economies. The recommended budget makes responsible use of reserve levels and requests the minimum mill levy necessary to continue the services at the level expected by the City Commission and the Leavenworth residents and businesses. As mentioned above, local governments are subject to mandates from other levels of government that can dramatically impact the shape and composition of budgeting and tax structures without regard for local governments' ability to provide service at levels expected by residents and businesses.

The proposed budget invests in the City's infrastructure, employee development, and workforce stabilization. It aims to maintain alignment with the City Commission's stated goals. While certain areas were selected for enhancements and others remained unchanged, we hope this proposed budget matches those goals and expectations of the residents of Leavenworth and the City Commission.

The City's budget process is a year-round team effort that includes the entire management team and staff at all levels throughout the City. We appreciate the support of the staff in the preparation and presentation of the City Manager's proposed 2027 Operating Budget and 2027-2031 CIP.

Sincerely,

Scott Peterson
City Manager

Andrew See
Finance Director

City of Leavenworth, Kansas

List of Elected and Appointed Officials

December 31, 2025

Elected Officials	Position	Term Expires
Nancy Bauder	Mayor	2026
Rebecca Hollister	Mayor Pro Tem	2029
Holly Pittman	Commissioner	2027
Joe Wilson	Commissioner	2029
Sam Maxwell IV	Commissioner	2027

Appointed Officials	Position	Length of Service with City
Scott Peterson	City Manager	2 years
David Waters	City Attorney	8 years
Penny Holler	Assistant City Manager	5 years
Melissa Bower	Public Information Officer	13 years
Lona Lanter	Human Resources Director	22 years
Sarah Bodensteiner	City Clerk	4 years
Roberta Beier	Finance Director	5 years
Steve Grant	Director of Parks & Community Activities	24 years
Brian Faust	Director of Public Works	5 years
Pat Kitchens	Police Chief	35 years
Gary Birch	Fire Chief	12 years
Kim Portillo	Director of Community Development	2 years

Staff Responsible for the 2027 Proposed Budget Include:

Scott Peterson
City Manager

Penny Holler
Assistant City Manager

Trevor Cook
Assistant to the City Manager

Roberta Beier
Finance Director

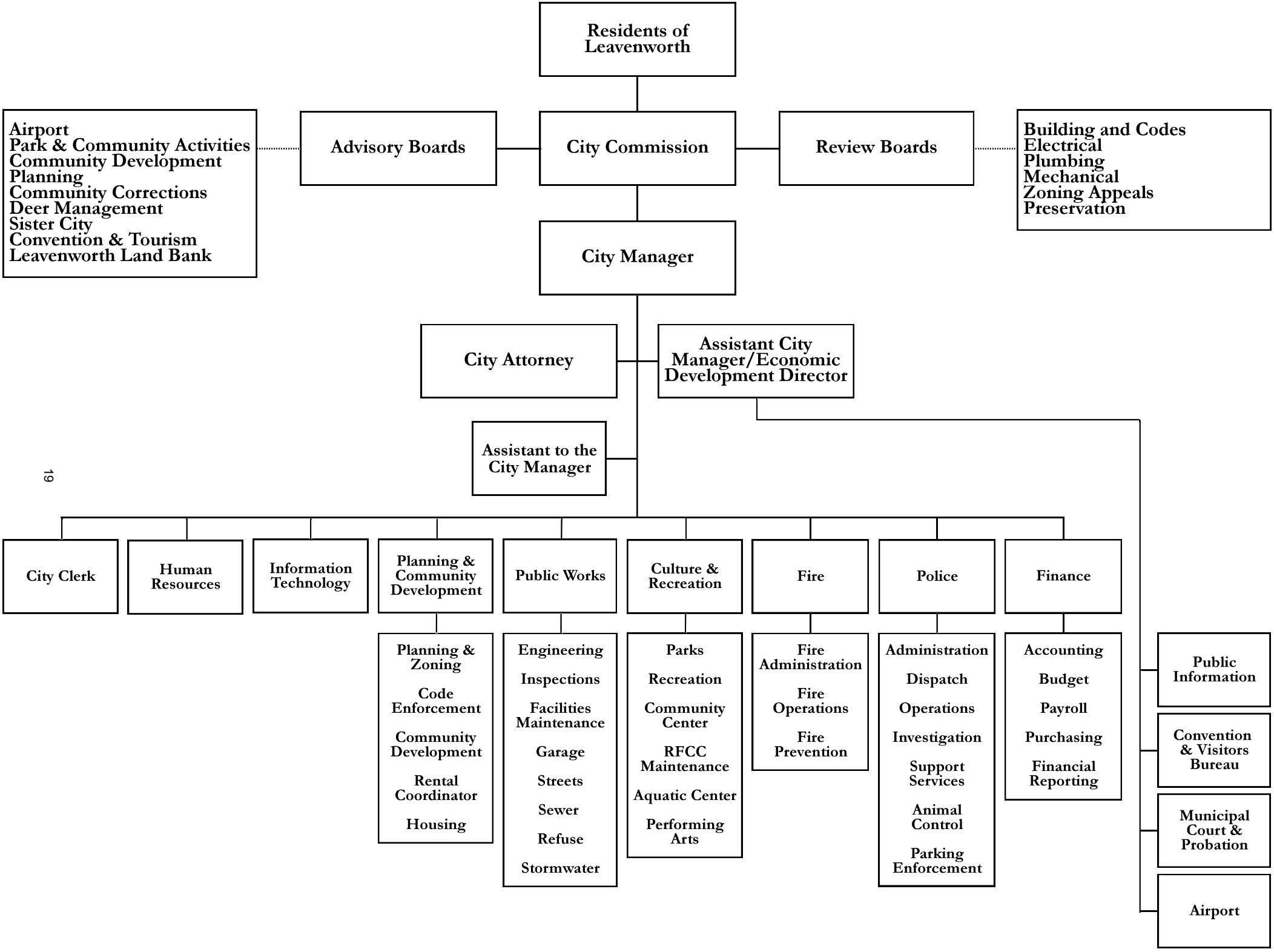
Andrew See
Deputy Finance Director

Diana Gregory
Senior Accountant

Sarah Bodensteiner
City Clerk

Mission Statement

The ongoing mission of the City Government of Leavenworth, Kansas is to protect and maintain the health, safety, and general welfare of the Leavenworth community. All representatives of the Leavenworth city government will carry out this mission on a daily basis within the parameters of all fiscal resources available and in a fair and equitable manner for all individuals who live in, work in, conduct commerce in, and visit the City of Leavenworth.


Residents of Leavenworth
Airport
Park & Community Activities
Community Development
Planning
Community Corrections
Deer Management
Sister City
Convention & Tourism
Leavenworth Land Bank
Advisory Boards
City Commission
Review Boards
Building and Codes
Electrical
Plumbing
Mechanical
Zoning Appeals
Preservation
City Manager
City Attorney
Assistant City Manager/Economic Development Director
Assistant to the City Manager
City Clerk
Human Resources
Information Technology
Planning & Community Development
Public Works
Culture & Recreation
Fire
Police
Finance
Planning & Zoning
Code Enforcement
Community Development
Rental Coordinator
Housing
Engineering
Inspections
Facilities Maintenance
Garage
Streets
Sewer
Refuse
Stormwater
Parks
Recreation
Community Center
RFCC Maintenance
Aquatic Center
Performing Arts
Fire Administration
Fire Operations
Fire Prevention
Administration
Dispatch
Operations
Investigation
Support Services
Animal Control
Parking Enforcement
Accounting
Budget
Payroll
Purchasing
Financial Reporting
Public Information
Convention & Visitors Bureau
Municipal Court & Probation
Airport

Community Profile

History, Size, and Location

The City of Leavenworth, Kansas is located on the west bank of the Missouri River in the Dissected Till Plains region of North America's Central Lowlands on land that was originally inhabited by the tribes of the Delaware, Kansa, and Osage peoples. Four small tributaries of the Missouri River flow eastward through the city, Quarry Creek, Corral Creek, Three Mile Creek, and Five Mile Creek. The City's water source comes from the Missouri River.

Leavenworth is 28 miles northwest of Kansas City, Missouri, 45 miles northeast of Topeka, Kansas, 145 miles south-southeast of Omaha, Nebraska, and 165 miles northeast of Wichita, Kansas, at the intersection of US Route 73 and Kansas Highway 92. The City has a population of 37,012 and covers an area of approximately 24.7 square miles.

Fort Leavenworth, built in 1827, was originally named Cantonment Leavenworth by Colonel Henry Leavenworth. For several decades, the fort played an important role in keeping the peace between the various Native tribes and the settlers moving west. Many Leavenworth city streets are named after local Native tribes.

While Fort Leavenworth was separate from the city until annexation in 1977, the two are interdependent on each other and their histories are inextricably intertwined. The City provides additional housing, shopping, recreational, and cultural amenities that are not available on post. In addition to the military personnel, the Fort provides employment for over 5,000 civilian employees and contractors.

Fort Leavenworth is home to the United States Army Combined Arms Center; the U.S. Army Command and General Staff College; Mission Command Center of Excellence, Munson Army Health Center, and the Army Corrections Complex. Leavenworth is home to the University of Saint Mary, the Dwight D. Eisenhower Veterans Affairs Medical Center, and the Leavenworth Federal Penitentiary.

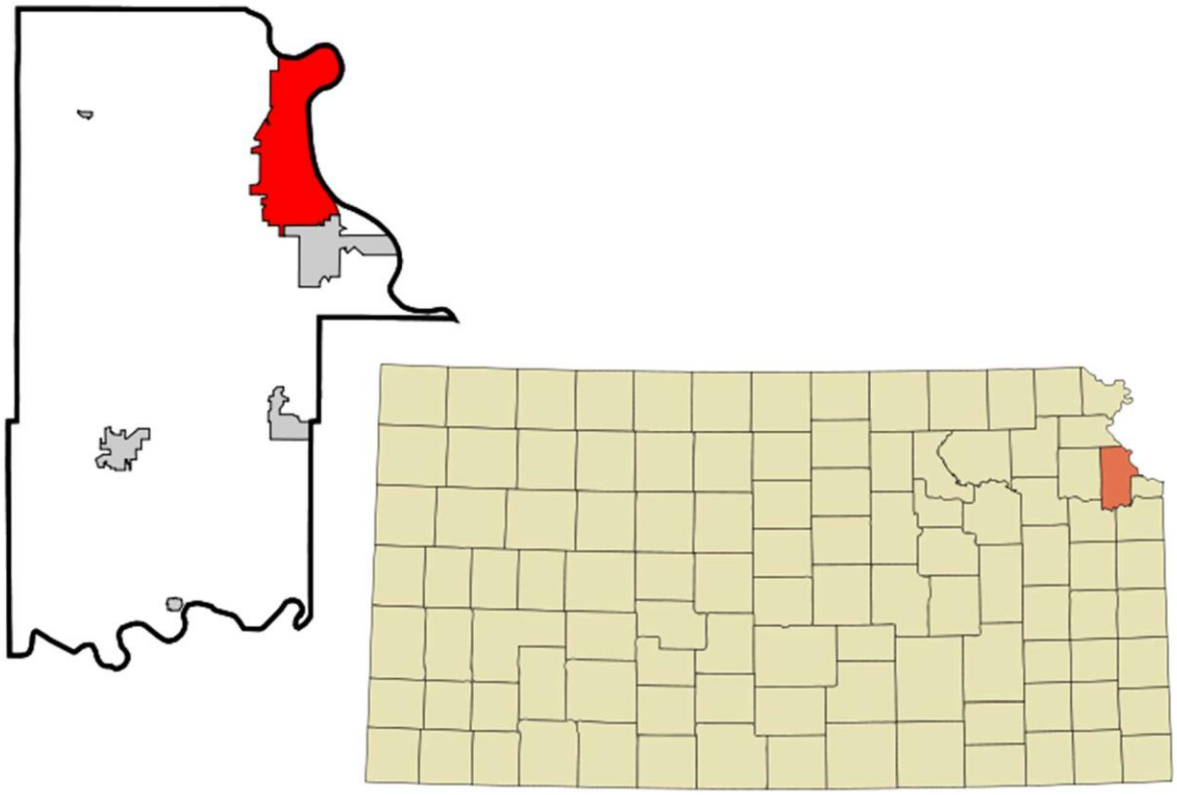
Leavenworth has a small town, historic atmosphere with access to the amenities of a larger city. In addition to the large federal presence and large private employers, such as Hallmark Cards, the Leavenworth community is home to many smaller, family-owned businesses. The 28-blocks of downtown Historic Leavenworth still contains many of the buildings that were present in the early 1900's. Vintage homes are scattered throughout the community.

The City, which grew south of and in support of the fort, was established in 1854 and was incorporated by the first Kansas territorial legislature in 1855. The City was the first city incorporated in the Kansas Territory, hence its motto: "First City of Kansas." American history identifies Leavenworth for its key role as a supply base for settlers going west. The City was home to freight companies, meat packers, provisioners, stove makers, and furniture manufacturers. As the city grew, factories and businesses flourished and stately homes were built to house the families whose wealth grew as the city grew. Leavenworth was the industrial center of Kansas and of the west. The city has a historic wayside walking and driving tour commemorating the notable events and locations in the community.

Leavenworth also became known as a refuge for African-American slaves fleeing the slave state of Missouri, with the help of Abolitionists. In the years preceding the Civil War, Leavenworth frequently had physical confrontations between anti- and pro-slavery factions.

In April 1858, the Leavenworth Constitution was adopted for the State of Kansas in Leavenworth. The constitution was never officially recognized by the federal government, but was considered the most radical constitution drafted for the new western territories because it included freed African-Americans as citizens.

The following map shows the Location of Leavenworth County in Kansas and the City of Leavenworth within Leavenworth County.



Land Use

The City of Leavenworth is made up of 16 zoning districts. These zoning districts can be divided into three groups: residential, commercial, and industrial. The residential group is made up of all parcels zoned for the intent of use for habitable dwellings. The commercial group is all parcels zoned with the intent to operate a business for profit. An industrial group is a group made up of zoned areas for industrial uses. Land use in Leavenworth is 76.6% residential, 6.9% commercial, and 9.29% industrial. Leavenworth has several federal and state entities that make up a portion of the land within city limits; these entities are not included in any of the three groups since they are considered government properties and are therefore tax-exempt.

Federal Presence

As mentioned earlier, the City has a strong federal presence, which includes Fort Leavenworth, home to the U.S. Army Combined Arms Center and the U.S. Army Command and General Staff College, School of Military Studies, the Center for Army Leadership, the Combat Studies Institute, the Combined Arms Directorate, the Center for Army Lessons Learned (CALL), and the Mission Command Center of Excellence (MCCoE).

The Fort has been continuously occupied by the U.S. Army since its inception in 1827. The original purpose of the fort was to protect settlers on the Santa Fe Trail. The fort also played a key role in both the Mexican and Civil Wars. In 1854, it was the temporary capital of the Kansas Territory. There are two national cemeteries located in Leavenworth. One of these, the Fort Leavenworth National Cemetery, is located on the Fort. Today, Fort Leavenworth is a major economic driver of the community. Providing roughly 15,000 military, civilian, and Department of Defense jobs, an average daily post population of 21,420, and an estimated $1.5 billion economic impact to the city and the region.

In addition to Fort Leavenworth, the U.S. Department of Veteran's affairs operates the Dwight D. Eisenhower Veterans Affairs Medical Center. The other national cemetery, the Leavenworth National Cemetery, is located on these grounds behind the Veteran's Affairs Medical Center.

There are several prisons located in Leavenworth and the immediate surrounding area. The United States Federal Penitentiary was built in 1903, along with its satellite prison camp, and the Federal Bureau of Prisons operates both. The Federal Bureau of Prisons has renamed the former United States Penitentiary and is currently constructing a new $461 million Federal Correctional Institution in Leavenworth. The United States Disciplinary Barracks, which is located on the fort and is the military's only maximum-security facility, and the Midwest Joint Regional Correctional Facility are both military facilities. The Kansas Department of Corrections operates the Lansing Correctional Facility located in Lansing, Kansas, a neighboring city.

These facilities provide strong financial stability to the City.

Education

Primary and secondary

Three public school districts provide educational services to local citizens. Unified School District (USD) 207 is on Fort Leavenworth and has three elementary schools and one junior high school. The USD 207 high school students attend USD 453, the City of Leavenworth's school district. USD 453 operates four elementary schools, one intermediate school, one middle school, Leavenworth Virtual School (LVS), an Educational Center, and Leavenworth High School. Leavenworth High School boasts the very first Junior Reserve Officer Training Corps (JROTC) in the country. Leavenworth Virtual School is an internet-based school for kindergarten through eighth grade students. Children living in the City's southernmost areas are included in the Lansing USD 469 School District.

There are also two private schools in Leavenworth, Xavier Elementary school for students in pre-kindergarten through eighth grade and St. Paul Lutheran School for students in pre-kindergarten through eighth grade.

Colleges and Universities

The University of Saint Mary is a four-year private Catholic university located in Leavenworth. Other higher education opportunities in Leavenworth include a Kansas City Kansas Community College satellite campus and a University of Kansas satellite campus.

Educational Attainment (Ages 25 and over)	
High School or higher	**91.8%**
Bachelor's degree or higher	**33.5%**

U.S. Census Bureau

Economy and Growth

Leavenworth is a prime middle-class community with a sound business base in the Kansas City Metropolitan area. The cost of living in Leavenworth is 90.1% of the national average.

Economic activity in Leavenworth during the past year included:

- Construction continued on the new, $461 million federal prison to replace the 126 year-old facility; the new facility will be state of the art, offer increased security and services for physical and mental well- being for prisoners
- Site visits from businesses interested in the shovel-ready, 82-acre Business and Technology Park
- Infill residential development increased housing options
- City celebrated four years of partnership with RideLV, the on-demand micro transit system providing public transportation within City limits. The success of this program has led to its expansion into neighboring Lansing.
- Distribution of dozens of Small Business Economic Development Grants to new and existing businesses to make building and façade improvements
- Steady participation in the City-hosted Annual Business Symposium to connect current and future business owners with the resources to help them succeed and grow.

- Continued outreach regarding the City's Neighborhood Revitalization Area (NRA) tax rebate program to stimulate investment into properties within the NRA boundaries

Governmental Structure

Leavenworth is a legally constituted city of the First Class and the county seat of Leavenworth County.

The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing body.

Since 1969 the City has operated under the commission-manager form of government. Policymaking and legislative authority are vested in the City Commission, which consists of five commissioners elected at large on a non-partisan basis by the general population. The commission elections are held every two years. Three of the commissioners are elected at each election. The two highest vote totals receive a four-year term and the third highest vote total receives a two-year term. The Commissioner with the highest vote total will become mayor in the following year and the commissioner with the second highest vote total will become mayor the year after that.

In comparison to the federal government, the City Commission performs the legislative function; the Municipal Court performs the judicial function; and the City Manager and city staff perform the executive function.

The Commission is responsible for passing ordinances, adopting the annual budget and capital improvement program, appointing committees, and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Commission, overseeing the day-to-day operations of the City, and appointing the heads of the City's departments.

The City's financial reporting entity includes all the funds of the primary government (the City of Leavenworth) and of its component unit - the Public Library. A component unit is a legally separate entity for which the primary government is financially accountable.

The City provides a full range of services, including:

- Public safety: police and fire protection, animal control, and parking enforcement.
- Public Works: sewer, refuse, storm water management, building inspection, airport, and the construction and maintenance of streets, storm water, bridges, and other infrastructure.
- Housing and urban development: code enforcement, rental coordinator, and a range of housing and community development programs supported by federal grants.
- Culture and recreation: parks, recreation, library, community center, aquatic center, farmers market, and performing arts.
- Community and economic development: planning and zoning and economic development activities.
- General government: Commission, City Manager, Legal, Municipal Court, Contingency, Airport, Civil Defense, City Clerk, Human Resources, Finance, General Revenue (Gen Gov't), and Information Technology

Media

- The City broadcasts live Commission meetings and other City related public meetings on YouTube and releases general information through various social media accounts including Facebook, Instagram, LinkedIn, and X.
- *The Leavenworth Times* is the city's daily newspaper and is published by Cherry Road Media. Fort Leavenworth publishes a weekly newspaper through the U.S. Army that covers local military and community news.
- In addition to print and broadcast media, the City publishes news and updates through their webpage (https://www.leavenworthks.gov) and social media sites.

Medical and Health Facilities

Area medical facilities provide a full range of services including general health care, preventive health care, dental and vision care, behavioral and counseling services, dialysis, long-term care facilities, hospice care, rehabilitative care, and surgical care. These facilities provide in excess of 3,180 jobs.

In addition to medical facilities for the civilian population, the Dwight D. Eisenhower Veteran's Affairs Medical Center is located in Leavenworth City limits. There is also a medical care facility located on the Fort.

Financial and Banking Institutions

Currently, there are seven banks in Leavenworth with thirteen locations. The following summary of deposit report is as of July 2026, the most recent data available:

Institution	FDIC Cert #	Deposits (in Thousands)
Armed Forces Bank	#4666	$1,221,866
Citizen's Federal Savings Bank	#30150	$139,658
Commerce Bank	#24998	$462,770,931
First National Bank of Omaha	#5452	$25,521,702
Exchange Bank & Trust	#4619	$516,729
Mutual Savings Association	#29988	$242,449
The Citizens National Bank	#4678	$207,597

Source: FDIC Bank Ratings

Transportation Facilities

Leavenworth's location in the Kansas City metropolitan area is advantageous for commercial transportation. A massive logistics hub, the intermodal park in Edgerton, Kansas, (just south of Kansas City) connects railway shipments, trucking shipments, and inland port access to ocean shipping.

The Kansas City International (KCI) airport is located twenty minutes from Leavenworth, and as of April 2023, boasts a brand-new terminal with increased services and amenities. In addition, the City of Leavenworth has

a joint-use agreement with the Department of the Army for the use of Sherman Army Airfield located on post. The airfield is approximately one-mile north of the city and, while it is a military airfield, civilian access is unlimited.

Located at the intersection of U.S. Highway 73, Kansas Highway 92, and Kansas Highway 7, Leavenworth is within easy access to U.S. Interstates 70, 435, and 35. Interstate highway 29 and State highway 45 are within a few minutes of the City on the Missouri side of the river.

In conjunction with the Guidance Center and the Kansas City Area Transit Authority (KCATA), the City began an app-based transportation system that allows residents to get to medical offices, grocery stores, and places of work within City limits. RideLV MicroTransit, began in April 2023 and provides on-demand transportation upon request for a flat, affordable $2 rate.

Distance to Major Cities

City	Driving Distance (in Miles)
Chicago	**525**
Dallas	**554**
Des Moines	**209**
Kansas City	**28**
Little Rock	**454**
Minneapolis	**452**
Oklahoma City	**351**
Omaha	**174**
St. Louis	**281**
Topeka	**63**
Tulsa	**253**
Wichita	**201**

Culture and Recreation

The City of Leavenworth enjoys a multi-cultural and religious diversity due to its military and international military heritage.

The Leavenworth Parks and Recreation Department maintains a system of more than twenty-five parks, an aquatic center, and the Riverfront Community Center. The community center offers an indoor cardio facility, an indoor pool, a gymnasium, and an excellent event venue. New in 2023 was a Splash Pad with water features located at Hawthorn Park. In 2025, Pickleball courts were installed at Buffalo Bill Cody Park, and coming in 2026 a new disc golf course will be completed at Havens Park.

The Leavenworth Public Library offers many programs such as meeting rooms, technology services, elementary and teen gaming, and interlibrary loan programs, in addition to specialty programs for children, teens, adults, and seniors.

The River City Community Players provides year-round plays and musicals at the Performing Arts Center.

Camp Leavenworth is the City's annual festival held in September and attended by up to 10,000 residents and guests. The two-day event features live music, local craft vendors, food vendors, and family-friendly activities.

The City is home to several museums such as:

- The Richard Allen Cultural Center featuring items and artifacts from African-American pioneers and members of the military and collections of 1870-1920 photos from the Mary Everhard Collection.
- C.W. Parker Carousel Museum offers three complete carousels that can be ridden and unique carousel horses.
- National Fred Harvey Museum which is dedicated to the famous American entrepreneur credited with creating the world's first chain of restaurants and hotels in association with the Atchison, Topeka, & Santa Fe railroad.
- First City Museum showcases many different collections and displays of Leavenworth history.
- The Carroll Mansion Museum is an 1880's Victorian house featuring elaborate handcrafted woodwork, stained glass, and antiques from the early 20th century.
- Fort Leavenworth Frontier Army Museum boasts a large collection of 19th century military artifacts.

Leavenworth has an historic shopping district that includes artisan shops, antique shops, art galleries, bakeries, book stores, pottery shops, restaurants, a farmers' market, and many other points of interest. There is a variety of international cuisine offered in local restaurants.

In addition to the many cultural and recreational opportunities in Leavenworth, its proximity to the Kansas City metropolitan area enhances the City's quality of life. There are many professional sports venues, such as baseball, football, soccer, hockey, and racing. Kansas City also boasts several museums, art galleries, performing arts venues, restaurants, shopping, farmers market, micro-breweries, and of course, the zoo.

Demographics

Census	Population	Percent Change
1860	**7,429**	-
1870	**17,873**	**140.6%**
1880	**16,546**	**-7.4%**
1890	**19,768**	**19.5%**
1900	**20,735**	**4.9%**
1910	**19,363**	**-6.6%**
1920	**16,912**	**-12.7%**
1930	**17,466**	**3.3%**
1940	**19,220**	**10.0%**
1950	**20,579**	**7.1%**
1960	**22,052**	**7.2%**
1970	**25,147**	**14.0%**

1980	**33,656**	**33.8%**
1990	**38,495**	**14.4%**
2000	**35,420**	**-8.0%**
2010	**35,251**	**-0.5%**
2020	**37,351**	**5.9%**
2023	**37,034**	**-0.8%**
2024	**37,370**	**.91%**
2025	**37,012**	**-.58%**

U.S. Decennial Census and worldpopulationreview.com

Population by Gender	Percent of Population
Male	**55.7%**
Female	**44.3%**

U.S. Census Bureau

Ethnic Composition	Percent of Population
White	**73.1%**
Black or African American	**11.9%**
Hispanic or Latino	**9.1%**
Two or More Races	**10.9%**
Asian	**2.3%**
American Indian and Alaska Native	**0.5%**
Native Hawaiian or Other Pacific islander	**0.1%**

U.S. Census Bureau

Age Composition	Percent of Population
Persons under 5 years	**6.9%**
Persons under 18 years	**23.1%**
Persons 65 years and over	**13.1%**
Median Age	**35.9 years**

U.S. Census Bureau

Average Climate Conditions	Percent of Population
January - Average High and Low Temperatures	**37°F high/16°F low**
July - Average High and Low Temperatures	**90°F high/68°F low**
Average Annual Rainfall	**41 inches**
Average Annual Snowfall	**17 inches**
Average Number of Days with Some Rain	**131**
Average Number of Days with Some Snow	**17.5**
Elevation	**935 feet**

Weather-us.com and elevation.maplogs.com

Household Data	
Number of Households	**13,733**
Average Household Size	**2.42**
Persons living in the same house 1 year ago	**69.5%**
Language other than English spoken at home	**6.7%**

U.S. Census Bureau

Crime Indices Per 1,000	
Violent Crime	**4.7**
Non-violent Crime	**17.5**
Total Crime Index	**22.2**

Kansas Bureau of Investigation 2020 annual report

Income	
Median Household Income	**$72,987**
Per Capita Income	**$35,664**
Individuals below poverty level	**11.7%**
Children below poverty level	**10.9%**

U.S. Census Bureau

Homeownership	
Median Housing Price	**$193,000**
Home Ownership Rate	**52.1%**

U.S. Census Bureau

Unemployment Comparison	
City of Leavenworth	**4.8%**
State of Kansas	**3.8%**
United States of America	**4.3%**

May 2025 U.S. Bureau of Labor Statistics

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Capital Projects Fund (funding sources are 25% of Local Sales Tax and 85% of Countywide Sales and Use Tax)				**2.500%**	**2.500%**	**2.500%**	**2.500%**	**2.500%**		
Estimated countywide sales & use tax revenue				$ 3,556,706	$ 3,721,448	$ 3,895,776	$ 4,080,348	$ 4,275,872	$ 19,530,150	
Less transfer to Debt Fund for Thornton Street (Principal outstanding = $5,045,000. Last scheduled payment 9/1/2036)				(476,038)	(474,338)	(472,338)	(475,038)	(474,725)	$ (2,372,475)	
Less transfer to Debt Fund for Bus. & Tech Park (Principal outstanding = $3,665,000. Last scheduled payment 9/1/2036)				(363,343)	(365,438)	(371,958)	(372,998)	(378,283)	$ (1,852,018)	
Less transfer to Streets Fund for sidewalks & curbs									$ -	
Less transfer to Street Projects Fund for pavement management program				(1,185,050)	(1,270,284)	(2,001,914)	(2,240,321)	(2,363,821)	$ (9,061,390)	
Less transfer to Grant Matching Fund for pavement projects				(585,250)	(510,122)	(487,500)	-	(52,500)	$ (1,635,372)	
Net countywide sales tax revenue available to fund CIP after transfers				**$ 947,026**	**$ 1,101,267**	**$ 562,067**	**$ 991,992**	**$ 1,006,544**	**$ 4,608,896**	
				3.000%	**3.000%**	**3.000%**	**3.000%**	**3.000%**		
Estimated local sales tax revenue				$ 2,656,400	$ 2,722,810	$ 2,790,881	$ 2,860,653	$ 2,932,169	$ 13,622,354	
Less transfer to Recreation Fund for annual operations: The assumption is that as debt gets paid off, the mills being assessed for debt service will shift to supporting the Recreation Fund.				(765,100)	(735,268)	(464,357)	(182,199)	-	$ (2,146,924)	
Less transfer to Recreation Fund for RFCC Maintenance and Repairs				(567,908)	(584,945)	(602,494)	(620,568)	(560,988)	$ (2,936,903)	
Less transfer to Debt Fund for aerial ladder (Principal outstanding = $965,000. Last scheduled payment 9/1/2031)				(151,513)	(152,463)	(148,263)	(149,063)	(152,250)	$ (753,550)	
Net local sales tax revenue available to fund CIP after transfers				**$ 1,171,880**	**$ 1,250,135**	**$ 1,575,768**	**$ 1,908,822**	**$ 2,218,931**	**$ 7,784,977**	
Estimated sales tax available to fund CIP projects				**$ 2,118,906**	**$ 2,351,402**	**$ 2,137,835**	**$ 2,900,814**	**$ 3,225,475**	**$ 12,393,873**	

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Proposed CIP projects for the Capital Projects Fund										
Buildings & grounds										
City Hall chiller: replaces chiller installed in 2004/2005	N/A	1 of 3	$ 165,000	$ -	$ 165,000	$ -	$ -	$ -	$ 165,000	$ -
City Hall annual maintenance	N/A	1 of 3	350,000	50,000	75,000	75,000	75,000	75,000	$ 350,000	$ -
Add safety doors and make other safety improvements to City Hall (design in 2026)	N/A	3 of 3	210,000	-	-	-	210,000	-	$ 210,000	$ -
City Hall facia restoration	N/A	3 of 3	1,000,000	-	-	-	-	500,000	$ 500,000	$ 500,000
Total buildings & grounds			**$ 1,725,000**	**$ 50,000**	**$ 240,000**	**$ 75,000**	**$ 285,000**	**$ 575,000**	**$ 1,225,000**	**$ 500,000**
Vehicle replacement program and Enterprise Lease Program										
Enterprise Lease Program - net lease expense			$ 1,406,047	$ 462,668	$ 404,916	$ 328,005	$ 210,458	$ -	$ 1,406,047	$ -
Enterprise Lease Program - buyout vehicles			266,296	84,460	65,770	49,060	67,006	-	$ 266,296	$ -
Note: all patrol vehicle replacement costs include complete equipment replacement, less the cost of car mounted cameras. If the City does not decide to lease the camera system, then the replacement costs for vehicles will increase to $70,000. It is possible that some equipment will be able to be transferred to the new vehicles, thereby lowering the replacement cost by up to $14,900 per vehicle.								-	$ -	$ -
Replace owned PD patrol vehicle 1015 [2019 Dodge Charger]	N/A		70,000	70,000	-	-	-	-	$ 70,000	$ -
Replace owned PD patrol vehicle 1015 [2019 Dodge Charger]	N/A		70,000	70,000	-	-	-	-	$ 70,000	$ -
Replace owned PD patrol vehicle 1015 [2019 Dodge Charger]	N/A		70,000	70,000	-	-	-	-	$ 70,000	$ -
Replace owned Canine/Patrol vehicle 1027 [2020 Ford Explorer]	N/A		70,000	-	70,000	-	-	-	$ 70,000	$ -
Replace owned PD Patrol/Traffic vehicle 1040 [2019 Dodge Charger]	N/A		70,000	-	70,000	-	-	-	$ 70,000	$ -
Replace owned PD Patrol/Traffic vehicle 1041 [2019 Dodge Charger]	N/A		70,000	-	70,000	-	-	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1003 [2023 Dodge Durango]	N/A		70,000	-	-	70,000	-	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1005 [2023 Dodge Charger]	N/A		70,000	-	-	70,000	-	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1007 [2023 Dodge Durango]	N/A		70,000	-	-	70,000	-	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1009 [2023 Dodge Durango]	N/A		70,000	-	-	70,000	-	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1017 [2023 Ford Explorer]	N/A		70,000	-	-	70,000	-	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1023 (2023 Dodge Durango)	N/A		70,000	-	-	70,000	-	-	$ 70,000	$ -

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Replace leased PD Patrol vehicle 1029 (2023 Dodge Durango)	N/A		70,000	-	-	70,000	-	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1042 [2023 Dodge Durango]	N/A		70,000	-	-	70,000	-	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1006, [2023 Ford Explorer]	N/A		70,000	-	-	-	70,000	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1011 [2022 Ford Explorer]	N/A		70,000	-	-	-	70,000	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1012 [2023 Ford Explorer]	N/A		70,000	-	-	-	70,000	-	$ 70,000	$ -
Replace owned PD Patrol vehicle 1014 [2016 Dodge Charger]	N/A		70,000	-	-	-	70,000	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1016, [2023 For Explorer]	N/A		70,000	-	-	-	70,000	-	$ 70,000	$ -
Replace leased PD Patrol vehicle 1028 [2023 Ford Explorer]	N/A		70,000	-	-	-	70,000	-	$ 70,000	$ -
Replace leased PD Patrol/Traffic Vehicle 1043 [2023 Ford Explorer]	N/A		70,000	-	-	-	70,000	-	$ 70,000	$ -
Replace leased PD Sgt vehicle 1032 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Detective vehicle 1033 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Detective vehicle 1034 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Detective vehicle 1035 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Detective vehicle 1036 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Detective vehicle 1037 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Detective vehicle 1038 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Detective vehicle 1039 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD multi-purpose vehicle 1045 [2024 Ford F250] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Training vehicle 1052 [2024 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Training vehicle 1053 [2022 Ford Expedition] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased AC Van vehicle 1055 [2023 Ford E-250 Van] - in 2037	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased AC pick-up vehicle 1056 [2023 Chevy Silverado] - in 2036	N/A		-	-	-	-	-	-	$ -	$ -

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Replace owned AC Van vehicle 1057 [2021 Ford E-250 Van] - in 2035	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased Drug Unit vehicle 1070 [2023 Chevy Traverse] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased PD Detective vehicle 1071 [2023 Chevy Traverse] - unscheduled	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased FD vehicle 1303 [2022 Ford Expedition] - 2032	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased FD vehicle 1305 [2022 Ford F-250] - 2032	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased FD vehicle 1301 [2025 GMC Terrain] - 2034	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased FD vehicle 1302 [2025 GMC Terrain] - 2034	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased FD vehicle 1306 [2025 GMC Terrain] - 2034	N/A		-	-	-	-	-	-	$ -	$ -
Replace leased FD vehicle 1307 [2025 GMC Terrain] - 2034	N/A		-	-	-	-	-	-	$ -	$ -
Total vehicle replacement program			**$ 3,142,343**	**$ 757,128**	**$ 680,686**	**$ 937,065**	**$ 767,464**	**$ -**	**$ 3,142,343**	**$ -**
Information technology										
Annual allocation for computer equipment lifecycle (typical lifecycle for PCs and laptops is 4 years)	N/A		$ 550,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 550,000	$ -
Replace 17 Meraki Access Points for wifi - current models were purchased prior to 2022	N/A	1 of 1	25,000	25,000	-	-	-	-	$ 25,000	$ -
Replace the Storage Area Networks (SANs) at PD, Fire, City Hall that were installed 20xx and 2nd Qtr 2024	N/A	3 of 4 / 1 of 2	800,000	300,000	-	500,000	-	-	$ 800,000	$ -
A/V Equipment upgrades at RFCC	1	4 of 4	138,000	-	138,000	-	-	-	$ 138,000	$ -
Replace routers for phone system that were originally purchased in 2022, or replace phone system	N/A	1 of 2	60,000	-	60,000		-	-	$ 60,000	$ -
Purchase copiers leased in 2023 / terminate leasing agreement	1	2 of 2	30,000	-	30,000		-	-	$ 30,000	$ -
Replace Edge Switch hardware that was installed in second quarter 2024	N/A	2 of 2	130,000	-	-	130,000	-	-	$ 130,000	$ -
Replace Core Switch hardware that was installed in second quarter 2024	N/A	1 of 1	80,000	-	-	-	80,000	-	$ 80,000	$ -
UPS (Uninterruptable Power Supply) City Hall, Justice Center, & Fire Station #2. Replacement of UPS that has reached end of life - battery purchase in 231	N/A	1 of 1	20,000	-	-	-	-	20,000	$ 20,000	$ -
Replace City Firewalls installed in 2026	N/A	1 of 4	175,000	-	-	-	-	175,000	$ 175,000	$ -

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Total information technology			**$ 2,008,000**	**$ 435,000**	**$ 338,000**	**$ 740,000**	**$ 190,000**	**$ 305,000**	**$ 2,008,000**	**$ -**
Planning & community development										
Full rewrite of zoning ordinance, last updated in 2012	7	1 of 1	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ -
PSP Grant applied for 50% cost share			(100,000)	(100,000)	-	-	-	-	$ (100,000)	$ -
Total planning & community development			**$ 100,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**
Convention and Visitors Bureau										
Replace Sister City Signage	N/A	1 of 1	$ 15,000	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000	$ -
Total Convention and Visitors Bureau			**$ 15,000**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ -**
Public Information Office										
Website Platform upgrade for ADA compliance	1	1 of 1	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	$ -
Total Public Information Office			**$ 15,000**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ -**
Police										
Replacement of concrete in Sallyport at Justice Center (25 years old)	N/A		70,000	70,000	-	-	-	-	70,000	$ -
Replace 2004 SWAT vehicle: Lenco Bearcat armored SWAT vehicle (request 2027)	8		425,000	-	-	-	-	425,000	$ 425,000	$ -
Possible MARC grant	10		-	-	-	-	-	-	$ -	$ -
Outdoor gun range construction - new	15		$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total police			**$ 1,995,000**	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ 425,000**	**$ 495,000**	**$ 1,500,000**
Fire										
Roll-n-Rack Efficiency Package for Fire Hoses - New	1		10,500	10,500	-	-	-	-	$ 10,500	$ -
Fire Station #2 locker replacement: 20 new heavy duty commercial grade wardrobe lockers, replaces lockers installed in 2001	N/A		17,000	17,000	-	-	-	-	$ 17,000	$ -
Countertop replacement at Stations 1 & 2 - current countertops are 25 years old.	N/A		$ 10,000	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000	$ -
Replace 2026 GMC Terrain with a larger vehicle.	N/A		60,000	-	60,000	-	-	-	$ 60,000	$ -
Exterior security cameras for stations 1 & 2 (new - not a replacement)	1		59,200	-	59,200	-		-	$ 59,200	$ -
Replace 2007 Pumper Unit E4, order in 2030 for estimated delivery in 2032	N/A		1,000,000	-	-	-	1,000,000	-	$ 1,000,000	$ -
Replace 2017 Pumper Unit E2, order in 2031 for estimated deliver in 2033	N/A		1,000,000	-	-	-	-	1,000,000	$ 1,000,000	$ -

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Replace 2017 Pumper Unit E3, order in 2032 for estimated delivery in 2034	N/A		-	-	-	-	-	-	$ -	$ -
Replace 2017 Pumper Unit E8, order in 2033 for estimated delivery in 2035	N/A		-	-	-	-	-	-	$ -	$ -
Replace 2021 Pierce aerial platform, order in 2036 for delivery in 2039	N/A		-	-	-	-	-	-	$ -	$ -
Replace 2026 Ferrara Pumper, order in 2041 for deliver in 2044	N/A		-	-	-	-	-	-	$ -	$ -
Replace 2027 Pierce aerial platform, order in 2042 for delivery in 2045	N/A		-	-	-	-	-	-	$ -	$ -
Total fire			**$ 2,156,700**	**$ 27,500**	**$ 129,200**	**$ -**	**$ 1,000,000**	**$ 1,000,000**	**$ 2,156,700**	**$ -**
Engineering										
2027 and 2029 biennial bridge inspection	N/A	1 of 3	$ 142,500	$ 45,000	$ -	$ 47,500	$ -	$ 50,000	$ 142,500	$ -
PCI Assessment (pavement condition assessment)	7	2 of 3	100,000	50,000	-	-	-	50,000	$ 100,000	$ -
Replacement of DJI Mavic Enterprise 3 Drone purchased in March 2024	N/A	3 of 3	20,000	-	-	-	20,000	-	$ 20,000	$ -
Total engineering			**$ 262,500**	**$ 95,000**	**$ -**	**$ 47,500**	**$ 20,000**	**$ 100,000**	**$ 262,500**	**$ -**
Public works										
Forklift purchase to replace a 1997 Hyster unit	N/A		31,000	31,000	-	-	-	-	$ 31,000	$ -
Replace Gas and Diesel storage tanks, 2 fuel pumps, and new site controller, replacing 34 year-old equipment	1	1 of 1	525,000	525,000	-	-	-	-	$ 525,000	$ -
Less contribution from the Sewer Fund (8.76%)	N/A		(45,990)	(45,990)				-	$ (45,990)	$ -
Less contribution from the Refuse Fund (58.02%)	N/A		(304,605)	(304,605)				-	$ (304,605)	$ -
25,000 GVWR tandem dual flatbed trailer, 25'	1		15,000	15,000	-	-	-	-	$ 15,000	$ -
Street Eq. - Purchase **single axle dump truck with salt spreader and plow** to replace 2011 International dump truck, 2015 Warren spreader, and 2011 Henke plow. 4/1/2025 mileage is 65,852 (asset #3324)	N/A	1 of 2	200,000	200,000	-	-	-	-	$ 200,000	$ -
4 **Spreader Stands** for dump truck spreaders - pull forward for purchase as possible	1		35,000	-	35,000	-	-	-	$ 35,000	$ -
Street Eq. - replace **2015 Freightliner tandem axle dump truck with spreader & plow**. 4/1/2025 mileage is 53,139 (asset #3331)	N/A	VERP	275,000	-	275,000	-	-	-	$ 275,000	$ -
Street Eq. - replace **2015 Ford F550 1 ton single axle dump truck**. Mileage on 4/1/2025 is 54,382 (asset #3321)	N/A	VERP	100,000	-	100,000	-	-	-	$ 100,000	$ -

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Street Eq. - replace **2017 Atlas CC1300 roller**. 4/1/2025 usage hours are 978 (asset #164)	N/A	VERP	50,000	-	-	50,000	-	-	$ 50,000	$ -
Street Eq. - replace **2017 Dodge Ram 1 ton single axle dump truck**. 4/1/2025 mileage is 54,382. (asset #3323)	N/A	VERP	100,000	-	-	100,000	-	-	$ 100,000	$ -
Street Eq. - replace **2017 Doosan rubber** tire loader. 4/1/2025 usage hours are 3,736 (asset #102)	N/A	VERP	300,000	-	-	300,000	-	-	$ 300,000	$ -
Street Eq. replace **2008 Ford F-350 Flat Bed with crane**. 4/1/2025 mileage is 100,221 (asset #3355)	N/A	VERP	125,000	-	-	-	125,000	-	$ 125,000	$ -
Street Eq. replace **2014 Global Johnson street sweeper**. 4/1/2025 usage hours are 26,184 (asset #3332)	N/A	VERP	325,000	-	-	-	325,000	-	$ 325,000	$ -
Street Equipment: **Snow Box Blade** for skid steer, **Snow Plow and Forks** for rubber tire loader, **Drag Box** for asphalt and aggregate (new)	N/A		45,000	-	-	-	45,000	-	$ 45,000	$ -
Spray foam insulation & gas heater for MSC Storage bldg. Spray foam is scheduled for 2029 and gas heater (including gas line) is unscheduled.	N/A		51,000	-	-	29,150	-	-	$ 29,150	$ 21,850
Garage facility redesign to increase efficiency	1		176,000	-	-	-	176,000	-	$ 176,000	$ -
Street Eq. replace **2022 Ford F550 4 x2 Super Duty with crane**. 4/1/2025 mileage is 5,583 (asset #3356)	N/A	VERP	-	-	-	-	-	-	$ -	$ -
Street Eq. replace **2023 Freightliner 108SD with dump bed, spreader and plow.** 4/1/2025 mileage is 7,749 (asset #3330)	N/A	VERP	-	-	-	-	-	-	$ -	$ -
Street Eq. replace **2022 Ravo 5 Series street sweeper** (asset #3333) 4/1/2024 usage hours are 2,952	N/A	VERP	-	-	-	-	-	-	$ -	$ -
Traffic Eq. Replace **2024 Ford F600 4 x 4 bucket truck**. 4/1/2024 mileage is 4,588 (asset #3315)	N/A	VERP	-	-	-	-	-	-	$ -	$ -
Total public works			**$ 2,002,405**	**$ 420,405**	**$ 410,000**	**$ 479,150**	**$ 671,000**	**$ -**	**$ 1,980,555**	**$ 21,850**

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Parks										
RFCC - FF&E: replace **fitness equipment** per schedule established during 2025 - 2029 CIP budget process. Equipment was purchased in different years, but all equipment being replaced has become obsolete.	N/A	3rd year of 5 year plan	$ 79,940	$ 25,358	$ 26,626	$ 27,957	$ -	$ -	$ 79,941	$ (2)
RFCC Wood Floor Restoration	N/A	4 of 15	16,800	-	16,800	-	-	-	$ 16,800	$ -
RFCC - Building improvement: replace **Indoor track surface** that was installed in 2009. Track is coming apart at the seams in several locations	N/A	10 of 15	92,610	-	-	-	-	92,610	$ 92,610	$ -
RFCC - Building improvement - replace **gymnasium floor** that was installed in 2003. Floor starting to show age including bubbling, small hole, and loose volleyball standard ports.	N/A	12 of 15	225,750	-	-	-	-	-	$ -	$ 225,750
Parks Equipment - **replace 1997 Tractor # 250 (compact tractor)**. Tractor has 1,878 hours and is experiencing transmission issues. Used with attachments to blow leaves, fertilize fields, and other uses.	N/A	3 of 3	30,870	30,870	-	-	-	-	$ 30,870	$ -
Parks Equipment - **replace 11' self-propelled John Deere Wide Area Mower 1600 Turbo** that was purchased in 2016. Mower has 2,895 run time hours on it. Repairs are costing more each year and mower is near end of life cycle. This mower is used to mow large areas and cuts mow time in half compared to Ferris mowers, less $10,000 trade-in	N/A	1 of 3	140,017	140,017	-	-	-	-	$ 140,017	$ -
Parks Equipment - **replace 16' Jacobsen HR800 self-propelled mower** purchased in 2017. The mower has 2,797 mowing hours on it. This is a large area mower that does the work of four staff and four Ferris mowers. This mower is very close to end of life. Net of $10,000 trade-in.	N/A	2 of 3	188,564	-	188,564	-	-	-	$ 188,564	$ -
Skatepark lighting	5	7 of 15	130,000	-	130,000	-	-	-	$ 130,000	$ -
Parks improvements - **Install 9 heaters in 3 restroom facilities** that currently do not have heat @ Wollman, Soccer complex, and Haymarket Square.	N/A	8 of 15	20,000	-	-	20,000	-	-	$ 20,000	$ -
Parks improvements - **Riverfront Park fence replacement** - current fence is falling over and not replaceable. Will need to be replaced after new bridge construction.	N/A	15 of 15	60,638	-	-	-	60,638	-	$ 60,638	$ -

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Land Acquisition	14	9 of 15	500,000	-	-	-	-	500,000	$ 500,000	$ -
Parks improvements - **new overhead protection and shade over bleachers at Sportsfield Park** (not a replacement - currently no shade system at park)	N/A	13 of 15	286,000	-	-	-	-	286,000	$ 286,000	$ -
Tennis Court replacement at David Brewer Park	N/A	11 of 15	1,750,000	-	-	-	-	-	$ -	$ 1,750,000
Parks improvements - **Gazebo Park development**. Includes new gazebo structure, walkways, lighting, flower beds, turfed areas, and electrical infrastructure.; creating a professional level downtown destination park.	N/A	14 of 15	566,500	-	-	-	-	-	$ -	$ 566,500
Pool improvements- **Wollman Pool painting and caulking**. The pool was last painted in 2017	N/A	2 of 15	110,250	110,250	-	-	-	-	$ 110,250	$ -
Pool improvements - **WAC deck caulking and repairs** - The pool deck was last caulked and patched in 2011	N/A	3 of 15	22,050	22,050	-	-	-	-	$ 22,050	$ -
WAC HVAC Replacement	N/A	6 of 15	11,000	11,000	-	-	-	-	$ 11,000	$ -
Pool improvements - **Wollman slide restorations**. The slides were last gel coated and recaulked 10 years ago.	N/A	5 of 15	62,500	-	62,500	-	-	-	$ 62,500	$ -
Total parks			**$ 4,293,489**	**$ 339,545**	**$ 424,490**	**$ 47,957**	**$ 60,638**	**$ 878,610**	**$ 1,751,240**	**$ 2,542,248**

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Summary of projects for the Capital Projects Fund										**Unscheduled**
Buildings & grounds			$ 1,725,000	$ 50,000	$ 240,000	$ 75,000	$ 285,000	$ 575,000	$ 1,225,000	$ 500,000
Vehicle replacement program			3,142,343	757,128	680,686	937,065	767,464	-	$ 3,142,343	$ -
Information technology			2,008,000	435,000	338,000	740,000	190,000	305,000	$ 2,008,000	$ -
Planning and Community Development			100,000	100,000	-	-	-	-	$ 100,000	$ -
Convention and Visitors Bureau			15,000	-	15,000	-	-	-	$ 15,000	$ -
Public Information Office			15,000	15,000	-	-	-	-	$ 15,000	$ -
Police			1,995,000	70,000	-	-	-	425,000	$ 495,000	$ 1,500,000
Fire			2,156,700	27,500	129,200	-	1,000,000	1,000,000	$ 2,156,700	$ -
Engineering			262,500	95,000	-	47,500	20,000	100,000	$ 262,500	$ -
Public works			2,002,405	420,405	410,000	479,150	671,000	-	$ 1,980,555	$ 21,850
Parks & Recreations			4,293,489	339,545	424,490	47,957	60,638	878,610	$ 1,751,240	$ 2,542,248
Total projects funded by countywide and local sales tax			**$ 17,715,437**	**$ 2,309,578**	**$ 2,237,376**	**$ 2,326,672**	**$ 2,994,102**	**$ 3,283,610**	**$ 13,151,338**	**$ 4,564,098**
Estimated countywide sales & use tax revenue				947,026	1,101,267	562,067	991,992	1,006,544		
Estimated City CIP sales tax revenue				1,171,880	1,250,135	1,575,768	1,908,822	2,218,931		
Annual project costs - (Net of grants & bonds)				(2,309,578)	(2,237,376)	(2,326,672)	(2,994,102)	(3,283,610)		
Net revenue in excess of/(less than) annual project cost				**$ (190,672)**	**$ 114,026**	**$ (188,838)**	**$ (93,288)**	**$ (58,135)**		
Projected 1/1/2026 Balance - CW Sales Tax Fund				197,972	7,300	121,326	(67,512)	(160,800)		
Projected 1/1/2026 Balance - City CIP Sales Tax Fund				-	-	-	-	-		
Estimated beginning balance in capital project fund (net of encumbrances)										
Net revenue in excess of/(less than) annual project cost				(190,672)	114,026	(188,838)	(93,288)	(58,135)		
Projected fund balance to carry forward to next year				**$ 7,300**	**$ 121,326**	**$ (67,512)**	**$ (160,800)**	**$ (218,935)**		

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Street Capital Projects Fund (funding source is FFE funds and transfers from sales tax funds)										
Transfer from countywide sales tax for pavement management program				1,185,050	1,270,284	2,001,914	2,240,321	2,363,821	$ 8,502,569	
Estimated FFE reimbursements				494,700	504,594	514,686	524,980	535,479	$ 2,523,959	
Total annual revenue for street capital projects				**$ 1,679,750**	**$ 1,774,878**	**$ 2,516,600**	**$ 2,765,300**	**$ 2,899,300**	**$ 11,026,528**	
Proposed CIP Projects for the Streets Capital Projects Fund										**Unscheduled**
Pavement Management Program (PMP): surface preservation (granite chip/seal, etc.), rehabilitation (mill/overlay with minor base patching), reconstruction, and stop gap measures.	7	2 of 5	$ 12,793,700	$ 2,180,000	$ 2,200,000	$ 2,919,100	$ 2,680,300	$ 2,814,300	$ 12,793,700	$ -
Move $475,000 to Grant Capital Project Fund for 4th Street from Seneca to Metropoliton project	N/A		(992,622)	(475,000)	(510,122)	(7,500)	-	-	$ (992,622)	$ -
Move $109,250 to Grant Capital Project Fund for other streets projects	N/A		(110,250)	(110,250)	-	-	-	-	$ (110,250)	$ -
Move $120,000 to Grant Capital Project Fund for 3rd Street Bike and Pedestrian Improvements						(120,000)				
Move $360,000 to Grant Capital Project Fund for Arborway Improvement Project			(360,000)			(360,000)			$ (360,000)	$ -
Curb & Sidewalk Program: Curb and sidewalk programs will be completed as part of the Pavement Management Program or by the Sidewalk and Curb Division in the Streets Fund	N/A	5 of 5	-	-	-	-	-	-	$ -	$ -
Pavement Restriping Program: Annual program (contract out) for striping such as stop bars, crosswalks, school zones, etc.	N/A	1 of 5	125,000	25,000	25,000	25,000	25,000	25,000	$ 125,000	$ -
Traffic Signal Repair and Modernization: traffic signal assessment identified upgrades needed at various signals. Funding is for 2 signals per year.	1	3 of 5	300,000	60,000	60,000	60,000	60,000	60,000	$ 300,000	$ -
Total streets project cost			**$ 11,755,828**	**$ 1,679,750**	**$ 1,774,878**	**$ 2,516,600**	**$ 2,765,300**	**$ 2,899,300**	**$ 11,755,828**	**$ -**
Annual revenue available for street capital projects				1,679,750	1,774,878	2,516,600	2,765,300	2,899,300		
Annual project cost				(1,679,750)	(1,774,878)	(2,516,600)	(2,765,300)	(2,899,300)		
Net revenue in excess of/(less than) annual project cost, streets				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
Estimated reserves as of 1/1/2026				-	-	-	-	-		
Net revenue in excess of/(less than) annual project costs				-	-	-	-	-		
Projected funds in the Streets Capital Projects Fund at year-end				**$ -**	**- $ -**	**$ -**	**$ -**			

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Grant Matching Funds (funding source is federal and state grants plus General Fund matching dollars, as required by grant)										
Transfer from General Fund for Grant Applications with Short Lead Times				$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	
Transfer from Countywide Sales Tax Fund				585,250	510,122	487,500	-	52,500	$ 1,635,372	
Total annual revenue for Grant Matching Fund				**$ 685,250**	**$ 510,122**	**$ 487,500**	**$ -**	**$ 52,500**	**$ 1,735,372**	
Grant Planning and Project Fund										**Unscheduled**
Airport: taxi-way and apron pavement seal			82,000	82,000	-	-	-	-	$ 82,000	$ -
Seeking 85% KDOT funding			(69,000)	(69,000)	-	-	-	-	$ (69,000)	$ -
Airport: Lighting			50,000	-	-	50,000	-	-	$ 50,000	$ -
Seeking 85% KDOT funding			(42,500)	-	-	(42,500)	-	-	$ (42,500)	$ -
Airport: Mill and Overlay			350,000	-	-	-	-	350,000	$ 350,000	$ -
Seeking 85% KDOT funding			(297,500)	-	-	-	-	(297,500)	$ (297,500)	$ -
Signal Interconnect on Metropolitan from 4th to 7th			157,500	157,500	-	-	-	-	$ 157,500	$ -
KDOT Grant - 75/25			(110,250)	(110,250)	-	-	-	-	$ (110,250)	$ -
4th Street CCLIP-SP Mill/Overlay Project from Seneca to Metropolitan. Applied for CCLIP grant through KDOT. Hope to know if it is approved by summer of 2025.			875,000	875,000	-	-	-	-	$ 875,000	$ -
KDOT grant			(400,000)	(400,000)	-	-	-	-	$ (400,000)	$ -
Leavenworth Safe Streets approach for 10th Ave			930,366	-	930,366	-	-	-	$ 930,366	$ -
KDOT grant - if awarded 85/15			(620,244)	-	(620,244)	-	-	-	$ (620,244)	$ -
4th Street CCLIP-SP Mill/Overlay Project from Marion to Rees and Poplar to Spruce.			650,000	50,000	600,000	-	-	-	$ 650,000	$ -
KDOT grant - if awarded			(400,000)	-	(400,000)	-	-	-	$ (400,000)	$ -
Bicycle & Pedestrian (2028)			720,000	-		720,000	-	-	$ 720,000	$ -
KDOT TA Grant			(600,000)	-		(600,000)	-	-	$ (600,000)	$ -
4th Street Arborway Improvements						1,800,000	-	-	$ 1,800,000	$ (1,800,000)
MARC suballocated 80/20 grant				-		(1,440,000)	-	-	$ (1,440,000)	$ 1,440,000
Total Grant Planning & Projects Fund			**$ 1,275,372**	**$ 585,250**	**$ 510,122**	**$ 487,500**	**$ -**	**$ 52,500**	**$ 1,635,372**	**$ -**
Annual revenue available for Grant Funded Capital Projects				685,250	510,122	487,500	-	52,500		
Annual project cost				(585,250)	(510,122)	(487,500)	-	(52,500)		
Net revenue in excess of/(less than) annual project cost, streets				**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**		
Estimated reserves as of 1/1/2026				-	100,000	100,000	100,000	100,000		
Net revenue in excess of/(less than) annual project cost, streets				100,000	-	-				
Projected unallocated Grant Planning and Projects Fund cash balance at year-end				**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**		

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Sewer Fund (funding source is billed sewer fees - less Sewer Fund operating costs + debt service)										
Estimated Sewer Fund operating budget available for CIP projects (assume 3% increase in rates)			$ 6,791,809	$ 1,279,268	$ 1,317,646	$ 1,357,176	$ 1,397,891	$ 1,439,828	$ 6,791,809	
Less: Debt Service on Bonds (Principal balance = $2,135,000. Last payment date 9/1/2032)			$ (1,323,213)	$ (265,650)	$ (262,050)	$ (262,850)	$ (268,563)	$ (264,100)	$ (1,323,213)	
Less: Debt Service on New Sewer Plant Temp Notes and/or Bonds (assume 5% interest per year until bonded)			$ (1,113,400)	$ -	$ -	$ (142,200)	$ (485,600)	$ (485,600)	$ (1,113,400)	
Less: Transfer to General Fund for fuel storage tanks at MSC			$ (45,990)	$ (45,990)	$ -	$ -	$ -	$ -	$ (45,990)	
Total revenue available for sewer CIP projects				**$ 967,628**	**$ 1,055,596**	**$ 952,126**	**$ 643,728**	**$ 690,128**	**$ 4,309,206**	
Sewer Fund CIP Projects										
Manhole and sewer line repairs			$ 2,500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000	$ -
WWTP - Replace UV lamps for channel 1 that were purchased in 2022		2027: 1 of 10	$ 201,000	201,000	-	-	-	-	$ 201,000	$ -
WWTP - Replace Motor control center #4 installed in 1972		2027: 2 of 10	$ 190,000	190,000	-	-	-	-	$ 190,000	$ -
WWTP - Replace Motor control center #9 installed in 1993		2027: 3 of 10	$ 101,000	101,000	-	-	-	-	$ 101,000	$ -
WWTP - Inspect, sandblast, repaint, and seal primary clarifiers.		2027: 4 of 10	$ 200,000	200,000	-	-	-	-	$ 200,000	$ -
WWTP - Update polymer room equipment installed in 1990. Tanks are getting thin and mixing motors and pumps are losing efficiency		2027: 7 of 10	$ 62,000	62,000	-	-	-	-	$ 62,000	$ -
WWTP - Replace electrical transformers in out buildings that were installed in the 1970s (replace 2 per year, starting in 2027)		2027: 9 of 10	$ 100,000	100,000	-	-	-	-	$ 100,000	$ -
WWTP - Replace UV lamps for channel 2 @ 12,000 hours, which is the number of hours they are guaranteed for. These lamps were purchased in 2023		2028: 2 of 8	$ 201,000	-	201,000	-	-	-	$ 201,000	$ -
WWTP - Phase 2 of 3: electrical transformer replacement. See 2027: 10 of 10		2028: 4 of 8	$ 100,000	-	100,000	-	-	-	$ 100,000	$ -
WWTP - Replace over heaters in press room that were installed in the 1990s		2028: 6 of 8	$ 96,000	-	96,000	-	-	-	$ 96,000	$ -
WWTP - Replace non-functional trickling filter isolation valves that were installed in the 1970s		2028: 8 of 8	$ 50,000	-	50,000	-	-	-	$ 50,000	$ -

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
WWTP - Replace UV lamps for channel 3 @ 12,000 hours, which is the number of hours they are guaranteed for. These lamps were purchased in 2023		2029 2 of 8	$ 201,000	-	-	201,000	-	-	$ 201,000	$ -
WWTP - Phase 3 of 3: electrical transformer replacement. See 2027: 10 of 10		2029: 4 of 8	$ 100,000	-	-	100,000	-	-	$ 100,000	$ -
WWTP - Replace Hoffman blowers that were installed in the 1970s.		2029: 8 of 8	$ 200,000	-	-	200,000	-	-	$ 200,000	$ -
WWTP - Replace 2 grinder pumps at WPC that were installed in 1993		2030: 2 of 7	$ 80,000	-	-	-	80,000	-	$ 80,000	$ -
WWTP - Replace sludge holding tank mixers for holding tank # 1, which were installed in 2008		2030: 3 of 7	$ 100,000	-	-	-	100,000	-	$ 100,000	$ -
WWTP - Concrete restoration for floor of pump building, installed in the 1970s		2030: 6 of 7	$ 40,000	-	-	-	40,000	-	$ 40,000	$ -
Purchase and install new stationary backup generator - at Hallmark lift station (2027), Select lift station (2028) & West Glen Lift Station (2029) (this is new equipment, not a replacement)		2027: 5 of 10	$ 75,000	25,000	25,000	25,000	-	-	$ 75,000	$ -
Purchase Trailer mounted jetter to replace truck # 3375, which is a 1980s flatbed truck with a Harben pump mounted on the back. Used to clean out sewer lines.		2027: 6 of 10	$ 75,000	75,000	-	-	-	-	$ 75,000	$ -
Replace CCTV Camera truck and equipment that were purchased in 2012 with new truck and CCTV camera system		2028: 3 of 8	$ 180,000	180,000	-	-	-	-	$ 180,000	$ -
Replace Hallmark force main that was installed in the 1970s. Phase 1 (2027) and Phase 2 (2028)		2027: 8 of 10	$ 198,000	99,000	99,000	-	-	-	$ 198,000	$ -
New 40'x30' Storage bldg for equipment		2027: 10 of 10	$ 300,000	-	300,000	-	-	-	$ 300,000	$ -
WWTP - Replacement Design phases		2028: 1 of 8	$ 20,222,000	-	2,844,000	6,868,000	-	10,510,000	$ 20,222,000	$ -
Future Debt planned			$ (20,222,000)	-	(2,844,000)	(6,868,000)	-	(10,510,000)	$ (20,222,000)	$ -
WWTP - New plant at same Location			$ 103,341,000	-	-	-	-	103,341,000	$ 103,341,000	$ -
Future Debt planned			$ (103,341,000)	-	-	-	-	(103,341,000)	$ (103,341,000)	$ -
Replace 2007 Sterling Vactor Flush truck that is being used as backup flush truck (asset #3372)		2029: 3 of 8	$ 700,000	-	-	700,000	-	-	$ 700,000	$ -
Replace Polar UTV purchased in 2023		2029: 6 of 8	$ 25,000	-	-	25,000	-		$ 25,000	$ -
Replace, reseal, and repair manholes along the river that are as old as the City		2029: 7 of 8	$ 200,000	-	-	200,000	-	-	$ 200,000	$ -
Replace 2020 Freightliner Dump Truck (Asset #3364)		2030: 1 of 7	$ 150,000	-	-	-	150,000	-	$ 150,000	$ -

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Replace 2019 Ram 2500 Tradesman 4x4 Crew cab (3361)		2030: 5 of 7	$ 55,000	-	-	-	55,000	-	$ 55,000	$ -
Replace 2020 Dump truck (asset #3366)		2031: 1 of 5	$ 190,000	-	-	-	-	190,000	$ 190,000	$ -
Replace 2016 JCB backhoe (asset #0707)		2031: 2 of 5	$ 160,000	-	-	-	-	160,000	$ 160,000	$ -
Replace 2024 Polaris UTV		2031: 3 of 5	$ 25,000	-	-	-	-	25,000	$ 25,000	$ -
Plug valve replacement program (1970s)		2031: 4 of 5	$ 70,000	-	-	-	-	70,000	$ 70,000	$ -
Total sewer project cost			**$ 6,925,000**	**$ 1,733,000**	**$ 1,371,000**	**$ 1,951,000**	**$ 925,000**	**$ 945,000**	**$ 6,925,000**	**$ -**
Total funds annual funds from operations available for CIP				$ 967,628	$ 1,055,596	$ 952,126	$ 643,728	$ 690,128		
Annual project costs				(1,733,000)	(1,371,000)	(1,951,000)	(925,000)	(945,000)		
Net annual funds in excess of/(less than) annual project cost - sewer				**$ (765,372)**	**$ (315,404)**	**$ (998,874)**	**$ (281,272)**	**$ (254,872)**		
Estimated capital reserves at beginning of year				$ 2,840,249	$ 2,074,877	$ 1,759,474	$ 760,599	$ 479,328		
Net annual funds in excess of/(less than) annual project cost				(765,372)	(315,404)	(998,874)	(281,272)	(254,872)		
Projected Sewer Fund unallocated capital reserves at year-end				**$ 2,074,877**	**$ 1,759,474**	**$ 760,599**	**$ 479,328**	**$ 224,456**		

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Refuse Fund (revenue source is billed refuse fee - less Refuse Fund operating costs)										
Refuse operating budget available for CIP				$ 275,154	$ 275,154	$ 275,154	$ 265,000	$ 265,000	$ 1,355,462	
Less: Transfer to Capital Projects Fund for fuel storage tanks at MSC				$ (304,605)	$ -	$ -	$ -	$ -	$ (304,605)	
Total funds from Refuse Fund available for CIP projects				**$ (29,451)**	**$ 275,154**	**$ 275,154**	**$ 265,000**	**$ 265,000**	**$ 1,050,857**	
Projects funded by Refuse Fund operating budget:										
Replace **2015 Freightliner Trash Truck** (Asset #3383)		VERP	302,722	302,722	-	-	-	-	$ 302,722	$ -
Replace **2018 Freightliner Trash Truck** (Asset # 3385)		VERP	303,000	-	303,000	-	-	-	$ 303,000	$ -
Replace **2011 International Roll-off** (Asset #3489)		VERP	235,000	-	-	235,000	-	-	$ 235,000	$ -
Replace **2020 Freightliner Trash Truck** (Asset #3388)		VERP	303,000	-	-	-	303,000	-	$ 303,000	$ -
Replace **2022 Freightliner Trash Truck** (Asset # 3387)		VERP	303,000	-	-	-	-	$ 303,000	$ 303,000	$ -
Replace **2023 Freightliner Trash Truck** (asset #3382)		VERP	-	-	-	-	-	-	$ -	$ -
Consolidation / Transfer Station			$ 4,125,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,125,000
Total refuse project cost			**$ 5,571,722**	**$ 302,722**	**$ 303,000**	**$ 235,000**	**$ 303,000**	**$ 303,000**	**$ 1,446,722**	**$ 4,125,000**
Total funds from operating budget				(29,451)	275,154	275,154	265,000	265,000		
Annual project cost				(302,722)	(303,000)	(235,000)	(303,000)	(303,000)		
Net annual funds in excess of/(less than) annual project cost - refuse				**$ (332,173)**	**$ (27,846)**	**$ 40,154**	**$ (38,000)**	**$ (38,000)**		
Capital reserves at beginning of year				$ 858,453	$ 526,280	$ 498,434	$ 538,588	$ 500,588		
Net annual funds in excess of/(less than) annual project cost				(332,173)	(27,846)	40,154	(38,000)	(38,000)		
Projected Refuse Fund unallocated capital reserves at year-end				**$ 526,280**	**$ 498,434**	**$ 538,588**	**$ 500,588**	**$ 462,588**		

Capital Improvement Program
2027-2031 Program
Proposed Schedule of Capital Expenditures by Funding Source

	City Goal #	Priority Rank	Amount Req. 2027 - 2031	2027	2028	2029	2030	2031	Total	Unscheduled
Storm Water Capital Project Fund (revenue source is the Storm Water Impact Fee)										
Net storm water impact fee (36% increase maintains 2018 buying power - home owner fees increases from $84 to $114)				$ 1,768,000	$ 1,768,000	$ 1,768,000	$ 1,768,000	$ 1,768,000	$ 8,840,000	
Less debt service (Principal balance = $1,500,000. Last payment 9/1/2030)				(262,150)	(263,475)	(269,100)	(264,550)	-	$ (1,059,275)	
Less PT GIS Coordinator				(51,500)	(53,045)	(54,636)	(56,275)	(57,964)	$ (273,420)	
Total revenue available for storm water CIP projects				**$ 1,454,350**	**$ 1,451,480**	**$ 1,444,264**	**$ 1,447,175**	**$ 1,710,036**	**$ 7,507,305**	
Projects funded by storm water impact fee:										**Unscheduled**
Orange fence projects: smallish projects throughout the City due to aging infrastructure: (1) Corrugated Metal Pipe (CMP) that is rusted out, (2) brick storm inlets that are collapsing, (3) and aging stone and brick arches that have exceeded their serviceable life. Though these projects are "smallish", they are all expensive to correct.		3 of 6	$ 5,493,190	$ 640,235	$ 1,151,480	$ 1,144,264	$ 1,147,175	$ 1,410,036	$ 5,493,190	$ -
Stream & culvert restoration projects: Stream channels move side to side and downward with erosion. Projects will protect/armor banks and protect culverts and other infrastructure.		6 of 6	1,000,000	200,000	200,000	200,000	200,000	200,000	$ 1,000,000	$ -
Curb inlet replacement project		5 of 6	500,000	100,000	100,000	100,000	100,000	100,000	$ 500,000	$ -
4th Street Stone Arch Rehabilitation: Line the walls and ceiling of existing stone arch storm water pipe from Seneca south to 3 Mile Creek. Spin cast of a cementitious material lines the arch/pipe.		2 of 6	830,000	830,000	-	-	-		$ 830,000	$ -
Total storm water project cost			**$ 7,823,190**	**$ 1,770,235**	**$ 1,451,480**	**$ 1,444,264**	**$ 1,447,175**	**$ 1,710,036**	**$ 7,823,190**	**$ -**
Total revenue available for Storm Water capital projects				$ 1,454,350	$ 1,451,480	$ 1,444,264	$ 1,447,175	$ 1,710,036		
Annual project cost				(1,770,235)	(1,451,480)	(1,444,264)	(1,447,175)	(1,710,036)		
Net revenue in excess of/(less than) annual project cost - storm water				**$ (315,885)**	**$ -**	**$ (0)**	**$ (0)**	**$ 0**		
Capital reserves at beginning of year				$ 315,885	$ -	$ -	$ (0)	$ (1)		
Net annual funds in excess of/(less than) annual project cost				(315,885)	-	(0)	(0)	0		
Projected Storm Water Fund unallocated capital at reserves year-end				**$ -**	**$ -**	**$ (0)**	**$ (1)**	**$ (0)**		

City of Leavenworth, Kansas
2027 Budget Overview - General Fund

General Fund

Description: The General Fund is the City's main operating fund. Most of the City's main functions are in the General Fund including Public Safety (Police and Fire Departments), Public Works (Permitting, Engineering, and Inspections), and the City's Administrative Functions (City Commission, City Manager's Office, City Clerk's Office, Municipal Court, HR, Finance, Codes Enforcement, Planning, and Information Technology).

2027 Budgeted Revenues by Source	2027 Proposed Budget	% of Budget
Sales Tax	$ 11,131,989	35.5%
Cash Balance Carry Forward (see note)	$ 6,817,642	21.7%
Ad Valorem Tax	$ 5,281,214	16.8%
Franchise Tax	$ 3,012,700	9.6%
Charges for Services	$ 2,356,106	7.5%
Interest Income	$ 1,000,000	3.2%
Motor Vehicle Tax	$ 504,302	1.6%
Licenses and Permits	$ 433,850	1.4%
Court Bonds	$ 400,000	1.3%
Intergovernmental Revenue	$ 212,600	0.7%
Liquor Tax	$ 164,000	0.5%
Special Assessments	$ 34,750	0.1%
Miscellaneous Revenue	$ 37,675	0.1%
Total 2027 Budgeted Revenue	**$ 31,386,829**	**100%**

Note: The Cash Balance Carry Forward of $6,810,304 represents the estimated General Reserves in the General Fund as of 12/31/2026. The City has a Budgetary Reserve Policy with the purpose of establishing a framework to provide quality services while maintaining financial stability. The Budgetary Reserve Policy requires minimum General Reserves equal to 16% of annual expenditures and a targeted General Reserves equal to 30% of annual expenditures. The Cash Balance Carry Forward for 2027 is 28.3% of 2026 budgeted General

2027 Budgeted Expenditures by Department/Division	2027 Proposed Budget	% of Budget
Police Department	$ 10,596,672	33.8%
General Revenue Division (see note)	$ 6,437,607	20.5%
Fire Department	$ 6,343,488	20.2%
Municipal Service Center	$ 1,148,662	3.7%
Information Technology	$ 1,075,992	3.4%
Engineering & Inspections	$ 977,131	3.1%
Planning & Community Development	$ 779,845	2.5%
Finance Department	$ 720,376	2.3%
Street Lighting	$ 492,500	1.6%
City Clerk's Office	$ 506,598	1.6%
City Manager's Office	$ 537,528	1.7%
Municipal Court	$ 436,923	1.4%
Human Resources	$ 369,993	1.2%
Probation	$ 218,469	0.7%
Buildings & Library Maintenance	$ 194,160	0.6%
Legal	$ 250,705	0.8%
Airport	$ 117,150	0.4%
City Commission	$ 80,830	0.3%
City-Wide Division	$ 58,700	0.2%
Contingency	$ 35,000	0.1%
Civil Defense	$ 8,500	0.0%
Total 2027 Budgeted Expenditures	**$ 31,386,829**	**100.0%**

Note: The General Revenue Division expenditures of $6,225,331 include $5,265,838 in General Reserves which is 20.8% of 2027 budgeted General Fund expenditures. It also includes a $685,250 transfer to the Grant Matching Capital Projects Fund to cover the City's portion of 2027 projects that are partially funded with grant

City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

General Fund Overview

	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ 18,117,952	$ 19,151,464	$ 19,215,602	$ 19,964,956
Intergovernmental Revenue	381,644	398,300	398,300	$ 376,600
Licenses & Permits	343,591	433,850	432,350	$ 433,850
Charges for Services	2,505,410	2,394,606	4,192,857	$ 2,756,106
Miscellaneous Revenue	1,480,557	1,039,375	1,037,175	$ 1,037,675
Balance Forward (Reserves)	-	6,742,196	6,592,195	$ 6,817,642
Total Revenue	**$ 22,829,155**	**$ 30,159,791**	**$ 31,868,479**	**$ 31,386,829**
Expenditures				
Personal Services	17,983,200	18,289,243	18,167,668	19,153,488
Contractual Services	4,698,856	4,369,413	4,717,063	4,521,074
Commodities	1,175,717	1,184,798	1,154,598	1,262,160
Capital Outlay	39,720	-	-	13,000
Debt Service	-	-	-	-
Miscellaneous	668,173	873,735	1,011,508	958,993
General & Capital Reserves	-	5,442,602	6,817,642	5,478,114
Total Expenditures	**$ 24,565,665**	**$ 30,159,791**	**$ 31,868,479**	**$ 31,386,829**
Revenue minus Expenditures	**$ (1,736,510)**	**$ -**	**$ -**	**$ -**

	2025 Actual	2026 Projection	2027 Proposed Budget
Annual Expenses	23,897,493	24,039,329	24,949,722
$ Reserves at end of year	6,668,847	6,817,642	5,478,114
% Reserves	27.91%	28.36%	21.96%
Change in reserves		**148,795**	**(1,339,528)**
2027 budgeted transfers to Grant Matching & Streets Fund			
Operating Deficit			**(1,339,528)**

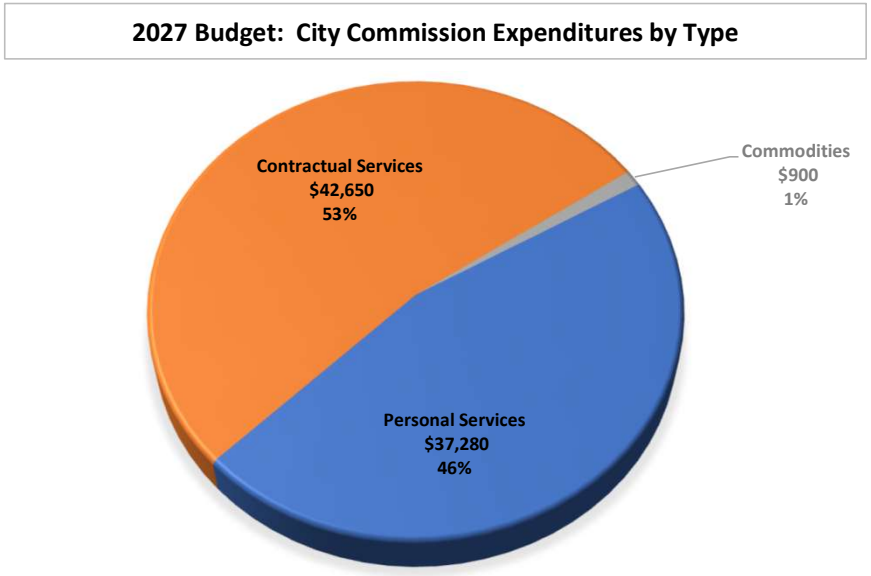
2027 Proposed Budget: General Fund by Function

	City Commission	City Admin	Information Technology	City Clerk	Human Resources	Finance & General Revenue	Police	Fire	Engineering	Municipal Service Center	Planning & Community Development	Total General Fund
Revenue												
Tax Revenue	-	-	-	-	-	19,930,956	-	-	-	-	34,000	19,964,956
Intergovernmental Revenue	-	82,000	-	-	-	82,000	212,600	-	-	-	-	376,600
Licenses & Permits	-	-	-	126,250	-	-	-	18,500	267,100	-	22,000	433,850
Charges for Services	-	424,000	-	16,050	-	1,144,739	147,067	25,200	5,050	980,000	14,000	2,756,106
Miscellaneous Revenue	-	-	-	75	-	1,004,000	5,700	1,500	2,400	-	24,000	1,037,675
Balance Forward (Reserves)	-	-	-	-	-	6,817,642	-	-	-	-	-	6,817,642
Total Revenue	**$ -**	**$ 506,000**	**$ -**	**$ 142,375**	**$ -**	**$ 28,979,337**	**$ 365,367**	**$ 45,200**	**$ 274,550**	**$ 980,000**	**$ 94,000**	**$ 31,386,829**
Expenditures												
Personal Services	37,280	1,034,054	425,988	222,848	311,493	606,626	8,940,878	5,875,348	919,301	187,632	592,040	19,153,488
Contractual Services	42,650	439,421	637,004	280,700	56,700	168,700	1,269,469	312,740	818,015	318,730	176,945	4,521,074
Commodities	900	13,650	13,000	3,050	1,800	4,250	386,325	155,400	30,625	642,300	10,860	1,262,160
Capital Outlay	-	-	-	-	-	-	-	-	13,000	-	-	13,000
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	958,993	-	-	-	-	-	958,993
General & Capital Reserves	-	-	-	-	-	5,478,114	-	-	-	-	-	5,478,114
Total Expenditures	**$ 80,830**	**$ 1,487,125**	**$ 1,075,992**	**$ 506,598**	**$ 369,993**	**$ 7,216,683**	**$ 10,596,672**	**$ 6,343,488**	**$ 1,780,941**	**$ 1,148,662**	**$ 779,845**	**$ 31,386,829**
Revenue minus Expenditures	**$ (80,830)**	**$ (981,125)**	**$ (1,075,992)**	**$ (364,223)**	**$ (369,993)**	**$ 21,762,654**	**$ (10,231,305)**	**$ (6,298,288)**	**$ (1,506,391)**	**$ (168,662)**	**$ (685,845)**	**$ -**

City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

City Commission Budget Summary

	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Balance Forward (Reserves)	-	-	-	-
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures				
Personal Services	37,711	34,706	34,706	37,280
Contractual Services	40,224	47,650	47,650	42,650
Commodities	947	900	700	900
Capital Outlay	-		-	-
Debt Service	-		-	-
Miscellaneous	-		-	-
General & Capital Reserves	-		-	-
Total Expenditures	**$ 78,883**	**$ 83,256**	**$ 83,056**	**$ 80,830**
Revenue minus Expenditures	**$ (78,883)**	**$ (83,256)**	**$ (83,056)**	**$ (80,830)**



General Fund: City Commission Division

Description: The City Commission is the governing body for the City of Leavenworth. It is comprised of five (5) commissioners, elected at large. The Mayor and Mayor Pro Tem are commissioners that are selected to serve in these positions because they received the highest number of votes in the previous election cycle.

Mission: The mission of the City Commission is to, through it policies and decisions, improve the quality of life for residents of the City and to better position the City for economic development.

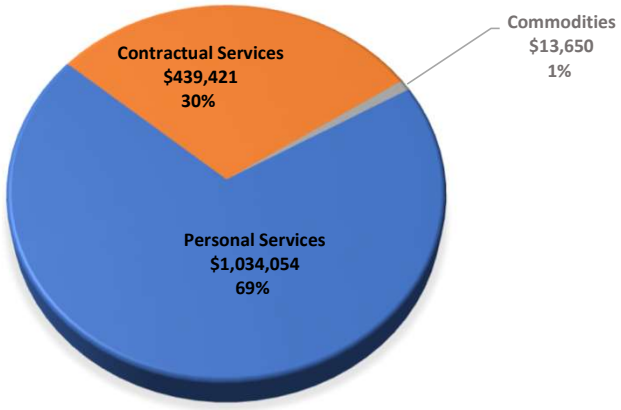
City Commission			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Expenditures							
Personal Services							
1101 01010 Full Time	6101		$ 31,200	$ 31,200	$ 31,200	$ 31,200	5 City Commissioners, monthly stipends
1101 01010 FICA Exp	6108		2,616	2,616	2,616	2,387	
1101 01010 KPERS Exp	6111		884	835	835	643	
1101 01010 Worker's Compensation	6116		12	21	21	19	
1101 01010 Unemployment Insurance	6120		-	34	34	31	
1101 01010 Technology Allowance	6129		3,000	-	-	3,000	
Total Personal Services			**$ 37,711**	**$ 34,706**	**$ 34,706**	**$ 37,280**	
Contractual Services							
1101 01010 Commercial Travel	6301		1,380	750	750	750	1 Commissioner to Washington D.C.
1101 01010 Lodging	6302		-	1,500	1,500	1,500	1 Commissioner to Washington D.C.
1101 01010 Meals	6303		-	500	500	500	1 Commissioner to Washington D.C., Main Street Annual Banquet
1101 01010 Mileage Reimbursement	6304		306	100	100	100	
1101 01010 Parking/Tolls	6305		-	25	25	25	
1101 01010 Registration	6403		300	600	600	600	Conferences/Events: League of Kansas Municipalities, WSU Economic Outlook, Leavenworth Co Historical Society
1101 01010 Insurance	6501		752	325	325	325	Bonds for public officials
1101 01010 Dues Memberships & Subs	6601		25,434	27,000	27,000	27,000	LKM billed $17,400 in 2024, National League of Cities $3,600, MARC $6,000 (local dues and Municipal Training Institute)
1101 01010 Printing/Copying Services	6617		208	550	550	550	Business cards, name badges, thank you cards, plaques, etc.
1101 01010 Food Services Exp	6619		2,330	2,000	2,000	2,000	International Officers Lunch ($1,800 in 2022 and 2023)
1101 01010 IT Services	6623		-	3,000	3,000	-	Internet $50 per month, each Commissioner
1101 01010 Other Professional Services	6699		9,514	11,300	11,300	9,300	ARC Media LLC to record/broadcast Commission meetings $4,500 (paid $5,200 in 2020), AVI technical support for broadcasting support/troubleshooting $6,800 in 2025/26. Will change in 2027 based on upgrades to Commission Room A/V overhaul
Total Contractual Services			**$ 40,224**	**$ 47,650**	**$ 47,650**	**$ 42,650**	
Commodities							
1101 01010 Office Supplies	7001		192	200	200	200	Recognition frames, copy paper, etc.
1101 01010 Other Office Supplies	7099		40	-	-	-	
1101 01010 Audio Visual Supplies	7003		-	100	100	100	Basic A/V supplies
1101 01010 Food	7201		401	200	200	400	Goal setting and budget meetings food
1101 01010 Other Operating Supplies	7399		289	200	200	200	City coins ($3,195 in 2023 for 1000 City coins), Parade car magnets, City logo pins and velvet presentation boxes, etc.
1101 01010 Non-Cap IT Equipment	7406		26	200	-	-	Equipment as needed
Total Commodities			**$ 947**	**$ 900**	**$ 700**	**$ 900**	
Total Expenditures			**$ 78,883**	**$ 83,256**	**$ 83,056**	**$ 80,830**	
Revenue minus Expenditures			**$ (78,883)**	**$ (83,256)**	**$ (83,056)**	**$ (80,830)**	

City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

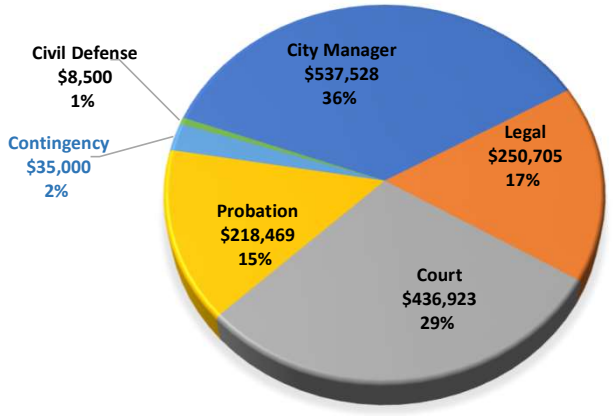
	City Administration Budget Summary				2027 Proposed Budget: City Administration by Division						
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	City Manager	Legal	Court	Probation	Contingency	Civil Defense	Total City Admin
Revenue											
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	80,928	91,000	91,000	82,000	-	-	-	82,000	-	-	82,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	479,488	504,000	447,000	424,000	-	-	400,000	24,000	-	-	424,000
Miscellaneous Revenue	1,130	-	-	-	-	-	-	-	-	-	-
Balance Forward (Reserves)	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	**$ 561,545**	**$ 595,000**	**$ 538,000**	**$ 506,000**	**$ -**	**$ -**	**$ 400,000**	**$ 106,000**	**$ -**	**$ -**	**$ 506,000**
Expenditures											
Personal Services	965,245	1,005,115	1,005,715	1,034,054	458,612	200	390,223	185,019	-	-	1,034,054
Contractual Services	927,269	249,421	690,671	439,421	78,366	250,205	42,300	25,050	35,000	8,500	439,421
Commodities	12,072	14,250	14,250	13,650	550	300	4,400	8,400	-	-	13,650
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
General & Capital Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	**$ 1,904,586**	**$ 1,268,786**	**$ 1,710,636**	**$ 1,487,125**	**$ 537,528**	**$ 250,705**	**$ 436,923**	**$ 218,469**	**$ 35,000**	**$ 8,500**	**$ 1,487,125**
Revenue minus Expenditures	**$ (1,343,040)**	**$ (673,786)**	**$ (1,172,636)**	**$ (981,125)**	**$ (537,528)**	**$ (250,705)**	**$ (36,923)**	**$ (112,469)**	**$ (35,000)**	**$ (8,500)**	**$ (981,125)**

City Administration
The City Manager and Assistant City Manager have direct oversight over the following general government functions, which are included in the General Fund: the City Manager's Office, Legal Division , Municipal Court Division, Contingency Division, and Civil Defense Division. The City Manager and Assistant City Manager have direct oversight over additional functions that are not part of the General Fund.

2027 Budget: City Administration Expenditures by Type



2027 Budget: City Administration Expenditures by Division



General Fund: City Administration/City Manager's Office

Description: The City Manager is appointed by, and serves at the pleasure of, the City Commission. As the City's chief executive officer, the City Manager and their staff are responsible for the day to day administration of the City. The City Manager is responsible for the creation and submission of the annual budget.

Mission: The mission of the City Manager's Office is to support the City Commission in formulating and implementing policies that provide responsive, effective and fiscally responsible services for residents of Leavenworth.

City Manager's Office				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Charges for Services								
1101	01020	Food Service Fees	5607	$ 1,060	$ -	$ -	$ -	Lunch sales - State of the City
Total Charges for Services				**$ 1,060**	**$ -**	**$ -**	**$ -**	
Miscellaneous Revenue								
1101	01020	Other - Miscellaneous	5899	100	-	-	-	
Total Miscellaneous Revenue				**$ 100**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ 1,160**	**$ -**	**$ -**	**$ -**	
Expenditures								
Personal Services								
1101	01020	Full Time	6101	$ 298,658	$ 316,435	$ 316,435	$ 360,127	3.4 full-time employees: City Manager (1), Assistant City Manager (0.4), Assistant to the City Manager (1), Public Information Officer (1). 2026 Projection includes a partial year vacancy for Assistant City Manager.
1101	01020	Longevity	6107	490	490	490	710	
1101	01020	FICA Exp	6108	22,988	25,209	25,209	27,788	
1101	01020	Health Insurance	6110	48,982	38,636	38,636	28,097	
1101	01020	KPERS Exp	6111	33,383	35,292	35,292	38,903	
1101	01020	Worker's Compensation	6116	120	203	203	224	
1101	01020	Unemployment Insurance	6120	301	330	330	363	
1101	01020	Sick Leave Reimbursement	6122	-	-	-	-	
1101	01020	Vacation Leave Reimbursement	6123	-	-	-	-	
1101	01020	Automobile Allowance	6126	12,000	12,000	12,000	1,800	
1101	01021	Phone Allowance	6127	550	-	600	600	
Total Personal Services				**$ 417,473**	**$ 428,595**	**$ 429,195**	**$ 458,612**	
Contractual Services								
1101	01020	Telephone	6206	268	600	600	600	Monthly cell phone
1101	01020	Postage	6207	-	-	-	-	
1101	01020	Cable/Internet	6208	10,423	-	-	-	
1101	01020	Commercial Travel	6301	404	2,000	2,000	2,000	City Manager to Washington D.C.,ADC Military & CM/ACM to ICMA
1101	01020	Lodging	6302	3,777	1,600	1,600	1,600	City Manager to Washington D.C. & CM/ACM to ICMA
1101	01020	Meals	6303	481	500	500	500	Meals during travel/conferences
1101	01020	Mileage Reimbursement	6304	-	-	-	-	
1101	01020	Parking/Tolls	6305	9	100	100	100	
1101	01020	Vehicle Rental	6306	-	200	200	200	
1101	01020	Registration	6403	1,575	4,500	4,500	4,500	Assoc. of Defense Communities $600, KAPIO Conference $150, ICMA Registration $1500, KU/KCCM Public Mgmt. Conference $300 , League KS Muni Conf./Training $350, KACM Conf. $200, Main Street Annual Meeting $50, Chamber of Commerce Annual Meeting $90

General Fund: City Administration/City Manager's Office

Description: The City Manager is appointed by, and serves at the pleasure of, the City Commission. As the City's chief executive officer, the City Manager and their staff are responsible for the day to day administration of the City. The City Manager is responsible for the creation and submission of the annual budget.

Mission: The mission of the City Manager's Office is to support the City Commission in formulating and implementing policies that provide responsive, effective and fiscally responsible services for residents of Leavenworth.

City Manager's Office				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01020	Classified Advertising	6451	53	-	-	-	
1101	01020	Promotional Advertising	6452	60	-	-	-	
1101	01020	Dues Memberships & Subs	6601	2,155	3,600	3,600	3,600	Chamber of Commerce $1,200, LV Times $150, KC Star $275, KAPIO $35, ICMA CM/ACM Dues $2,000, Association of Defense Communities $240, KACM Membership $100
1101	01020	Relocation Expenses	6615	-	-	-	-	
1101	01020	Printing/Copying Services	6617	-	200	200	200	Business cards, magnetic signs, printing
1101	01020	Food Services Exp	6619	2,222	-	1,250	-	State of the City catering
1101	01020	Other Professional Services	6699	11,107	14,066	14,066	14,066	Notes $7,115 CivicPlus website hosting fee plus 2026 ADA module for federal DOJ compliance. This line also includes SESAC Music Performance license $1,217, ASCAP $434, staff photos, and other professional services.
1101	01020	Software Maintenance	6862	45	1,000	1,000	1,000	KeyWest Channel 2 software $360, Survey Monkey software $470
1101	01020	Contributions Exp	6913	-	-	-	-	
1101	01020	Employee Activities	6916	-	-	-	-	
1101	01020	Other Operating Expenses	6917	35	-	-	50,000	Rebranding of City; cost sharing this expense between CVB
	Total Contractual Services			**$ 32,613**	**$ 28,366**	**$ 29,616**	**$ 78,366**	
	Commodities							
1101	01020	Office Supplies	7001	419	500	500	500	File folders, printer toner, note pads, etc.
1101	01020	Books/Magazines	7002	83	50	50	50	
1101	01020	Audio Visual Supplies	7003	-	-	-	-	
1101	01020	Other Office Supplies	7099	-	200	200	-	
1101	01020	Food	7201	48	400	400	-	Cake for staff leaving, donuts for snow crew work, etc.
1101	01020	Kitchen Supplies	7202	120	-	-	-	
1101	01021	Photographic Supplies	7324	497	-	-	-	
1101	01020	Other Operating Supplies	7399	12	-	-	-	Camera parts, bottles of water, cups/plates
1101	01020	Non-Cap Audio-Visual Equipment	7404	50	-	-	-	HDMI Adapters, cords, repair/maintenance of A/V commission room assets
1101	01021	Non-Cap Furniture/Furnishings	7402	230	-	-	-	
1101	01020	Non-Cap Software	7405	278	-	-	-	Computer recovery fees, software/licenses
1101	01020	Non-Cap IT Equipment	7406	-	-	-	-	Replacement laptop batteries, HDMI splitter, etc. as needed
	Total Commodities			**$ 1,737**	**$ 1,150**	**$ 1,150**	**$ 550**	
	Total Expenditures			**$ 451,823**	**$ 458,111**	**$ 459,961**	**$ 537,528**	
	Revenue minus Expenditures			**$ (450,663)**	**$ (458,111)**	**$ (459,961)**	**$ (537,528)**	

General Fund: City Administration/Legal Division

Description: The Legal Division accounts for all of the expenses associated with the City's Attorney. The City's Attorney attends all City Commission meetings and provides assistance with drafting and reviewing contracts. The City's Attorney is a contract position.

			Legal Division		2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
			Expenditures						
			Personal Services						
1101	01030		Worker's Compensation	6116	$ 37	$ 200	$ 200	$ 200	
			Total Personal Services		**$ 37**	**$ 200**	**$ 200**	**$ 200**	
			Contractual Services						
1101	01030		Registration	6403	65	165	165	165	
1101	01030		Legal Advertising	6453	-	-	-	-	
1101	01030		Dues Memberships & Subs	6601	35	40	40	40	
1101	01030		Legal Services	6602	809,222	110,000	550,000	250,000	Legal Services high in 2024 due to City Manager vacancy, high in 2025 due to Core Civic; 2026 will include expenses for CoreCivic and Fire Dept union analysis
			Total Contractual Services		**$ 809,322**	**$ 110,205**	**$ 550,205**	**$ 250,205**	
			Commodities						
1101	01030		Books/Magazines	7002	-	300	300	300	
			Total Commodities		**$ -**	**$ 300**	**$ 300**	**$ 300**	
			Total Expenditures		**$ 809,359**	**$ 110,705**	**$ 550,705**	**$ 250,705**	
			Revenue minus Expenditures		**$ (809,359)**	**$ (110,705)**	**$ (550,705)**	**$ (250,705)**	

General Fund: City Administration/Municipal Court Division

Description: The Municipal Court is the judicial branch of the city. Traffic violations and violations of Leavenworth City Ordinances are handled in this court. There are no jury trials in the Municipal Court. A judge under the Code of Criminal Procedure, the Code of Municipal Courts, the Kansas Rules of Evidence and the Leavenworth Municipal Code conducts all trials.

Municipal Court

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Charges for Services								
1101	01040	Bonds & Fines	5501	$ 399,693	$ 400,000	$ 400,000	$ 400,000	Actuals for 2021, 2022, and 2023 were $483,290, $483,527, and $401,301, respectively. Revenues have decreased yearly since 2017. Factors include number of citations written due to understaffed traffic unit and unpaid fees/fines.
Total Charges for Services				**$ 399,693**	**$ 400,000**	**$ 400,000**	**$ 400,000**	
Miscellaneous Revenue								
1101	01040	Deposits Short & Over	5896	-	-	-	-	
1101	01040	Other - Miscellaneous	5899	1,000	-	-	-	
Total Miscellaneous Revenue				**$ 1,000**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ 400,693**	**$ 400,000**	**$ 400,000**	**$ 400,000**	
Expenditures								
Personal Services								
1101	01040	Full Time	6101	274,226	293,182	293,182	302,141	Court funds 6 FTEs: Judge, Prosecutor, 2 part-time public defenders (1FTE), 1 Court Supervisor, and 2 Court Clerks
1101	01040	Overtime	6102	27	800	800	500	Overtime during vacancies
1101	01040	Part Time	6104	27,231	17,619	17,619	-	In 2027, the PT clerk position will transition to FT in Probation
1101	01040	Longevity	6107	-	660	660	998	
1101	01040	FICA Exp	6108	22,611	23,888	23,888	26,005	
1101	01040	Health Insurance	6110	48,041	43,945	43,945	41,111	
1101	01040	KPERS Exp	6111	15,635	16,339	16,339	18,918	
1101	01040	Worker's Compensation	6116	112	193	193	210	
1101	01040	Unemployment Insurance	6120	295	312	312	340	
1101	01040	Vacation Leave Reimbursement	6123	-	-	-	-	
Total Personal Services				**$ 388,179**	**$ 396,938**	**$ 396,938**	**$ 390,223**	
Contractual Services								
1101	01040	Telephone	6206	404	1,000	1,000	1,000	Monthly AT&T fax line $75 (still needed as some agencies require fax only, tied to copier)
1101	01040	Mileage Reimbursement	6304	383	-	-	-	
1101	01040	Classified Advertising	6451	-	-	-	-	Used to recruit new staff, budgeting annually unnecessary
1101	01040	Dues Memberships & Subs	6601	50	100	100	100	Statewide organization dues for court clerk, municipal judge (KS Municipal Judges)
1101	01040	Laundry & Cleaning	6613	-	100	100	100	Cleaning of judge's robe
1101	01040	Printing/Copying Services	6617	-	1,000	1,000	1,000	Consolidating professional printing of forms/citations (previously in 7099 other office supplies)
1101	01040	Laboratory Services	6624	1,600	2,500	2,500	2,500	Services as billed by the Kansas Bureau of Investigation for Leavenworth cases
1101	01040	Backup Fees	6639	3,874	4,600	4,600	4,600	$384 per month for IT data backup services.
1101	01040	Other Professional Services	6699	6,130	11,000	11,000	11,000	$7,200 ($1,790 per quarter in 2024) Building Security for leased space in Justice Center, interpreting services, $5,000 competency evaluations.

General Fund: City Administration/Municipal Court Division

Description: The Municipal Court is the judicial branch of the city. Traffic violations and violations of Leavenworth City Ordinances are handled in this court. There are no jury trials in the Municipal Court. A judge under the Code of Criminal Procedure, the Code of Municipal Courts, the Kansas Rules of Evidence and the Leavenworth Municipal Code conducts all trials.

Municipal Court

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01040	Other Rental	6799	18,511	18,000	18,000	18,000	Portion of Justice Center operations based on square footage for leased space
1101	01040	Office Equipment M&R	6852	-	-	-	-	
1101	01040	Other Operating Expenses	6917	135	-	-	-	
1101	01040	Bank Charges	6918	4,022	4,000	4,000	4,000	Credit card fees for taking payments
	Total Contractual Services			**$ 35,109**	**$ 42,300**	**$ 42,300**	**$ 42,300**	
	Commodities							
1101	01040	Office Supplies	7001	2,312	3,700	3,700	3,700	Printer/toner/paper/pens/coffee
1101	01040	Books/Magazines	7002	180	200	200	200	LKM books (12) - Standard Traffic Ordinance and Uniform Public Offence Code
1101	01040	Other Office Supplies	7099	16	-	-	-	
1101	01040	Food	7201	106	300	300	300	Snacks for short breaks on court days, farewell lunch
1101	01040	Other Operating Supplies	7399	923	200	200	200	Filing sorters, organizing systems, toner
1101	01040	Non-Cap Furniture/Furnishings	7402	-	-	-	-	Occasional, office chairs, etc.
1101	01040	Non-Cap Software	7405	-	-	-	-	Zoom for inmates in courtroom as needed
1101	01040	Non-Cap IT Equipment	7406	398	-	-	-	Wireless equipment, printers, etc.
	Total Commodities			**$ 3,936**	**$ 4,400**	**$ 4,400**	**$ 4,400**	
	Total Expenditures			**$ 427,224**	**$ 443,638**	**$ 443,638**	**$ 436,923**	
	Revenue minus Expenditures			**$ (26,531)**	**$ (43,638)**	**$ (43,638)**	**$ (36,923)**	

Probation Fund

Description: The Probation Dept. accounts for the City's probation services. Resources are generated from one-third (1/3) of the state liquor tax and user fees. The City had a contract with the city of Lansing to provide probation services. Payment from that city is an additional revenue source. Probation Services supports the mission of the Municipal Court in a manner that enhances fairness and integrity of the Court's decision, promotes accountability and responsiveness in the enforcement of the Court's orders, and advances public trust. The mission of Probation Services is to reduce recidivism by providing evidence-based interventions, treatment programs, and supervision techniques.

			Probation		2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
			Revenue						
			Intergovernmental Revenue						
1101	01160		Liquor Tax	4204	$ 80,928	$ 91,000	$ 91,000	$ 82,000	Based on liquor sales
			Total Intergovernmental Revenue		**$ 80,928**	**$ 91,000**	**$ 91,000**	**$ 82,000**	
			Charges for Services						
1101	01160		AIS Fees	5493	5,470	10,000	10,000	6,000	Fees $150 charged to those taking the alcohol/drug class
1101	01160		Testing Fees	5494	5,060	14,000	14,000	5,000	Individuals pay $20 for testing fees to cover increased cost of urinalysis supplies.
1101	01160		ADSAP Fees	5495	5,755	10,000	10,000	6,000	Restricted funds per state statute. Alcohol/drug assessment $150 paid per client for in office evaluation, offsetting provider expense in line 6626.
1101	01160		City Probation Services	5497	55,380	57,000	-	-	
1101	01160		Probation Admin Fees	5499	7,070	13,000	13,000	7,000	Clients pay $75 for probation participation (up from $60 in 2024).
			Total Charges for Services		**$ 78,735**	**$ 104,000**	**$ 47,000**	**$ 24,000**	
			Miscellaneous Revenue						
1101	01160		Other - Miscellaneous	5899	30	-	-	-	
			Total Miscellaneous Revenue		**$ 30**	**$ -**	**$ -**	**$ -**	
			Total Revenue		**$ 159,693**	**$ 195,000**	**$ 138,000**	**$ 106,000**	
			Expenditures						
			Personal Services						
1101	01160		Full Time	6101	84,350	90,255	90,255	131,130	For 2027: 2 employees: Probation Officer, and clerk
1101	01160		Overtime	6102	3,994	-	-	4,000	
1101	01160		Part Time	6104	18,583	24,479	24,479	-	In 2027, PT clerk will be FT
1101	01160		Longevity	6107	50	-	-	53	
1101	01160		FICA Exp	6108	8,066	8,777	8,777	9,415	
1101	01160		Health Insurance	6110	26,168	43,468	43,468	27,041	
1101	01160		KPERS Exp	6111	10,157	12,288	12,288	13,181	
1101	01160		Worker's Compensation	6116	44	44	44	76	
1101	01160		Unemployment Insurance	6120	105	71	71	123	
1101	01160		Sick Leave Reimbursement	6122	3,585	-	-	-	
1101	01160		Vacation Leave Reimbursement	6123	4,454	-	-	-	
1101	01160		Automobile Allowance	6126	-	-	-	-	Car allowance - travel to other cities
			Total Personal Services		**$ 159,556**	**$ 179,382**	**$ 179,382**	**$ 185,019**	
			Contractual Services						
1101	01160		Telephone	6206	638	-	-	-	Cancelling fax line
1101	01160		Lodging	6302	-	-	-	-	
1101	01160		Meals	6303	-	-	-	-	
1101	01160		Mileage Reimbursement	6304	-	300	300	300	
1101	01160		Registration	6403	-	500	500	500	AAPA training/conferences, FullCourt software training for 3 new employees and new supervisor
1101	01160		Classified Advertising	6451	454	500	500	500	As needed (hired 2 employees in 2022)

Probation Fund

Description: The Probation Dept. accounts for the City's probation services. Resources are generated from one-third (1/3) of the state liquor tax and user fees. The City had a contract with the city of Lansing to provide probation services. Payment from that city is an additional revenue source. Probation Services supports the mission of the Municipal Court in a manner that enhances fairness and integrity of the Court's decision, promotes accountability and responsiveness in the enforcement of the Court's orders, and advances public trust. The mission of Probation Services is to reduce recidivism by providing evidence-based interventions, treatment programs, and supervision techniques.

Probation				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01160	Dues Memberships & Subs	6601	-	100	100	100	AAPA memberships for 2 employees ($50 each)
1101	01160	ADSAP Payments	6626	3,510	10,000	10,000	10,000	Restricted expense line per state statute (tied to revenue line 5495). Contractor payments for ADSAP evaluations.
1101	01160	Other Professional Services	6699	1,950	8,000	8,000	8,000	Includes quarterly billing of security Justice Center/building and ground and AIS class instructor. 2026 Projection includes 2-day Full Court Software training.
1101	01160	Equipment Rental Exp	6702	1,033	1,100	1,100	1,100	Copier services, Toshiba
1101	01160	Lease Expenditure	6780	-	-	-	-	Moved to principal and interest, per GASB 87
1101	01160	Lease Fin Principal Expense	6781	-	-	-	-	Principal payment on copier lease
1101	01160	Other Rental	6799	4,329	3,600	3,600	3,600	Leased space building and grounds at Justice Center
1101	01160	Office Equipment M&R	6852	-	200	200	200	Replace wireless required for UA machine
1101	01160	Software Maintenance	6862	8,830	-	-	-	
1101	01160	Other Operating Expenses	6917	35	-	-	-	
1101	01160	Bank Charges	6918	697	750	750	750	Credit card fees for processing payments
	Total Contractual Services			**$ 21,476**	**$ 25,050**	**$ 25,050**	**$ 25,050**	
	Commodities							
1101	01160	Office Supplies	7001	1,659	3,300	3,300	3,300	Paper, calendars, toner, labels
1101	01160	Other Office Supplies	7099	509	100	100	100	
1101	01160	Other Operating Supplies	7399	1,198	5,000	5,000	5,000	Drug and alcohol testing disposable supplies (UA cups, gloves, etc.), shipping costs have increased (nearly $500 per month)= need to increase UA fees to cover this
1101	01160	Non-Cap IT Equipment	7406	133	-	-	-	As needed
	Total Commodities			**$ 3,499**	**$ 8,400**	**$ 8,400**	**$ 8,400**	
	Total Expenditures			**$ 184,531**	**$ 212,832**	**$ 212,832**	**$ 218,469**	
	Revenue minus Expenditures			**$ (24,838)**	**$ (17,832)**	**$ (74,832)**	**$ (112,469)**	

General Fund: City Administration/Contingency Division

Description: The Contingency Division provides a budget for miscellaneous, unspecified expenses. The City Manager oversees the Contingency Division Budget and is the only person that may allocate expenses to this division.

Contingency			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Expenditures							
Contractual Services							
1101	01050 Planning/Design	6605	$ -	$ -	$ -	$ -	
1101	01050 Admin & Supervision	6607	-	35,000	-	35,000	Contingency allocation for miscellaneous unspecified expenses
1101	01050 IT Services	6623	10,000	-	-	-	
1101	01050 Other Professional Services	6699	10,249	-	35,000	-	2026 expense for a share of Housing Needs Assessment
1101	01050 Building/Grounds M&R	6802	-	-	-	-	
Total Contractual Services			**$ 20,249**	**$ 35,000**	**$ 35,000**	**$ 35,000**	
Commodities							
1101	01050 Clothing & Uniforms	7101	-	-	-	-	
1101	01050 Fencing	7313	2,900	-	-	-	Cody Park Basketball Court Fence - Per City Commission
1101	01050 Other Operating Supplies	7399	-	-	-	-	Christmas trees/lights, Contract for downtown displays
1101	01050 Non-Cap IT Equipment	7406	-	-	-	-	
Total Commodities			**$ 2,900**	**$ -**	**$ -**	**$ -**	
Total Expenditures			**$ 23,149**	**$ 35,000**	**$ 35,000**	**$ 35,000**	
Revenue minus Expenditures			**$ (23,149)**	**$ (35,000)**	**$ (35,000)**	**$ (35,000)**	

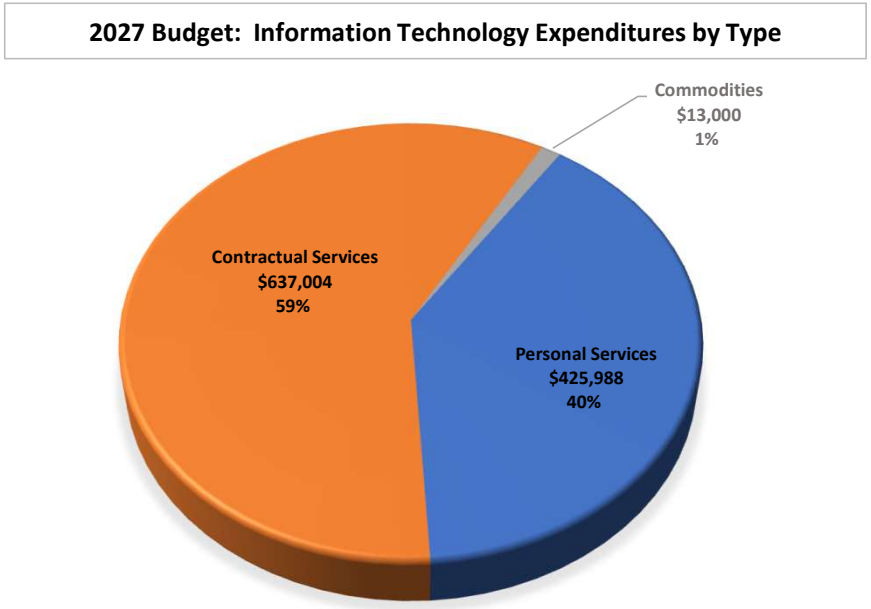
General Fund: City Administration/Civil Defense Division

Description: The County of Leavenworth's Emergency Management System, which is managed by the County Sheriff's Office, includes the City of Leavenworth. The City pays for a portion of the Leavenworth County Siren Warning System on an annual basis.

Civil Defense			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Expenditures							
Contractual Services							
1101 01070 Operating Transfers		6998	$ 8,500	$ 8,500	$ 8,500	$ 8,500	City's portion of Leavenworth County Siren Warning System
Total Contractual Services			**$ 8,500**	**$ 8,500**	**$ 8,500**	**$ 8,500**	
Total Expenditures			**$ 8,500**	**$ 8,500**	**$ 8,500**	**$ 8,500**	
Revenue minus Expenditures			**$ (8,500)**	**$ (8,500)**	**$ (8,500)**	**$ (8,500)**	

City of Leavenworth, Kansas
General Fund
2027 Information Technology

Information Technology (01130) Budget Summary	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	-	-	-
Intergovernmental Revenue	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Balance Forward (Reserves)	-	-	-	-
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures				
Personal Services	361,526	344,708	344,708	425,988
Contractual Services	571,058	691,004	720,574	637,004
Commodities	40,995	13,000	13,000	13,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
General & Capital Reserves	-		-	-
Total Expenditures	**$ 973,579**	**$ 1,048,712**	**$ 1,078,282**	**$ 1,075,992**
Revenue minus Expenditures	**$ (973,579)**	**$ (1,048,712)**	**$ (1,078,282)**	**$ (1,075,992)**



General Fund: Information Technology (IT) Department

Description: The IT Department monitors, maintains, and enhances the City's technology network; tests new equipment, applications, and systems prior to implementation; and manages and upgrades all communications systems. In addition to three employees in the IT Division, the IT Director oversees two IT employees included in the Police Department Administrative Division's budget.

Information Technology Department				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
1101	01130	Other Fin Source - Lease	5894	$ -	$ -	$ -	$ -	
1101	01130	Other - Miscellaneous	5899	-	-	-	-	
Total Miscellaneous Revenue				**$ -**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ -**	**$ -**	**$ -**	**$ -**	
Expenditures								
Personal Services								
1101	01130	Full Time	6101	245,351	248,641	248,641	320,060	IT Includes (5) full-time employees: IT Director, IT Manager - Public Safety, IT Manager - Municipal Services (2) IT Specialist I. The IT Director oversees these two positions IT Manager - Public Safety and the IT Specialist 1 which are included in the Police Admin budget.
1101	01130	Part Time	6104	-	-	-	10,000	In 2027, will collaborate with the University of Saint Mary's to establish an intern program with Temp workers at $15 / hr
1101	01130	Longevity	6107	-	-	-	925	We are creating a step program from IT Specialist I to and IT Specialist II and must account for two steps in the next six months. The next step will be to a Network and Application Support specialist.
1101	01130	FICA Exp	6108	17,911	19,411	19,411	24,531	
1101	01130	Health Insurance	6110	48,120	44,570	44,570	35,010	
1101	01130	KPERS Exp	6111	44,713	27,176	27,176	34,343	
1101	01130	Worker's Compensation	6116	97	156	156	198	
1101	01130	Unemployment Insurance	6120	234	254	254	321	
1101	01130	Automobile Allowance	6126	4,500	4,500	4,500	-	IT Director's car allowance
1101	01130	Technology Allowance	6129	600	-	-	600	IT Director's IT Allowance
Total Personal Services				**$ 361,526**	**$ 344,708**	**$ 344,708**	**$ 425,988**	
Contractual Services								
1101	01130	Telephone	6206	80,926	72,100	72,100	72,100	Long distance fees, FirstNet cellphones, and City Hall analog line.
1101	01130	Postage	6207	40	100	100	100	Occasional equipment shipping cost
1101	01130	Cable/Internet	6208	34,563	20,000	10,000	20,000	Cable & Internet.
1101	01130	Network Connectivity	6209	44,648	66,950	66,950	58,950	Network Connectivity - LAN & WAN.
1101	01130	Commercial Travel	6301	-	600	600	600	Airfare to IT conference's.
1101	01130	Lodging	6302	1,074	900	900	900	Overnight stay for conference and training travel
1101	01130	Meals	6303	107	200	200	200	Meals for conferences and training
1101	01130	Mileage Reimbursement	6304	368	500	500	500	Mileage for IT staff work at multiple City locations
1101	01130	Parking/Tolls	6305	-	-	-	-	
1101	01130	Registration	6403	8,513	3,600	3,600	3,600	IT budget reduced $6,400. In 2024 extended skillsets for all City staff to have an online training portal until 2030. IT staff training and conferences also covered in this line.
1101	01130	Classified Advertising	6451	-	300	300	300	Used for hiring advertisements.

General Fund: Information Technology (IT) Department

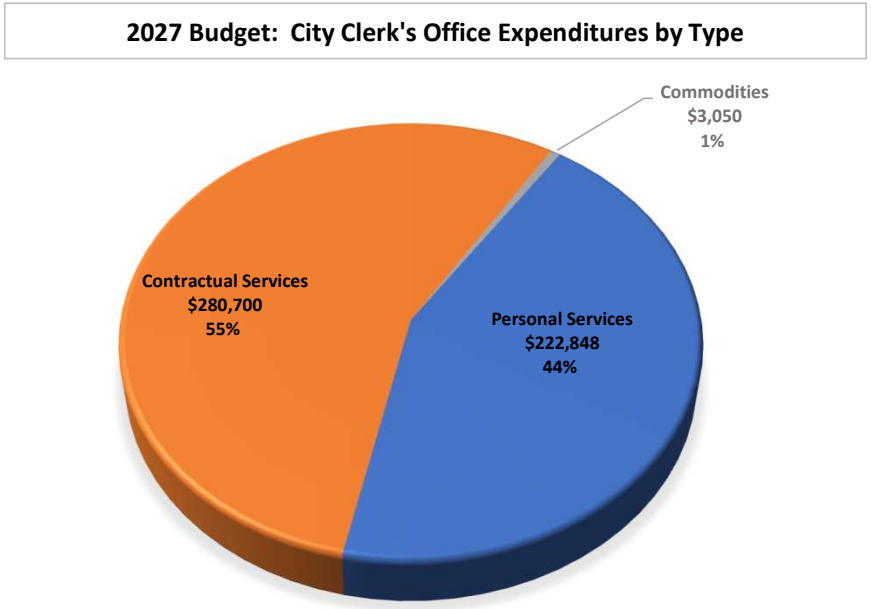
Description: The IT Department monitors, maintains, and enhances the City's technology network; tests new equipment, applications, and systems prior to implementation; and manages and upgrades all communications systems. In addition to three employees in the IT Division, the IT Director oversees two IT employees included in the Police Department Administrative Division's budget.

Information Technology Department				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01130	Insurance	6501	19,570	-	19,570	20,000	Cyber insurance
1101	01130	Dues Memberships & Subs	6601	3,074	1,854	1,854	1,854	City-Wide Amazon Prime ($1,300), GMIS International IT Manager's Group ($250).
1101	01130	IT Services	6623	43,784	46,000	46,000	46,000	Contracted high-level Vendor Network Support. Added in 2025 are: managed penetration security testing and SEIM logging (security event information management).
1101	01130	Backup Fees	6639	41,152	36,000	56,000	56,000	Backup Fees for all data except Finance, PD, Housing, and Courts, Police Dept. is paid separately from this account
1101	01130	Other Professional Services	6699	-	-	-	-	Shipping cost for sending copiers with terminated leases back to vendor
1101	01130	Equipment Rental Exp	6702	12,687	13,000	13,000	13,000	City-wide copier lease for City Hall.
1101	01130	IT Equipment M&R	6851	156	-	-	-	
1101	01130	Office Equipment M&R	6852	-	1,500	1,500	500	City wide printer maintenance and repair
1101	01130	Software Maintenance	6862	280,395	427,400	427,400	342,400	Budget for software renewal fees for 57 different licensed programs. Anticipating new cyber security tools. Increase for Cloud module for HR online job, $15K.
		Total Contractual Services		**$ 571,058**	**$ 691,004**	**$ 720,574**	**$ 637,004**	
		Commodities						
1101	01130	Office Supplies	7001	679	600	600	600	Office supplies
1101	01130	Printers/Printing Supplies	7010	-	-	-	-	Moved to CIP
1101	01130	Other Office Supplies	7099	4,699	1,500	1,500	1,500	Phone cords, cables, and other IT supplies
1101	01130	Other Operating Supplies	7399	(109)	400	400	400	Name tags, cell phone cases, and other IT operating items
1101	01130	Non-Cap Office Equipment	7401	678	-	-	-	
1101	01130	Non-Cap Software	7405	17,613	5,000	5,000	5,000	
1101	01130	Non-Cap IT Equipment	7406	17,436	2,500	2,500	2,500	Replacement batteries, computer mice, webcams, small UPS's
1101	01130	Non-Cap Telephone Equipment	7613	-	3,000	3,000	3,000	Used mainly for desk phone replacements. Fluctuates annually based on needed replacements
		Total Commodities		**$ 40,995**	**$ 13,000**	**$ 13,000**	**$ 13,000**	
		Total Expenditures		**$ 973,579**	**$ 1,048,712**	**$ 1,078,282**	**$ 1,075,992**	
		Revenue minus Expenditures		**$ (973,579)**	**$ (1,048,712)**	**$ (1,078,282)**	**$ (1,075,992)**	

City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

City Clerk's Office (01080) Budget Summary

	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-
Licenses & Permits	84,019	126,250	126,250	126,250
Charges for Services	15,595	16,050	16,050	16,050
Miscellaneous Revenue	201	75	75	75
Balance Forward (Reserves)	-	-	-	-
Total Revenue	**$ 99,815**	**$ 142,375**	**$ 142,375**	**$ 142,375**
Expenditures				
Personal Services	213,044	222,307	197,903	222,848
Contractual Services	236,792	252,650	252,650	280,700
Commodities	1,870	3,000	3,000	3,050
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
General & Capital Reserves	-		-	-
Total Expenditures	**$ 451,705**	**$ 477,957**	**$ 453,553**	**$ 506,598**
Revenue minus Expenditures	**$ (351,890)**	**$ (335,582)**	**$ (311,178)**	**$ (364,223)**



General Fund: City Clerk's Office

Description: The Office of the City Clerk is dedicated to providing timely, accurate information and excellent service to the public, City staff, and the City Commission while maintaining full compliance with local and state laws. The City Clerk's staff is responsible for efficient record keeping in accordance with local and state laws and in a manner that fosters public trust and accountability. The City Clerk's office monitors and issues City licenses and permits. The City Clerk's office is also responsible for preparing and distributing the agendas and minutes for City Commission study sessions, work sessions, and City Commission meetings.

City Clerk's Office				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Licenses and Permits Revenue								
1101	01080	Business Licenses	5300	$ 64,355	$ 100,000	$ 100,000	$ 100,000	Revenues from Business Licensing. $58k was added to 2026 CIP to purchase business license software and $30k was added to this budget line to reflect implementing a $25 business license fee for all businesses in City limits.
1101	01080	Deer Hunting Permit	5307	500	250	250	250	Revenues from Deer Hunting Permits
1101	01080	License - Dog Tags	5308	17,734	24,000	24,000	24,000	Revenues from Dog Tags
1101	01080	License - Other/Misc Sales	5309	1,430	1,750	1,750	1,750	Revenues from Garage Sale Permits
1101	01080	Fees - ROW Vacation	5393	-	250	250	250	Revenues from Requests to Vacate ROW
Total Licenses and Permits Revenue				**$ 84,019**	**$ 126,250**	**$ 126,250**	**$ 126,250**	
Charges for Services								
1101	01080	Admin Service Charge - TG Tax	5703	14,369	15,000	15,000	15,000	Admin Service Charge for Transient Guest Tax
1101	01080	Open Public Records Fees	5711	1,217	650	650	650	Charge for Service of Open Records Requests
1101	01080	Charges For Service - Other	5799	9	400	400	400	Charge for Misc. services(Food Handler Duplicate Cards, Copies and Notary Services) Added Notary Services and Increased Duplicates fee for 2026
Total Charges for Services				**$ 15,595**	**$ 16,050**	**$ 16,050**	**$ 16,050**	
Miscellaneous Revenue								
1101	01080	Deposits Short & Over	5896	-	-	-	-	
1101	01080	Other - Miscellaneous	5899	201	75	75	75	City Pins/Coins/Clips/etc.
Total Miscellaneous Revenue				**$ 201**	**$ 75**	**$ 75**	**$ 75**	
Total Revenue				**$ 99,815**	**$ 142,375**	**$ 142,375**	**$ 142,375**	
Expenditures								
Personal Services								
1101	01080	Full Time	6101	147,478	141,632	141,632	155,711	2 full-time employees: City Clerk (1), Deputy City Clerk (1)
1101	01080	Overtime	6102	421	125	125	400	
1101	01080	Part Time	6104	10,193	24,404	-	24,404	Position not being filled in 2026; will look to have filled again by 2027 at 20-25 hrs/week
1101	01080	FICA Exp	6108	12,052	13,056	13,056	11,942	
1101	01080	Health Insurance	6110	20,246	20,036	20,036	13,420	
1101	01080	KPERS Exp	6111	17,411	18,278	18,278	16,719	
1101	01080	Worker's Compensation	6116	76	105	105	96	
1101	01080	Unemployment Insurance	6120	157	171	171	156	
1101	01080	Vacation Leave Reimbursement	6123	509	-	-	-	
1101	01080	Automobile Allowance	6126	4,500	4,500	4,500	-	
Total Personal Services				**$ 213,044**	**$ 222,307**	**$ 197,903**	**$ 222,848**	
Contractual Services								
1101	01080	Telephone	6206	631	2,000	2,000	1,000	Telephone
1101	01080	Postage	6207	21,910	25,000	25,000	25,000	Postage costs for outgoing mail, including vendor payments. Increase in certified mailings and postage costs

General Fund: City Clerk's Office

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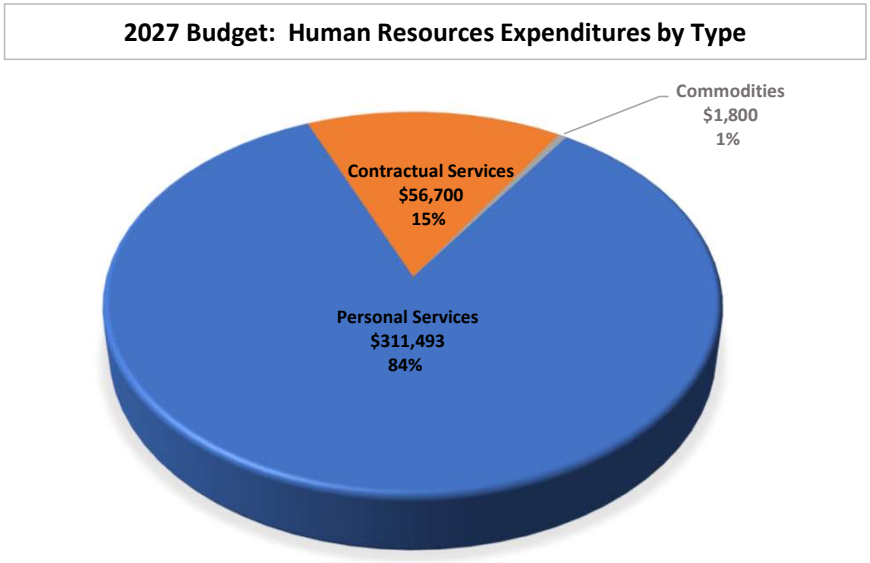
City Clerk's Office				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01080	Commercial Travel	6301	-	-	-	-	
1101	01080	Lodging	6302	442	1,000	1,000	1,000	IIMC/CCMFOA Clerks Conference - Wichita
1101	01080	Meals	6303	75	250	250	150	IIMC/CCMFOA Clerks Conference - Wichita
1101	01080	Mileage Reimbursement	6304	268	250	250	250	IIMC/CCMFOA Clerks Conference, LKM trainings, Staff to bank, Vet's, Post Office
1101	01080	Parking/Tolls	6305	18	50	50	50	For trainings and conferences
1101	01080	Registration	6403	725	1,000	1,000	1,000	IIMC/CCMFOA Clerks Conference and LKM trainings
1101	01080	Classified Advertising	6451	210	250	250	250	Job openings, Publications for Clerk's office positions
1101	01080	Legal Advertising	6453	1,241	1,200	1,200	1,250	Publication costs for Clerk's office (ordinances/resolutions)
1101	01080	Insurance	6501	196,535	205,000	205,000	206,000	P&L renews Jan 1 each year: budgeted a 5% increase from 2026 expenditure
1101	01080	Dues Memberships & Subs	6601	837	900	900	900	LV Times, IIMC/CCMFOA for Clerk and Deputy Clerk
1101	01080	Legal Services	6602	814	1,000	1,000	1,000	Filing fees for liens and ordinances
1101	01080	Printing/Copying Services	6617	950	1,200	1,200	1,200	Licensing/renewal post cards, envelopes, business cards, dog tag books
1101	01080	Election Expenses	6627	-	-	-	10,000	Only budgeted in odd years
1101	01080	Codification Services	6628	7,874	7,500	7,500	7,900	Yearly codification, annual admin support fee, annual hosting fee, and supplemental fees for changes to code throughout the year
1101	01080	Other Professional Services	6699	1,378	3,000	3,000	20,700	Business Licensing Software, Background checks, Shred-it, CMB stamp fees
1101	01080	Equipment Rental Exp	6702	2,883	3,000	3,000	3,000	Postage meter monthly fee, annual fee, and charges for supplies and overages
1101	01080	Sales Tax	6907	1	50	50	50	Sales tax on city pins/coins/clips/etc.
1101	01080	Other Operating Expenses	6917	-	-	-	-	
	Total Contractual Services			**$ 236,792**	**$ 252,650**	**$ 252,650**	**$ 280,700**	
	Commodities							
1101	01080	Office Supplies	7001	1,526	2,000	2,000	2,000	Office supplies for department
1101	01080	Books/Magazines	7002	344	300	300	350	KSA supplements and various LKM books/publications
1101	01080	Other Operating Supplies	7399	-	500	500	500	Dog tags/City pins/proclamation ribbon and foil seals/frames for awards
1101	01080	Non-Cap IT Equipment	7406	-	200	200	200	MISC IT equipment/supplies
	Total Commodities			**$ 1,870**	**$ 3,000**	**$ 3,000**	**$ 3,050**	
	Total Expenditures			**$ 451,705**	**$ 477,957**	**$ 453,553**	**$ 506,598**	
	Revenue minus Expenditures			**$ (351,890)**	**$ (335,582)**	**$ (311,178)**	**$ (364,223)**	

City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

Human Resources (01100) Budget Summary

	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenue	220	-	-	-
Balance Forward (Reserves)	-	-	-	-
Total Revenue	**$ 220**	**$ -**	**$ -**	**$ -**
Expenditures				
Personal Services	346,117	347,962	381,879	311,493
Contractual Services	47,796	48,550	83,050	56,700
Commodities	808	2,800	2,800	1,800
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
General & Capital Reserves	-	-	-	-
Total Expenditures	**$ 394,721**	**$ 399,312**	**$ 467,729**	**$ 369,993**
Revenue minus Expenditures	**$ (394,502)**	**$ (399,312)**	**$ (467,729)**	**$ (369,993)**



General Fund: Human Resources (HR) Department

Description: The HR Department is responsible for the implementation, revision, and oversight of the classification, compensation, benefits administration, employee recruitment and selection, labor relations, risk management, training, and records retention programs. The department also develops and updates the City's personnel manual, performance evaluation system, and employee recognition programs. The HR Department also serves as an advisor to Committees and Boards.

Human Resources Department				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
1101	01100	Other - Miscellaneous	5899	$ 220	$ -	$ -	$ -	
Total Miscellaneous Revenue				**$ 220**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ 220**	**$ -**	**$ -**	**$ -**	
Expenditures								
Personal Services								3 full-time employees: HR Director (1), HR Deputy Director (1), HR Admin Specialist (1).
1101	01100	Full Time	6101	243,803	266,112	256,112	234,330	
1101	01100	Longevity	6107	985	835	835	455	
1101	01100	FICA Exp	6108	20,304	20,766	20,766	18,305	
1101	01100	Health Insurance	6110	22,067	26,239	26,239	27,889	
1101	01100	KPERS Exp	6111	26,692	29,072	29,072	25,627	
1101	01100	Worker's Compensation	6116	103	167	167	148	
1101	01100	Unemployment Insurance	6120	265	271	271	239	
1101	01100	Sick Leave Reimbursement	6122	19,758	-	20,069	-	Sick leave payout at retirement of employee (40% of sick leave balance is paid out at retirement)
1101	01100	Vacation Leave Reimbursement	6123	7,640	-	23,848	-	Payout at retirement of employee (100% of vacation leave balance is paid out at retirement - maximum of 240 hours)
1101	01100	Automobile Allowance	6126	4,500	4,500	4,500	4,500	
Total Personal Services				**$ 346,117**	**$ 347,962**	**$ 381,879**	**$ 311,493**	
Contractual Services								
1101	01100	Telephone	6206	117	-	-	-	
1101	01100	Commercial Travel	6301	-	750	750	1,000	Travel for applicable HR conferences (regional/national PSHRA conf.)
1101	01100	Lodging	6302	-	500	500	750	Overnight lodging for applicable HR conferences
1101	01100	Meals	6303	-	250	250	500	Meal expenses for applicable HR conferences
1101	01100	Mileage Reimbursement	6304	81	450	450	200	Travel to/from training, conferences, and job fairs in KC metro
1101	01100	Tuition Reimbursement	6402	10,291	12,000	12,000	12,000	Reimbursement for eligible tuition expenses - $2,500/yr. max per employee
1101	01100	Registration	6403	-	850	850	1,000	Training/conference registration for HR staff (regional conf.)
1101	01100	Classified Advertising	6451	210	-	-	-	
1101	01100	Legal Advertising	6453	30	-	-	-	
1101	01100	Insurance	6501	4,493	5,000	5,000	5,000	COBRA Administration fees and charges
1101	01100	Dues Memberships & Subs	6601	794	950	950	1,950	SHRM National, PSHRA National and Local, Recertification Costs SHRM/PSHRA - Sari; PSHRA Certification for Josie and Michelle
1101	01100	Financial Services	6603	-	500	500	500	Survey expenses, etc.
1101	01100	Counseling Services	6609	9,036	10,000	10,000	10,000	Annual EAP service fees - all regular FT/PT employees eligible
1101	01100	Medical Services	6610	6,480	5,000	5,000	7,000	Pre-employment testing - physicals & PCPs
1101	01100	Laboratory Services	6624	4,928	6,800	6,800	5,800	Drug screens for pre-employment, random and reasonable suspicion testing
1101	01100	Other Professional Services	6699	4,722	4,500	39,000	5,000	Fees for quarterly shredding, unemployment services, and FSA administration (which is seeing an increase in participation). Large increase in 2026 for contracted interim director pay

General Fund: Human Resources (HR) Department

Description: The HR Department is responsible for the implementation, revision, and oversight of the classification, compensation, benefits administration, employee recruitment and selection, labor relations, risk management, training, and records retention programs. The department also develops and updates the City's personnel manual, performance evaluation system, and employee recognition programs. The HR Department also serves as an advisor to Committees and Boards.

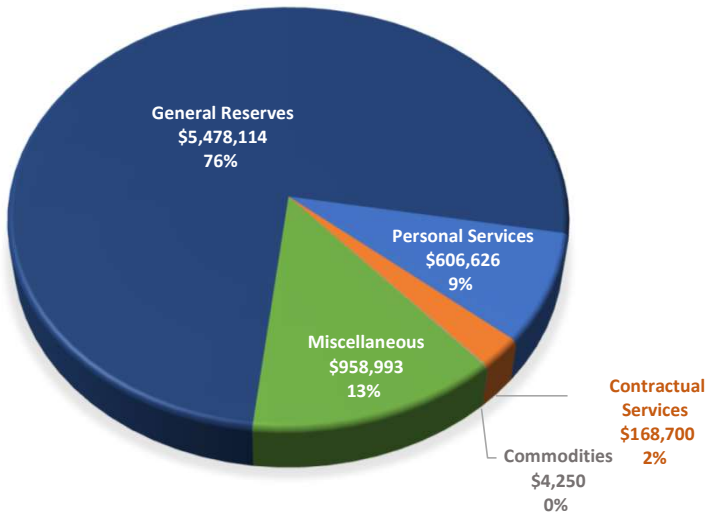
Human Resources Department

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01100	Employee Activities	6916	6,615	1,000	1,000	6,000	Employee of the Quarter/Employee of the Year/City Holiday Party
	Total Contractual Services			**$ 47,796**	**$ 48,550**	**$ 83,050**	**$ 56,700**	
	Commodities							
1101	01100	Office Supplies	7001	801	2,000	2,000	1,000	Standard office supplies/filing materials
1101	01100	Safety Materials	7314	7	-	-	-	
1101	01100	Other Operating Supplies	7399	-	800	800	800	Recruiting, Job Fair, and promotional materials
1101	01100	Non-Cap Furniture/Furnishings	7402	-	-	-	-	
	Total Commodities			**$ 808**	**$ 2,800**	**$ 2,800**	**$ 1,800**	
	Total Expenditures			**$ 394,721**	**$ 399,312**	**$ 467,729**	**$ 369,993**	
	Revenue minus Expenditures			**$ (394,502)**	**$ (399,312)**	**$ (467,729)**	**$ (369,993)**	

City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

	Finance Department Budget Summary				2027 Proposed Budget: Finance Department by Division			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Finance Dept.	General Revenue	City Wide	Total Finance Department
Revenue								
Tax Revenue	$ 18,084,606	$ 19,105,464	$ 19,169,602	$ 19,930,956	$ -	$ 19,930,956	$ -	$ 19,930,956
Intergovernmental Revenue	80,928	94,700	94,700	82,000	-	82,000	-	82,000
Licenses & Permits	-	-	-	-	-	-	-	-
Charges for Services	740,959	744,739	2,599,990	1,144,739	-	1,144,739	-	1,144,739
Miscellaneous Revenue	1,419,691	1,004,000	1,004,000	1,004,000	-	1,000,000	4,000	1,004,000
Balance Forward (Reserves)	-	6,742,196	6,592,195	6,817,642	-	6,817,642	-	6,817,642
Total Revenue	**$ 20,326,185**	**$ 27,691,099**	**$ 29,460,487**	**$ 28,979,337**	**$ -**	**$ 28,975,337**	**$ 4,000**	**$ 28,979,337**
Expenditures								
Personal Services	715,328	634,532	634,532	606,626	550,626	-	56,000	606,626
Contractual Services	162,913	133,000	133,000	168,700	165,500	500	2,700	168,700
Commodities	3,553	3,000	3,000	4,250	4,250	-	-	4,250
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Miscellaneous	668,173	873,735	1,011,508	958,993	-	958,993	-	958,993
General Reserves	-	5,442,602	6,817,642	5,478,114	-	5,478,114	-	5,478,114
Total Expenditures	**$ 1,549,967**	**$ 7,086,869**	**$ 8,599,682**	**$ 7,216,683**	**$ 720,376**	**$ 6,437,607**	**$ 58,700**	**$ 7,216,683**
Revenue minus Expenditures	**$ 18,776,217**	**$ 20,604,230**	**$ 20,860,805**	**$ 21,762,654**	**$ (720,376)**	**$ 22,537,730**	**$ (54,700)**	**$ 21,762,654**

2027 Budget: Finance Department Expenditures by Type



General Fund: Finance Department

Description: The City of Leavenworth is committed to the prudent use of public money. The Finance Department's primary responsibility is fulfilling this commitment. The employees of the Finance Department are accountable for all aspects of the City's financial management with the exception of property tax administration, which is conducted through the collaborative efforts of the county appraiser, county clerk, and county treasurer. In addition to the Finance Department, the Finance Director has direct oversight over the General Revenue and City-Wide Divisions, which are both accounted for within the General Fund. The Finance Director has oversight over additional divisions that are not part of the General Fund.

Finance Department				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
1101	01110	Other - Miscellaneous	5899	$ -	$ -	$ -	$ -	
Total Miscellaneous Revenue				**$ -**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ -**	**$ -**	**$ -**	**$ -**	
Expenditures								
Personal Services								
1101	01110	Full Time	6101	430,968	441,432	441,432	427,082	5 full-time employees: Finance Director (1), Deputy Finance Director (1), Senior Accountant (1), Accountant II (1), Accountant I (1)
1101	01110	Longevity	6107	1,200	1,200	1,200	925	
1101	01110	FICA Exp	6108	37,385	34,206	34,206	32,743	
1101	01110	Health Insurance	6110	64,757	48,583	48,583	43,344	2026 is higher because an employee opted into health insurance benefits.
1101	01110	KPERS Exp	6111	53,347	47,888	47,888	45,840	
1101	01110	Worker's Compensation	6116	164	276	276	264	
1101	01110	Unemployment Insurance	6120	485	447	447	428	
1101	01110	Automobile Allowance	6126	4,500	4,500	4,500	-	
1101	01110	Sick Leave Reimbursement	6122	51,679	-	-	-	
1101	01110	Vacation Leave Reimbursement	6123	10,574	-	-	-	
Total Personal Services				**$ 655,058**	**$ 578,532**	**$ 578,532**	**$ 550,626**	
Contractual Services								
1101	01110	Telephone	6206	246	-	-	-	
1101	01110	Postage	6207	19	-	-	-	Postage and delivery fees
1101	01110	Commercial Travel	6301	-	-	-	1,000	Airfare for training - Deputy Finance Director GFOA Classes
1101	01110	Lodging	6302	-	-	-	1,000	Lodging for training and conferences - Deputy Finance Director GFOA Classes
1101	01110	Meals	6303	-	-	-	-	Meals for training and conferences - Deputy Finance Director GFOA Classes
1101	01110	Mileage Reimbursement	6304	-	-	-	-	Mileage reimbursement for training and conferences
1101	01110	Registration	6403	400	1,400	1,400	1,400	GFOA classes for Deputy Finance Director
1101	01110	Classified Advertising	6451	340	100	100	100	Employment ads
1101	01110	Legal Advertising	6453	407	250	250	250	Publish budget and RNR hearing notices
1101	01110	Insurance	6501	-	-	-	-	Finance portion of P&L Insurance
1101	01110	Dues Memberships & Subs	6601	305	500	500	500	GFOA membership
1101	01110	Financial Services	6603	66,963	54,000	54,000	68,000	Audit, GASB 75 Report, Fire & Police Pension Reports, & Bonfire. Pension reports will be lower in 2026 because full actuarial analysis is done every other year.
1101	01110	Printing/Copying Services	6617	640	1,000	1,000	1,000	Printing budget books
1101	01110	Backup Fees	6639	84,033	65,000	65,000	85,000	ISG Technologies monthly backup fee
1101	01110	Other Professional Services	6699	6,300	6,750	6,750	6,750	Bonfire, Paper shredding, GFOA Certificate Fee
1101	01110	Office Equipment M&R	6852	-	500	500	500	Printer Maintenance
1101	01110	Miscellaneous Permits	6903	-	-	-	-	Renewal of Motor Fuel Tax Refund Permit

General Fund: Finance Department

Description: The City of Leavenworth is committed to the prudent use of public money. The Finance Department's primary responsibility is fulfilling this commitment. The employees of the Finance Department are accountable for all aspects of the City's financial management with the exception of property tax administration, which is conducted through the collaborative efforts of the county appraiser, county clerk, and county treasurer. In addition to the Finance Department, the Finance Director has direct oversight over the General Revenue and City-Wide Divisions, which are both accounted for within the General Fund. The Finance Director has oversight over additional divisions that are not part of the General Fund.

Finance Department				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01110	Contributions Exp	6913	388	-	-	-	League of KS Municipalities - Service Award for K. Parker
1101	01110	Other Operating Expenses	6917	11	-	-	-	
	Total Contractual Services			**$ 160,053**	**$ 129,500**	**$ 129,500**	**$ 165,500**	
	Commodities							
1101	01110	Office Supplies	7001	3,103	2,000	2,000	3,000	Calendars, card stock, binders and dividers for budget books, highlighters, etc.
1101	01110	Educational Materials	7004	-	-	-	-	GFOA resources
1101	01110	Food	7201	-	200	200	-	Staff Retreat
1101	01110	Other Operating Supplies	7399	-	400	400	400	Tax Forms (i.e. W2 forms, 1099 forms, etc.)
1101	01110	Non-Cap Furniture/Furnishings	7402	-	400	400	400	Shelves, chairs, etc.
1101	01110	Non-Cap Software	7405	-	-	-	-	Adobe plus licenses (paid by IT)
1101	01110	Non-Cap IT Equipment	7406	450	-	-	450	Monitors
	Total Commodities			**$ 3,553**	**$ 3,000**	**$ 3,000**	**$ 4,250**	
	Total Expenditures			**$ 818,664**	**$ 711,032**	**$ 711,032**	**$ 720,376**	
	Revenue minus Expenditures			**$ (818,664)**	**$ (711,032)**	**$ (711,032)**	**$ (720,376)**	

General Fund: Finance/General Revenue Division

Description: The General Revenue Division captures all of the City's revenue that is not collected as a result of direct services provided by a different City division nor allocated for a specific purpose. Revenue recorded in the General Revenue Division is the majority of the revenue collected in the General Fund. It includes ad valorem (property) taxes, local sales tax, motor vehicle tax, franchise tax, and liquor tax. The General Revenue Division does not have any employees.

General Revenue Division

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Tax Revenue								
1101	01120	Current Ad Valorem	4001	$ 4,199,384	$ 4,966,314	$ 4,963,587	$ 5,212,090	Overall 0.068 mill levy decrease (City's portion is flat from 2025)
1101	01120	Back Tax Collections	4002	72,846	96,000	98,727	69,124	Estimate based on 2025 Actual
1101	01120	Payment In Lieu Of Taxes	4006	656	750	750	750	
1101	01120	Local Sales Tax	4007	10,281,490	10,639,200	10,703,338	11,131,989	2% increase in City sales tax, 3% increase in County sales tax, 8% increase in City use tax
1101	01120	Motor Vehicle Tax	4011	496,750	453,296	453,296	504,302	2026 Projection & 2026 Budget = 2025 Actuals rounded up to nearest $10,000
1101	01120	Franchise Tax - Gas	4111	723,607	670,061	670,061	710,000	Based off of YTD actual thru April and overall trends
1101	01120	Franchise Tax - Electric	4112	2,145,542	2,107,361	2,107,361	2,133,200	Based off of YTD actual thru April and overall trends
1101	01120	Franchise Tax - Telephone	4113	9,825	8,482	8,482	10,000	Based off of YTD actual thru April and overall trends
1101	01120	Franchise Tax - Cable TV	4114	150,908	160,000	160,000	156,000	Based off of YTD actual thru April and overall trends
1101	01120	Franchise Tax - Video	4115	3,597	4,000	4,000	3,500	Based off of YTD actual thru April and overall trends
Total Tax Revenue				**$ 18,084,606**	**$ 19,105,464**	**$ 19,169,602**	**$ 19,930,956**	
Intergovernmental Revenue								
1101	01120	Liquor Tax	4204	80,928	94,700	94,700	82,000	Alcohol Estimation Report from State Treasurer's Office
Total Intergovernmental Revenue				**$ 80,928**	**$ 94,700**	**$ 94,700**	**$ 82,000**	
Charges for Services								
1101	01120	Admin Service Charge - Sewer	5701	515,876	515,876	515,876	515,876	Administrative Service Charge from Sewer Fund
1101	01120	Admin Service Charge - Refuse	5702	203,863	203,863	203,863	203,863	Administrative Service Charge from Refuse Fund
1101	01120	Admin Service Charge - TIFs	5704	21,220	25,000	25,000	25,000	Administrative Service Charge for 3 TIF Funds
1101	01120	Adm Charge-SW	5705	-	-	-	-	No 2025 or 2026 Admin Service Fee in Storm Water Capital Funds. Retaining all Storm Water assessment fees in Storm Water Capital Fund for essential infrastructure repairs.
1101	01121	Adm Charge-Core Civic	5706	-	-	1,521,918	-	Fee paid by Core Civic upon issuance of Special Use Permit
1101	01122	Adm Charge-Core Civic-General	5706-G	-	-	208,333	250,000	Monthly fee paid by Core Civic for General Fund projects
1101	01123	Adm Charge-Core Civic-Police	5706-P	-	-	125,000	150,000	Monthly fee paid by Core Civic for Police Department projects
Total Charges for Services				**$ 740,959**	**$ 744,739**	**$ 2,599,990**	**$ 1,144,739**	
Miscellaneous Revenue								
1101	01120	Interest Earnings	5801	1,279,684	1,000,000	1,000,000	1,000,000	Interest earned on all funds not immediately being expended; the City bids out opportunties to local banks to provide investment products or places reserve funds in the KS Municipal Pool
1101	01120	Sale Of Land	5804	-	-	-	-	
1101	01120	Other - Miscellaneous	5899	1,122	-	-	-	
1101	01120	Trans From Tax Increment Fund	5908	127,712	-	-	-	
1101	01120	Balance Forward	5999	-	6,742,196	6,592,195	6,817,642	
Total Miscellaneous Revenue				**$ 1,408,519**	**$ 7,742,196**	**$ 7,592,195**	**$ 7,817,642**	
Total Revenue				**$ 20,315,012**	**$ 27,687,099**	**$ 29,456,487**	**$ 28,975,337**	

General Fund: Finance/General Revenue Division

Description: The General Revenue Division captures all of the City's revenue that is not collected as a result of direct services provided by a different City division nor allocated for a specific purpose. Revenue recorded in the General Revenue Division is the majority of the revenue collected in the General Fund. It includes ad valorem (property) taxes, local sales tax, motor vehicle tax, franchise tax, and liquor tax. The General Revenue Division does not have any employees.

General Revenue Division				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Expenditures								
Contractual Services								
1101	01120	Other Operating Expenses	6917	12	-	-	-	
1101	01120	Bank Charges	6918	193	500	500	500	
Total Contractual Services				**$ 204**	**$ 500**	**$ 500**	**$ 500**	
Miscellaneous Expenses								
1101	01120	Trans To Streets Fund	9204	-	52,958	110,844	149,271	Transfer to Streets & Alley Maintenance Fund to cover deficit budget
1101	01120	Trans To Grant Match Fund	9230	668,173	820,777	820,777	685,250	Funding for Grant Matching Fund
1101	01120	Trans To Capital Projects Fund	9232	-	-	79,887	124,472	
1101	01120	General Reserves	9399	-	5,442,602	6,817,642	5,478,114	Projected cash balance at the end of the year
Total Miscellaneous Expenses				**$ 668,173**	**$ 6,316,337**	**$ 7,829,150**	**$ 6,437,107**	
Total Expenditures				**$ 668,377**	**$ 6,316,837**	**$ 7,829,650**	**$ 6,437,607**	
Revenue minus Expenditures				**$ 19,646,635**	**$ 21,370,262**	**$ 21,626,837**	**$ 22,537,730**	

General Fund: Finance/City-Wide Division

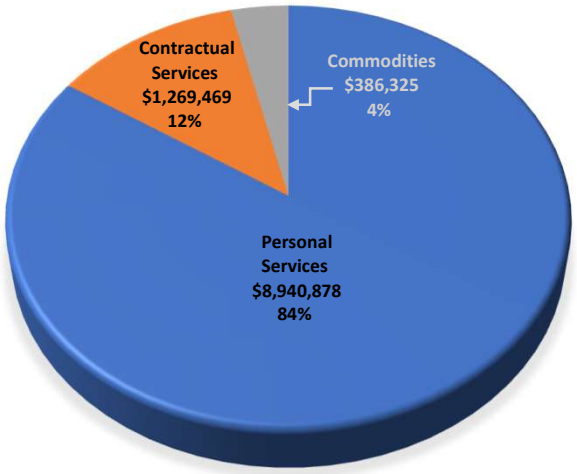
Description: The City-Wide Division provides allocations for the City's portion of retirees' health insurance premium expenditures. It is also the division in which the City's credit card revenue share and credit card fees are recorded. The City-Wide Division does not have any employees.

City Wide Division			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Miscellaneous Revenue							
1101 01140 Other - Miscellaneous	5899	$	11,173	$ 4,000	$ 4,000	$ 4,000	Credit card revenue share
Total Miscellaneous Revenue		**$**	**11,173**	**$ 4,000**	**$ 4,000**	**$ 4,000**	
Total Revenue		**$**	**11,173**	**$ 4,000**	**$ 4,000**	**$ 4,000**	
Expenditures							
Personal Services							
1101 01140 Health Insurance	6110		19,741	10,000	10,000	10,000	City's portion of retiree's health insurance premiums
1101 01140 Health Benefit Account	6113		40,530	46,000	46,000	46,000	City's portion of retiree's health insurance premiums
Total Personal Services		**$**	**60,270**	**$ 56,000**	**$ 56,000**	**$ 56,000**	
Contractual Services							
1101 01120 Property Tax	6906		13	-	-	-	One time payment of property tax upon donation of vacant lot
1101 01140 Bank Charges	6918		2,643	3,000	3,000	2,700	Visa/MasterCard Fees
Total Contractual Services		**$**	**2,656**	**$ 3,000**	**$ 3,000**	**$ 2,700**	
Total Expenditures		**$**	**62,926**	**$ 59,000**	**$ 59,000**	**$ 58,700**	
Revenue minus Expenditures		**$**	**(51,754)**	**$ (55,000)**	**$ (55,000)**	**$ (54,700)**	

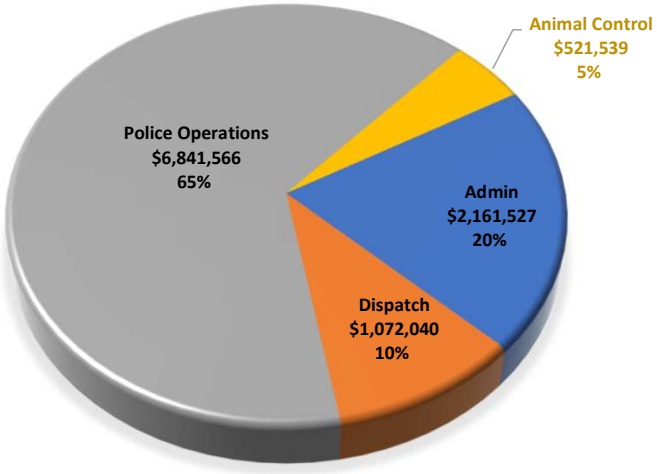
City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

	Police Department Summary Budget				2027 Proposed Budget: Police Department by Division				
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Admin	Dispatch	Police Operations	Animal Control	Total Police Budget
Revenue									
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	219,788	212,600	212,600	212,600	-	210,000	2,600	-	212,600
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	124,554	123,067	123,067	147,067	30,400	-	71,667	45,000	147,067
Miscellaneous Revenue	16,293	5,700	5,700	5,700	-	-	1,000	4,700	5,700
Balance Forward (Reserves)	-	-	-	-	-	-	-	-	-
Total Revenue	**$ 360,636**	**$ 341,367**	**$ 341,367**	**$ 365,367**	**$ 30,400**	**$ 210,000**	**$ 75,267**	**$ 49,700**	**$ 365,367**
Expenditures									
Personal Services	8,109,706	8,334,970	8,356,470	8,940,878	1,318,858	858,740	6,374,116	389,164	8,940,878
Contractual Services	1,048,241	1,382,368	1,216,568	1,269,469	811,269	213,300	153,550	91,350	1,269,469
Commodities	289,271	308,513	278,513	386,325	31,400	-	313,900	41,025	386,325
Capital Outlay	6,898	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
General & Capital Reserves	-	-	-	-	-	-	-	-	-
Total Expenditures	**$ 9,454,116**	**$ 10,025,851**	**$ 9,851,551**	**$ 10,596,672**	**$ 2,161,527**	**$ 1,072,040**	**$ 6,841,566**	**$ 521,539**	**$ 10,596,672**
Revenue minus Expenditures	**$ (9,093,480)**	**$ (9,684,484)**	**$ (9,510,184)**	**$ (10,231,305)**	**$ (2,131,127)**	**$ (862,040)**	**$ (6,766,299)**	**$ (471,839)**	**$ (10,231,305)**

2027 Budget: Police Department Expenditures by Type



2027 Budget: Police Department Expenditures by Division



General Fund: Police Department/Administrative Division

Description: The Police Department is charged with upholding the laws of the City of Leavenworth and the State of Kansas, and the tenets of the Constitution and will do so with integrity and honesty. Everyone the Police Department comes in contact with will be treated with compassion and respect without bias. The Police Department will be accountable for its actions and acknowledge its mistakes. The Police Department is comprised of the following divisions: Police Administration, Dispatch, Police Operations, Animal Control, and Parking. The Administrative Division includes the Police Chief and his staff, including the Deputy Police Chief, a Lieutenant, a Sergeant, administrative staff, an Evidence Custodian, a Records Supervisor and Clerk, and two IT Specialists.

Police Department - Administration			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Charges for Services							
1101 01330 Alarm Response Fees		5455	$ -	$ 400	$ 400	$ 400	Excessive Alarm Response Fees
1101 01330 Open Public Records Fees		5711	6,870	5,000	5,000	5,000	Copies of reports/videos
1101 01330 Charges For Service - Other		5799	15,760	1,000	1,000	25,000	Fingerprinting/Knutsen Group
Total Charges for Services			**$ 22,630**	**$ 6,400**	**$ 6,400**	**$ 30,400**	
Miscellaneous Revenue							
1101 01330 Other - Miscellaneous		5899	109	-	-	-	
Total Miscellaneous Revenue			**$ 109**	**$ -**	**$ -**	**$ -**	
Total Revenue			**$ 22,739**	**$ 6,400**	**$ 6,400**	**$ 30,400**	
Expenditures							
Personal Services							13 full-time employees: Police Chief (1), Deputy Police Chief (1),
1101 01330 Full Time		6101	906,971	946,560	946,560	906,476	Lieutenant (1), Sergeant (1), Secretary (1), Admin Specialist (1), Evidence
1101 01330 Overtime		6102	20,409	17,118	17,118	20,000	
1101 01330 Specialty Assignment Pay		6105	2,275	3,000	3,000	-	Specialty Pay is $125/assignment. None in Admin currently
1101 01330 Holiday Pay		6106	1,259	300	300	1,200	
1101 01330 Longevity		6107	3,370	3,875	3,875	8,005	
1101 01330 FICA Exp		6108	34,395	39,305	39,305	36,259	
1101 01330 Health Insurance		6110	208,778	177,654	177,654	155,209	
1101 01330 KPERS Exp		6111	39,982	43,252	43,252	39,277	
1101 01330 KP&F Exp		6115	141,789	143,483	143,483	140,853	
1101 01330 Worker's Compensation		6116	8,355	8,821	8,821	8,641	
1101 01330 Unemployment Insurance		6120	903	985	985	938	
1101 01330 Sick Leave Reimbursement		6122	9,164	-	-	-	Sick leave payout at termination / retirement
1101 01330 Vacation Leave Reimbursement		6123	9,360	-	-	-	Vacation leave payout at termination / retirement
1101 01330 Clothing Allowance		6125	1,750	2,000	2,000	2,000	Clothing allowance
1101 01330 Automobile Allowance		6126	12,600	12,600	12,600	-	Monthly car allowances: Chief-$375, DC-$350, LT-$325
Total Personal Services			**$ 1,401,361**	**$ 1,398,953**	**$ 1,398,953**	**$ 1,318,858**	
Contractual Services							
1101 01330 Electricity		6201	335	500	500	500	Electricity for new building at MSC
1101 01330 Telephone		6206	1,417	1,944	1,944	1,944	Fax Machines and land lines ($162/month)
1101 01330 Postage		6207	93	1,000	1,000	500	Shipping for repairs/misc.
1101 01330 Commercial Travel		6301	587	1,000	1,000	1,000	Training/Conferences
1101 01330 Lodging		6302	-	1,200	1,200	1,200	Training/Conferences
1101 01330 Meals		6303	472	700	700	700	Per Diem
1101 01330 Registration		6403	283	3,500	3,500	4,000	Training/Conferences ProPhoenix
1101 01330 Classified Advertising		6451	29,004	10,000	10,000	5,000	Recruiting Ad costs remain high to get police officer applicants
1101 01330 Insurance		6501	153,198	119,000	119,000	185,000	
1101 01330 Dues Memberships & Subs		6601	1,505	1,800	1,800	1,800	Professional Associations
1101 01330 Admin & Supervision		6607	(21)	-	-	-	
1101 01330 Medical Services		6610	-	5,000	5,000	5,000	Contingency fund for medical costs associated with apprehended persons

General Fund: Police Department/Administrative Division

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Police Department - Administration				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01330	Laundry & Cleaning	6613	-	100	100	100	
1101	01330	Janitorial Services	6614	350	-	-	2,000	Floor Cleaning
1101	01330	Relocation Expenses	6615	-	1,000	1,000	1,000	Recruitment related
1101	01330	Printing/Copying Services	6617	918	1,600	1,600	1,600	Multi-part forms/citations/letterhead
1101	01330	Food Services Exp	6619	-	400	400	400	
1101	01330	Care Of Prisoners	6621	18,180	100,000	20,000	20,000	Jail fees $60/day; decreased FY 2027 budget to match actual expenses in recent years
1101	01330	IT Services	6623	905	2,100	2,100	2,100	IT Professional contract labor, as needed
1101	01330	Personnel Testing Services	6631	4,750	7,000	7,000	5,000	Psychological Testing
1101	01330	Backup Fees	6639	74,584	130,000	54,200	54,200	Data Backup Fees
1101	01330	License Plate Reader Monitoring	6640	47,500	47,500	47,500	47,500	Flock LPR Cameras
1101	01330	Training Services	6641	-	300	300	300	
1101	01330	In Car and Body Warn Camera Leas	6642	-	181,355	181,355	157,100	Lease payments for in-car and body worn cameras. New in 2026.
1101	01330	Other Professional Services	6699	46,598	46,000	46,000	50,000	Justice Center Security
1101	01330	Other Rental	6799	130,470	150,000	150,000	150,000	Justice Center electricity/gas/water
1101	01330	Building/Grounds M&R	6802	4,385	-	-	11,000	Replace carpet/paint
1101	01330	IT Equipment M&R	6851	(259)	-	-	-	
1101	01330	Office Equipment M&R	6852	-	500	500	-	
1101	01330	Vehicle M&R	6861	-	700	700	700	Leased vehicles reduced maintenance costs
1101	01330	Software Maintenance	6862	83,888	110,000	100,000	100,000	Annual Software Maintenance & Support Costs
1101	01330	Vehicle License Fees	6902	-	200	200	200	Vehicle registration
1101	01330	Miscellaneous Permits	6903	575	600	600	600	K-9/Bomb Team
1101	01330	Contributions Exp	6913	-	125	125	125	KS League of Municipalities
1101	01330	Bank Charges	6918	690	700	700	700	Misc. credit card expenses
	Total Contractual Services			**$ 600,406**	**$ 925,824**	**$ 760,024**	**$ 811,269**	
	Commodities							
1101	01330	Office Supplies	7001	12,736	12,000	12,000	12,000	Copy paper/folders/pens
1101	01330	Books/Magazines	7002	1,837	3,000	3,000	3,000	professional journals/media
1101	01330	Clothing & Uniforms	7101	3,425	1,500	1,500	1,500	
1101	01330	Other Police Materials	7199	3,108	3,700	3,700	3,700	Evidence Packing supplies
1101	01330	Food	7201	8,753	7,500	7,500	8,000	Department training/coffee service
1101	01330	Gasoline	7302	69	1,500	1,500	1,500	
1101	01330	Other Operating Supplies	7399	128	1,995	1,995	1,000	Plaques/batteries/misc.
1101	01330	Non-Cap Furniture/Furnishings	7402	855	-	-	-	
1101	01330	Non-Cap IT Equipment	7406	4,710	645	645	700	USB Storage
	Total Commodities			**$ 35,620**	**$ 31,840**	**$ 31,840**	**$ 31,400**	
	Total Expenditures			**$ 2,037,387**	**$ 2,356,617**	**$ 2,190,817**	**$ 2,161,527**	
	Revenue minus Expenditures			**$ (2,014,648)**	**$ (2,350,217)**	**$ (2,184,417)**	**$ (2,131,127)**	

General Fund: Police Department/Dispatch Division

Description: The Police Department's Dispatch Call Center is in a shared facility with Leavenworth County's Dispatch Call Center, located in the Leavenworth County Justice Center. The City has ten (10) full time Telecom Specialists. The City receives funds from the Kansas 911 Coordinating Council which the City transfers to the County to help support the shared Dispatch Call Center.

Police Department - Dispatch

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Intergovernmental Revenue							
1101	01335 911 Fees	4216	$	216,533	$ 210,000	$ 210,000	$ 210,000	Projected 911 Fees = $210,000 - will be transferred to the County for shared Dispatch Center expenses
	Total Intergovernmental Revenue		**$**	**216,533**	**$ 210,000**	**$ 210,000**	**$ 210,000**	
	Miscellaneous Revenue							
1101	01335 Other - Miscellaneous	5899		50	-	-	-	
	Total Miscellaneous Revenue		**$**	**50**	**$ -**	**$ -**	**$ -**	
	Total Revenue		**$**	**216,583**	**$ 210,000**	**$ 210,000**	**$ 210,000**	
	Expenditures							
	Personal Services							
1101	01335 Full Time	6101		473,638	516,313	491,313	482,472	10 full-time employees: Dispatchers (10)
1101	01335 Overtime	6102		99,179	49,950	49,950	90,000	
1101	01335 Holiday Pay	6106		16,775	21,000	21,000	17,000	
1101	01335 Longevity	6107		2,950	3,550	3,550	4,270	
1101	01335 FICA Exp	6108		43,090	45,197	45,197	45,421	
1101	01335 Health Insurance	6110		156,979	137,731	137,731	155,030	
1101	01335 KPERS Exp	6111		63,431	63,276	63,276	63,590	
1101	01335 Worker's Compensation	6116		2,450	362	362	363	
1101	01335 Unemployment Insurance	6120		563	591	591	594	
1101	01335 Sick Leave Reimbursement	6122		2,155	-	-	-	Sick leave payout at termination / retirement
1101	01335 Vacation Leave Reimbursement	6123		7,308	-	-	-	Vacation leave payout at termination / retirement
	Total Personal Services		**$**	**868,518**	**$ 837,970**	**$ 812,970**	**$ 858,740**	
	Contractual Services							
1101	01335 Lodging	6302		-	-	-	-	
1101	01335 Meals	6303		-	-	-	-	
1101	01335 Classified Advertising	6451		296	500	500	500	Recruiting
1101	01335 Other Professional Services	6699		-	-	-	-	
1101	01335 Software Maintenance	6862		2,746	2,800	2,800	2,800	Nelson System renewal
1101	01335 Contributions Exp	6913		258	-	-	-	Service Awared
1101	01335 Operating Transfers	6998		208,766	210,000	210,000	210,000	911 Fee transferred to the County to support the Dispatch Call Center.
	Total Contractual Services		**$**	**212,065**	**$ 213,300**	**$ 213,300**	**$ 213,300**	
	Commodities							
1101	01350 Office Supplies	7001		556	-	-	-	Copy paper/misc. office supplies
1101	01350 Printers/Printing Supplies	7010		4,833	-	-	-	
	Total Commodities		**$**	**5,389**	**$ -**	**$ -**	**$ -**	
	Total Expenditures		**$**	**1,085,972**	**$ 1,051,270**	**$ 1,026,270**	**$ 1,072,040**	
	Revenue minus Expenditures		**$**	**(869,389)**	**$ (841,270)**	**$ (816,270)**	**$ (862,040)**	

General Fund: Police Department/ Operations Division

Description: The Police Department's Operations Division provides comprehensive police service to the community. This includes the direct services provided by patrol officers, traffic officers, the SWAT Team and K-9 Units and investigative services provided by the Detective and Narcotic Units.

Police Department - Operations			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Intergovernmental Revenue							
1101 01340 Federal Grants	4207	$	3,256	$ 2,600	$ 2,600	$ 2,600	Bullet Proof Vest Reimbursement Grant
Total Intergovernmental Revenue		**$**	**3,256**	**$ 2,600**	**$ 2,600**	**$ 2,600**	
Charges for Services							
1101 01340 Load Zones & Bags	5411		-	200	200	200	Fees for loading zone parking permits
1101 01340 Permit Parking Fees	5451		1,460	1,500	1,500	1,500	Fees for permit parking only spaces
1101 01340 Police Security	5452		5,700	4,000	4,000	4,000	Off-Duty Security
1101 01340 Charges For Service - Other	5799		62,822	65,967	65,967	65,967	Cops in Schools program - schools reimburse 75% of cost for officer
Total Charges for Services		**$**	**69,982**	**$ 71,667**	**$ 71,667**	**$ 71,667**	
Miscellaneous Revenue							
1101 01340 Contribution Rev	5863		3,000	800	800	800	Philanthropic donations
1101 01340 Vehicle Settlement	5864		10,189	-	-	-	Insurance proceeds
1101 01340 Other - Miscellaneous	5899		395	200	200	200	Property auction proceeds
Total Miscellaneous Revenue		**$**	**13,584**	**$ 1,000**	**$ 1,000**	**$ 1,000**	
Total Revenue		**$**	**86,821**	**$ 75,267**	**$ 75,267**	**$ 75,267**	
Expenditures							
Personal Services							
1101 01340 Full Time	6101		3,214,221	3,469,437	3,469,437	3,870,427	53 full-time employees: Admin Clerk (1), Lieutenants (2), Sergeants (10), Detectives (8), Police Officers (32). 2026 Projection assumes an average of four Police Officer vacancies; 2027 budget assumes full staff
1101 01340 Overtime	6102		335,727	307,800	307,800	324,000	
1101 01340 Part Time	6104		829	-	-	6,000	
1101 01340 Specialty Assignment Pay	6105		51,705	55,500	55,500	3,000	Specialty pay is $125/assignment -3 Max (41 Total Spots)
1101 01340 Holiday Pay	6106		89,926	98,000	98,000	90,000	
1101 01340 Longevity	6107		10,670	11,690	11,690	20,700	
1101 01340 FICA Exp	6108		54,605	61,262	61,262	65,447	
1101 01340 Health Insurance	6110		753,999	661,306	661,306	810,431	
1101 01340 KPERS Exp	6111		4,594	5,938	5,938	4,215	
1101 01340 KP&F Exp	6115		905,238	962,323	962,323	1,054,463	
1101 01340 Worker's Compensation	6116		35,447	57,618	57,618	63,113	
1101 01340 Unemployment Insurance	6120		3,574	3,962	3,962	4,320	
1101 01340 Sick Leave Reimbursement	6122		14,548	-	31,000	40,500	Sick leave payout at termination / retirement
1101 01340 Vacation Leave Reimbursement	6123		17,549	-	15,500	12,000	Vacation leave payout at termination / retirement
1101 01340 Clothing Allowance	6125		5,250	6,000	6,000	5,500	
1101 01340 Automobile Allowance	6126		7,800	7,800	7,800	-	
Total Personal Services		**$**	**5,505,682**	**$ 5,708,636**	**$ 5,755,136**	**$ 6,374,116**	
Contractual Services							
1101 01340 Telephone	6206		2,188	2,000	2,000	2,200	Investigative Equipment/service fees
1101 01340 Postage	6207		-	100	100	-	

General Fund: Police Department/ Operations Division

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Police Department - Operations				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01340	Commercial Travel	6301	-	300	300	300	Airfare
1101	01340	Lodging	6302	888	8,000	8,000	8,000	Training
1101	01340	Meals	6303	336	5,600	5,600	5,600	Per-Diem
1101	01340	Parking/Tolls	6305	1,716	1,000	1,000	1,500	Parking fees/Tolls to academy or training
1101	01340	Registration	6403	16,762	30,000	30,000	30,000	Officer training and certification expenses
1101	01340	Classified Advertising	6451	4,850	1,000	1,000	1,000	Public Notices
1101	01340	Promotional Advertising	6452	13	-	-	-	
1101	01340	Dues Memberships & Subs	6601	7,436	3,700	3,700	4,000	Professional membership dues
1101	01340	Medical Services	6610	253	400	400	400	Employee Medical-On Duty incidents
1101	01340	Veterinary Services	6611	3,152	250	250	250	Police K-9
1101	01340	Laundry & Cleaning	6613	8	100	100	100	
1101	01340	Printing/Copying Services	6617	1,161	500	500	500	Business Cards
1101	01340	Care Of Prisoners	6621	-	-	-	-	
1101	01340	Towing Services	6630	1,550	1,700	1,700	1,700	Impounded vehicles
1101	01340	Personnel Testing Services	6631	1,130	2,500	2,500	2,500	Entrance Exams/Promotional exams
1101	01340	Training Services	6641	-	-	-	-	
1101	01340	Other Professional Services	6699	6,006	7,500	7,500	7,500	Tailoring, notary, Increase in shredding volume and service cost
1101	01340	IT Equipment M&R	6851	6,775	-	-	-	
1101	01340	Vehicle M&R	6861	31,282	17,000	17,000	17,000	Patrol vehicles/fleet repair costs
1101	01340	Software Maintenance	6862	42,715	35,000	35,000	35,000	Tracking services contract, Leads Online, Lexis Nexis, SF Mobile Vision, Sound Thinking (Crime tracer subscription)
1101	01340	Veh M&R - Garage Billing	6863	40,542	35,000	35,000	35,000	Garage billing separated from 6861
1101	01340	Other Equipment M&R	6899	590	-	-	-	Repair in-car cameras/MDTs
1101	01340	Vehicle License Fees	6902	-	1,000	1,000	1,000	vehicle registration
1101	01340	Contributions Exp	6913	-	-	-	-	
	Total Contractual Services			**$ 169,352**	**$ 152,650**	**$ 152,650**	**$ 153,550**	
	Commodities							
1101	01340	Office Supplies	7001	2,401	1,000	1,000	3,000	Toner
1101	01340	Books/Magazines	7002	1,566	-	-	-	
1101	01340	Clothing & Uniforms	7101	14,788	22,000	22,000	22,000	Patrol Uniforms
1101	01340	Protective/Safety Apparel	7102	18,201	20,000	20,000	20,000	Boots/Vests
1101	01340	Ammunition & Targets	7151	32,203	32,250	32,250	40,000	Ammo/Taser cartridges-Ammo prices increasing 25%
1101	01340	Other Police Materials	7199	4,825	5,800	5,800	5,800	Gun parts/cleaning supplies/misc.
1101	01340	Food	7201	-	300	300	300	
1101	01340	General Medical Supplies	7252	812	-	-	-	
1101	01340	Building/Grounds Materials	7301	299	-	-	-	
1101	01340	Gasoline	7302	130,537	139,200	109,200	139,200	
1101	01340	Diesel Fuel	7303	845	1,000	1,000	1,000	
1101	01340	Vehicular Repair Parts	7306	1,183	5,000	5,000	5,000	Light Bar repairs/Patrol car equipment repairs
1101	01340	Concrete	7308	-	400	400	-	
1101	01340	Tools	7317	19	-	-	-	
1101	01340	Janitorial Supplies	7319	39	-	-	-	
1101	01340	Animal Supplies	7321	226	600	600	600	K-9 Equipment/Food
1101	01340	DARE Camp Supplies	7329	-	-	-	-	PD Summer Camp Expenses

General Fund: Police Department/ Operations Division

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Police Department - Operations				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01340	Other Operating Supplies	7399	731	5,000	5,000	5,000	Drug test kits/intox & pbt mouthpieces
1101	01340	Non-Cap IT Equipment	7406	1,343	5,000	5,000	5,000	Monitors/screens/printer replacement
1101	01340	Non-Cap Police Equipment	7607	6,275	5,000	5,000	5,000	Moved from 01340-8599 Capital Equip. to more accurately reflect purchases
1101	01340	Non-Cap Other Equipment	7699	-	-	-	62,000	AXON Tasers - 40 new leased units
	Total Commodities			**$ 216,293**	**$ 242,550**	**$ 212,550**	**$ 313,900**	
	Capital Outlay							
1101	01060	IT Equipment	8306	6,898	-	-	-	0
1101	01060	Other Equipment	8599	-	-	-	-	
	Total Capital Outlay			**$ 6,898**	**$ -**	**$ -**	**$ -**	
	Total Expenditures			**$ 5,898,226**	**$ 6,103,836**	**$ 6,120,336**	**$ 6,841,566**	
	Revenue minus Expenditures			**$ (5,811,404)**	**$ (6,028,569)**	**$ (6,045,069)**	**$ (6,766,299)**	

General Fund: Police Department/Animal Control Division

Description: Animal Control is responsible for enforcing city ordinances regarding animals including the leash law, vaccination and licensing requirements, and checking on neglected or abused animals. Animal Control Officers can issue citations for violations in these cases. They also pick up loose animals and injured animals with no identifiable owner. Leavenworth Animal Control facilitates the adoption of unclaimed animals from the Animal Control Shelter. Leavenworth Animal Control strongly urges pet owners to spay or neuter their pets. Animal Control promotes responsible pet ownership through education efforts and advocacy.

Police Department - Animal Control				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Charges for Services								
1101	01350	Animal Pick Up Fees	5462	$ 7,743	$ 12,000	$ 12,000	$ 12,000	Running at-large fees/housing fee
1101	01350	Charges For Service - Other	5799	24,200	33,000	33,000	33,000	Adoption fees/fees from Lansing, Tonganoxie, etc.
Total Charges for Services				**$ 31,943**	**$ 45,000**	**$ 45,000**	**$ 45,000**	
Miscellaneous Revenue								
1101	01350	Contribution Rev	5863	525	200	200	200	Donations
1101	01350	Other - Miscellaneous	5899	2,025	4,500	4,500	4,500	Trap rental/surrender fees
Total Miscellaneous Revenue				**$ 2,550**	**$ 4,700**	**$ 4,700**	**$ 4,700**	
Total Revenue				**$ 34,493**	**$ 49,700**	**$ 49,700**	**$ 49,700**	
Expenditures								
Personal Services								
1101	01350	Full Time	6101	188,263	241,488	241,488	248,220	6 full-time employees: Animal Control [AC] Supervisor (1), AC Officers (2), Records Clerk (1), Kennel Attendants (2)
1101	01350	Overtime	6102	29,914	20,000	20,000	30,000	
1101	01350	Longevity	6107	600	600	600	865	
1101	01350	FICA Exp	6108	16,195	20,050	20,050	21,350	
1101	01350	Health Insurance	6110	72,717	77,238	77,238	56,779	Health Insurance reflects current selections + 5% increase over 2025 Actual.
1101	01350	KPERS Exp	6111	23,421	28,070	28,070	29,890	
1101	01350	Worker's Compensation	6116	1,176	1,703	1,703	1,781	
1101	01350	Unemployment Insurance	6120	212	262	262	279	
1101	01350	Vacation Leave Reimbursement	6123	1,646	-	-	-	
Total Personal Services				**$ 334,144**	**$ 389,411**	**$ 389,411**	**$ 389,164**	
Contractual Services								
1101	01350	Electricity	6201	11,827	15,000	15,000	14,000	Cost of electricity
1101	01350	Natural Gas	6202	4,361	6,000	6,000	6,000	Natural gas
1101	01350	Water	6203	1,777	1,300	1,300	2,300	Water
1101	01350	Telephone	6206	579	1,000	1,000	1,000	Land lines/cell phones
1101	01350	Lodging	6302	-	-	-	-	
1101	01350	Meals	6303	-	150	150	150	Per-diem for training
1101	01350	Registration	6403	225	1,000	1,000	1,000	Training/conference registration
1101	01350	Classified Advertising	6451	850	-	-	-	
1101	01350	Promotional Advertising	6452	22	-	-	-	
1101	01350	Insurance	6501	4,007	3,200	3,200	4,500	Increase in Building Insurance
1101	01350	Dues Memberships & Subs	6601	-	200	200	200	Professional Association Membership/resources
1101	01350	Veterinary Services	6611	20,004	22,000	22,000	22,000	Spay/neuter/vaccination costs-HOPE Clinic & Vet
1101	01350	Pest Control Services	6612	1,007	800	800	800	Professional pest control
1101	01350	Janitorial Services	6614	10,458	11,000	11,000	11,000	Janitorial Contract
1101	01350	Printing/Copying Services	6617	255	800	800	800	Citations/forms/business cards
1101	01350	Landscaping & Lawn Services	6618	1,200	750	750	1,200	Lawn mowing service
1101	01350	Other Professional Services	6699	1,409	5,000	5,000	4,000	Cremation

General Fund: Police Department/Animal Control Division

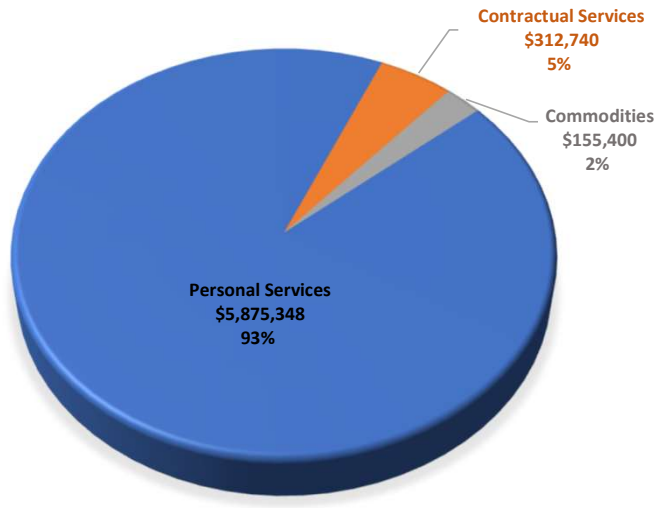
Description: Animal Control is responsible for enforcing city ordinances regarding animals including the leash law, vaccination and licensing requirements, and checking on neglected or abused animals. Animal Control Officers can issue citations for violations in these cases. They also pick up loose animals and injured animals with no identifiable owner. Leavenworth Animal Control facilitates the adoption of unclaimed animals from the Animal Control Shelter. Leavenworth Animal Control strongly urges pet owners to spay or neuter their pets. Animal Control promotes responsible pet ownership through education efforts and advocacy.

Police Department - Animal Control				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01350	Equipment Rental Exp	6702	-	-	-	-	
1101	01350	Building/Grounds M&R	6802	7,012	18,500	18,500	18,500	Increasing costs as building ages
1101	01350	Vehicle M&R	6861	217	2,494	2,494	2,500	Repair fleet vehicles
1101	01350	Veh M&R - Garage Billing	6863	2	-	-	-	
1101	01350	Miscellaneous Permits	6903	400	400	400	400	State shelter license
1101	01350	Bank Charges	6918	806	1,000	1,000	1,000	Misc. credit card purchases
	Total Contractual Services			**$ 66,417**	**$ 90,594**	**$ 90,594**	**$ 91,350**	
	Commodities							
1101	01350	Office Supplies	7001	176	2,125	2,125	2,125	Copy paper/misc. office supplies
1101	01350	Books/Magazines	7002	-	100	100	100	
1101	01350	Clothing & Uniforms	7101	2,466	998	998	1,500	AC uniforms
1101	01350	Protective/Safety Apparel	7102	1,671	600	600	1,500	PPE/Boots
1101	01350	Drugs	7251	5,175	10,000	10,000	10,000	Euthanasia drugs/vaccines-Donations down
1101	01350	Building/Grounds Materials	7301	5,947	4,000	4,000	6,000	Hoses, filters, trash bags, Kennel repairs
1101	01350	Gasoline	7302	1,619	7,500	7,500	7,500	Patrol vehicle fuel
1101	01350	Tools	7317	75	-	-	-	
1101	01350	Janitorial Supplies	7319	2,384	1,000	1,000	2,000	Cleaning supplies
1101	01350	Animal Supplies	7321	11,024	5,000	5,000	7,500	Animal Food/decreased donations
1101	01350	Other Operating Supplies	7399	833	2,800	2,800	2,800	Kitty litter/syringes/bowls/misc.
1101	01350	Non-Cap IT Equipment	7406	600	-	-	-	
	Total Commodities			**$ 31,969**	**$ 34,123**	**$ 34,123**	**$ 41,025**	
	Total Expenditures			**$ 432,531**	**$ 514,128**	**$ 514,128**	**$ 521,539**	
	Revenue minus Expenditures			**$ (398,038)**	**$ (464,428)**	**$ (464,428)**	**$ (471,839)**	

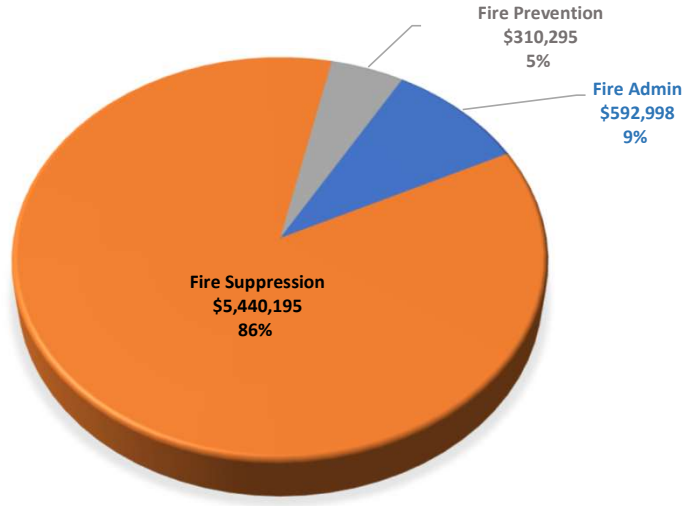
City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

	Fire Department Summary Budget					2027 Proposed Budget: Fire Department by Division			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Dept Request	2027 Proposed Budget	Fire Admin	Fire Suppression	Fire Prevention	Total Fire Department
Revenue									
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-
Licenses & Permits	9,055	18,500	17,000	18,500	18,500	-	-	18,500	18,500
Charges for Services	9,243	7,700	7,700	7,700	25,200	25,200	-	-	25,200
Miscellaneous Revenue	2,020	3,200	1,000	3,200	1,500	-	1,500	-	1,500
Balance Forward (Reserves)	-	-	-	-	-	-	-	-	-
Total Revenue	**$ 20,318**	**$ 29,400**	**$ 25,700**	**$ 29,400**	**$ 45,200**	**$ 25,200**	**$ 1,500**	**18,500**	**45,200**
Expenditures									
Personal Services	5,626,794	5,620,598	5,542,410	5,875,348	5,875,348	451,448	5,120,745	303,155	5,875,348
Contractual Services	313,876	283,965	283,865	310,740	312,740	136,450	171,450	4,840	312,740
Commodities	154,481	137,200	137,200	158,400	155,400	5,100	148,000	2,300	155,400
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
General & Capital Reserves	-	-	-	-	-	-	-	-	-
Total Expenditures	**$ 6,095,151**	**$ 6,041,763**	**$ 5,963,475**	**$ 6,344,488**	**$ 6,343,488**	**$ 592,998**	**$ 5,440,195**	**$ 310,295**	**$ 6,343,488**
Revenue minus Expenditures	**$ (6,074,833)**	**$ (6,012,363)**	**$ (5,937,775)**	**$ (6,315,088)**	**$ (6,298,288)**	**$ (567,798)**	**$ (5,438,695)**	**$ (291,795)**	**$ (6,298,288)**

2027 Budget: Fire Department Expenditures by Type



2027 Budget: Fire Department Expenditures by Division



General Fund: Fire Department/Fire Administration Division

Description: The Fire Department provides fire prevention training, fire suppression and fire protection services, search and rescue operations, medical services, and inspection programs. The Fire Department also responds to environmental emergencies and other threats to health, safety, life, and property. The Fire Department is comprised of the following divisions: Fire Administration, Fire Suppression, and Fire Prevention. The Fire Administration Division has three full time employees: The Fire Chief, Deputy Fire Chief, and Fire Secretary. The Leavenworth Fire Department has three fire stations. The Fire Administrative Division is located in Fire Station #1.

Fire Department - Administration				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Charges for Services								
1101	01390	Open Public Records Fees	5711	$ 75	$ 200	$ 200	$ 200	
1101	01390	Charges For Service - Other	5799	9,168	7,500	7,500	25,000	Service to the VA / Knutsen Group
Total Charges for Services				**$ 9,243**	**$ 7,700**	**$ 7,700**	**$ 25,200**	
Total Revenue				**$ 9,243**	**$ 7,700**	**$ 7,700**	**$ 25,200**	
Expenditures								
Personal Services								
1101	01390	Full Time	6101	309,029	263,903	263,903	323,978	4 full-time employees: Fire Chief (1), Deputy Fire Chief (1), Fire Dept Secretary (1) **1 FTE for Battalion Chief -Training officer has been added in 2027
1101	01390	Overtime	6102	-	-	-	-	
1101	01390	Part Time	6104	-	25,688	-	-	Planned to have Secretary move to PT, but kept as FT
1101	01390	Longevity	6107	1,320	1,320	1,320	2,840	
1101	01390	FICA Exp	6108	7,328	5,829	5,829	8,004	
1101	01390	Health Insurance	6110	42,363	34,166	34,166	37,109	
1101	01390	KPERS Exp	6111	5,299	2,782	2,782	5,641	
1101	01390	KP&F Exp	6115	64,283	65,359	65,359	67,633	
1101	01390	Worker's Compensation	6116	3,975	5,702	5,702	5,916	
1101	01390	Unemployment Insurance	6120	301	291	291	327	
Total Personal Services				**$ 433,898**	**$ 405,040**	**$ 379,352**	**$ 451,448**	
Contractual Services								
1101	01390	Electricity	6201	33,992	37,000	37,000	37,000	Electricity for 3 fire stations
1101	01390	Natural Gas	6202	19,762	17,000	17,000	19,000	Natural gas for 3 fire stations
1101	01390	Telephone	6206	592	2,000	2,000	2,000	City telephone service for 3 fire stations
1101	01390	Postage	6207	134	25	25	50	
1101	01390	Cable/Internet	6208	234	240	240	240	Cable TV for 3 fire stations (separated from telephone in 2023)
1101	01390	Commercial Travel	6301	735	500	500	700	Air fare - out of town training/conferences
1101	01390	Lodging	6302	593	750	750	750	Hotels - out of town training/conferences
1101	01390	Meals	6303	203	250	250	250	Meals - out of town training/conferences
1101	01390	Parking/Tolls	6305	65	100	100	100	Parking & tolls - out of town training/conferences
1101	01390	Registration	6403	1,179	600	600	800	Conferences, IAFC, Missouri Valley Division, MARC
1101	01390	Classified Advertising	6451	238	500	500	300	Job postings, utilized by HR
1101	01390	Insurance	6501	22,038	17,200	17,200	17,200	Insurance paid through City Clerk's Office
1101	01390	Dues Memberships & Subs	6601	1,858	3,300	3,300	3,300	NFPA, Associations Dues for Chief Officers
1101	01390	Medical Services	6610	750	1,500	1,500	1,500	Medical Director Dr. Ashley Bullack for protocols (Fixed cost for 2026)
1101	01390	Pest Control Services	6612	2,160	3,250	3,250	3,250	Annual fee for monthly service at 3 fire stations
1101	01390	Printing/Copying Services	6617	-	50	50	50	For any outside copy service that may be needed
1101	01390	Training Services	6641	80	1,500	1,500	1,500	Outside EMS training to maintain EMT licenses.
1101	01390	Other Professional Services	6699	8,042	8,400	8,400	8,400	Vector Solutions - Record Keeping and Training Management Software

General Fund: Fire Department/Fire Administration Division

Description: The Fire Department provides fire prevention training, fire suppression and fire protection services, search and rescue operations, medical services, and inspection programs. The Fire Department also responds to environmental emergencies and other threats to health, safety, life, and property. The Fire Department is comprised of the following divisions: Fire Administration, Fire Suppression, and Fire Prevention. The Fire Administration Division has three full time employees: The Fire Chief, Deputy Fire Chief, and Fire Secretary. The Leavenworth Fire Department has three fire stations. The Fire Administrative Division is located in Fire Station #1.

Fire Department - Administration				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01390	Other Rental	6799	-	100	100	100	Lift rental for high ceiling light bulbs, parking lot lights
1101	01390	Building/Grounds M&R	6802	50,695	38,000	38,000	38,000	Building repairs / maintenance for 3 fire stations
1101	01390	Office Equipment M&R	6852	-	200	200	200	Repairs on copier, fax, and printers
1101	01390	Vehicle M&R	6861	48	-	-	-	
1101	01390	Software Maintenance	6862	223	400	400	1,000	Software updates/maintenance, ESO, Vector Solutions, Key secure
1101	01390	Other Equipment M&R	6899	-	600	600	600	Hazmat monitoring equipment
1101	01390	Miscellaneous Permits	6903	90	160	160	160	State Boiler inspections, permits
1101	01390	Contributions Exp	6913	-	100	-	-	
	Total Contractual Services			**$ 143,711**	**$ 133,725**	**$ 133,625**	**$ 136,450**	
	Commodities							
1101	01390	Office Supplies	7001	987	1,500	1,500	900	Copy paper, tablets, staples, pens, all 3 fire stations
1101	01390	Books/Magazines	7002	261	-	-	250	
1101	01390	Other Office Supplies	7099	-	-	-	-	
1101	01390	Clothing & Uniforms	7101	77	500	500	200	Uniforms for 2 administrative Fire Chiefs
1101	01390	Food	7201	212	300	300	300	Retirement, promotion ceremonies
1101	01390	Building/Grounds Materials	7301	2,746	-	-	325	Miscellaneous supplies for building maintenance
1101	01390	Gasoline	7302	56	-	-	50	
1101	01390	Equipment/Motor Repair Parts	7315	-	-	-	-	
1101	01390	Tools	7317	-	-	-	-	
1101	01390	Janitorial Supplies	7319	647	-	-	750	
1101	01390	Training Materials	7327	105	-	-	150	
1101	01390	Other Operating Supplies	7399	475	800	800	800	Fire hydrant paint, gauges
1101	01390	Non-Cap Furniture/Furnishings	7402	1,248	1,500	1,500	800	Chairs, desk, storage cabinets - all 3 fire stations/includes new Fire Station #3
1101	01390	Non-Cap Software	7405	-	-	-	-	As needed for IT upgrades to software
1101	01390	Non-Cap IT Equipment	7406	64	-	-	75	
1101	01390	Non-Cap Janitorial Equipment	7603	-	-	-	500	Vacuums, mop buckets, miscellaneous
	Total Commodities			**$ 6,878**	**$ 4,600**	**$ 4,600**	**$ 5,100**	
	Total Expenditures			**$ 584,487**	**$ 543,365**	**$ 517,577**	**$ 592,998**	
	Revenue minus Expenditures			**$ (575,244)**	**$ (535,665)**	**$ (509,877)**	**$ (567,798)**	

General Fund: Fire Department/Fire Suppression Division

Description: The Fire Suppression Division consists of forty-nine (49) full-time employees that are responsible for responding to emergency calls throughout the City including fire suppression, emergency medical services, extrications, Haz-Mat responses, and water rescues.

Fire Department - Fire Suppression				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
1101	01400	Motor Fuel Tax Refund	5870	$ 1,020	$ 3,200	$ 1,000	$ 1,500	
1101	01400	Other - Miscellaneous	5899	-	-	-	-	
Total Miscellaneous Revenue				**$ 1,020**	**$ 3,200**	**$ 1,000**	**$ 1,500**	
Total Revenue				**$ 1,020**	**$ 3,200**	**$ 1,000**	**$ 1,500**	
Expenditures								
Personal Services								
1101	01400	Full Time	6101	2,938,922	3,022,070	3,022,070	3,172,384	49 full-time employees: Battalion Chiefs (3), Fire Captains (12), Fire Driver/Operators (12), Firefighters (22) (Budget assumes one vacancy)
1101	01400	Overtime	6102	145,743	142,500	90,000	145,000	
1101	01400	Specialty Assignment Pay	6105	10,261	10,200	10,200	-	(11) Hazmat technicians,(2) fire investigators
1101	01400	Holiday Pay	6106	113,230	132,000	132,000	115,000	
1101	01400	Longevity	6107	13,575	13,460	13,460	27,100	Employees with over 5 years of service - max $600
1101	01400	FICA Exp	6108	44,227	47,821	47,821	50,163	
1101	01400	Health Insurance	6110	780,162	674,734	674,734	680,217	
1101	01400	KP&F Exp	6115	793,914	813,609	813,609	853,455	
1101	01400	Worker's Compensation	6116	43,778	70,485	70,485	73,967	
1101	01400	Unemployment Insurance	6120	3,050	3,298	3,298	3,459	
1101	01400	Sick Leave Reimbursement	6122	12,888	-	-	-	Sick leave payout at termination / retirement
1101	01400	Vacation Leave Reimbursement	6123	13,548	-	-	-	Vacation leave payout at termination / retirement
Total Personal Services				**$ 4,913,296**	**$ 4,930,177**	**$ 4,877,677**	**$ 5,120,745**	
Contractual Services								
1101	01400	Postage	6207	22	-	-	-	
1101	01400	Commercial Travel	6301	-	500	500	500	Airfare - out of town training and conferences for uniform members
1101	01400	Lodging	6302	215	1,500	1,500	1,500	Out of town training and conferences for uniform members
1101	01400	Meals	6303	-	500	500	500	Out of town training and conferences for uniform members
1101	01400	Mileage Reimbursement	6304	-	200	200	200	Out of town training and conferences for uniform members
1101	01400	Parking/Tolls	6305	52	50	50	50	Out of town training and conferences for uniform members
1101	01400	Registration	6403	2,115	4,000	4,000	4,000	Training and conferences for uniform members
1101	01400	Classified Advertising	6451	325	-	-	-	
1101	01400	Dues Memberships & Subs	6601	2,935	3,000	3,000	3,000	International arson , IAFC, NFPA, county fire association
1101	01400	Medical Services	6610	12,650	14,000	14,000	15,000	Hazmat and 1/3 member annual medical physicals.
1101	01400	Printing/Copying Services	6617	260	200	200	200	UPS - FedEx, shipping out equipment for repairs
1101	01400	Towing Services	6630	-	-	-	-	
1101	01400	Personnel Testing Services	6631	328	200	200	200	New hire background checks
1101	01400	Other Professional Services	6699	2,118	1,000	1,000	2,000	Breathing air compressor testing, Hazmat gas calibration
1101	01400	Building/Grounds M&R	6802	8,097	2,000	2,000	5,000	To cover repairs not included in CIP.HVAC, plumbing, LED lights
1101	01400	Vehicle M&R	6861	107,748	90,000	90,000	110,000	Fire apparatus repair and maintenance on Aging fleet
1101	01400	Veh M&R - Garage Billing	6863	17,650	20,000	20,000	20,000	Vehicle repairs performed by City garage
1101	01400	Other Equipment M&R	6899	9,158	8,000	8,000	9,000	SCBA's, Air compressors, Hazmat equipment, 5 gas detectors

General Fund: Fire Department/Fire Suppression Division

Description: The Fire Suppression Division consists of forty-nine (49) full-time employees that are responsible for responding to emergency calls throughout the City including fire suppression, emergency medical services, extrications, Haz-Mat responses, and water rescues.

Fire Department - Fire Suppression				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01400	Contributions Exp	6913	-	300	300	300	Utilized by HR - employee service awards
1101	01400	Other Operating Expenses	6917	-	-	-	-	
	Total Contractual Services			**$ 163,673**	**$ 145,450**	**$ 145,450**	**$ 171,450**	
	Commodities							
1101	01400	Office Supplies	7001	585	800	800	800	Office supplies for fire stations
1101	01400	Educational Materials	7004	-	200	200	200	New books for company officers - training materials
1101	01401	Other Office Supplies	7099	82	-	-	-	
1101	01400	Clothing & Uniforms	7101	22,205	22,000	22,000	22,000	Uniforms for all members
1101	01400	Protective/Safety Apparel	7102	36,837	25,000	25,000	30,000	Personal protective fire fighting gear
1101	01400	Food	7201	165	300	300	300	Employee recognition, work over and above standard
1101	01400	Kitchen Supplies	7202	221	600	600	600	Station pots, pans, utensils
1101	01400	General Medical Supplies	7252	5,535	3,800	3,800	5,000	Assortment of medical supplies
1101	01400	Building/Grounds Materials	7301	409	400	400	400	Rock, mulch for fire stations
1101	01400	Gasoline	7302	11,228	11,000	11,000	12,000	Vehicle fuel
1101	01400	Diesel Fuel	7303	39,151	36,000	36,000	40,000	Fire apparatus
1101	01400	Vehicle Tires/Batteries	7305	-	-	-	-	
1101	01400	Vehicular Repair Parts	7306	250	-	-	-	
1101	01400	Equipment/Motor Repair Parts	7315	1,038	2,500	2,500	2,500	Small equipment repairs at 3 fire stations, compressors
1101	01400	Tools	7317	45	1,200	1,200	200	Hand tools on fire trucks and minor station repairs
1101	01400	Janitorial Supplies	7319	7,397	8,500	8,500	8,000	Station cleaning supplies
1101	01400	Photographic Supplies	7324	-	-	-	-	
1101	01400	Training Materials	7327	-	2,000	2,000	1,000	Props, simulated walls, doors, handouts, CPR cards
1101	01400	Other Operating Supplies	7399	4,037	6,000	6,000	5,000	Gas detection monitors, calibration gas, SCBA - other
1101	01400	Non-Cap Office Equipment	7401	648	-	-	-	
1101	01400	Non-Cap Fire Equipment	7618	15,575	10,000	10,000	20,000	Fire fighting adapters, valves, nozzles, TIC's,outfit new E2
1101	01400	Non-Cap Other Equipment	7699	-	-	-	-	
	Total Commodities			**$ 145,409**	**$ 130,300**	**$ 130,300**	**$ 148,000**	
	Total Expenditures			**5,222,378**	**$ 5,205,927**	**$ 5,153,427**	**$ 5,440,195**	
	Revenue minus Expenditures			**$ (5,221,358)**	**$ (5,202,727)**	**$ (5,152,427)**	**$ (5,438,695)**	

Budget - General Fund: Fire Department/Fire Prevention Division

Description: The Fire Prevention Division consists of two (2) full-time employees, the Safety Officer/Health Inspector and the Fire Marshal. The Fire Prevention Division is community focused and performs safety inspections, aids in the installation of smoke detectors, provides safety training sessions, and attends community events.

Fire Department - Fire Prevention			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Licenses and Permits Revenue							
1101 01410 Permit - Food Handlers	5310	$	3,640	$ 3,500	$ 2,000	$ 3,500	
1101 01410 Permit - Health Inspection	5311		5,415	15,000	15,000	15,000	
Total Licenses and Permits Revenue		**$**	**9,055**	**$ 18,500**	**$ 17,000**	**$ 18,500**	
Miscellaneous Revenue							
1101 01410 Contribution Rev	5863	$	1,000	$ -	$ -	$ -	
Total Miscellaneous Revenue		**$**	**1,000**	**$ -**	**$ -**	**$ -**	
Total Revenue		**$**	**10,055**	**$ 18,500**	**$ 17,000**	**$ 18,500**	
Expenditures							
Personal Services							
1101 01410 Full Time	6101		180,168	183,067	183,067	198,046	2 full-time employees: Safety Officer/Health Inspector (1), Fire Marshal (1)
1101 01410 Overtime	6102		59	-	-	-	
1101 01410 Longevity	6107		1,200	1,200	1,200	2,935	
1101 01410 FICA Exp	6108		2,315	2,672	2,672	2,914	
1101 01410 Health Insurance	6110		47,390	48,844	48,844	45,164	
1101 01410 KP&F Exp	6115		44,710	45,459	45,459	49,582	
1101 01410 Worker's Compensation	6116		2,299	3,955	3,955	4,313	
1101 01410 Unemployment Insurance	6120		160	184	184	201	
1101 01410 Sick Leave Reimbursement	6122		199	-	-	-	
1101 01410 Vacation Leave Reimbursement	6123		1,101	-	-	-	
Total Personal Services		**$**	**279,600**	**$ 285,381**	**$ 285,381**	**$ 303,155**	
Contractual Services							
1101 01410 Postage	6207		28	-	-	-	
1101 01410 Commercial Travel	6301		797	-	-	-	
1101 01410 Lodging	6302		722	500	500	500	Local and non local training conferences
1101 01410 Meals	6303		176	150	150	200	Local and non local training conferences
1101 01410 Parking/Tolls	6305		35	40	40	40	Local and non local training conferences
1101 01410 Registration	6403		1,995	2,000	2,000	2,000	Local and non local training conferences
1101 01410 Dues Memberships & Subs	6601		1,995	1,900	1,900	1,900	International code council, NFPA,
1101 01410 Printing/Copying Services	6617		85	200	200	200	Arson investigation photos
1101 01410 Vehicle M&R	6861		144	-	-	-	
1101 01410 Contributions Exp	6913		515	-	-	-	KS League of Municipalities - Servoce Award
Total Contractual Services		**$**	**6,492**	**$ 4,790**	**$ 4,790**	**$ 4,840**	
Commodities							
1101 01410 Educational Materials	7004		1,198	1,000	1,000	1,000	Public education material
1101 01410 Protective/Safety Apparel	7102		-	200	200	200	Specific to arson investigations
1101 01410 Gasoline	7302		105	100	100	100	When needed - for outside of the city travels
1101 01410 Vehicular Repair Parts	7306		-	-	-	-	
1101 01410 Tools	7317		96	200	200	200	

Budget - General Fund: Fire Department/Fire Prevention Division

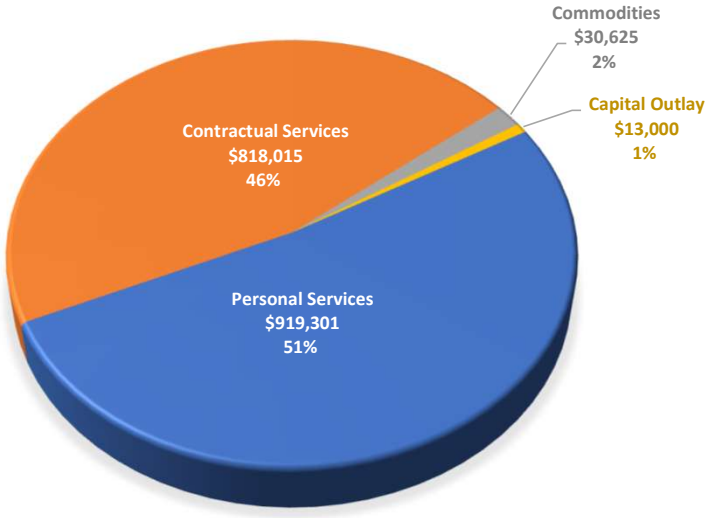
Description: The Fire Prevention Division consists of two (2) full-time employees, the Safety Officer/Health Inspector and the Fire Marshal. The Fire Prevention Division is community focused and performs safety inspections, aids in the installation of smoke detectors, provides safety training sessions, and attends community events.

Fire Department - Fire Prevention				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01410	Photographic Supplies	7324	-	50	50	50	Camera, copies
1101	01410	Other Operating Supplies	7399	794	750	750	750	Miscellaneous, educational for fire prevention week
Total Commodities				**$ 2,194**	**$ 2,300**	**$ 2,300**	**$ 2,300**	
Total Expenditures				**$ 288,286**	**$ 292,471**	**$ 292,471**	**$ 310,295**	
Revenue minus Expenditures				**$ (278,231)**	**$ (273,971)**	**$ (275,471)**	**$ (291,795)**	

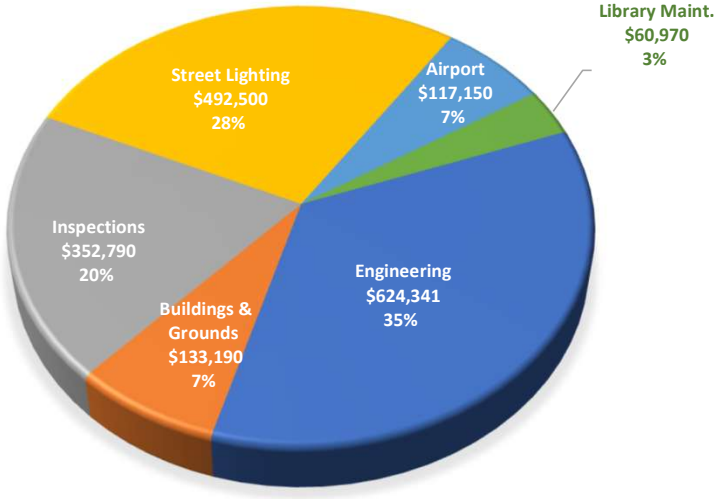
City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

	Public Works - Engineering Summary Budget					2027 Proposed Budget: Public Works - Engineering Department by Division						
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Dept Request	2027 Proposed Budget	Engineering	Buildings & Grounds	Inspections	Street Lighting	Airport	Library Maint.	Total Eng. Department
Revenue												
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	233,839	267,100	267,100	267,100	267,100	-	-	267,100	-	-	-	267,100
Charges for Services	-	5,050	5,050	5,050	5,050	5,000	-	50	-	-	-	5,050
Miscellaneous Revenue	13,470	2,400	2,400	2,400	2,400	-	-	-	-	2,400	-	2,400
Balance Forward (Reserves)	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	**$ 247,309**	**$ 274,550**	**$ 274,550**	**$ 274,550**	**$ 274,550**	**$ 5,000**	**$ -**	**$ 267,150**	**$ -**	**$ 2,400**	**$ -**	**$ 274,550**
Expenditures												
Personal Services	860,547	915,353	895,353	919,301	919,301	591,186	-	328,115	-	-	-	919,301
Contractual Services	791,030	784,775	793,095	809,695	818,015	22,355	128,440	17,600	485,500	103,650	60,470	818,015
Commodities	16,192	32,725	32,725	30,625	30,625	10,800	4,750	7,075	7,000	500	500	30,625
Capital Outlay	32,822	-	-	13,000	13,000	-	-	-	-	13,000	-	13,000
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
General & Capital Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	**$ 1,700,590**	**$ 1,732,853**	**$ 1,721,173**	**$ 1,772,621**	**$ 1,780,941**	**$ 624,341**	**$ 133,190**	**$ 352,790**	**$ 492,500**	**$ 117,150**	**$ 60,970**	**$ 1,780,941**
Revenue minus Expenditures	**$ (1,453,281)**	**$ (1,458,303)**	**$ (1,446,623)**	**$ (1,498,071)**	**$ (1,506,391)**	**$ (619,341)**	**$ (133,190)**	**$ (85,640)**	**$ (492,500)**	**$ (114,750)**	**$ (60,970)**	**$ (1,506,391)**

2027 Budget: Engineering Department



2027 Budget: Engineering Department Expenditures by Division



General Fund: Public Works

Description: The Public Works Department is the administrative entity that coordinates the delivery of infrastructure services to the citizens of Leavenworth. The department provides an array of city services including: engineering, building & grounds maintenance, building inspections, street maintenance and repair, storm sewers, trash collection and recycling, sewers and water pollution control, and mapping.

Public Works - Engineering

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Charges for Services							
1101	01420 Inspection Fees		5415	$ -	$ 5,000	$ 5,000	$ 5,000	Engineering inspection fees.
	Total Charges for Services			**$ -**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
	Miscellaneous Revenue							
1101	01420 Other - Miscellaneous		5899	$ 1,070	$ -	$ -	$ -	
	Total Miscellaneous Revenue			**$ 1,070**	**$ -**	**$ -**	**$ -**	
	Total Revenue			**$ 1,070**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
	Expenditures							
	Personal Services							
1101	01420 Full Time		6101	386,431	432,310	422,310	430,207	5.5 full-time employees: Public Works (PW) Director (1), Deputy PW Director (1), Engineering Techs (2), GIS Coordinator (0.5), GIS Technician (0.25) and Admin Clerk (0.25) (Admin Clerk reduced to 0.25 in 2027 / 0.75 to Inspections)
1101	01420 Overtime		6102	1,772	3,500	3,500	1,800	
1101	01420 Longevity		6107	770	875	875	1,414	
1101	01420 FICA Exp		6108	29,384	34,072	34,072	33,157	
1101	01420 Health Insurance		6110	69,150	70,264	70,264	72,000	
1101	01420 KPERS Exp		6111	42,570	47,701	47,701	46,419	
1101	01420 Worker's Compensation		6116	8,603	5,645	5,645	5,756	
1101	01420 Unemployment Insurance		6120	384	445	445	433	
1101	01420 Sick Leave Reimbursement		6122	308	-	-	-	
1101	01420 Vacation Leave Reimbursement		6123	716	-	-	-	
1101	01420 Automobile Allowance		6126	8,700	8,700	8,700	-	
	Total Personal Services			**$ 548,788**	**$ 603,512**	**$ 593,512**	**$ 591,186**	
	Contractual Services							
1101	01420 Electricity		6201	1,738	-	2,000	2,000	Lighting for Centennial Bridge - cost share
1101	01420 Telephone		6206	1,589	1,800	1,800	1,800	Cell phones
1101	01420 Postage		6207	-	50	50	50	
1101	01420 Commercial Travel		6301	-	-	-	-	Don't envision flights in 2027 - staying KS/MO area.
1101	01420 Lodging		6302	888	300	300	300	Staying mostly local in 2027 (KS and MO - no long trips)
1101	01420 Meals		6303	302	100	100	100	KC, Manhattan and Wichita mainly -
1101	01420 Mileage Reimbursement		6304	-	-	-	-	Staff is reimbursed for mileage when no City vehicles are available
1101	01420 Parking/Tolls		6305	38	75	75	75	Tolls on I-70 for Topeka, Lawrence and Manhattan conferences.
1101	01420 Registration		6403	1,025	1,000	1,000	2,500	Registrations fees for classes and conferences. Increase budget to $2,500 for Engineering, GIS, and Construction Inspection classes.
1101	01420 Classified Advertising		6451	210	750	750	500	slight reduction in 2027
1101	01420 Legal Advertising		6453	46	-	-	-	
1101	01420 Dues Memberships & Subs		6601	6,366	3,000	3,000	6,400	American Public Works Association and other professional memberships

General Fund: Public Works

Description: The Public Works Department is the administrative entity that coordinates the delivery of infrastructure services to the citizens of Leavenworth. The department provides an array of city services including: engineering, building & grounds maintenance, building inspections, street maintenance and repair, storm sewers, trash collection and recycling, sewers and water pollution control, and mapping.

Public Works - Engineering

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01420	Printing/Copying Services	6617	-	300	300	300	
1101	01420	IT Services	6623	-	1,000	1,000	1,000	
1101	01420	Training Services	6641	465	1,500	1,500	1,500	Training services for employees
1101	01420	Other Professional Services	6699	10,757	2,500	2,500	2,500	Fire extinguisher inspections, install Centennial bridge lights and GIS tech support
1101	01420	Office Equipment M&R	6852	1,054	150	150	150	
1101	01420	Vehicle M&R	6861	235	300	300	300	Vehicle maintenance and repair costs have decreased due to the Enterprise Lease Program.
1101	01420	Software Maintenance	6862	-	2,500	2,500	2,500	Annual maintenance for ESRI (mapping software) and Drone software maintenance
1101	01420	Veh M&R - Garage Billing	6863	2,581	-	-	-	
1101	01420	Miscellaneous Permits	6903	-	380	380	380	
1101	01420	Other Operating Expenses	6917	48	-	-	-	
	Total Contractual Services			**$ 27,343**	**$ 15,705**	**$ 17,705**	**$ 22,355**	
	Commodities							
1101	01420	Office Supplies	7001	4,124	4,000	4,000	4,000	Toner cartridges, paper supplies, etc.
1101	01420	Educational Materials	7004	-	100	100	100	Books/trade publications
1101	01420	Other Office Supplies	7099	228	600	600	400	Batteries, name plates, file cabinets, etc.
1101	01420	Protective/Safety Apparel	7102	70	150	150	150	Hard hats, safety vests, and other personal protective equipment
1101	01420	Food	7201	201	500	500	500	Retirement celebrations, other department events
1101	01420	Gasoline	7302	893	2,400	2,400	2,000	Fuel costs uncertain
1101	01420	Safety Materials	7314	-	-	-	-	
1101	01420	Tools	7317	-	150	150	150	Equipment/tools for construction inspectors
1101	01420	Other Operating Supplies	7399	18	250	250	250	
1101	01420	Non-Cap Office Equipment	7401	196	-	-	-	
1101	01420	Non-Cap Furniture/Furnishings	7402	580	500	500	750	Need to replace several office chairs
1101	01420	Non-Cap Software	7405	-	-	-	-	GIS software, PDF software and Blue beam plan review software is included in the IT Budget
1101	01420	Non-Cap IT Equipment	7406	703	2,000	2,000	2,500	Monitors/computer equipment - including laptops for field inspectors
	Total Commodities			**$ 7,013**	**$ 10,650**	**$ 10,650**	**$ 10,800**	
	Total Expenditures			**$ 583,143**	**$ 629,867**	**$ 621,867**	**$ 624,341**	
	Revenue minus Expenditures			**$ (582,073)**	**$ (624,867)**	**$ (616,867)**	**$ (619,341)**	

General Fund: Public Works Department/Buildings & Grounds Division

Description: The Buildings & Grounds Division accounts for the expenditures necessary to maintain City owned buildings and property including City Hall. The Buildings & Grounds Division does not have any employees.

Public Works: Buildings & Grounds				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Expenditures								
Contractual Services								
1101	01430	Electricity	6201	$ 42,005	$ 32,000	$ 32,000	$ 40,000	
1101	01430	Natural Gas	6202	8,352	5,000	5,000	8,000	
1101	01430	Postage	6207	-	-	-	-	
1101	01430	Legal Advertising	6453	46	-	-	-	
1101	01430	Pest Control Services	6612	1,189	1,150	1,150	1,200	Pest control for City Hall
1101	01430	Janitorial Services	6614	45,990	48,500	48,500	36,500	Changes to Janitorial Contractor in June of 2026
1101	01430	Other Professional Services	6699	5,674	11,500	11,500	9,500	Service and Maintenance Contracts for Fire Alarm and Elevator - will be looking for new elevator maintenance company in 2027
1101	01430	Equipment Rental Exp	6702	1,320	-	1,320	1,320	Ice machine rental for City Hall
1101	01430	Building/Grounds M&R	6802	57,891	27,890	27,890	31,340	City Hall HVAC, lighting, elevator and plumbing repairs
1101	01430	Building/Grounds M&R - NonCity	6803	45	-	-	-	
1101	01430	IT Equipment M&R	6851	-	-	-	-	
1101	01430	Vehicle M&R	6861	-	500	500	500	Generator Maintenance
1101	01430	Veh M&R - Garage Billing	6863	-	-	-	-	Repairs & Maintenance performed by City Garage
1101	01430	Other Equipment M&R	6899	-	-	-	-	
1101	01430	Miscellaneous Permits	6903	60	60	60	80	State Boiler Certificates - anticipating fee increase in 2027.
Total Contractual Services				**$ 162,571**	**$ 126,600**	**$ 127,920**	**$ 128,440**	
Commodities								
1101	01430	Food	7201	1,247	1,500	1,500	1,500	Coffee supplies for City Hall
1101	01430	Kitchen Supplies	7202	74	-	-	-	Prior purchases should have been categorized as M&R
1101	01430	Building/Grounds Materials	7301	2,842	2,500	2,500	2,500	HVAC filters, light bulbs, etc.
1101	01430	Other Operating Supplies	7399	-	500	500	500	Flags, dehumidifier and other misc. items
1101	01430	Non-Cap Furniture/Furnishings	7402	-	500	500	250	Chairs or office furniture
Total Commodities				**$ 4,162**	**$ 5,000**	**$ 5,000**	**$ 4,750**	
Total Expenditures				**$ 166,734**	**$ 131,600**	**$ 132,920**	**$ 133,190**	
Revenue minus Expenditures				**$ (166,734)**	**$ (131,600)**	**$ (132,920)**	**$ (133,190)**	

General Fund: Public Works Department/Inspections Division

Description: The Inspections Division is responsible for issuing construction permits and overseeing building construction projects in order to verify that projects comply with the City's adopted codes, which are designed to ensure life safety and help avoid potential property damage. The Inspections Division also issues trade licenses to qualified individuals who work in the electrical, mechanical, and plumbing trades.

Public Works: Inspections

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Licenses and Permits Revenue								
1101	01460	Permit - Building/Residential	5322	$ 12,613	$ 20,000	$ 20,000	$ 20,000	New single family dwellings - $2,500 to $3,000 per home. Virtually no lots left in recent subdivisions - need lots to develop!
1101	01460	Permit - New Duplex	5324	-	-	-	-	
1101	01460	Permit - New 5 Or More Family	5328	-	-	-	-	
1101	01460	Permit - Misc Remodeling	5330	118,169	120,000	120,000	120,000	Residential and Commercial Renovations
1101	01460	Permit - Res Garages/Carport	5332	4,947	2,400	2,400	2,400	
1101	01460	Permit - Building/Commercial	5334	-	28,000	28,000	28,000	7Brew, Core Civic Armory- 2026 Les Schwab, McDonald's-2027
1101	01460	License - Plumbing	5339	19,580	15,000	15,000	15,000	
1101	01460	Permit - Plumbing	5340	12,319	14,000	14,000	14,000	
1101	01460	License - Electrical	5341	24,253	23,200	23,200	23,200	
1101	01460	Permit - Electrical	5342	5,978	8,000	8,000	8,000	
1101	01460	License - Mechanical	5343	18,071	18,000	18,000	18,000	
1101	01460	Permit - Mechanical	5344	10,340	12,000	12,000	12,000	
1101	01460	Permit - Grease Trap	5345	1,650	1,500	1,500	1,500	$25 annual fee per facility
1101	01460	Fees - Examinations	5391	-	-	-	-	
1101	01460	Licenses & Permits - Other	5399	5,920	5,000	5,000	5,000	Sidewalks/Driveways/LDPs/Miscellaneous Structures
Total Licenses and Permits Revenue				**$ 233,839**	**$ 267,100**	**$ 267,100**	**$ 267,100**	
Charges for Services								
1101	01460	Open Public Records Fees	5711	-	50	50	50	
Total Charges for Services				**$ -**	**$ 50**	**$ 50**	**$ 50**	
Miscellaneous Revenue								
1101	01460	Other - Miscellaneous	5899	10,000	-	-	-	LDP Cash Bonds - Money returned after construction complete. $25 court appearance.
Total Miscellaneous Revenue				**$ 10,000**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ 243,839**	**$ 267,150**	**$ 267,150**	**$ 267,150**	
Expenditures								
Personal Services								
1101	01460	Full Time	6101	$ 201,584	$ 210,899	$ 200,899	$ 222,629	4 full-time employees: Chief Building Inspector (1), Inspectors (2), Office Clerk (0.75).
1101	01460	Longevity	6107	600	600	600	1,405	
1101	01460	FICA Exp	6108	14,891	16,501	16,501	17,139	
1101	01460	Health Insurance	6110	65,146	50,301	50,301	56,665	
1101	01460	KPERS Exp	6111	22,020	23,101	23,101	23,994	
1101	01460	Worker's Compensation	6116	4,174	6,023	6,023	6,059	
1101	01460	Unemployment Insurance	6120	195	216	216	224	
1101	01460	Automobile Allowance	6126	3,150	4,200	4,200	-	Automobile allowance for Chief Building Inspector.
Total Personal Services				**$ 311,760**	**$ 311,841**	**$ 301,841**	**$ 328,115**	
Contractual Services								

General Fund: Public Works Department/Inspections Division

Description: The Inspections Division is responsible for issuing construction permits and overseeing building construction projects in order to verify that projects comply with the City's adopted codes, which are designed to ensure life safety and help avoid potential property damage. The Inspections Division also issues trade licenses to qualified individuals who work in the electrical, mechanical, and plumbing trades.

Public Works: Inspections

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01460	Telephone	6206	1,167	1,150	1,150	1,200	Cell phones and tablet funding
1101	01460	Parking/Tolls	6305	35	-	-	-	
1101	01460	Registration	6403	1,200	2,500	2,500	4,000	Training and certification funding
1101	01460	Legal Advertising	6453	156	1,000	1,000	1,000	2024 Code Group adoption related advertisement
1101	01460	Dues Memberships & Subs	6601	170	300	300	300	Professional memberships
1101	01460	Planning Services	6608	-	2,500	2,500	5,000	Third party reviews on some commercial projects
1101	01460	Printing/Copying Services	6617	778	1,000	1,000	1,000	Inspection slips, business cards, stationary and envelopes
1101	01460	Other Professional Services	6699	-	-	-	-	
1101	01460	Equipment Rental Exp	6702	(35)	-	-	-	
1101	01460	Vehicle M&R	6861	237	100	100	100	
1101	01460	Veh M&R - Garage Billing	6863	862	-	-	-	
1101	01460	Refunds	6905	5,000	-	5,000	5,000	Reimbursement for LDP Cash Bonds - Revenue Line 5899
	Total Contractual Services			**$ 9,570**	**$ 8,550**	**$ 13,550**	**$ 17,600**	
	Commodities							
1101	01460	Office Supplies	7001	-	1,500	1,500	1,500	
1101	01460	Books/Magazines	7002	1,811	4,000	4,000	2,000	Code books and professional development publications
1101	01460	Educational Materials	7004	-	-	-	-	
1101	01460	Other Office Supplies	7099	-	-	-	-	
1101	01460	Building/Grounds Materials	7301	-	-	-	-	
1101	01460	Gasoline	7302	3,195	3,200	3,200	3,200	
1101	01460	Tools	7317	-	200	200	200	Tape measurers, smart levels, etc.
1101	01460	Other Operating Supplies	7399	-	-	-	-	
1101	01460	Non-Cap Software	7405	-	175	175	175	Software license renewal
1101	01460	Non-Cap IT Equipment	7406	-	-	-	-	
	Total Commodities			**$ 5,007**	**$ 9,075**	**$ 9,075**	**$ 7,075**	
	Total Expenditures			**$ 326,336**	**$ 329,466**	**$ 324,466**	**$ 352,790**	
	Revenue minus Expenditures			**$ (82,497)**	**$ (62,316)**	**$ (57,316)**	**$ (85,640)**	

General Fund: Public Works Department/Street Lighting Division

Description: The Street Lighting Division accounts for the expenditures necessary to operate and maintain all of the City's traffic lights and street lights. The Street Light Division does not have any employees.

Street Lighting			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Miscellaneous Revenue							
1101 01470 Other - Miscellaneous		5899	$ -	$ -	$ -	$ -	
Total Miscellaneous Revenue			**$ -**	**$ -**	**$ -**	**$ -**	
Total Revenue			**$ -**	**$ -**	**$ -**	**$ -**	
Expenditures							
Contractual Services							
1101 01470 Electricity		6201	465,734	483,500	483,500	483,500	Street lighting electricity and maintenance costs to Evergy. Basing off of 2025 Actual costs
1101 01470 Other Professional Services		6699	-	2,000	2,000	2,000	
Total Contractual Services			**$ 465,734**	**$ 485,500**	**$ 485,500**	**$ 485,500**	
Commodities							
1101 01470 Other Operating Supplies		7399	-	7,000	7,000	7,000	Supplies for fixing/repairing city owned street lighting.
Total Commodities			**$ -**	**$ 7,000**	**$ 7,000**	**$ 7,000**	
Total Expenditures			**$ 465,734**	**$ 492,500**	**$ 492,500**	**$ 492,500**	
Revenue minus Expenditures			**$ (465,734)**	**$ (492,500)**	**$ (492,500)**	**$ (492,500)**	

General Fund: Public Works Department/Airport Division

Description: The City of Leavenworth has a joint-use agreement with the Department of the Army for the use of Sherman Army Airfield at Fort Leavenworth. Although this is a military airfield, civilian access is permitted. The airport is staffed with a fixed base operator that offers a variety of aviation services including aircraft fueling, tie down/hangar space, and aircraft repair and parts. The airport has daily operations of military, corporate, and private aircraft. The Airport does not have any City employees.

			Airport		**2025 Actual**	**2026 Adopted Budget**	**2026 Projection**	**2027 Proposed Budget**	**Notes**
			Revenue						
			Miscellaneous Revenue						
1101	01060		Other - Miscellaneous	5899	$ 2,400	$ 2,400	$ 2,400	$ 2,400	FBO reimburses portion of the electricity
			Total Miscellaneous Revenue		**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	
			Total Revenue		**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	
			Expenditures						
			Contractual Services						
1101	01060		Sewer	6200	174	-	-	-	
1101	01060		Electricity	6201	10,895	8,800	8,800	11,000	Based on actual electric usage in 2025 (don't have 2026 at this time)
1101	01060		Natural Gas	6202	6,404	4,000	4,000	6,000	Propane (fluctuates based on weather)
1101	01060		Water	6203	151	150	150	150	Based on actual water usage
1101	01060		Refuse	6204	1,513	1,400	1,400	1,700	$1,700 to $1,800 trends past years
1101	01060		Telephone	6206	-	-	-	-	Telephone
1101	01060		Cable/Internet	6208	2,549	2,400	2,400	2,600	Internet/Cable $200 per month (charged to 6206 and 6208 since billed with phone in 2022)
1101	01060		Insurance	6501	13,194	30,000	30,000	21,000	Estimating $11k manager insurance, $7k flood insurance, $3k City owned building insurance
1101	01060		Other Professional Services	6699	56,400	56,400	56,400	56,400	$4,500 USACE lease, $50,500 FBO manager, $1,400 FBO phone, $100 KS Assoc. of Airports dues (moved from City Manager's budget), contracted minor maintenance
1101	01060		Software Maintenance	6862	1,675	1,700	1,700	1,700	Syntech fuel master software for fuel pump annual
1101	01060		Other Equipment M&R	6899	-	-	-	-	
1101	01060		Property Tax	6906	3,089	3,100	3,100	3,100	Leavenworth County personal property tax
			Total Contractual Services		**$ 96,044**	**$ 107,950**	**$ 107,950**	**$ 103,650**	
			Commodities						
1101	01060		Non-Cap Other Equipment	7699	-	500	500	500	Miscellaneous parts & equipment
			Total Commodities		**$ -**	**$ 500**	**$ 500**	**$ 500**	
			Capital Outlay						
1101	01060		Sewer Equipment	8509	12,500	-	-	-	
1101	01060		Other Equipment	8599	-	-	-	13,000	Pavement sealing, 85/15 grant funds thru KDOT ($69k) & $13k city match
			Total Capital Outlay		**$ 12,500**	**$ -**	**$ -**	**$ 13,000**	
			Total Expenditures		**$ 108,544**	**$ 108,450**	**$ 108,450**	**$ 117,150**	
			Revenue minus Expenditures		**$ (106,144)**	**$ (106,050)**	**$ (106,050)**	**$ (114,750)**	

General Fund: Public Works Department/Library Maintenance Division

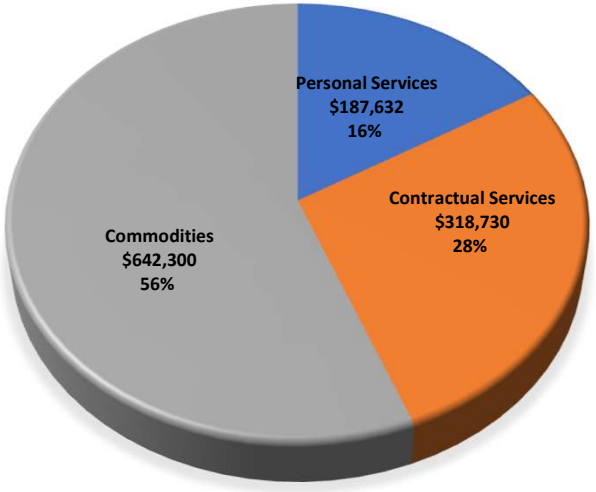
Description: The Leavenworth Public Library is housed in a building owned by the City of Leavenworth. The Library is operated independently from the City with its own board and budget, but the building is maintained by the City. The Library Maintenance Division accounts for all of the expenses associated with maintaining the Library facility.

Public Works: Library Maintenance				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Expenditures								
Contractual Services								
1101	01440	Pest Control Services	6612	$ 628	$ 410	$ 410	$ 410	Yearly pest service
1101	01440	Building/Grounds M&R - NonCity	6803	29,080	40,000	40,000	60,000	General maintenance, repair and alarm/monitoring systems. In 2026 there was an additional $40k in the CIP. Removing the funding in the CIP for 2027 and putting an additional $20k in the operational budget.
1101	01440	Miscellaneous Permits	6903	60	60	60	60	Boiler Certificate
Total Contractual Services				**$ 29,768**	**$ 40,470**	**$ 40,470**	**$ 60,470**	
Commodities								
1101	01440	Building/Grounds Materials	7301	9	500	500	500	HVAC filters and other miscellaneous maintenance supplies
Total Commodities				**$ 9**	**$ 500**	**$ 500**	**$ 500**	
Capital Outlay								
1101	01060	HVAC Equipment	8504	20,322	-	-	-	
Total Capital Outlay				**$ 20,322**	**$ -**	**$ -**	**$ -**	
Total Expenditures				**$ 50,099**	**$ 40,970**	**$ 40,970**	**$ 60,970**	
Revenue minus Expenditures				**$ (50,099)**	**$ (40,970)**	**$ (40,970)**	**$ (60,970)**	

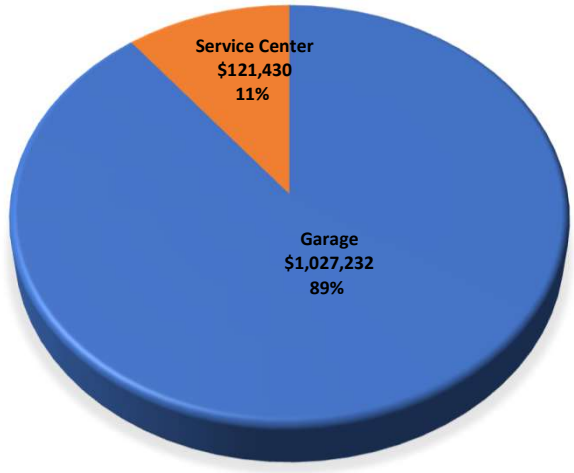
City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

	Municipal Service Center Summary Budget				2027 Proposed Budget: MSC Department by Division		
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Garage	Service Center	Total MSC Department
Revenue							
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	1,103,021	980,000	980,000	980,000	980,000	-	980,000
Miscellaneous Revenue	1,002	-	-	-	-	-	-
Balance Forward (Reserves)	-	-	-	-	-	-	-
Total Revenue	**$ 1,104,023**	**$ 980,000**	**$ 980,000**	**$ 980,000**	**$ 980,000**	**$ -**	**$ 980,000**
Expenditures							
Personal Services	216,740	270,345	242,845	187,632	187,632	-	187,632
Contractual Services	422,301	321,250	321,250	318,730	210,250	108,480	318,730
Commodities	648,561	658,450	658,450	642,300	629,350	12,950	642,300
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
General & Capital Reserves	-	-	-	-	-	-	-
Total Expenditures	**$ 1,287,601**	**$ 1,250,045**	**$ 1,222,545**	**$ 1,148,662**	**$ 1,027,232**	**$ 121,430**	**$ 1,148,662**
Revenue minus Expenditures	**$ (183,578)**	**$ (270,045)**	**$ (242,545)**	**$ (168,662)**	**$ (47,232)**	**$ (121,430)**	**$ (168,662)**

2027 Budget: Municipal Service Center Expenditures by Type



2027 Budget: Municipal Service Center Expenditures by Division



General Fund: Public Works Department/Municipal Service Center

Description: The City's Garage Division, Streets & Alley Maintenance Divisions, and Refuse Divisions are housed in the Municipal Service Center (MSC) building. The Municipal Service Center budget accounts for the Garage Division and the maintenance of the Service Center facility. The Streets & Alley Maintenance Division and Refuse Divisions are not in the General Fund, therefore they are presented elsewhere in the budget.

Garage Division

Description: The budget for the Garage includes the salary and benefits for the mechanics that service and repair City owned equipment and vehicles. The Garage budget also accounts for the parts, equipment, and other expenditures related to those services.

Municipal Service Center - Garage				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Charges for Services								
1101	01480	Garage Repairs	5410	$ 610,104	$ 460,000	$ 460,000	$ 460,000	The Garage bills other City departments for repairs the Garage mechanics perform on other Departments' vehicles.
1101	01480	Sale of Fuel	5552	492,917	520,000	520,000	520,000	The Garage purchases fuel (gasoline and diesel) in bulk. Other City departments fuel their vehicles at the Garage. The Garage bills those departments for the use of fuel.
Total Charges for Services				**$ 1,103,021**	**$ 980,000**	**$ 980,000**	**$ 980,000**	
Miscellaneous Revenue								
1101	01480	Other - Miscellaneous	5899	1,002	-	-	-	FBO reimburses portion of the electricity
Total Miscellaneous Revenue				**$ 1,002**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ 1,104,023**	**$ 980,000**	**$ 980,000**	**$ 980,000**	
Expenditures								
Personal Services								
1101	01480	Full Time	6101	86,247	130,692	123,192	146,981	3.25 full-time employees: Operations Superintendent (0.25), Master Mechanic (1), Mechanic (1), *Parts Clerk (1) *moved from Service Center ORG in 2027.
1101	01480	Overtime	6102	1,277	4,500	4,500	1,600	
1101	01480	Part Time	6104	4,700	-	-	-	
1101	01480	Longevity	6107	-	215	215	460	
1101	01480	FICA Exp	6108	7,552	10,439	10,439	7,424	
1101	01480	Health Insurance	6110	28,720	42,647	22,647	13,856	
1101	01480	KPERS Exp	6111	9,159	14,615	14,615	15,962	
1101	01480	Worker's Compensation	6116	926	1,756	1,756	1,200	
1101	01480	Unemployment Insurance	6120	99	136	136	149	
1101	01480	Sick Leave Reimbursement	6122	3,653	-	-	-	
1101	01480	Vacation Leave Reimbursement	6123	7,324	-	-	-	
1101	01480	Automobile Allowance	6126	525	1,050	1,050	-	
Total Personal Services				**$ 150,183**	**$ 206,050**	**$ 178,550**	**$ 187,632**	
Contractual Services								
1101	01480	Electricity	6201	404	400	400	400	
1101	01480	Telephone	6206	117	150	150	150	
1101	01480	Postage	6207	-	-	-	-	
1101	01480	Parking/Tolls	6305	-	-	-	-	
1101	01480	Registration	6403	-	1,000	1,000	1,000	Training and certification fees
1101	01480	Classified Advertising	6451	300	500	500	500	Purple wave and other items for sale
1101	01480	Dues Memberships & Subs	6601	50	-	-	-	
1101	01480	Printing/Copying Services	6617	389	1,300	1,300	500	Professional printing services
1101	01480	Towing Services	6630	7,137	9,300	9,300	7,500	Towing should reduce due to new vehicles in lease program
1101	01480	Other Professional Services	6699	8,332	9,900	9,900	9,500	Repairs to shop equipment, oil disposal nuts, bolts, and mechanical fasteners

General Fund: Public Works Department/Municipal Service Center

Description: The City's Garage Division, Streets & Alley Maintenance Divisions, and Refuse Divisions are housed in the Municipal Service Center (MSC) building. The Municipal Service Center budget accounts for the Garage Division and the maintenance of the Service Center facility. The Streets & Alley Maintenance Division and Refuse Divisions are not in the General Fund, therefore they are presented elsewhere in the budget.

Garage Division

Description: The budget for the Garage includes the salary and benefits for the mechanics that service and repair City owned equipment and vehicles. The Garage budget also accounts for the parts, equipment, and other expenditures related to those services.

Municipal Service Center - Garage				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01480	Equipment Rental Exp	6702	-	500	500	500	Lift for changing light bulbs in garage, and other equipment rental
1101	01480	Uniform Rental	6704	942	1,100	1,100	1,100	
1101	01480	Other Rental	6799	4,184	700	700	700	Equipment
1101	01480	Building/Grounds M&R	6802	824	3,000	3,000	3,000	Maintenance and repair to garage doors and garage equipment
1101	01480	Vehicle M&R	6861	260,921	173,000	173,000	173,000	City vehicles are maintained and repaired by mechanics at the MSC. The repairs are then billed to the department that operates the vehicle.
1101	01480	Veh M&R - Garage Billing	6863	-	-	-	-	
1101	01480	Other Equipment M&R	6899	10,058	12,000	12,000	12,000	City equipment needing repairs including generators, tire machine, etc.
1101	01480	Miscellaneous Permits	6903	156	220	220	200	Permits
1101	01480	Other Operating Expenses	6917	27	200	200	200	
	Total Contractual Services			**$ 293,842**	**$ 213,270**	**$ 213,270**	**$ 210,250**	
	Commodities							
1101	01480	Office Supplies	7001	314	800	800	1,000	Supplies such as shop towels, and office supplies for the parts clerk's office
1101	01480	Books/Magazines	7002	-	50	50	50	Repair manuals
1101	01480	Clothing & Uniforms	7101	116	250	250	200	T-shirts for the summer
1101	01480	Protective/Safety Apparel	7102	448	200	200	200	Gloves, safety glasses, and other safety equipment
1101	01480	Food	7201	106	300	300	200	Food for garage staff during snow removal & when staff cannot leave their post
1101	01480	General Medical Supplies	7252	18	-	-	-	
1101	01480	Diesel Fuel Additives	7300	2,415	2,400	2,400	2,400	DEF (Diesel Exhaust Fluid) additive for cold weather
1101	01480	Building/Grounds Materials	7301	685	500	500	500	
1101	01480	Gasoline	7302	173,382	215,000	215,000	200,000	Fuel costs - may expect prices to continue to rise
1101	01480	Diesel Fuel	7303	155,432	170,000	170,000	170,000	Fuel costs - may expect prices to continue to rise
1101	01480	Oil/Grease/Lubricants	7304	7,985	10,000	10,000	10,000	Oil and grease costs
1101	01480	Vehicle Tires/Batteries	7305	95,816	79,000	79,000	79,000	Tire and batteries
1101	01480	Vehicular Repair Parts	7306	131,022	85,000	85,000	85,000	Parts for vehicle repairs
1101	01480	Chemicals	7307	654	800	800	1,000	Battery cleaners, wiring cleaner, adhesive remover, grease and oil removers, etc.
1101	01480	Safety Materials	7314	506	1,400	1,400	1,000	Eye wash station, first aid, protective gloves
1101	01480	Equipment/Motor Repair Parts	7315	59,093	65,000	65,000	65,000	Parts for equipment and motor repairs
1101	01480	Tools	7317	3,994	3,000	3,000	3,000	Repair and replace shop tools i.e. wrenches, pliers, sockets, and etc.
1101	01480	Janitorial Supplies	7319	404	600	600	600	Hand cleaner for mechanics, soap to clean shop floors
1101	01480	Other Operating Supplies	7399	6,513	6,500	6,500	6,500	Equipment service, gas pump & storage tank inspections, repair of vehicle lift.
1101	01480	Non-Cap IT Equipment	7406	-	200	200	200	Software updates for vehicle repairs
1101	01480	Non-Cap Vehicle Accessories	7507	-	50	50	-	
1101	01480	Non-Cap Radio Equipment	7605	-	-	-	-	
1101	01480	Non-Cap Shop Equipment	7611	1,497	5,000	5,000	3,500	

General Fund: Public Works Department/Municipal Service Center

Description: The City's Garage Division, Streets & Alley Maintenance Divisions, and Refuse Divisions are housed in the Municipal Service Center (MSC) building. The Municipal Service Center budget accounts for the Garage Division and the maintenance of the Service Center facility. The Streets & Alley Maintenance Division and Refuse Divisions are not in the General Fund, therefore they are presented elsewhere in the budget.

Garage Division

Description: The budget for the Garage includes the salary and benefits for the mechanics that service and repair City owned equipment and vehicles. The Garage budget also accounts for the parts, equipment, and other expenditures related to those services.

Municipal Service Center - Garage				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01480	Purchasing Card Default	7999	-	-	-	-	
	Total Commodities			**$ 640,398**	**$ 646,050**	**$ 646,050**	**$ 629,350**	
	Capital Outlays							
1101	01480	Other Equipment	8599	-	-	-	-	
	Total Capital Outlays			**$ -**	**$ -**	**$ -**	**$ -**	
	Total Expenditures			**$ 1,084,423**	**$ 1,065,370**	**$ 1,037,870**	**$ 1,027,232**	
	Revenue minus Expenditures			**$ 19,601**	**$ (85,370)**	**$ (57,870)**	**$ (47,232)**	

General Fund: Public Works Department/Municipal Service Center (MSC) - Service Facility Division

Description:

The budget for the Service Facility Division includes the salary and benefits for the Inventory Parts Clerk and the expenditures necessary to operate and maintain the Service Facility.

MSC - Service Facility				**2025 Actual**	**2026 Adopted Budget**	**2026 Projection**	**2027 Proposed Budget**	**Notes**
Expenditures								
Personal Services								
1101	01490	Full Time	6101	$ 42,112	$ 43,059	$ 43,059	$ -	1 full-time employee: Inventory Parts Clerk (1) **this position is moved to the Garage ORG in 2027
1101	01490	Overtime	6102	311	200	200	-	
1101	01490	Longevity	6107	240	240	240	-	
1101	01490	FICA Exp	6108	3,214	3,328	3,328	-	
1101	01490	Health Insurance	6110	16,055	12,739	12,739	-	
1101	01490	KPERS Exp	6111	4,567	4,659	4,659	-	
1101	01490	Worker's Compensation	6116	16	27	27	-	
1101	01490	Unemployment Insurance	6120	42	43	43	-	
Total Personal Services				**$ 66,557**	**$ 64,295**	**$ 64,295**	**$ -**	
Contractual Services								
1101	01490	Electricity	6201	25,742	26,000	26,000	26,000	
1101	01490	Natural Gas	6202	14,661	16,100	16,100	16,100	
1101	01490	Telephone	6206	2,626	1,200	1,200	1,200	Land lines being replaced by VOIP
1101	01490	Cable/Internet	6208	48	50	50	50	Cable TV
1101	01490	Network Connectivity	6209	5,482	7,000	7,000	7,000	Wi-Fi and Network
1101	01490	Commercial Travel	6301	745	-	-	-	
1101	01490	Lodging	6302	798	-	-	-	
1101	01490	Meals	6303	245	-	-	-	
1101	01490	Registration	6403	461	2,500	2,500	2,500	Registration cost for training including APWA and drone training
1101	01490	Dues Memberships & Subs	6601	-	200	200	-	
1101	01490	Pest Control Services	6612	1,200	1,300	1,300	1,300	Spray once a month
1101	01490	Janitorial Services	6614	20,790	21,830	21,830	21,830	Janitorial services
1101	01490	Printing/Copying Services	6617	-	100	100	-	
1101	01490	Other Professional Services	6699	10,708	1,000	1,000	1,000	Job advertisement, fire extinguisher inspection; in 2025 gate repair costs
1101	01490	Equipment Rental Exp	6702	150	-	-	-	
1101	01490	Other Rental	6799	750	-	-	-	
1101	01490	Building/Grounds M&R	6802	27,928	30,000	30,000	30,000	Overdue building repairs. Continue to address maintenance issues with the structure.
1101	01490	Vehicle M&R	6861	-	500	500	-	
1101	01490	Veh M&R - Garage Billing	6863	7,179	-	-	-	
1101	01490	Other Equipment M&R	6899	8,947	200	200	1,500	Air conditioning filters, light bulbs, door fobs, and other misc. items; in 2025 had generator repair service
Total Contractual Services				**$ 128,459**	**$ 107,980**	**$ 107,980**	**$ 108,480**	
Commodities								
1101	01490	Office Supplies	7001	1,760	3,000	3,000	3,000	Copy paper, toner, paper, pens, files, and office equipment replacement
1101	01490	Food	7201	3,214	2,500	2,500	2,500	National Public Works luncheon in the spring
1101	01490	General Medical Supplies	7252	90	500	500	500	First aid supplies, AED batteries, pads, and rubber gloves

General Fund: Public Works Department/Municipal Service Center (MSC) - Service Facility Division

Description:

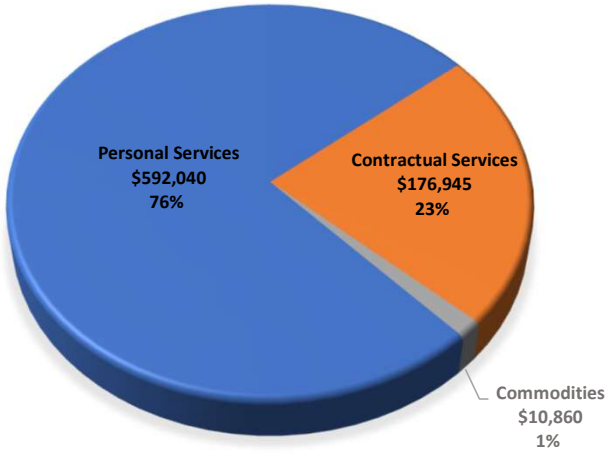
The budget for the Service Facility Division includes the salary and benefits for the Inventory Parts Clerk and the expenditures necessary to operate and maintain the Service Facility.

MSC - Service Facility				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01490	Building/Grounds Materials	7301	1,035	4,500	4,500	4,500	Air conditioning maintenance, minor repairs to doors, windows, & fixtures
1101	01490	Diesel Fuel	7303	905	900	900	900	Back up generator for the service center in case of power outages
1101	01490	Vehicle Tires/Batteries	7305	-	-	-	-	
1101	01490	Vehicular Repair Parts	7306	-	200	200	-	Generator service and maintenance
1101	01490	Chemicals	7307	-	-	-	-	
1101	01490	Tools	7317	-	-	-	-	
1101	01490	Janitorial Supplies	7319	-	150	150	150	Kitchen soap, hand cleaner, and floor cleaners (degreasers)
1101	01490	Other Operating Supplies	7399	1,057	400	400	400	Coffee supplies for employees and guests for meetings
1101	01490	Non-Cap Furniture/Furnishings	7402	-	-	-	1,000	Office chair replacements
1101	01490	Non-Cap Software	7405	-	250	250	-	
1101	01490	Non-Cap IT Equipment	7406	100	-	-	-	
Total Commodities				**$ 8,162**	**$ 12,400**	**$ 12,400**	**$ 12,950**	
Total Expenditures				**$ 203,178**	**$ 184,675**	**$ 184,675**	**$ 121,430**	
Revenue minus Expenditures				**$ (203,178)**	**$ (184,675)**	**$ (184,675)**	**$ (121,430)**	

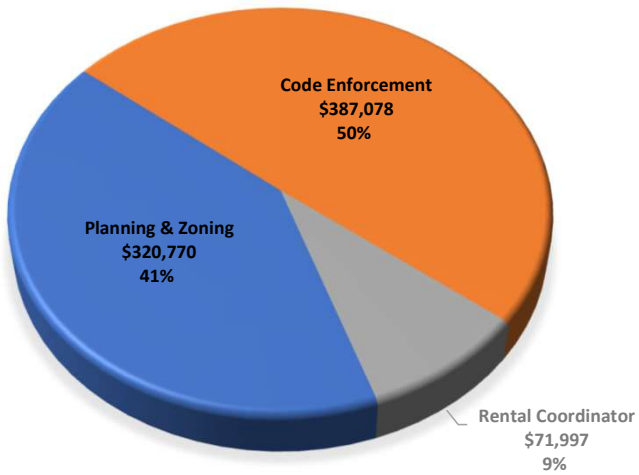
City of Leavenworth, Kansas
General Fund
2027 Proposed Budget

	Community Development Department Summary Budget				2027 Proposed Budget: Comm. Dev. Department by Division			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Planning & Zoning	Code Enforcement	Rental Coordinator	Total Planning Department
Revenue								
Tax Revenue	$ 33,346	$ 46,000	$ 46,000	$ 34,000	$ -	$ 34,000	$ -	$ 34,000
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Licenses & Permits	16,678	22,000	22,000	22,000	18,700	-	3,300	22,000
Charges for Services	32,550	14,000	14,000	14,000	-	14,000	-	14,000
Miscellaneous Revenue	26,530	24,000	24,000	24,000	-	24,000	-	24,000
Balance Forward (Reserves)	-	-	-	-	-	-	-	-
Total Revenue	**$ 109,104**	**$ 106,000**	**$ 106,000**	**$ 94,000**	**$ 18,700**	**$ 72,000**	**$ 3,300**	**$ 94,000**
Expenditures								
Personal Services	530,442	558,647	531,147	592,040	304,310	219,098	68,632	592,040
Contractual Services	137,357	174,780	174,690	176,945	13,400	160,680	2,865	176,945
Commodities	6,966	10,960	10,960	10,860	3,060	7,300	500	10,860
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
General & Capital Reserves	-	-	-	-	-	-	-	-
Total Expenditures	**$ 674,765**	**$ 744,387**	**$ 716,797**	**$ 779,845**	**$ 320,770**	**$ 387,078**	**$ 71,997**	**$ 779,845**
Revenue minus Expenditures	**$ (565,661)**	**$ (638,387)**	**$ (610,797)**	**$ (685,845)**	**$ (302,070)**	**$ (315,078)**	**$ (68,697)**	**$ (685,845)**

2027 Budget: Community Development Department Expenditures by Type



2027 Budget: Community Development Department Expenditures by Division



General Fund: Community Development/Planning & Zoning Division

Description: The Community Development Department strives to create a safe, healthy, and accessible environment by planning for new development, enforcing city codes, coordinating housing, blight removal, and home repairs, and managing other community appearance programs.

Planning & Zoning			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Licenses and Permits Revenue							
1101 01590 Fees - Replats/Subdividing		5392	$ 7,750	$ 10,000	$ 10,000	$ 10,000	
1101 01590 Licenses & Permits - Other		5399	7,333	8,700	8,700	8,700	
Total Licenses and Permits Revenue			**$ 15,083**	**$ 18,700**	**$ 18,700**	**$ 18,700**	
Miscellaneous Revenue							
1101 01590 Other - Miscellaneous		5899	193	-	-	-	Historical Society Reimbursement in 2025
Total Miscellaneous Revenue			**$ 193**	**$ -**	**$ -**	**$ -**	
Total Revenue			**$ 15,276**	**$ 18,700**	**$ 18,700**	**$ 18,700**	
Expenditures							
Personal Services							2.8 full-time employees: Planning & Community Development Director
1101 01590 Full Time		6101	151,814	196,763	176,763	205,855	(0.80), City Planner (1), Planning Assistant (1). 2026 Projection includes a
1101 01590 Overtime		6102	838	-	-	1,400	
1101 01590 Longevity		6107	270	270	270	490	
1101 01590 FICA Exp		6108	10,811	15,455	15,455	16,168	
1101 01590 Health Insurance		6110	54,519	50,068	50,068	53,821	
1101 01590 KPERS Exp		6111	16,789	21,638	21,638	22,635	
1101 01590 Worker's Compensation		6116	83	125	125	130	
1101 01590 Unemployment Insurance		6120	141	202	202	211	
1101 01590 Sick Leave Reimbursement		6122	-	-	-	-	
1101 01590 Vacation Leave Reimbursement		6123	-	-	-	-	
1101 01590 Automobile Allowance		6126	3,600	3,600	3,600	3,600	
Total Personal Services			**$ 238,865**	**$ 288,121**	**$ 268,121**	**$ 304,310**	
Contractual Services							
1101 01590 Postage		6207	106	-	-	-	
1101 01590 Commercial Travel		6301	947	1,200	1,200	1,200	Travel for training (Director & City Planner)
1101 01590 Lodging		6302	1,640	3,000	3,000	3,000	Travel for training (Director & City Planner)
1101 01590 Meals		6303	748	1,000	1,000	1,000	Travel for training (Director & City Planner)
1101 01590 Mileage Reimbursement		6304	96	-	-	-	
1101 01590 Parking/Tolls		6305	7	200	200	200	Travel for training (Director & City Planner)
1101 01590 Registration		6403	1,650	3,000	3,000	3,000	In-person training opportunities (Director & City Planner)
1101 01590 Classified Advertising		6451	210	-	210	200	
1101 01590 Legal Advertising		6453	1,138	2,000	2,000	2,000	Legal advertising for public hearings
1101 01590 Dues Memberships & Subs		6601	2,161	2,000	2,000	2,000	American Planning Association membership and professional certification
1101 01590 Legal Services		6602	215	400	400	400	Recording fees @ Register of Deeds
1101 01590 Printing/Copying Services		6617	542	200	400	400	Has been trending upwards- ($326 in 2024, $542 in 2025, $245 YTD)
1101 01590 Contributions Exp		6913	-	-	-	-	
Total Contractual Services			**$ 9,458**	**$ 13,000**	**$ 13,410**	**$ 13,400**	
Commodities							

General Fund: Community Development/Planning & Zoning Division

Description: The Community Development Department strives to create a safe, healthy, and accessible environment by planning for new development, enforcing city codes, coordinating housing, blight removal, and home repairs, and managing other community appearance programs.

Planning & Zoning				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01590	Office Supplies	7001	1,080	2,500	2,500	2,500	
1101	01590	Books/Magazines	7002	105	-	-	-	
1101	01590	Food	7201	63	200	200	200	
1101	01590	Non-Cap Software	7405	-	360	360	360	Flipping book annual renewal
Total Commodities				**$ 1,249**	**$ 3,060**	**$ 3,060**	**$ 3,060**	
Total Expenditures				**$ 249,573**	**$ 304,181**	**$ 284,591**	**$ 320,770**	
Revenue minus Expenditures				**$ (234,297)**	**$ (285,481)**	**$ (265,891)**	**$ (302,070)**	

General Fund: Community Development/Code Enforcement Division

Description: The Code Enforcement division provides interpretation and enforcement of adopted codes, rules, and regulations related to planning and zoning. Enforcement activities include property maintenance issues such as junk, nuisances, grass & weeds, and inoperable vehicles, as well as zoning issues such as uses, signs, and fences.

Code Enforcement				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Tax Revenue								
1101	01600	Special Assessment - Current	4003	$ 19,470	$ 33,000	$ 33,000	$ 20,000	Based off of 2025 Actuals
1101	01600	Special Assessment - Delinquent	4004	13,876	13,000	13,000	14,000	Based off of 2025 Actuals
Total Tax Revenue				**$ 33,346**	**$ 46,000**	**$ 46,000**	**$ 34,000**	
Licenses and Permits Revenue								
1101	01600	Permit - Demolitions	5338	475	-	-	-	
Total Licenses and Permits Revenue				**$ 475**	**$ -**	**$ -**	**$ -**	
Charges for Services								
1101	01600	Charges For Service - Other	5799	32,550	14,000	14,000	14,000	Code Enforcement administrative fee payments
Total Charges for Services				**$ 32,550**	**$ 14,000**	**$ 14,000**	**$ 14,000**	
Miscellaneous Revenue								
1101	01600	Other - Miscellaneous	5899	26,337	24,000	24,000	24,000	Code Enforcement fee payments
Total Miscellaneous Revenue				**$ 26,337**	**$ 24,000**	**$ 24,000**	**$ 24,000**	
Total Revenue				**$ 92,708**	**$ 84,000**	**$ 84,000**	**$ 72,000**	
Expenditures								
Personal Services								
1101	01600	Full Time	6101	144,860	141,206	141,206	145,442	3 full-time employees: Code Administrator (2), Admin. Clerk (1). 2026 Projection includes moving from 3 Code Administrators to 2 for 80% of the year.
1101	01600	Longevity	6107	600	600	600	1,390	
1101	01600	FICA Exp	6108	10,385	10,848	10,848	11,233	
1101	01600	Health Insurance	6110	56,863	38,776	38,776	41,780	
1101	01600	KPERS Exp	6111	15,572	15,187	15,187	15,726	
1101	01600	Worker's Compensation	6116	3,415	3,258	3,258	3,380	
1101	01600	Unemployment Insurance	6120	136	142	142	147	
1101	01601	Sick Leave Reimbursement	6122	-	-	-	-	
1101	01602	Vacation Leave Reimbursement	6123	-	-	-	-	
Total Personal Services				**$ 231,832**	**$ 210,017**	**$ 210,017**	**$ 219,098**	
Contractual Services								
1101	01600	Telephone	6206	459	480	480	480	GPS Tracking in vehicles
1101	01600	Parking/Tolls	6305	23	-	-	-	
1101	01600	Registration	6403	-	400	400	400	Training
1101	01600	Classified Advertising	6451	300	-	-	-	
1101	01600	Legal Advertising	6453	-	1,500	1,500	750	Legal notices & fees
1101	01600	Dues Memberships & Subs	6601	55	150	150	150	KACE memberships
1101	01600	Legal Services	6602	21	100	100	100	Recording fees
1101	01600	Printing/Copying Services	6617	374	300	300	300	
1101	01600	Landscaping & Lawn Services	6618	48,496	52,000	52,000	55,000	Cluster Mowing maintenance of city-owned properties -Current contracts end Dec. 2026, increase anticipated with new bids.

General Fund: Community Development/Code Enforcement Division

Description: The Code Enforcement division provides interpretation and enforcement of adopted codes, rules, and regulations related to planning and zoning. Enforcement activities include property maintenance issues such as junk, nuisances, grass & weeds, and inoperable vehicles, as well as zoning issues such as uses, signs, and fences.

Code Enforcement

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
1101	01600	Other Professional Services	6699	76,217	71,500	71,500	71,500	Nuisance mows, was increased in 2026 from $55k.
1101	01600	Vehicle M&R	6861	64	500	-	-	M&R in 2025 was a non-recurring fee
1101	01600	Veh M&R - Garage Billing	6863	743	-	-	-	
1101	01600	Demolitions	6919	-	20,000	20,000	20,000	Varies annually due to number of structures actually demolished, amount available through CDBG, and costs for demolition contractors.
1101	01600	Court Ordered Nuisance Abate	6921	-	12,000	12,000	12,000	Primarily junk clean up and removal of trees.
	Total Contractual Services			**$ 126,751**	**$ 158,930**	**$ 158,430**	**$ 160,680**	
	Commodities							
1101	01600	Office Supplies	7001	3,320	2,500	2,500	2,500	
1101	01601	Clothing & Uniforms	7101	-	-	-	-	
1101	01602	Food	7201	-	-	-	-	
1101	01603	Gasoline	7302	1,698	2,800	2,800	2,800	
1101	01603	Non-Cap Radio Equipment	7605	-	2,000	2,000	2,000	Per Commission budget session, we will look at trialing IT solutions such as tablets in the field for greater efficiency.
	Total Commodities			**$ 5,018**	**$ 7,300**	**$ 7,300**	**$ 7,300**	
	Total Expenditures			**$ 363,601**	**$ 376,247**	**$ 375,747**	**$ 387,078**	
	Revenue minus Expenditures			**$ (270,893)**	**$ (292,247)**	**$ (291,747)**	**$ (315,078)**	

General Fund: Community Development/Rental Coordinator Division

Description: The Rental Property Coordinator acts as a liaison between residential tenants and landlords to resolve issues and enforce city and state regulations, ensuring a quality standard of living for all Leavenworth residents.

Rental Coordinator			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Licenses and Permits Revenue							
1101 01605 Rental Registration License	5350		$ 1,120	$ 3,300	$ 3,300	$ 3,300	
Total Licenses and Permits Revenue			**$ 1,120**	**$ 3,300**	**$ 3,300**	**$ 3,300**	
Total Revenue			**$ 1,120**	**$ 3,300**	**$ 3,300**	**$ 3,300**	
Expenditures							
Personal Services							
1101 01605 Full Time	6101		47,300	49,934	42,434	46,350	1 full-time employee: Rental Coordinator
1101 01605 Longevity	6107		55	115	115	-	
1101 01605 FICA Exp	6108		3,720	3,829	3,829	3,546	
1101 01605 Health Insurance	6110		625	625	625	13,174	
1101 01605 KPERS Exp	6111		5,071	5,360	5,360	4,964	
1101 01605 Worker's Compensation	6116		347	596	596	552	
1101 01605 Unemployment Insurance	6120		49	50	50	46	
1101 01605 Vacation Leave Reimbursement	6123		2,577	-	-	-	
Total Personal Services			**$ 59,744**	**$ 60,509**	**$ 53,009**	**$ 68,632**	
Contractual Services							
1101 01605 Telephone	6206		141	150	150	165	Current rate is $13.72/ month
1101 01605 Postage	6207		-	200	200	200	
1101 01605 Lodging	6302		-	400	400	400	Kansas Association of Code Enforcement
1101 01605 Meals	6303		123	-	-	-	
1101 01605 Mileage Reimbursement	6304		799	1,200	1,200	1,200	
1101 01605 Registration	6403		-	300	300	300	Training
1101 01605 Classified Advertising	6451		-	100	100	100	
1101 01605 Promotional Advertising	6452		-	200	200	200	Periodic cost
1101 01605 Dues Memberships & Subs	6601		-	100	100	100	KACE
1101 01605 Printing/Copying Services	6617		85	200	200	200	
Total Contractual Services			**$ 1,148**	**$ 2,850**	**$ 2,850**	**$ 2,865**	
Commodities							
1101 01605 Office Supplies	7001		142	500	500	400	
1101 01605 Protective/Safety Apparel	7102		108	100	100	100	Periodic cost
1101 01605 Other Operating Supplies	7399		-	-	-	-	
1101 01605 Non-Cap Software	7405		-	-	-	-	
1101 01605 Non-Cap IT Equipment	7406		450	-	-	-	
Total Commodities			**$ 700**	**$ 600**	**$ 600**	**$ 500**	
Total Expenditures			**$ 61,592**	**$ 63,959**	**$ 56,459**	**$ 71,997**	
Revenue minus Expenditures			**$ (60,472)**	**$ (60,659)**	**$ (53,159)**	**$ (68,697)**	

FY 2027 LCDC Budget

Revenue	**FY 2027 APPROVED**
Income - Private Sector	$79,000.00
Income - Municipalities*	$118,106.71
Income - County	$0.00
Income - LCPA	$147,294.00
Income - Rental (Sublease)	$6,000.00
Income - Special Events(Golf Tourn. & Sponsorships)	$21,680.00
Income - Interest	$9,000.00
Operating Revenue	**$381,080.71**

Expenditures	**FY 2027 APPROVED**
Staff Wages & Consulting Costs	$201,000.00
Employee Benefits	$7,100.00
Organizational Insurance (Non-Health)	$4,100.00
Personal Property Taxes	$200.00
Payroll Taxes/FICA	$14,500.00
State Unemployment	$320.00
Federal Unemployment	$200.00
Dues/Memberships(KCADC,KEDA,SEDC)	$14,400.00
Utilities	$5,630.00
Telephone/Internet	$6,100.00
Marketing	$26,400.00
Strategic Marketing Plan	$33,740.00
Special events	$15,500.00
Conference & Meetings (Staff)	$7,000.00
Taxes & Licenses	$150.00
Travel	$20,000.00
Rent	$26,000.00
Repairs	$105.00
Computer Upgrades, Office Supplies, Xerox	$17,750.00
Postage	$300.00
Professional Services	$6,600.00
Subscriptions	$500.00
LCDC Meetings (Internal)	$1,000.00
Professional Development/Training	$5,675.00
Charge Card Expense/Bank Service Charge	$750.00
Miscellaneous	$250.00
Subtotal for Operating Expense	**$415,270.00**

Depreciation	$99.00
Subtotal for LCDC Other Expense	**$99.00**

TOTAL LCDC Expense (w/o depreciation)	**$415,270.00**

Year End Balance **-$34,189.29**

***Municipalities' Contributions in 2027**

Lansing $22,350.63
Leavenworth $72,698.13 (includes $10K fee)
Tonganoxie $23,057.95 (includes $10K fee)
Total **$118,106.71**

Income

		Budget
Sponsorship		$ 15,000.00
City Investment		$ 66,000.00
Member Investments		$ 34,000.00
Program Revenue		$ 21,000.00
Rental Income		$ 11,000.00
	Total	**$ 147,000.00**

Expenses

Auto Exp/Mileage		$ 1,100.00
Bank Service Charges		$ 300.00
Catering/Meals		$ 1,500.00
Computer Equipment		$ 3,000.00
Dues and Subscriptions		$ 1,800.00
Insurance		$ 5,000.00
Marketing		$ 8,200.00
Misc Expense		$ 2,500.00
Office Machinery and Equipment		$ 3,600.00
Payroll Expenses		$ 87,842.40
Postage		$ 1,000.00
Priniting		$ 3,000.00
Professional Development		$ 6,000.00
Professional Fees		$ 8,040.00
Property Taxes		$ 2,000.00
Repairs		$ 6,900.00
Supplies		$ 3,200.00
Utilities		$ 2,000.00
	Total	**$ 146,982.40**
	NOI	$ 17.60

GENERAL FUND REVENUE FY2027 REVISED 6/2026

SOURCE	2026	2027	CHANGE
AD VALORUM	**$1,223,230**	**$1,302,159**	**6%**
AD VALORUM BACK TAXES	$14,000	$14,169	1%
MOTOR VEHICLE TAXES	$105,715	$126,717	20%
STATE AID	$12,747	$12,000	-6%
NEKLS DEVELOPMENT GRANT	$89,217	$94,085	5%
COPIER	$10,000	$12,000	20%
FEES	$3,000	$3,000	0%
MICROFILM	$50	$50	0%
PATRON CARDS	$200	$500	150%
PATRON REIMBURSEMENT	$3,000	$3,000	0%
INTEREST CD	$4,000	$17,000	325%
INTEREST OTHER	$2,000	$2,000	0%
GIFTS	$15,000	$20,000	33%
MISCELLANEOUS	$2,000	$2,000	0%
PROJECTED RESERVES	$3,818	$49,100	1186%
TOTAL REVENUE	**$1,475,230**	**$1,657,780**	12%

GENERAL FUND EXPENSES	2026	2027	CHANGE
MATERIALS	$234,570	$250,500	7%
SERVICES AND SUPPLIES	$330,880	$452,280	37%
PAY	$910,000	$955,000	5%
TOTAL	**$1,475,450**	**$1,657,780**	12%

FY2027 SERVICES AND SUPPLIES REVISED 6/25/26

	2026	2027	
COMPUTERS	**BUDGET**	**BUDGET**	**CHANGE**
MAINT CONTRACTS	$85,000	$95,000	12%
INTERNET	$10,200	$1,000	-90%
UPGRADES	$10,000	$60,000	500%
WEB MAINT	$400	$500	25%
TOTAL	**$105,600**	**$156,500**	**48%**

CONTINUING ED	**2026**	**2027**	**CHANGE**
TRAINING	$4,000	$5,000	25%
TRAVEL	$4,000	$5,000	25%
MEMBERSHIPS	$1,000	$1,500	50%
TUITION REIMBUR	$4,000	$4,000	0%
TOTAL	**$13,000**	**$15,500**	**19%**

BLDG EQUIP SVC	**2026**	**2027**	**CHANGE**
BLDG EQUIPMENT	$16,000	$10,000	-38%
JANITOR SVC	$36,000	$48,000	33%
PEST CONTROL	$1,080	$1,080	0%
ELEVATOR SVC	$5,000	$4,000	-20%
COPIER SVC	$11,000	$14,000	27%
FIRE/SECURITY	$2,500	$3,000	20%
TOTAL	**$71,580**	**$80,080**	**12%**

SUPPLIES	**2026**	**2027**	**CHANGE**
COMP/TECH SVCS	$7,000	$4,000	-43%
CHILDREN'S	$7,500	$9,000	20%
PUBLIC RELATIONS	$7,500	$7,000	-7%
OFFICE/COPIER	$7,000	$7,000	0%
JANITORIAL	$3,300	$1,000	-70%
TOTAL	**$32,300**	**$28,000**	**-13%**

ADMIN EXPENSES	**2026**	**2027**	**CHANGE**
PUBLIC RELATIONS	$12,000	$10,000	-17%
PROG ADULT	$7,000	$6,000	-14%
PROG J	$2,000	$1,200	-40%
POST AND COURIER	$3,200	$3,800	19%
OTHER	$1,000	$0	-100%
BANK SVC CHARGES	$1,300	$2,000	54%
FRIENDS (EVENTS)	$0	$1,500	NA

FY2027 SERVICES AND SUPPLIES REVISED 6/26

ADMIN EXPENSES	2026	2027	CHANGE
UNIFORMS	$0	$900	100%
NEEDS ASSESSMENT	**$0**	**$57,000**	**NA**
TOTAL	**$26,500**	**$82,400**	**211%**

	2026	2027	
UTILITIES	**BUDGET**	**BUDGET**	**CHANGE**
ELECTRIC	$42,000	$42,000	0%
GAS	$5,000	$6,900	38%
WATER	$2,200	$3,000	36%
TELEPHONE	$4,700	$4,200	-11%
TOTAL	**$53,900**	**$56,100**	**4%**

INSURANCE	BUDGET	2027	CHANGE
WORKERS COMP	$2,500	$2,500	0%
PROPERTY	$9,500	$11,000	16%
LIABILITY	$5,000	$9,000	80%
TOTAL	**$17,000**	**$22,500**	32%

LEGAL + ACCT	2026	2027	CHANGE
AUDIT	$9,500	$9,700	2%
LEGAL	$500	$500	0%
PATRON REIMB	$1,000	$1,000	0%
TOTAL	**$11,000**	**$11,200**	2%

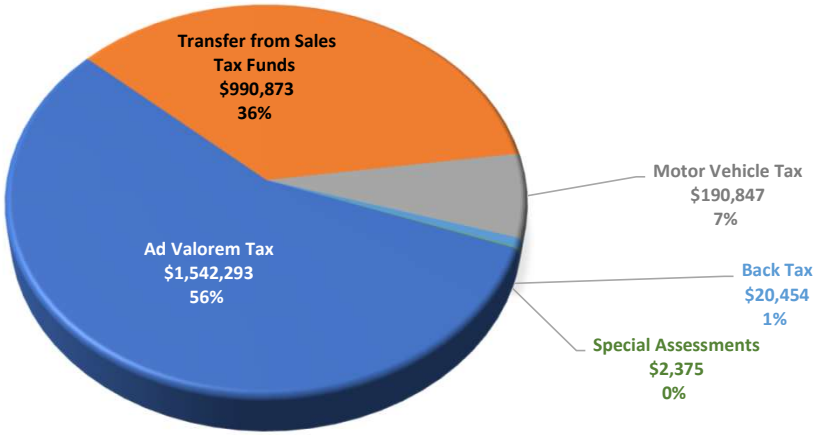
BOTTOM LINE	**$330,880**	**$452,280**	**37%**

City of Leavenworth, Kansas
Bond & Interest Fund
2027 Proposed Budget

Bond & Interest Fund Summary Budget

	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ 2,374,956	$ 2,150,599	$ 2,150,599	$ 1,755,969
Intergovernmental Revenue	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenue	1,300,000	991,194	907,805	990,873
Balance Forward (Reserves)	-	56,382	43,874	0
Total Revenue	**$ 3,674,956**	**$ 3,198,175**	**$ 3,102,278**	**$ 2,746,842**
Expenditures				
Personal Services	-	-	-	-
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Temporary Note Payments	-	-	-	-
Bond & Interest Payments	3,799,866	3,102,278	3,102,278	2,700,818
Miscellaneous	-	-	-	-
General Reserves	-	95,897	0	46,025
Total Expenditures	**$ 3,799,866**	**$ 3,198,175**	**$ 3,102,278**	**$ 2,746,842**
Revenue minus Expenditures	**$ (124,910)**	**$ -**	**$ -**	**-**

2027 Budget: Bond Fund Revenue by Type



Bond & Interest Fund

Description: The Bond & Interest Fund provides for the retirement of general obligation bonds. Each year, the city levies taxes that, together with other revenues credited to the fund, are sufficient to pay the principal and interest payments due throughout the year. The City Debt Policy establishes guidelines pertaining to the City's use of debt. The objectives of the policy are to: a) ensure financing is obtained only when necessary, b) ensure that the process for identifying the timing and amount of debt or other financing is as efficient as possible, c) ensure that the most favorable interest rates and other related costs are obtained, and d) ensure future financial flexibility is maintained. The Bond Fund does not have any employees.

Bond & Interest Fund				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Tax Revenue								
5820	20240	Current Ad Valorem	4001	$ 2,127,265	$ 1,877,577	$ 1,876,411	$ 1,542,293	Debt Service Ad Valorem mill levy decreased by 1.304 mills in 2027.
5820	20240	Back Tax Collections	4002	32,055	41,000	42,166	20,454	2026 Projection and 2026 Budget based on 2025 Actual
5820	20240	Special Assessment - Current	4003	2,375	2,375	2,375	2,375	2026 Projection and 2026 Budget based on 2025 Actual
5820	20240	Payment In Lieu Of Taxes	4006	333	-	-	-	
5820	20240	Motor Vehicle Tax	4011	212,928	229,647	229,647	190,847	2026 Budget amount from County Clerk's office
Total Tax Revenue				**$ 2,374,956**	**$ 2,150,599**	**$ 2,150,599**	**$ 1,755,969**	
Miscellaneous Revenue								
5820	20240	Sale of Bonds	5851	-	-	-	-	There are no bond issuances budgeted for 2026
5820	20240	Trans From CIP Fund	5905	-	150,413	67,024	151,493	Transfer from CIP Fund for Bond Payments on CIP Projects
5820	20240	Trans From Countywide Tax Fund	5906	1,300,000	840,781	840,781	839,380	Transfer from Countywide Sales Tax Fund for Bond Payments on CIP Projects
5820	20240	Balance Forward	5999	-	56,382	43,874	0	Projected cash balance at the beginning of the year
Total Miscellaneous Revenue				**$ 1,300,000**	**$ 1,047,576**	**$ 951,679**	**$ 990,873**	
Total Revenue				**$ 3,674,956**	**$ 3,198,175**	**$ 3,102,278**	**$ 2,746,842**	
Expenditures								
Contractual Services								
5820	20240	Other Operating Expenses	6917	-	-	-	-	2025 is final payment of 2022 Parks Project 3 year Temp Note
Total Contractual Services				**$ -**	**$ -**	**$ -**	**$ -**	
Debt Service								
5820	20240	Principal	9001	3,100,000	2,555,000	2,555,000	2,235,000	Bond Payments - Principal
5820	20240	Interest	9002	699,866	547,278	547,278	465,818	Interest Payment for Bonds and Temporary Notes
5820	20240	Issuance Costs	9005	-	-	-	-	
Total Debt Service				**$ 3,799,866**	**$ 3,102,278**	**$ 3,102,278**	**$ 2,700,818**	
Miscellaneous Expenses								
5820	20240	General Reserves	9399	-	95,897	0	46,025	
Total Miscellaneous Expenses				**$ -**	**$ 95,897**	**$ 0**	**$ 46,025**	
Total Expenditures				**$ 3,799,866**	**$ 3,198,175**	**$ 3,102,278**	**$ 2,746,842**	
Revenue minus Expenditures				**$ (124,910)**	**$ -**	**$ -**	**$ -**	

Library Fund

Description: The Leavenworth Public Library is a component unit of the City of Leavenworth. As a component unit, the library is a legally separate entity with its own governing board and budget. The City maintains the Library Fund to account for the levying, collection, and disbursement of ad valorem property taxes in support of the Leavenworth Public Library's operating activities. The Library Fund is an agency fund, therefore the resources in the Library Fund are not available for City operations. Current City ordinances limit the ad valorem tax levy for the Library Fund to 3.75 mills.

Library Fund			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Tax Revenue							
8510 10220 Current Ad Valorem		4001	$ 1,065,484	$ 1,223,230	$ 1,222,410	$ 1,300,854	0.004 mill increase
8510 10220 Back Tax Collections		4002	16,751	13,771	14,591	17,252	
8510 10220 Payment In Lieu Of Taxes		4006	167	-	-	-	
8510 10220 Motor Vehicle Tax		4011	119,895	115,027	115,027	124,199	
Total Tax Revenue			**$ 1,202,297**	**$ 1,352,028**	**$ 1,352,028**	**$ 1,442,305**	
Total Revenue			**$ 1,202,297**	**$ 1,352,028**	**$ 1,352,028**	**$ 1,442,305**	
Expenditures							
Contractual Services							
8510 10220 Operating Transfers		6998	1,202,297	1,352,028	1,352,028	1,442,305	100% of funds collected are transferred to the library for operating expenses
Total Contractual Services			**$ 1,202,297**	**$ 1,352,028**	**$ 1,352,028**	**$ 1,442,305**	
Total Expenditures			**$ 1,202,297**	**$ 1,352,028**	**$ 1,352,028**	**$ 1,442,305**	
Revenue minus Expenditures			**$ -**	**$ -**	**$ -**	**-**	

Library Employee Benefits Fund

Description: This fund accounts for the levying, collection, and disbursement of ad valorem property taxes related to the payment of employee benefits such as Kansas Public Employee Retirement System (KPERS) and health insurance in support of the Leavenworth Public Library employees. There are no constraints upon levying the necessary millage to support the library employee benefits. The resources in this fund can only be used to pay for employment related benefits for the Library's employees.

Library Employee Benefit Fund			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Tax Revenue							
8512 12230 Current Ad Valorem		4001	$ 298,613	$ 397,957	$ 397,691	$ 397,541	0.072 mill decrease
8512 12230 Back Tax Collections		4002	4,495	4,480	4,746	5,272	
8512 12230 Payment In Lieu Of Taxes		4006	47	-	-	-	
8512 12230 Motor Vehicle Tax		4011	31,923	32,260	32,260	40,363	
Total Tax Revenue			**$ 335,078**	**$ 434,697**	**$ 434,697**	**$ 443,176**	
Total Revenue			**$ 335,078**	**$ 434,697**	**$ 434,697**	**$ 443,176**	
Expenditures							
Contractual Services							
8512 12230 Operating Transfers		6998	335,078	434,697	434,697	443,176	Funds transferred to the library to support employee benefits expenses
Total Contractual Services			**$ 335,078**	**$ 434,697**	**$ 434,697**	**$ 443,176**	
Total Expenditures			**$ 335,078**	**$ 434,697**	**$ 434,697**	**$ 443,176**	
Revenue minus Expenditures			**$ -**	**$ -**	**$ -**	**$ -**	

Police and Fire Pension Funds

Description: The City provided and administered a single-employer defined pension fund for police officers and fire fighters. The plan was established by ordinance in 1945. In 1971, the City affiliated with the Kansas Police and Firemen's Retirement System (KP&F). At that time, the City pension plan became closed to new entrants. All members already enrolled in the City's single-employer defined pension plan were given the option of joining KP&F or remaining with the City Plan. As of December 31, 2025, the plan consisted of three (3) beneficiaries, two (2) beneficiaries are in the Fire Pension Fund and one (1) beneficiary is in the Police Pension Fund. Both funds are supported by ad valorem property taxes. The General Fund absorbs all of the administrative costs of maintaining the funds.

Police Pension Fund			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Tax Revenue							Police Pension Fund mill levy left unchanged to meet funding
8182 82320 Current Ad Valorem		4001	$ 6,115	$ 15,983	$ 15,973	$ 16,651	requirement per actuary report
8182 82320 Back Tax Collections		4002	222	220	230	221	Estimate based on 2025 Actual
8182 82320 Payment In Lieu Of Taxes		4006	1	-	-	-	
8182 82320 Motor Vehicle Tax		4011	1,621	661	661	1,588	2026 estimate from County Clerk's office
Total Tax Revenue			**$ 7,959**	**$ 16,864**	**$ 16,864**	**$ 18,460**	
Miscellaneous Revenue							
8182 82320 Interest Earnings		5801	5,622	7,000	7,000	6,000	
8182 82320 Balance Forward		5999	-	160,788	160,333	165,772	Projected cash balance at the beginning of the year
Total Miscellaneous Revenue			**$ 5,622**	**$ 167,788**	**$ 167,333**	**$ 171,772**	
Total Revenue			**$ 13,581**	**$ 184,652**	**$ 184,197**	**$ 190,232**	
Expenditures							
Personal Services							
8182 82320 Pension Payment - Police		6119	18,425	18,425	18,425	19,500	Pension payments for one retiree
Total Personal Services			**$ 18,425**	**$ 18,425**	**$ 18,425**	**$ 19,500**	
Miscellaneous Expenses							
8182 82320 General Reserves		9399	-	166,227	165,772	170,732	
Total Miscellaneous Expenses			**$ -**	**$ 166,227**	**$ 165,772**	**$ 170,732**	
Total Expenditures			**$ 18,425**	**$ 184,652**	**$ 184,197**	**$ 190,232**	
Revenue minus Expenditures			**$ (4,845)**	**$ -**	**$ -**	**$ -**	

Police and Fire Pension Funds

Description: The City provided and administered a single-employer defined pension fund for police officers and fire fighters. The plan was established by ordinance in 1945. In 1971, the City affiliated with the Kansas Police and Firemen's Retirement System (KP&F). At that time, the City pension plan became closed to new entrants. All members already enrolled in the City's single-employer defined pension plan were given the option of joining KP&F or remaining with the City Plan. As of December 31, 2025, the plan consisted of three (3) beneficiaries, two (2) beneficiaries are in the Fire Pension Fund and one (1) beneficiary is in the Police Pension Fund. Both funds are supported by ad valorem property taxes. The General Fund absorbs all of the administrative costs of maintaining the funds.

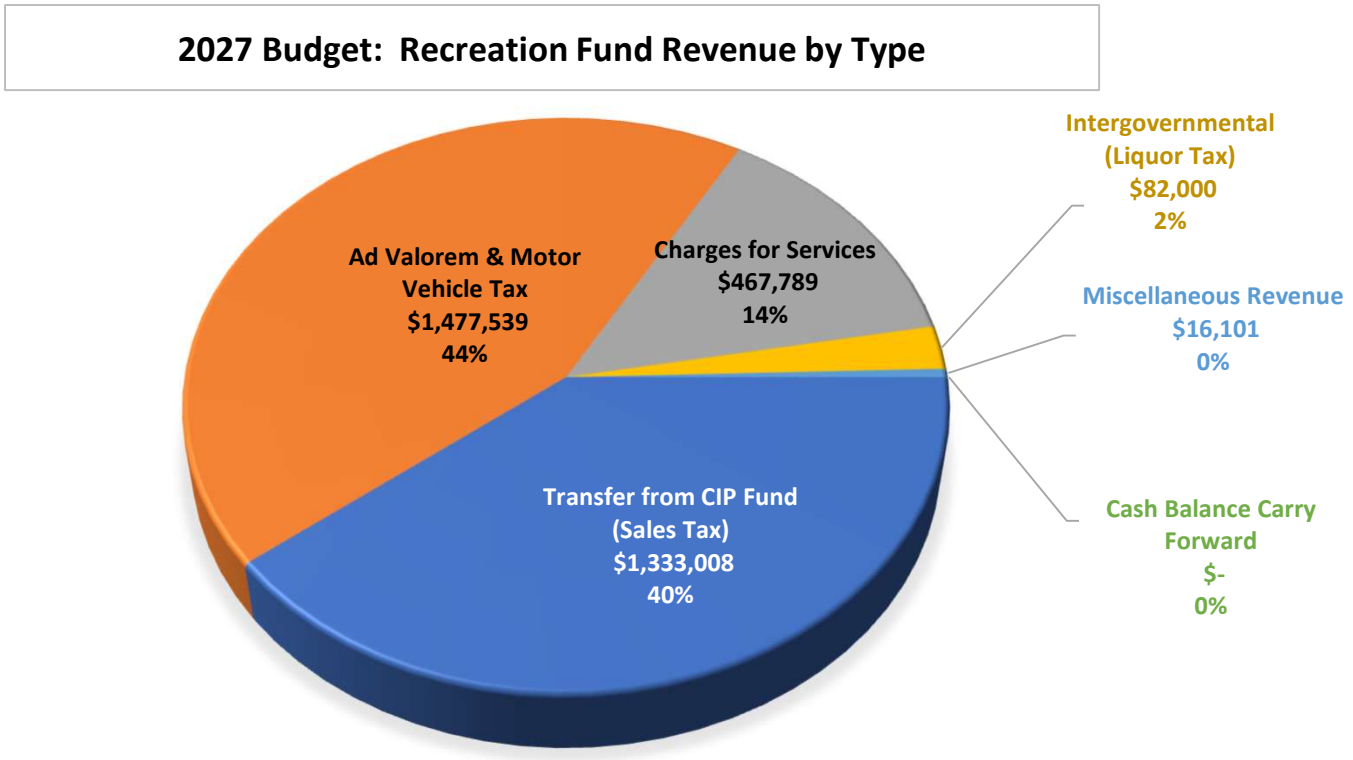
Fire Pension Fund			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Tax Revenue							Fire Pension Fund mill levy left unchanged to meet funding requirement
8180 80310 Current Ad Valorem		4001	$ 49,824	$ 42,079	$ 42,051	$ 44,402	per actuary report
8180 80310 Back Tax Collections		4002	872	474	502	589	Estimate based on actual
8180 80310 Payment In Lieu Of Taxes		4006	8	-	-	-	
8180 80310 Motor Vehicle Tax		4011	10,551	5,378	5,378	4,249	2025 estimate from County Clerk's office
Total Tax Revenue			**$ 61,255**	**$ 47,931**	**$ 47,931**	**$ 49,240**	
Miscellaneous Revenue							
8180 80310 Interest Earnings		5801	11,032	11,000	11,000	11,000	
8180 80310 Balance Forward		5999	-	301,146	303,212	287,525	Projected cash balance at the beginning of the year
Total Miscellaneous Revenue			**$ 11,032**	**$ 312,146**	**$ 314,212**	**$ 298,525**	
Total Revenue			**$ 72,287**	**$ 360,077**	**$ 362,143**	**$ 347,765**	
Expenditures							
Personal Services							
8180 80310 Pension Payment - Fire		6118	74,618	74,618	74,618	78,970	Pension payments for two retirees
Total Personal Services			**$ 74,618**	**$ 74,618**	**$ 74,618**	**$ 78,970**	
Miscellaneous Expenses							
8180 80310 General Reserves		9399	-	285,459	287,525	268,795	
Total Miscellaneous Expenses			**$ -**	**$ 285,459**	**$ 287,525**	**$ 268,795**	
Total Expenditures			**$ 74,618**	**$ 360,077**	**$ 362,143**	**$ 347,765**	
Revenue minus Expenditures			**$ (2,331)**	**$ -**	**$ -**	**$ -**	

Recreation Fund

Description: The Recreation Fund is used to account for the cultural and recreational activities of the City. Its resources are generated from ad valorem property taxes, sales taxes, and user fees, as illustrated in the below pie chart. The table below, right, lists the divisions that the $3,214,830 in revenue supports. The individual 2027 budgets for each division are shown on the following pages.

Revenue Source	2027 Budget
Transfer from CIP Fund (Sales Tax)	$ 1,333,008
Ad Valorem & Motor Vehicle Tax	$ 1,477,539
Charges for Services	$ 467,789
Intergovernmental (Liquor Tax)	$ 82,000
Miscellaneous Revenue	$ 16,101
Cash Balance Carry Forward	$ -
Total 2027 Budgeted Revenue	**$ 3,376,437**

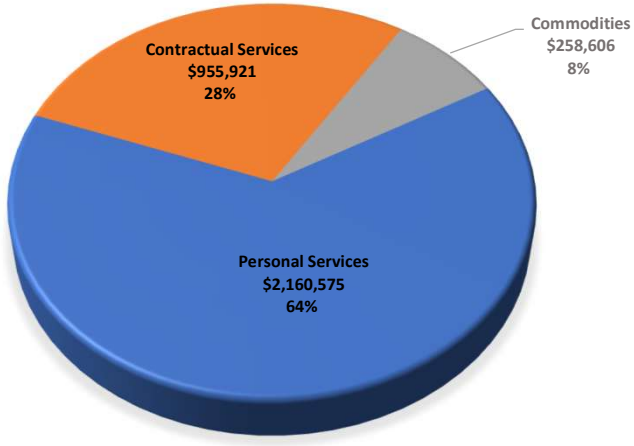
Expenditures by Division	2027 Budget
Parks	$ 1,287,931
Recreation	$ 625,936
RFCC Facility Maintenance	$ 567,908
Aquatics	$ 540,653
Community Center	$ 254,944
Performing Arts	$ 62,663
Riverfront Park	$ 36,403
Total 2027 Budgeted Expenditures	**$ 3,376,437**



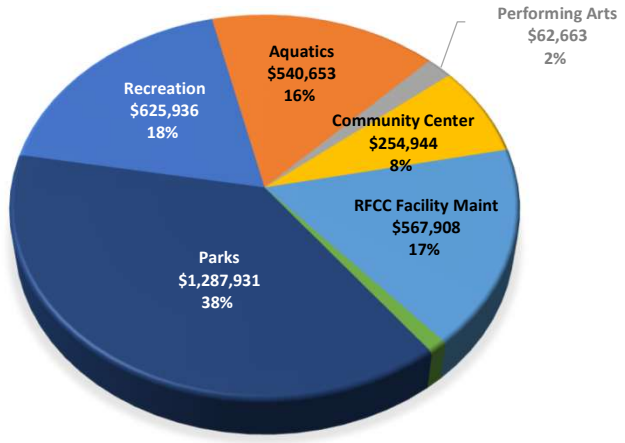
City of Leavenworth, Kansas
Recreation Fund
2027 Proposed Budget

	Recreation Fund Budget Summary				2027 Proposed Budget: Recreation Fund by Division							
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Recreation	Aquatics	Performing Arts	Community Center	RFCC Facility Maint	Riverfront Park	Parks	Total Recreation Fund
Revenue												
Tax Revenue	$ 558,098	$ 872,083	$ 872,083	$ 1,477,539	$ 1,477,539	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,477,539
Intergovernmental Revenue	80,928	94,700	94,700	82,000	-	82,000	-	-	-	-	-	82,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	441,071	470,035	440,035	467,789	53,754	120,000	36,300	215,735	-	15,000	27,000	467,789
Miscellaneous Revenue	2,117,398	1,654,546	1,604,788	1,349,109	776,900	3,001	1,300	-	567,908	-	-	1,349,109
Balance Forward (Reserves)	-	123,466	120,631	-	-	-	-	-	-	-	-	-
Total Revenue	**$ 3,197,495**	**$ 3,214,830**	**$ 3,132,237**	**$ 3,376,437**	**$ 2,308,193**	**$ 205,001**	**$ 37,600**	**$ 215,735**	**$ 567,908**	**$ 15,000**	**$ 27,000**	**$ 3,376,437**
Expenditures												
Personal Services	1,932,579	2,045,687	1,987,929	2,160,575	501,659	411,089	-	214,684	240,608	9,518	783,017	2,160,575
Contractual Services	908,055	923,979	913,505	955,921	90,700	85,499	58,163	28,160	306,900	23,635	362,864	955,921
Commodities	208,630	244,839	230,803	258,606	32,241	44,065	4,500	12,100	20,400	3,250	142,050	258,606
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	27,600	-	-	-	-	-	-	-	-	-	-	-
General Reserves	-	325	-	1,335	1,335	-	-	-	-	-	-	1,335
Total Expenditures	**$ 3,076,863**	**$ 3,214,830**	**$ 3,132,237**	**$ 3,376,437**	**$ 625,936**	**$ 540,653**	**$ 62,663**	**$ 254,944**	**$ 567,908**	**$ 36,403**	**$ 1,287,931**	**$ 3,376,437**
Revenue minus Expenditures	**$ 120,631**	**$ -**	**$ -**	**$ -**	**$ 1,682,258**	**$ (335,652)**	**$ (25,063)**	**$ (39,209)**	**$ -**	**$ (21,403)**	**$ (1,260,931)**	**$ -**

2027 Budget: Recreation Fund Expenditures by Type



2027 Budget: Recreation Fund Expenditures by Division



Recreation Fund - Recreation Division

Description: The Recreation Division oversees all of the functions of the Parks & Recreation Department (Parks & Rec). Parks & Rec provides recreational opportunities designed to be inclusive to all of the citizens of Leavenworth. Parks & Rec provides a Recreation Activity Scholarship Program. The scholarship program offers a $100 credit per approved person per year to be used toward certain Parks and Rec activities, such as fitness passes, swim programs, and youth sports. In order for individuals or families to be qualified for the scholarship program they have to live within city limits and currently be receiving public financial assistance.

Recreation Division				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Tax Revenue								
2502	02730	Current Ad Valorem	4001	$ 494,235	$ 809,616	$ 809,073	$ 1,377,172	Recreation Fund mill rate increased by 1.491 mills as part of strategy to fund more of the Recreation Fund by ad valorem taxes over Sales Tax
2502	02730	Back Tax Collections	4002	8,044	9,114	9,657	18,264	
2502	02730	Payment In Lieu Of Taxes	4006	77	-	-	-	
2502	02730	Motor Vehicle Tax	4011	55,741	53,353	53,353	82,103	
Total Tax Revenue				**$ 558,098**	**$ 872,083**	**$ 872,083**	**$ 1,477,539**	
Charges for Services								
2502	02730	Concessions	5608	-	4,000	4,000	-	Concessions handled by external vendor; City receives 20% of sales
2502	02730	Admission Fees	5610	4,580	-	-	-	No admissions for tournaments budgeted for 2027
2502	02730	Other Rentals	5699	9,786	1,000	1,000	1,000	Special event rentals
2502	02730	Program Income	5713	49,727	55,000	55,000	52,754	
Total Charges for Services				**$ 64,092**	**$ 60,000**	**$ 60,000**	**$ 53,754**	
Miscellaneous Revenue								
2502	02730	Contribution Rev	5863	736	2,000	2,000	1,800	Donations
2502	02730	Commissions	5869	1,354	-	-	-	Vending machine revenue
2502	02730	Other - Miscellaneous	5899	330	-	-	-	
2502	02730	Intrafund Transfers	5900	27,600	-	-	-	
2502	02730	Trans From CIP Fund	5905	1,583,821	1,122,562	1,075,278	765,100	Transfer from CIP Sales Tax Fund
2502	02730	Trans From Special Park Fund	5990	-	10,000	10,000	10,000	Transfer from Special Park Gift Fund for portion of PT Admin Asst (total cost $28,350)
2502	02730	Balance Forward	5999	-	123,466	120,631	-	
Total Miscellaneous Revenue				**$ 1,613,841**	**$ 1,258,028**	**$ 1,207,909**	**$ 776,900**	
Total Revenue				**$ 2,236,031**	**$ 2,190,111**	**$ 2,139,992**	**$ 2,308,193**	
Expenditures								
Personal Services								
2502	02730	Full Time	6101	328,104	333,416	333,416	343,419	4 full-time employees: Parks & Recreation Director (1), Parks & Recreation Deputy Director (1), Recreation Supervisor (1), Admin. Asst. (1)
2502	02730	Overtime	6102	876	-	-	-	Secretary misc. OT
2502	02730	Part Time	6104	14,364	27,963	27,963	22,839	Part-time admin assistant. Temporary Concession Manager, Temporary Concession Assistant Manager, Temporary Concession Worker, Gym/Field Supervisors.
2502	02730	Longevity	6107	1,400	1,400	1,400	2,560	3 employees qualify for longevity > 5 years.
2502	02730	FICA Exp	6108	26,476	28,579	28,579	28,215	
2502	02730	Health Insurance	6110	65,744	51,067	51,067	64,850	
2502	02730	KPERS Exp	6111	41,896	38,997	38,997	37,998	
2502	02730	Worker's Compensation	6116	1,021	1,399	1,399	1,409	
2502	02730	Unemployment Insurance	6120	346	374	374	369	

Recreation Fund - Recreation Division

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Recreation Division				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2502	02730	Automobile Allowance	6126	10,800	10,800	10,800	-	
	Total Personal Services			**$ 491,026**	**$ 493,995**	**$ 493,995**	**$ 501,659**	
	Contractual Services							
2502	02730	Telephone	6206	117	250	250	250	Sportsfield phone and security monitoring charges
2502	02730	Postage	6207	2,813	7,500	7,500	7,500	Bulk mailing of city newsletter reduced to 2X per year
2502	02730	Commercial Travel	6301	-	500	500	500	Travel to conferences and training (KAA, KRPA, NRPA)
2502	02730	Lodging	6302	728	450	450	1,000	Lodging for out of town conferences and training. KRPA, NRPA.
2502	02730	Meals	6303	343	110	110	400	Meals during conferences and training
2502	02730	Mileage Reimbursement	6304	-	50	50	50	POV reimbursement for training/conference travel
2502	02730	Parking/Tolls	6305	113	-	-	-	
2502	02730	Registration	6403	1,612	550	550	1,500	Registration for conferences/training (KAA, KRPA, NRPA)
2502	02730	Classified Advertising	6451	272	250	250	500	Ads for open positions
2502	02730	Promotional Advertising	6452	1,498	2,500	2,500	2,500	Ads for leagues/programs
2502	02730	Legal Advertising	6453	-	-	-	-	
2502	02730	Insurance	6501	7,837	7,200	9,900	8,000	Facility insurance, sportsfield.
2502	02730	Dues Memberships & Subs	6601	1,517	1,300	1,300	1,500	KAA, KRPA, and NRPA annual dues
2502	02730	Printing/Copying Services	6617	9,752	20,000	10,000	10,000	Printing of City Newsletter, registration forms, fliers, promotional items, etc.
2502	02730	Food Services Exp	6619	2,808	1,000	1,000	2,000	Food for volunteers at special events
2502	02730	Recreational Services	6625	35,627	45,000	45,000	45,000	Umpires, referees, contractual site workers, etc. Increase is in direct correlation with decrease in PT-6104. More contractual workers, less COL employees.
2502	02730	Other Professional Services	6699	6,065	2,500	2,500	2,500	Misc. professionals, such as photography, pitching instructor
2502	02730	Other Rental	6799	1,918	3,000	3,000	3,000	Port-a-potty rental for practice sites
2502	02730	Building/Grounds M&R	6802	-	-	-	-	
2502	02730	Miscellaneous Permits	6903	220	500	500	500	Concession permitting
2502	02730	Sales Tax	6907	928	-	-	-	
2502	02730	Other Operating Expenses	6917	5	-	-	-	
2502	02730	Bank Charges	6918	3,717	3,700	3,700	4,000	Credit card processing, account services.
	Total Contractual Services			**$ 77,888**	**$ 96,360**	**$ 89,060**	**$ 90,700**	
	Commodities							
2502	02730	Office Supplies	7001	1,566	1,400	1,364	1,491	Parks and Rec. admin. office supplies
2502	02730	Clothing & Uniforms	7101	-	12,000	6,000	12,000	Rec. workers, field supervisors, gym supervisors, etc. Jerseys for youth Sports
2502	02730	Other Clothing & Linen	7149	-	300	300	300	Hats, gloves, etc. as needed
2502	02730	Food	7201	892	3,000	3,000	2,000	Park Board meeting food/snacks, volunteer & employee food - events
2502	02730	Concession Supplies	7249	1,115	-	-	-	Sportsfield concession materials, vendor will provide concession supplies
2502	02730	General Medical Supplies	7252	130	100	100	150	First aid kit supplies
2502	02730	Building/Grounds Materials	7301	29	1,200	1,200	1,200	Misc. items for sports field building and dugouts
2502	02730	Janitorial Supplies	7319	67	-	-	-	

Recreation Fund - Recreation Division

Description: The Recreation Division oversees all of the functions of the Parks & Recreation Department (Parks & Rec). Parks & Rec provides recreational opportunities designed to be inclusive to all of the citizens of Leavenworth. Parks & Rec provides a Recreation Activity Scholarship Program. The scholarship program offers a $100 credit per approved person per year to be used toward certain Parks and Rec activities, such as fitness passes, swim programs, and youth sports. In order for individuals or families to be qualified for the scholarship program they have to live within city limits and currently be receiving public financial assistance.

Recreation Division				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2502	02730	Recreation Supplies	7320	26,465	13,700	13,700	13,700	Bats, balls, helmets, catchers gear, etc. (High 2025 Actual due to jerseys coded to wrong line item)
2502	02730	Other Operating Supplies	7399	1,231	1,000	1,000	1,200	Tees, nets, tennis straps, etc.
2502	02730	Non-Cap Office Equipment	7401	1,932	-	-	-	IT expenses
2502	02730	Non-Cap Software	7405	240	200	200	200	
2502	02730	Non-Cap Recreation Equipment	7614	-	-	-	-	
		Total Commodities		**$ 33,669**	**$ 32,900**	**$ 26,864**	**$ 32,241**	
		Miscellaneous Expenses						
2502	02730	General Reserves	9399	-	325	-	1,335	
		Total Miscellaneous Expenses		**$ -**	**$ 325**	**$ -**	**$ 1,335**	
		Total Expenditures		**$ 602,582**	**$ 623,580**	**$ 609,919**	**$ 625,936**	
		Revenue minus Expenditures		**$ 1,633,448**	**$ 1,566,531**	**$ 1,530,073**	**$ 1,682,258**	

Recreation Fund - Aquatics Division

Description: The Aquatics Division operates the indoor pool at the Riverfront Community Center year-round and the Wollman Aquatic Center during the summer months. Along with open swim, the Aquatics Division offers swim lessons and several aquatic fitness programs such as aquacise, water walking, and aquatic physical therapy. The City also offers after-hours pool-parties at both pool locations. These are very popular for children's birthday parties. 2026 Is phase 2 of 2 phase for the indoor pool modernization. The indoor pool will be closed the summer 2026 from Memorial Day to Labor Day.

			Aquatics		2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
			Revenue						
			Intergovernmental Revenue						
2502	02740		Liquor Tax	4204	$ 80,928	$ 94,700	$ 94,700	$ 82,000	One-third of liquor tax is allocated to the Recreation Fund
			Total Intergovernmental Revenue		**$ 80,928**	**$ 94,700**	**$ 94,700**	**$ 82,000**	
			Charges for Services						
2502	02740		Swimming Pool Fees	5601	110,892	120,000	120,000	120,000	Admission, passes, lessons, etc.; expecting 2025 decrease due to opening of Lansing Pool/Water Park in 2025
	02740		Other Rentals	5699	800	-	-	-	
			Total Charges for Services		**$ 111,692**	**$ 120,000**	**$ 120,000**	**$ 120,000**	
			Miscellaneous Revenue						
2502	02740		Insurance Proceeds	5865	-	-	-	-	
2502	02740		Commissions	5869	2,301	2,500	2,500	2,500	Vending machine revenue
2502	02740		Deposits Short & Over	5896	-	-	-	-	
2502	02740		Other - Miscellaneous	5899	710	501	501	501	Dive-in movies / Overnight campout
			Total Miscellaneous Revenue		**$ 3,011**	**$ 3,001**	**$ 3,001**	**$ 3,001**	
			Total Revenue		**$ 195,631**	**$ 217,701**	**$ 217,701**	**$ 205,001**	
			Expenditures						
			Personal Services						
2502	02740		Full Time	6101	73,268	101,619	101,619	102,405	2 full-time employees: Aquatic & Special Event Supervisor (1), Aquatic Manager (1)
2502	02740		Overtime	6102	5,954	5,000	5,000	6,000	Aquatic Mgr. misc. overtime
2502	02740		Part Time	6104	220,108	265,445	265,445	255,765	Life guards, swim instructors, swim team coaches, etc. Increased Head Life Guards to $16/hour and Life Guards to $15/hour (pay increase mid-season 2025). Indoor pool closed in 2025 for 3 months
2502	02740		Longevity	6107	-	520	520	-	Aquatic & Special Event Supervisor
2502	02740		FICA Exp	6108	22,876	28,503	28,503	27,859	
2502	02740		Health Insurance	6110	535	13,482	700	646	
2502	02740		KPERS Exp	6111	8,472	11,475	11,475	11,610	
2502	02740		Worker's Compensation	6116	3,628	6,590	4,000	6,440	
2502	02740		Unemployment Insurance	6120	299	373	373	364	
2502	02740		Sick Leave Reimbursement	6122	-	-	-	-	
2502	02740		Vacation Leave Reimbursement	6123	-	-	-	-	
			Total Personal Services		**$ 335,140**	**$ 433,007**	**$ 417,635**	**$ 411,089**	
			Contractual Services						
2502	02740		Electricity	6201	16,495	16,000	16,000	16,000	Wollman Aquatic Center (WAC) electrical usage - History shows that we spent close to $15k on electricity over the past few years.
2502	02740		Water	6203	10,426	12,000	12,000	12,000	WAC water usage
2502	02740		Telephone	6206	1,585	3,600	3,600	3,600	Phone lines, credit card machine, cell phones, security alarm
2502	02740		Cable/Internet	6208	1,560	1,540	1,540	1,540	Internet & Cable TV

Recreation Fund - Aquatics Division

Description: The Aquatics Division operates the indoor pool at the Riverfront Community Center year-round and the Wollman Aquatic Center during the summer months. Along with open swim, the Aquatics Division offers swim lessons and several aquatic fitness programs such as aquacise, water walking, and aquatic physical therapy. The City also offers after-hours pool-parties at both pool locations. These are very popular for children's birthday parties. 2026 Is phase 2 of 2 phase for the indoor pool modernization. The indoor pool will be closed the summer 2026 from Memorial Day to Labor Day.

Aquatics				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2502	02740	Commercial Travel	6301	-	500	500	500	Miscellaneous long distance travel for training
2502	02740	Lodging	6302	130	1,000	1,000	1,000	For staff training events, KRPA Conference
2502	02740	Meals	6303	-	500	500	500	For staff training events, KRPA Conference
2502	02740	Mileage Reimbursement	6304	-	100	100	100	For staff training events
2502	02740	Parking/Tolls	6305	-	50	50	50	For staff training events
2502	02740	Registration	6403	795	1,000	1,000	1,000	Out of town conferences and training classes. KRPA & Aquatics conferences & continuing education classes (Moved $1,000 to 6451)
2502	02740	Classified Advertising	6451	294	2,400	2,400	2,400	Program and employment advertising (Add $1,000 from 6403 for Facebook ad's)
2502	02740	Promotional Advertising	6452	148	-	-	-	
2502	02740	Dues Memberships & Subs	6601	-	1,300	1,300	1,300	KRPA Memberships, NRPA Memberships
2502	02740	Printing/Copying Services	6617	247	500	500	500	Punch cards, annual passes
2502	02740	Recreational Services	6625	11,380	15,000	15,000	15,000	Am. Red Cross service provider fee, updates to staff certs, WAC Security
2502	02740	Training Services	6641	347	2,500	2,500	1,500	WSIT (Water Safety Instructor Trainer) and LGI (Life Guard Instructor) training brought in-house after 2022 WSIT training for Aquatics Mgr. New lifeguard training reimbursement.
2502	02740	Other Professional Services	6699	5,781	6,000	6,000	6,000	Software tracking for swim meets and other contracted work such as painting, Digiti Aquatic scheduling software, etc.
2502	02740	Other Rental	6799	-	-	-	-	
2502	02740	Building/Grounds M&R	6802	6,986	14,509	14,509	14,509	Mudjacking, welding gutters, landscaping, plumbing and electrical, building repairs, etc.
2502	02740	Other Equipment M&R	6899	12,985	8,000	8,000	8,000	Repair of pumps, chlorinators, pool equipment, etc.
2502	02740	Other Operating Expenses	6917	6	-	-	-	
2502	02740	Bank Charges	6918	1,166	-	-	-	
	Total Contractual Services			**$ 70,332**	**$ 86,499**	**$ 86,499**	**$ 85,499**	
	Commodities							
2502	02740	Office Supplies	7001	630	550	550	550	Paper, binders, post it, pens, etc.
2502	02740	Educational Materials	7004	-	280	280	280	American Red Cross manuals/educational materials
2502	02740	Other Office Supplies	7099	-	-	-	-	
2502	02740	Clothing & Uniforms	7101	3,855	4,000	4,000	4,000	Swim suits, board shorts, lanyards, whistles, etc.
2502	02740	Food	7201	204	500	500	500	Food for Training and Inservice,
2502	02740	General Medical Supplies	7252	347	1,500	1,500	1,500	First aid kit supplies, AED pads replacements
2502	02740	Building/Grounds Materials	7301	4,912	4,000	4,000	4,000	Mulch, etc. for landscape, LED light bulbs, building supplies and materials, Signage
2502	02740	Chemicals	7307	18,026	20,000	20,000	20,000	Trichlor, soda ash, & additional chemicals as needed - cost of chemicals are going up due to tariffs.
2502	02740	Equipment/Motor Repair Parts	7315	662	775	775	775	Pool cleaner repair parts, skimmers
2502	02740	Tools	7317	1,046	500	500	500	Misc. tools such as wrenches, screw drivers, allen sets, etc. Tools must be replace often due to the high corrosiveness of pool environment)
2502	02740	Park Supplies	7318	64	-	-	-	
2502	02740	Janitorial Supplies	7319	1,673	2,500	2,500	2,500	Disinfectants, cleaning supplies, toilet paper, Squeegees

Recreation Fund - Aquatics Division

Description: The Aquatics Division operates the indoor pool at the Riverfront Community Center year-round and the Wollman Aquatic Center during the summer months. Along with open swim, the Aquatics Division offers swim lessons and several aquatic fitness programs such as aquacise, water walking, and aquatic physical therapy. The City also offers after-hours pool-parties at both pool locations. These are very popular for children's birthday parties. 2026 Is phase 2 of 2 phase for the indoor pool modernization. The indoor pool will be closed the summer 2026 from Memorial Day to Labor Day.

Aquatics				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2502	02740	Recreation Supplies	7320	3,710	6,500	6,500	6,500	Noodles, buoys, kickboards, etc. Chase lounge chairs replacement
2502	02740	Training Materials	7327	-	560	560	560	Lifeguard training supplies such as test dummies, facemasks, gloves, etc.
2502	02740	Other Operating Supplies	7399	2,909	1,400	1,400	1,400	Wristbands, locks, etc.
2502	02740	Non-Cap Furniture/Furnishings	7402	-	-	-	-	
2502	02740	Non-Cap Software	7405	-	624	624	-	IT expenses
2502	02740	Non-Cap IT Equipment	7406	-	-	-	-	
2502	02740	Non-Cap Safety Equipment	7612	774	1,000	1,000	1,000	Back boards, rescue tubes, and emergency response items
2502	02740	Non-Cap Recreation Equipment	7614	151	-	-	-	
	Total Commodities			**$ 38,964**	**$ 44,689**	**$ 44,689**	**$ 44,065**	
	Total Expenditures			**$ 444,435**	**$ 564,195**	**$ 548,823**	**$ 540,653**	
	Revenue minus Expenditures			**$ (248,804)**	**$ (346,494)**	**$ (331,122)**	**$ (335,652)**	

Recreation Fund - Performing Arts Division

Description: The Performing Arts Division accounts for the expenses associated with supporting the River City Community Players (RCCP), Leavenworth's local community theatre group. Each year they offer 7-8 family friendly productions at the Performing Arts Center. The RCCP works under the auspices of the City of Leavenworth and is supported by the Parks and Recreation Department. The Parks and Recreation Department is also responsible for the maintenance of the Performing Arts Center. The Performing Arts Division does not have any employees.

Performing Arts			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Charges for Services							
2502 02750 Admission Fees	5610		$ 33,313	$ 36,300	$ 36,300	$ 36,300	Tickets for productions
Total Charges for Services			**$ 33,313**	**$ 36,300**	**$ 36,300**	**$ 36,300**	
Miscellaneous Revenue							
2502 02750 Building Rental Rev	5802		400	300	300	300	Miscellaneous facility rental
2502 02750 Building Rental Rev	5802		10	-	-	-	
2502 02750 Other - Miscellaneous	5899		1,191	1,000	1,000	1,000	Miscellaneous donations
Total Miscellaneous Revenue			**$ 1,601**	**$ 1,300**	**$ 1,300**	**$ 1,300**	
Total Revenue			**$ 34,914**	**$ 37,600**	**$ 37,600**	**$ 37,600**	
Expenditures							
Contractual Services							
2502 02750 Electricity	6201		11,809	12,100	12,100	12,100	Electricity used at the Performing Arts Center (PAC)
2502 02750 Natural Gas	6202		6,155	6,000	6,000	6,000	Gas for furnace at PAC
2502 02750 Water	6203		629	500	500	600	Water used at the PAC
2502 02750 Telephone	6206		444	900	900	900	Telephone
2502 02750 Postage	6207		167	100	100	200	Postage for mailings
2502 02750 Cable/Internet	6208		1,600	1,500	1,500	1,600	Internet and Wi-Fi
2502 02750 Promotional Advertising	6452		-	-	-	-	
2502 02750 Pest Control Services	6612		1,181	1,204	1,204	1,313	Pest control at PAC (Pest Control prices have raised to $109.35/month)
2502 02750 Laundry & Cleaning	6613		-	-	-	-	
2502 02750 Janitorial Services	6614		4,120	4,400	4,400	4,400	Contractual cleaning of restrooms, floors, carpets, backstage, etc.
2502 02750 Printing/Copying Services	6617		3,640	3,000	3,000	3,500	Flyers, posters, etc.
2502 02750 Recreational Services	6625		-	-	-	-	
2502 02750 Other Professional Services	6699		5,530	7,000	7,000	7,000	Alarm monitoring, playwrights, royalties
2502 02750 Other Rental	6799		12,458	13,200	13,200	13,200	Scripts, books, other printed materials required for productions
2502 02750 Building/Grounds M&R	6802		23,825	4,500	4,500	4,500	Contractual maintenance requirements for the facility. Compressor replacement in 2025 reason for large expenditure.
2502 02750 Miscellaneous Permits	6903		60	100	100	100	Alarm permitting
2502 02750 Sales Tax	6907		2,623	2,200	2,200	2,600	
2502 02750 Other Operating Expenses	6917		128	600	600	150	Eventbrite Transaction Fees
Total Contractual Services			**$ 74,368**	**$ 57,304**	**$ 57,304**	**$ 58,163**	
Commodities							
2502 02750 Office Supplies	7001		-	100	100	100	Paper, pens, note pads, etc.
2502 02750 Books/Magazines	7002		-	100	100	100	Misc. periodicals beyond production scripts
2502 02750 Clothing & Uniforms	7101		185	-	-	-	
2502 02750 Other Clothing & Linen	7149		-	-	-	-	
2502 02750 Food	7201		336	100	100	400	Snacks during rehearsals
2502 02750 Building/Grounds Materials	7301		1,094	2,000	2,000	2,000	Materials for repairs to stage, paint, etc. Cardboard for set construction

Recreation Fund - Performing Arts Division

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Performing Arts				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2502	02750	Janitorial Supplies	7319	158	400	400	400	Toilet paper, tri-fold towels, disinfectant
2502	02750	Other Operating Supplies	7399	1,090	1,500	1,500	1,500	Ladders, steps stools, extension cords, etc.
	Total Commodities			**$ 2,863**	**$ 4,200**	**$ 4,200**	**$ 4,500**	
	Total Expenditures			**$ 77,231**	**$ 61,504**	**$ 61,504**	**$ 62,663**	
	Revenue minus Expenditures			**$ (42,317)**	**$ (23,904)**	**$ (23,904)**	**$ (25,063)**	

Recreation Fund - Community Center Division

Description: The Riverfront Community Center is a charming 1880's former Union Depot train station. Originally constructed in 1888, the historic depot was restored and remodeled in 1988 as a multi-functional facility. This classic facility provides an ideal atmosphere for all types of special events, meetings, and family gatherings with several different rooms of varying sizes, amenities, and views. It also offers the community a workout facility including a weight room, cardio room, indoor swimming pool, gymnasium, racquetball courts, and an indoor 1/10 mile long walking track. The Community Center Division accounts for the fees collected for the services provided in the Community Center and the expenses directly associated with providing those services. The facility's maintenance costs are accounted for in a separate division.

Community Center												Notes
				2025 Actual		2026 Adopted Budget		2026 Projection		2027 Proposed Budget		
Revenue												
Charges for Services												
2502	02760	Entrance Fees	5603	$ 56,199	$	56,200	$	56,200	$	56,200		Community center admission. Note - all revenues increased 10% over 2022
2502	02760	Company Pass	5604	545		935		935		935		Corporate passes
2502	02760	Senior Citizen Pass	5605	560		300		300		300		Seniors
2502	02760	Food Service Fees	5607	4,924		-		-		-		In-house catering service no longer provided
2502	02760	Room Rental	5651	116,772		150,000		120,000		150,000		Rental payments for RFCC rooms, room rental rate increase in 2025
2502	02760	Other Rentals	5699	12,326		8,000		8,000		8,000		Stage, bars, backdrops, misc. decorations, etc.
2502	02760	Charges For Service - Other	5799	245		300		300		300		Harvey girls
Total Charges for Services				**$ 191,570**	**$**	**215,735**	**$**	**185,735**	**$**	**215,735**		
Miscellaneous Revenue												
2502	02760	Deposits Short & Over	5896	-		-		-		-		
2502	02760	Other - Miscellaneous	5899	629		-		-		-		Market mgr. revenue, misc. rental revenues
Total Miscellaneous Revenue				**$ 629**	**$**	**-**	**$**	**-**	**$**	**-**		
Total Revenue				**$ 192,199**	**$**	**215,735**	**$**	**185,735**	**$**	**215,735**		
Expenditures												
Personal Services												
2502	02760	Full Time	6101	77,435		79,176		79,176		81,551		1 full-time employee: Community Center Manager (moved full time custodian to RFCC Maintenance Division)
2502	02760	Overtime	6102	168		-		-		-		
2502	02760	Part Time	6104	127,866		84,954		84,954		88,396		Cashiers, building supervisors, and shift coordinators
2502	02760	Longevity	6107	600		600		600		1,375		RFCC Mgr.
2502	02760	FICA Exp	6108	15,200		12,762		12,762		13,106		
2502	02760	Health Insurance	6110	23,290		18,809		18,809		20,443		
2502	02760	KPERS Exp	6111	8,580		8,769		8,769		8,881		
2502	02760	Worker's Compensation	6116	451		741		741		761		
2502	02760	Unemployment Insurance	6120	199		167		167		171		
2502	02760	Automobile Allowance	6126	2,100		2,100		2,100		-		
Total Personal Services				**$ 255,890**	**$**	**208,078**	**$**	**208,078**	**$**	**214,684**		
Contractual Services												
2502	02760	Water	6203	-		-		-		-		
2502	02760	Telephone	6206	3,580		7,200		1,000		7,200		Phones, internet, and cable TV for workout rooms, security alarm. 2024 Actual: $6,923.
2502	02760	Network Connectivity	6209	5,482		8,160		8,160		8,160		IT expenses
2502	02760	Lodging	6302	-		350		350		350		Out of town conferences & training
2502	02760	Meals	6303	-		100		100		100		Out of town conferences & training
2502	02760	Mileage Reimbursement	6304	-		-		-		-		POV usage for bank deposits, removed.
2502	02760	Registration	6403	-		400		400		400		Misc. conferences & seminars
2502	02760	Classified Advertising	6451	-		800		800		800		Ads for filling vacant positions

Recreation Fund - Community Center Division

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Community Center				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2502	02760	Promotional Advertising	6452	1,117	1,200	1,200	1,200	Cost for website, misc. promotional listings
2502	02760	Insurance	6501	1,142	10,300	5,200	-	Flood insurance for Community Center
2502	02760	Dues Memberships & Subs	6601	-	400	400	400	Subscription to LV Times
2502	02760	Printing/Copying Services	6617	972	750	750	1,000	Punch passes, annual passes, reservation book, etc. Printing costs have increased
2502	02760	Food Services Exp	6619	5,137	-	-	-	No more in-house caterer
2502	02760	Other Professional Services	6699	1,631	4,000	4,000	4,000	Weight & cardio equipment maintenance, piano tuning, audio/visual equipment service
2502	02760	Equipment Rental Exp	6702	1,693	1,700	1,700	1,700	Rental of specialized equipment, (i.e. copier)
2502	02760	Building/Grounds M&R	6802	-	700	700	-	Solely in 02765
2502	02760	Office Equipment M&R	6852	-	-	-	-	Computers, printers, etc.
2502	02760	Other Equipment M&R	6899	2,195	1,600	1,600	1,600	Chairs, tables, carts, etc.
2502	02760	Miscellaneous Permits	6903	30	-	-	-	
2502	02760	Sales Tax	6907	1,186	600	600	1,000	Sales tax paid on retail sales
2502	02760	Contributions Exp	6913	-	-	-	-	
2502	02760	Other Operating Expenses	6917	11	250	250	250	Misc. contractual work
	Total Contractual Services			**$ 24,176**	**$ 38,510**	**$ 27,210**	**$ 28,160**	
	Commodities							
2502	02760	Office Supplies	7001	1,824	1,000	1,000	1,000	Community Center staff
2502	02760	Audio Visual Supplies	7003	311	250	250	300	Remote, batteries, projector bulbs, cables, etc. for audio/visual equipment
2502	02760	Other Office Supplies	7099	1,295	-	-	1,000	Misc replacement supplies such as offices chairs, floor mats, etc.
2502	02760	Clothing & Uniforms	7101	135	700	700	700	RFCC staff shirts
2502	02760	Other Clothing & Linen	7149	753	300	300	800	Table skirts, table cloths, etc. Our linen costs have increased since no longer having in-house caterer.
2502	02760	Food	7201	563	500	500	500	For staff during extended hours or special events
2502	02760	General Medical Supplies	7252	138	500	500	500	Materials for first aid kits
2502	02760	Building/Grounds Materials	7301	624	5,000	5,000	2,500	Chairs, tables, carpets, etc. $2500 moved to 02765-7301
2502	02760	Safety Materials	7314	-	-	-	-	
2502	02760	Equipment/Motor Repair Parts	7315	58	500	500	500	Cardio equipment motor repair, belt replacement, etc.
2502	02760	Tools	7317	-	-	-	-	
2502	02760	Janitorial Supplies	7319	371	-	-	-	Moved to maintenance budget
2502	02760	Recreation Supplies	7320	222	250	250	400	Supplies for Toddler Time, pickleball replacement net.
2502	02760	Other Operating Supplies	7399	1,691	3,000	3,000	3,000	Misc. decorations for events, receptions, etc.
2502	02760	Non-Cap Office Equipment	7401	-	-	-	-	
2502	02760	Non-Cap Furniture/Furnishings	7402	-	-	-	-	
2502	02760	Non-Cap Appliances	7403	-	-	-	-	
2502	02761	Non-Cap Audio-Visual Equipment	7404	16	-	-	-	
2502	02760	Non-Cap Software	7405	-	500	500	500	IT expenses
2502	02760	Non-Cap IT Equipment	7406	23	-	-	-	
2502	02760	Non-Cap Janitorial Equipment	7603	-	400	400	400	Parts/batteries for floor scrubber, genie lift.
2502	02760	Non-Cap Recreation Equipment	7614	241	-	-	-	
	Total Commodities			**$ 8,266**	**$ 12,900**	**$ 134 12,900**	**$ 12,100**	

Recreation Fund - Community Center Division

Description: The Riverfront Community Center is a charming 1880's former Union Depot train station. Originally constructed in 1888, the historic depot was restored and remodeled in 1988 as a multi-functional facility. This classic facility provides an ideal atmosphere for all types of special events, meetings, and family gatherings with several different rooms of varying sizes, amenities, and views. It also offers the community a workout facility including a weight room, cardio room, indoor swimming pool, gymnasium, racquetball courts, and an indoor 1/10 mile long walking track. The Community Center Division accounts for the fees collected for the services provided in the Community Center and the expenses directly associated with providing those services. The facility's maintenance costs are accounted for in a separate division.

Community Center			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Miscellaneous Expenses						
2502	02730 Interest	9002	-	-	-	-	Interest expense on copier lease
	Total Miscellaneous Expenses		$ -	$ -	$ -	$ -	
	Total Expenditures		**$ 288,332**	**$ 259,488**	**$ 248,188**	**$ 254,944**	
	Revenue minus Expenditures		**$ (96,133)**	**$ (43,753)**	**$ (62,453)**	**$ (39,209)**	

Recreation Fund - RFCC Facility Maintenance Division

Description: The RFCC Maintenance Division provides the services necessary for the upkeep of the Riverfront Community Center. The nearly 150 year-old original portion of the building is on the National Historic Registry and presents many challenges from a maintenance standpoint. Ongoing maintenance and operation expenses include the ongoing maintenance of the original stonework and utility costs that are significantly higher than those of a similarly sized modern building.

RFCC Facility Maintenance				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
2502	02765	Other Fin Source - Lease	5894	$ -	$ -	$ -	$ -	
2502	02765	Trans From CIP Fund	5905	494,073	515,683	513,209	567,908	CIP Sales Tax supports RFCC Facility Maintenance
Total Miscellaneous Revenue				**$ 494,073**	**$ 515,683**	**$ 513,209**	**$ 567,908**	
Total Revenue				**$ 494,073**	**$ 515,683**	**$ 513,209**	**$ 567,908**	
Expenditures								
Personal Services								
2502	02765	Full Time	6101	99,010	92,059	92,059	95,445	2 full-time employees: Maintenance Supervisor (1), Custodian (1).
2502	02765	Overtime	6102	10,048	10,000	10,000	10,000	Misc overtime required to accommodate event requirements.
2502	02765	Part Time	6104	28,329	68,839	68,839	68,526	2 PT custodians & call-in maintenance workers. Cost saving measure being implemented in 2026: Do not open the community center during morning non-regular hours to accommodate non-city programs and special events. Also close facility on Easter, and close at noon on New Years Eve. Estimate savings of $5,000 combined between 02760 and 02765.
2502	02765	Holiday Pay	6106	-	-	-	-	
2502	02765	Longevity	6107	371	370	370	590	One FTE
2502	02765	FICA Exp	6108	9,974	13,102	13,102	13,354	
2502	02765	Health Insurance	6110	40,424	21,123	21,123	36,464	
2502	02765	KPERS Exp	6111	14,642	14,809	14,809	15,279	
2502	02765	Worker's Compensation	6116	357	760	760	775	
2502	02765	Unemployment Insurance	6120	130	171	171	175	
2502	02765	Sick Leave Reimbursement	6122	253	-	-	-	
2502	02765	Vacation Leave Reimbursement	6123	370	-	-	-	
Total Personal Services				**$ 203,908**	**$ 221,233**	**$ 221,233**	**$ 240,608**	
Contractual Services								
2502	02765	Electricity	6201	112,337	115,000	112,526	113,000	RFCC electrical usage. Have seen some reduction in cost attributed to installation of LED lighting throughout the facility. 2024 Actual: $120,398.
2502	02765	Natural Gas	6202	15,196	21,300	21,300	21,300	RFCC natural gas usage
2502	02765	Water	6203	6,956	7,500	7,500	7,500	RFCC water usage
2502	02765	Cable/Internet	6208	1,971	1,900	1,900	2,000	RFCC Cable & Internet
2502	02765	Classified Advertising	6451	210	700	700	500	Ads for maintenance. & custodian positions
2502	02765	Insurance	6501	101,287	83,400	83,400	104,000	Assumption is insurance costs will be close to 2025. Adding $2,000 from 02760-6501.
2502	02765	Pest Control Services	6612	3,070	1,600	1,600	3,100	RFCC pest control. Service costs have increased.
2502	02765	Janitorial Services	6614	2,412	-	-	-	
2502	02765	Other Professional Services	6699	16,460	9,000	9,000	9,000	Specialized service such as door openers/closers, elevator. High amount in 2025 for emergency elevator repair.
2502	02765	Equipment Rental Exp	6702	-	-	-	-	Copier rental moved to 02760 - Community Center
2502	02765	Building/Grounds M&R	6802	43,999	40,000	40,000	45,000	General professional services required for all maintenance. All costs being passed on to consumer. Ie. trip charge on everything!

Recreation Fund - RFCC Facility Maintenance Division

Description: The RFCC Maintenance Division provides the services necessary for the upkeep of the Riverfront Community Center. The nearly 150 year-old original portion of the building is on the National Historic Registry and presents many challenges from a maintenance standpoint. Ongoing maintenance and operation expenses include the ongoing maintenance of the original stonework and utility costs that are significantly higher than those of a similarly sized modern building.

RFCC Facility Maintenance				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
2502	02765	Other Equipment M&R	6899	273	2,700	2,700	1,500	Floor scrubber, genie lift, etc. New floor scrubber should reduce mtn costs.
2502	02765	Contributions Exp	6913	-	-	-	-	
Total Contractual Services				**$ 304,170**	**$ 283,100**	**$ 280,626**	**$ 306,900**	
Commodities								
2502	02765	Clothing & Uniforms	7101	577	350	350	600	Maintenance staff shirts/uniforms
2502	02765	Food	7201	37	-	-	500	For staff during extended hours and set-ups.
2502	02765	Building/Grounds Materials	7301	4,798	1,500	1,500	4,000	Wood, nails, screws, nuts, bolts, etc. $1,500 moved from 02760-7301
2502	02765	Safety Materials	7314	-	-	-	1,000	AED replacement parts, fire extinguishers, hand santizer replacements, etc.
2502	02765	Equipment/Motor Repair Parts	7315	85	-	-	-	
2502	02765	Tools	7317	-	200	200	2,000	Hammers, screw drivers, etc. RFCC mtn is grossly under-equipped with tools. This will begin a couple year stint of properly equipping the center.
2502	02765	Janitorial Supplies	7319	10,604	8,000	8,000	11,000	Toilet paper, tri-fold towels, hand soap, sanitizer, etc. Material prices have increased.
2502	02765	Other Operating Supplies	7399	292	1,300	1,300	1,300	Misc. required maintenance supplies
Total Commodities				**$ 16,392**	**$ 11,350**	**$ 11,350**	**$ 20,400**	
Miscellaneous Expenses								
2502	02765	Intrafund Transfers	9200	27,600	-	-	-	Transfer to Recreation Division
Total Miscellaneous Expenses				**$ 27,600**	**$ -**	**$ -**	**$ -**	
Total Expenditures				**$ 552,070**	**$ 515,683**	**$ 513,209**	**$ 567,908**	
Revenue minus Expenditures				**$ (57,997)**	**$ -**	**$ -**	**$ -**	

Recreation Fund - Riverfront Park Division

Description: Riverfront Park offers a campground that includes 13 paved pads with electric hook-ups, 5 tent sites, and shower facilities. The campground is open April 1 through October 31. Riverfront Park also offers a boat ramp for access to the Missouri River, parking areas, and a picnic shelter. These areas are open year-round. **(We expect this park to be closed for 2027 and 2028 seasons due to bridge replacement.)**

Riverfront Park			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Charges for Services							
2502 02790 Park Fees	5602	$	22,390	$ 15,000	$ 15,000	$ 15,000	The campground will be closed in 2027 & 2028 for bridge construction.
Total Charges for Services		**$**	**22,390**	**$ 15,000**	**$ 15,000**	**$ 15,000**	
Miscellaneous Revenue							
2502 02790 Other - Miscellaneous	5899		120	-	-	-	
Total Miscellaneous Revenue		**$**	**120**	**$ -**	**$ -**	**$ -**	
Total Revenue		**$**	**22,510**	**$ 15,000**	**$ 15,000**	**$ 15,000**	
Expenditures							
Personal Services							
2502 02790 Part Time	6104		8,750	8,750	8,750	8,750	
2502 02790 FICA Exp	6108		669	669	669	669	
2502 02790 Worker's Compensation	6116		90	149	149	90	
2502 02790 Unemployment Insurance	6120		9	9	9	9	
Total Personal Services		**$**	**9,518**	**$ 9,578**	**$ 9,578**	**$ 9,518**	
Contractual Services							
2502 02790 Electricity	6201		13,993	15,000	15,000	15,000	Minimal utilities while campground is closed
2502 02790 Natural Gas	6202		622	650	650	650	
2502 02790 Water	6203		589	600	600	600	Minimal utilities while campground is closed
2502 02790 Telephone	6206		133	165	165	165	Minimal utilities while campground is closed
2502 02790 Classified Advertising	6451		-	-	-	-	
2502 02790 Printing/Copying Services	6617		289	320	320	320	
2502 02790 Other Rental	6799		1,393	1,400	1,400	1,400	
2502 02790 Building/Grounds M&R	6802		5,334	2,900	2,900	5,500	Mowing and other misc expenses
2502 02790 Sales Tax	6907		-	-	-	-	
Total Contractual Services		**$**	**22,353**	**$ 21,035**	**$ 21,035**	**$ 23,635**	
Commodities							
2502 02790 Building/Grounds Materials	7301		-	1,000	1,000	-	
2502 02790 Equipment/Motor Repair Parts	7315		-	750	750	-	
2502 02790 Park Supplies	7318		2,970	2,500	2,500	3,000	Misc expenses as needed while campground is closed
2502 02790 Janitorial Supplies	7319		185	500	500	250	
Total Commodities		**$**	**3,155**	**$ 4,750**	**$ 4,750**	**$ 3,250**	
Total Expenditures		**$**	**35,025**	**$ 35,363**	**$ 35,363**	**$ 36,403**	
Revenue minus Expenditures		**$**	**(12,515)**	**$ (20,363)**	**$ (20,363)**	**$ (21,403)**	

Recreation Fund - Parks Division

Description: The Parks Division is responsible for the maintenance of over forty city-owned properties ranging in size from very small to 98 acres, totaling over 424 acres. Maintenance responsibilities include sports fields, tennis courts, pickleball courts, basketball courts, splash pad, restrooms, picnic shelters, sidewalks, park signs, flower beds, trees, playground equipment, a disc golf course, batting cages, decorative fences, a campground, a shower house, the aquatic center, the boat ramp, irrigation systems, walking trails, parking lots, Haymarket Square, and lighting of various types at multiple sites.

Parks				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Charges for Services								
2502	02795	Park Fees	5602	$ 13,668	$ 10,000	$ 10,000	$ 14,000	Shelter rentals. Increase due to increased shelter rental fees. Even with fees increased we don't feel that $20k was an accurate number.
2502	02795	Haymarket Square Rentals	5655	2,590	4,000	4,000	4,000	Haymarket Square shelter rental
2502	02795	Other Rentals	5699	165	9,000	9,000	9,000	Miscellaneous rentals such as power pedestals and field and court rentals such as Pickleball, Baseball, softball, Basketball and Soccer. Leavenworth Soccer Association rentals.
2502	02795	Charges For Service - Other	5799	1,590	-	-	-	Bridge-tender Building rental
Total Charges for Services				**$ 18,013**	**$ 23,000**	**$ 23,000**	**$ 27,000**	
Miscellaneous Revenue								
2502	02795	Insurance Proceeds	5865	-	-	-	-	
2502	02795	Motor Fuel Tax Refund	5870	191	-	-	-	
2502	02795	Other - Miscellaneous	5899	3,934	-	-	-	Donations
Total Miscellaneous Revenue				**$ 4,124**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ 22,137**	**$ 23,000**	**$ 23,000**	**$ 27,000**	
Expenditures								
Personal Services								
2502	02795	Full Time	6101	368,899	430,266	386,000	478,862	9 full-time employees: Park Superintendent (1), Park Foreman (1), Park Mechanic (1), Park Technicians (6)
2502	02795	Overtime	6102	10,091	9,000	9,000	10,000	Weekends and special event work outside of regularly scheduled hours
2502	02795	Part Time	6104	51,457	43,120	45,000	50,000	Park temporary laborers, mainly for summer grounds maintenance
2502	02795	Longevity	6107	915	915	915	2,090	FTE staff with 5+ years
2502	02795	FICA Exp	6108	31,828	36,973	36,973	40,857	
2502	02795	Health Insurance	6110	124,353	103,647	103,647	138,978	
2502	02795	KPERS Exp	6111	40,290	47,143	47,143	52,581	
2502	02795	Worker's Compensation	6116	5,264	8,249	8,249	9,115	
2502	02795	Sick Leave Reimbursement	6122	1,697	-	-	-	
2502	02795	Vacation Leave Reimbursement	6123	1,888	-	-	-	
2502	02795	Unemployment Insurance	6120	416	483	483	534	
Total Personal Services				**$ 637,098**	**$ 679,796**	**$ 637,410**	**$ 783,017**	
Contractual Services								
2502	02795	Electricity	6201	44,860	55,000	55,000	55,000	Security & area lighting, ballfield lights, power at restrooms & facilities

Recreation Fund - Parks Division

Description: The Parks Division is responsible for the maintenance of over forty city-owned properties ranging in size from very small to 98 acres, totaling over 424 acres. Maintenance responsibilities include sports fields, tennis courts, pickleball courts, basketball courts, splash pad, restrooms, picnic shelters, sidewalks, park signs, flower beds, trees, playground equipment, a disc golf course, batting cages, decorative fences, a campground, a shower house, the aquatic center, the boat ramp, irrigation systems, walking trails, parking lots, Haymarket Square, and lighting of various types at multiple sites.

Parks				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
2502	02795	Water	6203	37,785	49,000	49,000	49,000	Water in all parks for Restrooms, Irrigation, Splash Pad. We have reduced the amount of dollars projected for 2026. This line is extremely hard to predict. The amount of water used in dry years is higher than wet for irrigation. We will reduce the hours and the amount of water flowing at the splash pad as much as possible which will lower the dollar amount slightly.
2502	02795	Telephone	6206	776	500	500	700	Cell phone charges - Last 3 year phone has been about $700
2502	02795	Postage	6207	2,702	-	-	-	
2502	02795	Lodging	6302	1,821	1,574	1,574	1,574	KRPA and KAA conferences (Increased $1,000 - fully staffed and sending staff to KAA to meet Kansas Arbors Requirements)
2502	02795	Meals	6303	957	800	800	800	Conference & misc. training (Increased $1,000 - fully staffed and sending staff to KAA to meet Kansas Arbors requirements)
2502	02795	Parking/Tolls	6305	25	-	-	-	Misc. training
2502	02795	Registration	6403	1,120	2,800	2,800	2,800	KRPA and KAA conference, must send staff to meet requirements for certifications
2502	02795	Classified Advertising	6451	1,038	2,000	2,000	2,000	Ads for temps and FT positions
2502	02795	Legal Advertising	6453	-	200	200	200	Bids & specs listings
2502	02795	Insurance	6501	24,042	18,900	26,000	26,000	Insurance costs continue to rise
2502	02795	Dues Memberships & Subs	6601	80	700	700	700	KRPA, KAA & NRPA memberships
2502	02795	Medical Services	6610	-	-	-	-	
2502	02795	Printing/Copying Services	6617	668	160	160	160	Trail maps, disc golf score cards, Application and Job Posting for Recruitment
2502	02795	Landscaping & Lawn Services	6618	101,559	104,607	104,607	115,500	Mow contract for 3 years ending after 2024 season. 2025 is the first year of the 2 year extension. Contract was for 5 years - anticipate mowing will increase 10% from last bid (2022)
2502	02795	Other Professional Services	6699	47,422	50,000	50,000	50,000	broadleaf control at SF and Soccer Complex, Restroom Cleaning
2502	02795	Uniform Rental	6704	1,549	3,300	3,300	3,300	Daily uniforms for Park employees
2502	02795	Other Rental	6799	5,116	3,000	3,000	3,000	2-way radios, Rental Equipment, Discontinue supplying port a potties during the summer and winter months at Brewer, Wollman, Hawthorn, V.A., and Dougherty
2502	02795	Building/Grounds M&R	6802	34,259	40,000	40,000	40,000	Misc. contractual work such as electrical, plumbing, & prof. tree work (Cost to remove trees, do plumbing and electrical work has raised substantially)
2502	02795	Vehicle M&R	6861	7,039	-	500	500	Maintenance of fleet vehicles by city garage & shops as needed - Move moneys to parks Equipment and not use City shop when we can utilize parks mechanic.
2502	02795	Veh M&R - Garage Billing	6863	19,606	-	3,000	3,000	Equipment service and maintenance performed by City Garage
2502	02795	Other Equipment M&R	6899	2,065	8,560	8,560	8,560	Maintenance & repair of misc. parks equipment by contractors and dealers
2502	02795	Vehicle License Fees	6902	-	70	70	70	New Equipment and Enterprise Fleet
2502	02795	Sales Tax	6907	135	-	-	-	
2502	02795	Contributions Exp	6913	138	-	-	-	KS League of Municipalities Service Awards
2502	02795	Other Operating Expenses	6917	5	-	-	-	
Total Contractual Services				**$ 334,767**	**$ 341,171**	**$ 351,771**	**$ 362,864**	

Recreation Fund - Parks Division

Description: The Parks Division is responsible for the maintenance of over forty city-owned properties ranging in size from very small to 98 acres, totaling over 424 acres. Maintenance responsibilities include sports fields, tennis courts, pickleball courts, basketball courts, splash pad, restrooms, picnic shelters, sidewalks, park signs, flower beds, trees, playground equipment, a disc golf course, batting cages, decorative fences, a campground, a shower house, the aquatic center, the boat ramp, irrigation systems, walking trails, parking lots, Haymarket Square, and lighting of various types at multiple sites.

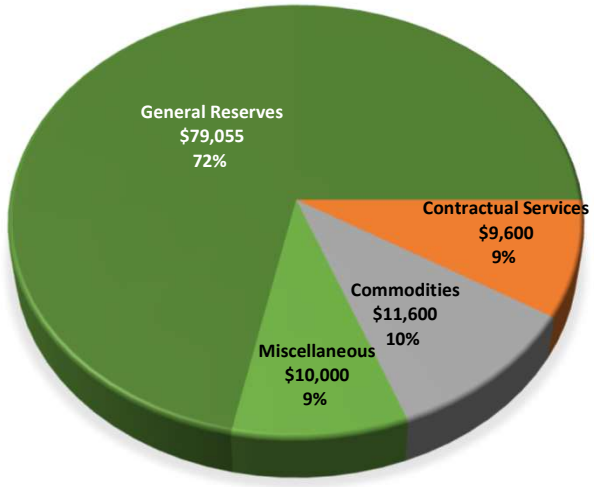
Parks				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Commodities								
2502	02795	Office Supplies	7001	97	200	200	200	Park Supt., Foreman, and Mechanic
2502	02795	Clothing & Uniforms	7101	1,050	900	900	1,100	Coveralls, t-shirts for park staff (increase in prices)
2502	02795	Protective/Safety Apparel	7102	1,093	2,000	2,000	2,000	Steel toed boots, gloves, glasses, ear plugs, back supports, etc.
2502	02795	Food	7201	345	600	600	600	Food during extended shifts such as snow removal and special events
2502	02795	General Medical Supplies	7252	9	500	500	500	First aid kits
2502	02795	Building/Grounds Materials	7301	2,129	2,000	2,000	2,000	Construction/landscaping materials - plywood, shingles, posts, beams
2502	02795	Gasoline	7302	21,787	20,300	20,300	25,000	Unleaded fuel for trucks and equipment (over budget previous 2 years increasing this budget line to match actuals)
2502	02795	Diesel Fuel	7303	7,634	6,600	6,600	8,000	Diesel fuel for trucks and equipment (increasing budget request to match actuals)
2502	02795	Oil/Grease/Lubricants	7304	886	1,300	1,300	2,000	Misc. oils for chainsaws, bar oil, fitting lubricants, etc.
2502	02795	Vehicle Tires/Batteries	7305	1,442	2,200	2,200	2,200	Tires and batteries purchase for non-vehicle equipment
2502	02795	Vehicular Repair Parts	7306	188	-	-	-	
2502	02795	Chemicals	7307	6,904	8,000	8,000	8,000	Fertilizers, pesticides, ice melt during winter
2502	02795	Concrete	7308	259	550	550	550	Bench pads, sidewalks, bleacher pads, etc.
2502	02795	Gravel/Sand	7310	302	300	300	300	For footing, parking areas, drives, etc.
2502	02795	Safety Materials	7314	-	-	-	-	
2502	02795	Equipment/Motor Repair Parts	7315	17,395	28,300	28,300	28,300	Repair parts for all parks equipment to include Trucks, trailers, mowers, tractors, trimmers, chainsaws, blowers, etc. $6000 Moved from 6861
2502	02795	Tools	7317	2,460	2,100	2,100	2,100	Tools for park techs and parks mechanic such as drills, saws, wrenches, hammers, sockets, etc.
2502	02795	Park Supplies	7318	23,283	31,700	31,700	31,700	Supplies for grounds & facility maintenance. & overall park operations. Dog waste bags, Playground Mulch
2502	02795	Janitorial Supplies	7319	4,830	4,000	4,000	5,000	Toilet paper, tri-fold towels, disinfectant, trash bags. Increasing budget to match price increases for supplies
2502	02795	Other Operating Supplies	7399	212	1,500	1,500	1,500	Any specific supplies needed for special tasks. i.e. jack for trailer
2502	02795	Non-Cap Other Equipment	7699	13,017	21,000	13,000	21,000	Misc. equip. such as trimmers, painters, playground replacement parts, etc.
Total Commodities				**$ 105,322**	**$ 134,050**	**$ 126,050**	**$ 142,050**	
Capital Outlays								
2502	02795	Parks Equipment	8515	-	-	-	-	
Total Capital Outlays				**$ -**	**$ -**	**$ -**	**$ -**	
Total Expenditures				**$ 1,077,188**	**$ 1,155,017**	**$ 1,115,231**	**$ 1,287,931**	
Revenue minus Expenditures				**$ (1,055,051)**	**$ (1,132,017)**	**$ (1,092,231)**	**$ (1,260,931)**	

City of Leavenworth, Kansas
Special Parks Gift Fund - 2590
2027 Proposed Budget

Special Parks Gift Fund Summary Budget

	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	23,128	17,000	17,000	20,000
Miscellaneous Revenue	11,912	8,500	8,500	11,500
Balance Forward (Reserves)	-	59,335	78,315	78,755
Total Revenue	**$ 35,040**	**$ 84,835**	**$ 103,815**	**$ 110,255**
Expenditures				
Personal Services	-	-	-	-
Contractual Services	9,607	5,500	5,500	9,600
Commodities	11,013	9,560	9,560	11,600
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	10,000	10,000	10,000
General Reserves	-	59,775	78,755	79,055
Total Expenditures	**$ 20,620**	**$ 84,835**	**$ 103,815**	**$ 110,255**
Revenue minus Expenditures	**$ 14,420**	**$ -**	**$ -**	**$ -**

2027 Budget: Special Parks Fund Expenditures by Type



Special Park Gift Fund

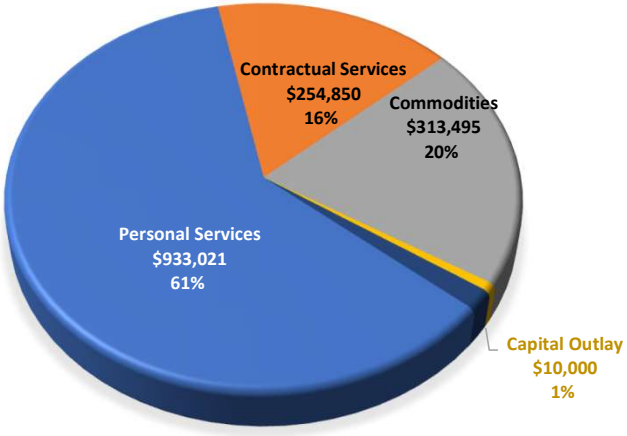
Description: The Special Park Gift Fund accounts for the revenue received from the Performing Arts Center (PAC) Youth Program admissions and concession sales, as well as contributions received to support Parks and Recs projects. Expenditures includes support for the PAC performances, Legacy Trees and Benches, and other special park projects.

Special Park Gift Fund				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Charges for Services								
2590	90780	Concessions	5608	$ 4,583	$ 2,000	$ 2,000	$ 2,000	Concessions during youth shows
2590	90780	Admission Fees	5610	18,545	15,000	15,000	18,000	Admissions to youth shows. Raising admission from $5 to $10 in 2026.
Total Charges for Services				**$ 23,128**	**$ 17,000**	**$ 17,000**	**$ 20,000**	
Miscellaneous Revenue								
2590	90780	Contribution Rev	5863	11,912	8,000	8,000	11,000	Legacy tree & memorial bench donations. Both programs continue to be very popular
2590	90780	Other - Miscellaneous	5899	-	500	500	500	Miscellaneous donation to RCCP
2590	90780	Balance Forward	5999	-	59,335	78,315	78,755	
Total Miscellaneous Revenue				**$ 11,912**	**$ 67,835**	**$ 86,815**	**$ 90,255**	
Total Revenue				**$ 35,040**	**$ 84,835**	**$ 103,815**	**$ 110,255**	
Expenditures								
Contractual Services								
2590	90780	Promotional Advertising	6452	-	-	-	-	
2590	90780	Printing/Copying Services	6617	1,009	900	900	900	Printing of brochures & posters for youth shows
2590	90780	Other Professional Services	6699	1,550	700	700	1,500	Miscellaneous services for set building and production set-up for only youth shows
2590	90780	Other Rental	6799	4,654	2,700	2,700	5,000	Miscellaneous rentals for show production only for youth shows
2590	90780	Sales Tax	6907	2,027	1,000	1,000	2,000	
2590	90780	Other Operating Expenses	6917	367	200	200	200	
Total Contractual Services				**$ 9,607**	**$ 5,500**	**$ 5,500**	**$ 9,600**	
Commodities								
2590	90780	Books/Magazines	7002	164	300	300	300	Miscellaneous periodicals Only Youth shows
2590	90780	Food	7201	1,267	-	-	1,300	Concession items during youth shows
2590	90780	Building/Grounds Materials	7301	-	60	60	100	Hardware for set building for youth shows
2590	90780	Park Supplies	7318	8,986	8,300	8,300	9,000	Legacy trees, memorial benches, supplies for set building
2590	90780	Other Operating Supplies	7399	595	900	900	900	Miscellaneous supplies for set for youth shows, tree planting, bench installation, etc.
Total Commodities				**$ 11,013**	**$ 9,560**	**$ 9,560**	**$ 11,600**	
Miscellaneous Expenses								
2590	90780	Trans To Recreation Fund	9202	-	10,000	10,000	10,000	Transfer to Recreation Fund for portion of Part Time Admin Assistant's salary & benefits, to provide PAC administrative support
2590	90780	General Reserves	9399	-	59,775	78,755	79,055	
Total Miscellaneous Expenses				**$ -**	**$ 69,775**	**$ 88,755**	**$ 89,055**	
Total Expenditures				**$ 20,620**	**$ 84,835**	**$ 103,815**	**$ 110,255**	
Revenue minus Expenditures				**$ 14,420**	**$ -**	**$ -**	**$ -**	

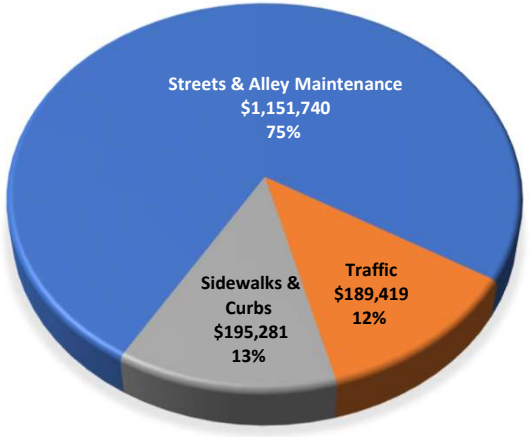
City of Leavenworth, Kansas
Streets Fund
2027 Proposed Budget

	Streets (Special Highway) Budget Summary				2027 Proposed Budget: Streets Fund by Division			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Streets & Alley Maintenance	Traffic	Sidewalks & Curbs	Total Streets Fund
Revenue								
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	1,171,205	1,144,970	1,167,320	1,167,880	1,167,880	-	-	1,167,880
Licenses & Permits	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous Revenue	698	249,897	307,783	346,210	149,771	-	196,439	346,210
Balance Forward (Reserves)	-	158,026	100,139	22,350	22,350	-	-	22,350
Total Revenue	**$ 1,171,903**	**$ 1,552,893**	**$ 1,575,242**	**$ 1,536,440**	**$ 1,340,001**	**$ -**	**$ 196,439**	**$ 1,536,440**
Expenditures								
Personal Services	764,281	974,573	981,573	933,021	707,821	79,669	145,531	933,021
Contractual Services	390,385	255,620	266,819	254,850	200,600	38,650	15,600	254,850
Commodities	311,360	312,700	294,500	313,495	218,245	71,100	24,150	313,495
Capital Outlay	-	10,000	10,000	10,000	-	-	10,000	10,000
Debt Service	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
General Reserves	-	-	22,350	25,074	25,074	-	-	25,074
Total Expenditures	**$ 1,466,026**	**$ 1,552,893**	**$ 1,575,242**	**$ 1,536,440**	**$ 1,151,740**	**$ 189,419**	**$ 195,281**	**$ 1,536,440**
Revenue minus Expense	**$ (294,124)**	**$ -**	**$ -**	**$ -**	**$ 188,261**	**$ (189,419)**	**$ 1,158**	**$ -**

2027 Budget: Streets Fund Expenditures by



2027 Budget: Streets Fund Expenditures by Division



Streets Fund

Description: The Streets (Special Highway) Fund accounts for the activities of the street department and derives most of its revenues from a state fuel tax. The Streets Department is responsible for the management and maintenance of the streets, curbs, gutters, and storm drains in the City. It also maintains the street signs, traffic signals, and a street sweeping service. The mission of the Streets Department is to provide a safe, responsive, and effective road and street system.

Streets & Alley Maintenance Division: The Streets and Alley Maintenance Division is responsible for the maintenance and repair of the City's streets and alleys, including patching and repaving small sections of road, and snow removal.

Streets & Alley Maintenance										
					2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue								
	Intergovernmental Revenue								
2304	04500	Highway Connecting Links	4202	$	70,631	$ 70,700	$ 70,700	$ 70,700	State allocated funding for Hwy Maintenance
2304	04500	Motor Fuel Tax - State	4205		1,006,779	976,420	996,540	997,050	Distribution to Cities from State for special city highway fund
2304	04500	Motor Fuel Tax - County	4206		93,795	97,850	100,080	100,130	Distribution through the County from State for special city highway fund
	Total Intergovernmental Revenue			**$**	**1,171,205**	**$ 1,144,970**	**$ 1,167,320**	**$ 1,167,880**	
	Miscellaneous Revenue								
2304	04500	Motor Fuel Tax Refund	5870		170	500	500	500	
2304	04500	Other - Miscellaneous	5899		-	-	-	-	Sale of salt / scrap metal
2304	04500	Trans From General Fund	5901		-	52,958	110,844	149,271	Transfer from General Fund to cover budgeted deficit
2304	04500	Balance Forward	5999		-	158,026	100,139	22,350	
	Total Miscellaneous Revenue			**$**	**170**	**$ 211,484**	**$ 211,483**	**$ 172,121**	
	Total Revenue			**$**	**1,171,375**	**$ 1,356,454**	**$ 1,378,803**	**$ 1,340,001**	
	Expenditures								
	Personal Services								11.24 full-time employees: Operations Superintendent (0.5), Operations
2304	04500	Full Time	6101		428,646	495,192	495,192	447,281	Assistant Superintendent (0.74), Equipment Operators (9), Admin Clerk
2304	04500	Overtime	6102		22,579	20,000	20,000	20,000	
2304	04500	Specialty Assignment Pay	6105		7,750	3,000	10,000	10,000	CDL Trainer
2304	04500	Longevity	6107		-	600	600	1,280	
2304	04500	FICA Exp	6108		34,106	39,848	39,848	35,845	
2304	04500	Health Insurance	6110		130,501	129,839	129,839	133,406	
2304	04500	KPERS Exp	6111		48,718	55,788	55,788	50,183	
2304	04500	Worker's Compensation	6116		7,234	10,499	10,499	9,357	
2304	04500	Unemployment Insurance	6120		446	521	521	469	
2304	04500	Sick Leave Reimbursement	6122		464	-	-	-	
2304	04500	Vacation Leave Reimbursement	6123		4,085	-	-	-	
2304	04500	Automobile Allowance	6126		1,050	2,100	2,100	-	
	Total Personal Services			**$**	**685,577**	**$ 757,387**	**$ 764,387**	**$ 707,821**	
	Contractual Services								
2304	04500	Landfill Fees	6205		-	1,000	-	-	For disposal of debris such as concrete/asphalt millings
2304	04500	Telephone	6206		2,722	2,200	2,200	2,200	City issued cell phones
2304	04500	Commercial Travel	6301		-	-	-	-	For training classes
2304	04500	Lodging	6302		187	350	350	550	Overnight travel expense for training
2304	04500	Meals	6303		206	200	200	300	Reimbursement of meals while at training
2304	04500	Mileage Reimbursement	6304		64	100	100	100	Reimbursement of fuel if driving personal vehicle to training
2304	04500	Parking/Tolls	6305		-	50	50	50	
2304	04500	Registration	6403		2,829	3,000	3,000	3,000	For mandatory certifications
2304	04500	Classified Advertising	6451		210	500	500	500	For posting job vacancies
2304	04500	Legal Advertising	6453		-	100	100	100	
2304	04500	Insurance	6501		50,189	40,000	40,000	42,000	2027 Budget includes a 5% increase over 2026 estimate.
2304	04500	Dues Memberships & Subs	6601		-	200	200	200	APWA membership

Streets Fund

Description: The Streets (Special Highway) Fund accounts for the activities of the street department and derives most of its revenues from a state fuel tax. The Streets Department is responsible for the management and maintenance of the streets, curbs, gutters, and storm drains in the City. It also maintains the street signs, traffic signals, and a street sweeping service. The mission of the Streets Department is to provide a safe, responsive, and effective road and street system.

Streets & Alley Maintenance Division: The Streets and Alley Maintenance Division is responsible for the maintenance and repair of the City's streets and alleys, including patching and repaving small sections of road, and snow removal.

Streets & Alley Maintenance

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2304	04500	Medical Services	6610	-	300	300	300	Hep B shots for employees
2304	04500	Printing/Copying Services	6617	-	-	-	-	
2304	04500	Towing Services	6630	3,375	-	-	-	
2304	04500	Contract Snow Removal	6660	64,659	35,000	35,000	35,000	Contractors to remove snow
2304	04500	Other Professional Services	6699	1,175	3,000	3,000	3,000	Yearly fire extinguisher inspections
2304	04500	Equipment Rental Exp	6702	69	1,000	1,000	1,000	Rental for auger or other small equipment we do not own
2304	04500	Uniform Rental	6704	3,410	4,100	4,100	4,000	City issued uniforms cleaning service
2304	04500	Other Rental	6799	-	300	300	300	
2304	04500	Building/Grounds M&R	6802	2,370	-	-	-	
2304	04500	Vehicle M&R	6861	251	-	-	-	
2304	04500	Veh M&R - Garage Billing	6863	225,074	107,800	120,000	107,000	For repair/maintenance on all street vehicles/equipment
2304	04500	Other Equipment M&R	6899	1,924	1,000	1,000	1,000	Repairs on generator/tow behind air compressor
2304	04500	Vehicle License Fees	6902	57	-	-	-	
		Total Contractual Services		**$ 358,769**	**$ 200,200**	**$ 211,400**	**$ 200,600**	
		Commodities						
2304	04500	Office Supplies	7001	54	850	850	850	Copy paper, pens, notepads and any other office supplies needed
2304	04500	Educational Materials	7004	-	-	-	-	
2304	04500	Other Office Supplies	7099	121	-	-	-	
2304	04500	Clothing & Uniforms	7101	1,404	1,000	1,000	1,000	Hats with City Logo
2304	04500	Protective/Safety Apparel	7102	3,472	3,400	3,400	3,400	Safety vests/t-shirts/ear plugs/glasses
2304	04500	Food	7201	990	1,800	1,800	1,800	To feed crews during snow removal
2304	04500	General Medical Supplies	7252	45	-	-	-	
2304	04500	De-Icer	7299	68,584	50,000	50,000	75,000	Di -icing materials
2304	04500	Building/Grounds Materials	7301	249	-	-	-	
2304	04500	Gasoline	7302	23,337	18,300	18,300	18,300	
2304	04500	Diesel Fuel	7303	33,419	25,000	25,000	25,000	
2304	04500	Vehicle Tires/Batteries	7305	1,279	-	-	-	
2304	04500	Vehicular Repair Parts	7306	254	-	-	-	
2304	04500	Chemicals	7307	5,649	5,000	5,000	5,000	Weed killer, salt away for snow equipment, banana slide
2304	04500	Concrete	7308	-	5,000	5,000	5,000	Localized repair to curbing and sidewalks associated with in-house street projects
2304	04500	Asphalt	7309	43,033	65,000	42,650	65,000	To repair streets. Asphalt expenses will increase due to use of new paving machine.
2304	04500	Gravel/Sand	7310	930	5,000	5,000	2,500	Sand for sand bags when needed. Gravel to maintain a few gravel alleys
2304	04500	Culverts	7311	-	-	-	-	
2304	04500	Safety Materials	7314	282	-	1,500	-	Fire extinguishers
2304	04500	Equipment/Motor Repair Parts	7315	21,216	1,500	1,500	5,000	Repairs on chainsaws/blowers/concrete saws/salt spreader repairs
2304	04500	Tools	7317	3,624	4,200	4,200	4,200	Sprayers, pumps, asphalt tools
2304	04500	Janitorial Supplies	7319	144	-	-	-	
2304	04500	Other Operating Supplies	7399	7,174	25,000	20,150	6,195	Barricades/cones/job blocks
2304	04500	Non-Cap Office Equipment	7401	-	-	-	-	
2304	04500	Non-Cap IT Equipment	7406	220	-	-	-	
2304	04500	Non-Cap Vehicle Accessories	7507	299	-	-	-	
2304	04500	Non-Cap Radio Equipment	7605	-	-	-	-	

Streets Fund

Description: The Streets (Special Highway) Fund accounts for the activities of the street department and derives most of its revenues from a state fuel tax. The Streets Department is responsible for the management and maintenance of the streets, curbs, gutters, and storm drains in the City. It also maintains the street signs, traffic signals, and a street sweeping service. The mission of the Streets Department is to provide a safe, responsive, and effective road and street system.

Streets & Alley Maintenance Division: The Streets and Alley Maintenance Division is responsible for the maintenance and repair of the City's streets and alleys, including patching and repaving small sections of road, and snow removal.

Streets & Alley Maintenance				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2304	04500	Non-Cap Street Equipment	7616	1,590	-	7,500	-	Tamper, compacter
2304	04500	Non-Cap Other Equipment	7699	77	-	-	-	
		Total Commodities		**$ 217,445**	**$ 211,050**	**$ 192,850**	**$ 218,245**	
		Miscellaneous Expense						
2304	04500	General Reserves	9399	-	-	22,350	25,074	
		Total Miscellaneous Expense		**$ -**	**$ -**	**$ 22,350**	**$ 25,074**	
		Total Expenditures		**$ 1,261,791**	**$ 1,168,637**	**$ 1,190,987**	**$ 1,151,740**	
		Revenue minus Expenditures		**$ (90,416)**	**$ 187,817**	**$ 187,816**	**$ 188,261**	

Streets Fund - Traffic Division

Description: The Traffic Division accounts for the expenditures associated with the maintenance and upkeep of all of the City's traffic signals, including the electric bills for those signals. The Traffic Division also provides road signage.

Traffic				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
2304	04510	Insurance Proceeds	5865	$ -	$ -	$ -	$ -	
2304	04510	Other - Miscellaneous	5899	528	-	-	-	Sale of scrap material
Total Miscellaneous Revenue				**$ 528**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ 528**	**$ -**	**$ -**	**$ -**	
Expenditures								
Personal Services								
2304	04510	Full Time	6101	47,754	49,059	49,059	50,530	1 full-time Traffic Control Technician.
2304	04510	Overtime	6102	4,166	3,200	3,200	4,000	
2304	04510	FICA Exp	6108	3,892	3,998	3,998	4,172	
2304	04510	Health Insurance	6110	16,054	12,882	12,882	13,882	
2304	04510	KPERS Exp	6111	5,558	5,597	5,597	5,840	
2304	04510	Worker's Compensation	6116	662	1,141	1,141	1,190	
2304	04510	Unemployment Insurance	6120	51	52	52	55	
Total Personal Services				**$ 78,137**	**$ 75,929**	**$ 75,929**	**$ 79,669**	
Contractual Services								
2304	04510	Electricity	6201	17,506	17,000	17,000	17,000	Switch to LEDs as available. Should help hold the line on costs.
2304	04510	Telephone	6206	377	120	120	640	City cellphone
2304	04510	Postage	6207	22	150	150	150	For mailing traffic signal controllers in for repair
2304	04511	Lodging	6302	335	-	-	-	
2304	04510	Meals	6303	84	100	100	100	Reimbursement while at training
2304	04510	Mileage Reimbursement	6304	-	250	250	-	Reimbursement for attending training
2304	04510	Registration	6403	525	1,400	1,400	1,000	For mandatory certifications
2304	04510	Legal Advertising	6453	-	-	-	-	
2304	04510	Dues Memberships & Subs	6601	1,218	900	900	900	OGL Program and IMSA membership
2304	04510	Printing/Copying Services	6617	-	-	-	-	
2304	04510	Other Professional Services	6699	7,779	16,000	16,000	16,000	Contractors to repair electrical on traffic signals/repair on city owned street lights
2304	04510	Equipment Rental Exp	6702	132	-	-	-	
2304	04510	Uniform Rental	6704	290	360	360	360	City issued uniform cleaning service
2304	04510	Vehicle M&R	6861	-	2,000	2,000	2,000	Reduced from 8500 to 2000. New truck in 2024 so repairs should be limited.
2304	04510	Veh M&R - Garage Billing	6863	2,968	-	-	-	
2304	04510	Other Equipment M&R	6899	-	1,500	1,499	500	
2304	04510	Vehicle License Fees	6902	-	-	-	-	
Total Contractual Services				**$ 31,237**	**$ 39,780**	**$ 39,779**	**$ 38,650**	
Commodities								
2304	04510	Office Supplies	7001	15	100	100	100	Note pads for all the traffic signal cabinets
2304	04510	Other Office Supplies	7099	112	-	-	-	
2304	04510	Clothing & Uniforms	7101	-	100	100	100	Hats with City logo
2304	04510	Protective/Safety Apparel	7102	271	700	700	400	Safety vests/gloves/ear plugs/glasses

Streets Fund - Traffic Division

Description: The Traffic Division accounts for the expenditures associated with the maintenance and upkeep of all of the City's traffic signals, including the electric bills for those signals. The Traffic Division also provides road signage.

Traffic				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2304	04510	Gasoline	7302	-	-	-	-	
2304	04510	Diesel Fuel	7303	4,578	2,100	2,100	3,000	Bucket truck fuel - some uncertainty here.
2304	04510	Oil/Grease/Lubricants	7304	-	-	-	-	
2304	04510	Chemicals	7307	-	-	-	-	
2304	04510	Concrete	7308	-	1,000	1,000	1,000	Installation of traffic signals poles
2304	04510	Street Sign Materials	7312	14,358	30,000	30,000	25,000	Street sign fabrication
2304	04510	Safety Materials	7314	-	-	-	-	
2304	04510	Equipment/Motor Repair Parts	7315	12	-	-	-	
2304	04510	Tools	7317	3,924	1,500	1,500	1,500	Pumps, sprayers, asphalt tools
2304	04510	Signal Supplies	7385	56,160	30,000	30,000	30,000	Anything related to traffic signal repairs.
2304	04510	Other Operating Supplies	7399	8,070	12,000	12,000	10,000	Traffic paint for striping streets
2304	04510	Non-Cap IT Equipment	7406	2,220	-	-	-	Purchased a rugged laptop
2304	04510	Non-Cap Street Equipment	7616	4,195	-	-	-	Purchased a trailer for equipment in 2025
2304	04510	Non-Cap Other Equipment	7699	-	-	-	-	
2304	04510	Purchasing Card Default	7999	-	-	-	-	
	Total Commodities			**$ 93,915**	**$ 77,500**	**$ 77,500**	**$ 71,100**	
	Capital Outlays							
2304	04510	Streets Equipment	8516	-	-	-	-	
2304	04510	Other Equipment	8599	-	-	-	-	
	Total Capital Outlays			**$ -**	**$ -**	**$ -**	**$ -**	
	Total Expenditures			**$ 203,288**	**$ 193,209**	**$ 193,208**	**$ 189,419**	
	Revenue minus Expenditures			**$ (202,761)**	**$ (193,209)**	**$ (193,208)**	**$ (189,419)**	

Streets Fund - Sidewalks & Curbs

Description: The Sidewalks & Curbs Division accounts for expenditures associated with constructing new sidewalks and curbs throughout the City. The funding for this division comes from the County Wide Sales Tax Fund. There are two full-time employees in the Sidewalks & Curbs Division.

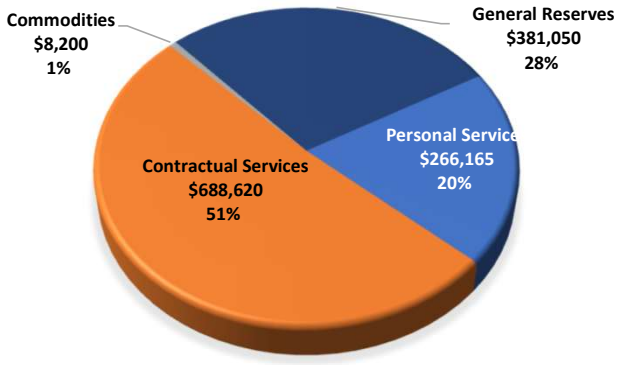
This division was created in 2025 so that the City would have 2 full-time people focused on Sidewalks and Curbs. The amount transferred from the County Wide Sales Tax Fund reduces the funds available in the Streets Capital Projects Fund for Sidewalk and Curb Projects.

Sidewalks & Curbs			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Miscellaneous Revenue							
2304 04515 Trans From Countywide Tax Fund	5906	$ -	$ 196,439	$ 196,439	$ 196,439	Transfer from County Wide Sales Tax Fund	
Total Miscellaneous Revenue		**$ -**	**$ 196,439**	**$ 196,439**	**$ 196,439**		
Total Revenue		**$ -**	**$ 196,439**	**$ 196,439**	**$ 196,439**		
Expenditures							
Personal Services							
2304 04515 Full Time	6101	-	96,174	96,174	98,880	2 full-time employees (2 equipment operators) $20 and $25/hour	
2304 04515 FICA Exp	6108	-	7,357	7,357	7,564		
2304 04515 Health Insurance	6110	-	25,335	25,335	26,347		
2304 04515 KPERS Exp	6111	-	10,300	10,300	10,590		
2304 04515 Worker's Compensation	6116	566	1,995	1,995	2,051		
2304 04515 Unemployment Insurance	6120	-	96	96	99		
Total Personal Services		**$ 566**	**$ 141,257**	**$ 141,257**	**$ 145,531**		
Contractual Services							
2304 04515 Landfill Fees	6205	-	1,000	1,000	1,000	Dumping fees are increasing	
2304 04515 Telephone	6206	-	240	240	200		
2304 04515 Classified Advertising	6451	380	300	300	300	If a position is vacant in 2026	
2304 04515 Planning/Design	6605	-	1,000	1,000	1,000		
2304 04515 Other Professional Services	6699	-	1,000	1,000	1,000		
2304 04515 Equipment Rental Exp	6702	-	2,000	2,000	2,000	Will need to rent equipment on occasion if streets is busy.	
2304 04515 Uniform Rental	6704	-	100	100	100		
2304 04515 Sidewalk Curb & Gutter M&R	6858	-	10,000	10,000	10,000	Localized patching/possible mud jacking. Replacement under (7308).	
Total Contractual Services		**$ 380**	**$ 15,640**	**$ 15,640**	**$ 15,600**		
Commodities							
2304 04515 Office Supplies	7001	-	50	50	50		
2304 04515 Protective/Safety Apparel	7102	-	500	500	500	Knee pads, gloves and goggles	
2304 04515 Concrete	7308	-	15,400	15,400	15,400	550' of sidewalk and 650' of curb at $220/cy for concrete	
2304 04515 Asphalt	7309	-	2,500	2,500	2,500	Limited patching in front of curb	
2304 04515 Gravel/Sand	7310	-	3,000	3,000	3,000	Under sidewalk and curb	
2304 04515 Tools	7317	-	500	500	500	Tools/forms needed for both sidewalk and curb projects	
2304 04515 Other Operating Supplies	7399	-	200	200	200	TBD	
2304 04515 Non-Cap Street Equipment	7616	-	2,000	2,000	2,000	Estimate going into 2027	
Total Commodities		**$ -**	**$ 24,150**	**$ 24,150**	**$ 24,150**		
Capital Outlays							
2304 04515 Streets Equipment	8516	-	10,000	10,000	10,000	Estimate going into 2027	
Total Capital Outlays		**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**		
Total Expenditures		**$ 946**	**$ 191,047**	**$ 191,047**	**$ 195,281**		
Revenue minus Expenditures		**$ (946)**	**$ 5,392**	**$ 5,392**	**$ 1,158**		

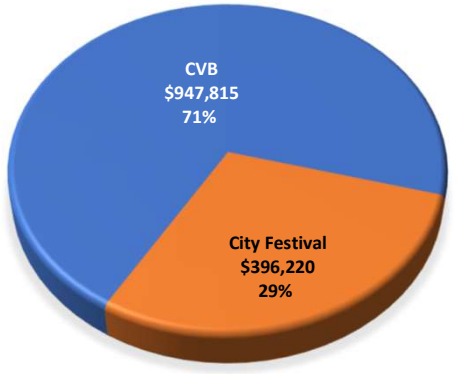
City of Leavenworth, Kansas
Convention and Visitors Bureau (CVB) Fund
2027 Proposed Budget

	CVB Fund Budget Summary				2027 Proposed Budget: CVB Fund by Division		
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	CVB	City Festival	Total CVB Fund
Revenue							
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	704,071	800,000	800,000	725,000	725,000	-	725,000
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	11,316	12,000	12,000	12,000	-	12,000	12,000
Miscellaneous Revenue	69,519	35,000	35,000	40,000	-	40,000	40,000
Balance Forward (Reserves)	-	732,299	642,759	567,035	567,035	-	567,035
Total Revenue	**$ 784,906**	**$ 1,579,299**	**$ 1,489,759**	**$ 1,344,035**	**$ 1,292,035**	**$ 52,000**	**$ 1,344,035**
Expenditures							
Personal Services	249,793	242,467	255,624	266,165	246,645	19,520	266,165
Contractual Services	636,835	691,900	656,900	688,620	311,920	376,700	688,620
Commodities	5,594	10,200	10,200	8,200	8,200	-	8,200
Capital Outlay	47,131	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Miscellaneous	20,000	-	-	-	-	-	-
General Reserves	-	634,732	567,035	381,050	381,050	-	381,050
Total Expenditures	**$ 959,353**	**$ 1,579,299**	**$ 1,489,759**	**$ 1,344,035**	**$ 947,815**	**$ 396,220**	**$ 1,344,035**
Revenue minus Expenditures	**$ (174,447)**	**$ -**	**$ -**	**$ -**	**$ 344,220**	**$ (344,220)**	**$ -**

2027 Budget: CVB Fund Expenditures by Type



2027 Budget: CVB Fund Expenditures by



Convention & Visitors Bureau (CVB) Fund

Description: The CVB Fund accounts for the activities of the tourism department. To fund this department, the City Commission authorized a transient guest tax (TGT) of eight percent(8%) of gross receipts derived from overnight sleeping accommodations within City limits. The CVB Fund is comprised of two divisions, the Convention and Visitors Bureau and the City Festival Division.

Convention & Visitors Bureau: The CVB Division is the official Destination Marketing Organization for the City. It is responsible for promoting our community as an attractive travel destination and enhancing its public image as a dynamic place to live and work. The CVB staff is prepared to help visitors, residents, tour operators, and meeting and convention planners prepare for their visit to the City of Leavenworth.

Convention & Visitors Bureau				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Intergovernmental Revenue								
2113	13075	Transient Guest Tax	4209	$ 704,071	$ 800,000	$ 800,000	$ 725,000	
Total Intergovernmental Revenue				**$ 704,071**	**$ 800,000**	**$ 800,000**	**$ 725,000**	
Miscellaneous Revenue								
2113	13075	Sale of Vehicles	5807	9,900	-	-	-	
2113	13075	Other - Miscellaneous	5899	-	-	-	-	
2113	13075	Balance Forward	5999	-	732,299	642,759	567,035	
Total Miscellaneous Revenue				**$ 9,900**	**$ 732,299**	**$ 642,759**	**$ 567,035**	
Total Revenue				**$ 713,971**	**$ 1,532,299**	**$ 1,442,759**	**$ 1,292,035**	
Expenditures								
Personal Services								
2113	13075	Full Time	6101	150,842	152,293	152,293	165,329	2.20 full-time employees: Assistant City Manager (0.2), CVB Manager (1), Tourism Services Coordinator (1); 2026 may be low due to Director vacancy
2113	13075	Part Time	6104	15,620	17,771	17,771	18,307	Admin Clerk (0.5)
2113	13075	Longevity	6107	290	290	290	-	
2113	13075	FICA Exp	6108	12,448	13,101	13,101	14,117	
2113	13075	Health Insurance	6110	32,465	24,945	24,945	27,930	
2113	13075	KPERS Exp	6111	17,949	18,341	18,341	19,764	
2113	13075	Worker's Compensation	6116	62	105	105	113	
2113	13075	Unemployment Insurance	6120	163	171	171	185	
2113	13075	Sick Leave Reimbursement	6122	-	-	3,471	-	
2113	13075	Vacation Leave Reimbursement	6123	-	-	9,686	-	
2113	13075	Automobile Allowance	6126	900	900	900	900	ACM Auto Allowance (portion)
Total Personal Services				**$ 230,737**	**$ 227,917**	**$ 241,074**	**$ 246,645**	
Contractual Services								
2113	13075	Telephone	6206	357	120	120	120	CVB Manager cell phone
2113	13075	Postage	6207	1,678	2,700	2,700	2,700	Mailing visitor guidebooks per request to other CVBs, travels centers, chambers of commerce, anticipated slight increase as postage rates rise
2113	13075	Commercial Travel	6301	626	3,500	3,500	3,500	Tradeshows and annual conventions to attract tours to Leavenworth (4 flights, 2 will be driven to).
2113	13075	Lodging	6302	2,391	5,000	5,000	5,000	Tradeshows, annual conventions, and state wide meetings
2113	13075	Meals	6303	1,628	2,000	2,000	2,000	Tradeshows, annual conventions, and state wide meetings
2113	13075	Mileage Reimbursement	6304	-	100	100	100	Used if the CVB van is unavailable
2113	13075	Parking/Tolls	6305	74	100	100	100	Parking/tolls
2113	13075	Vehicle Rental	6306	-	250	250	250	Vehicle rental when needed at conferences

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Convention & Visitors Bureau				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2113	13075	Group Travel	6308	20,010	8,000	8,000	8,000	Includes 2025 estimated expenses from hosting large Omihachiman delegation in Leavenworth and City delegation travel to Wagga Wagga, Australia. Also includes group tours, media visits, and industry group meetings
2113	13075	Registration	6403	7,015	9,200	9,200	9,200	Registration for tradeshows, education, events
2113	13075	Classified Advertising	6451	-	500	500	500	Classified ads for vacant positions
2113	13075	Promotional Advertising	6452	93,156	130,000	130,000	100,000	Includes 2026 World Cup marketing increase. Also regular marketing, billboards, digital online, magazines, TV, radio, Facebook, and SEM
2113	13075	Insurance	6501	2,003	1,500	1,500	2,000	Auto insurance CVB Van
2113	13075	Dues Memberships & Subs	6601	8,090	8,000	8,000	8,000	Memberships in TIAK, ABA, STC, BIG, Sports KS, Tour KS, Meet KS, KCRDA, NEKS, and KCAHTA
2113	13075	Legal Services	6602	-	500	500	500	Legal trademarks (fee and attorney work) every 5 years.
2113	13075	Printing/Copying Services	6617	3,141	6,000	6,000	5,000	Printing of flyers, posters, profile sheets etc. Moving $2,000 to 6917 for accounting clarity for promotional items and displays.
2113	13075	Food Services Exp	6619	-	500	500	500	Food for hosted meetings
2113	13075	IT Services	6623	-	250	250	250	Website domain name, mail box assistance from vendor
2113	13075	Other Professional Services	6699	74,258	27,000	27,000	35,000	Higher in 2025 due to $47,500 to new Army museum for study. Adding $4,500 annually for downtown Christmas lights (contractor Manneco, 50% of total $9,000 cost). Replaced DataFy with $13,000 PlacerAI mid-2025 for better data analytics, increasing cost and effectiveness. Includes fees for Smith Travel Research Leavenworth hotel annual data, webhosting, and CoStar.
2113	13075	Software Rental	6703	1,160	3,000	3,000	3,000	Mail Chimp, Canva, Adobe, etc.
2113	13075	Exhibits	6705	427	7,750	7,750	3,000	Traveling Vietnam Wall Exhibit expense in 2025. Estimated $2,000 to support the actual event October 2026.
2113	13075	Meetings, Events, Sponsorships	6707	4,136	20,000	20,000	6,000	TIAK meetings, Day on the Hill, KTC events, Group Travel Family Tradeshows, World Cup 26
2113	13075	Other Rental	6799	-	-	-	-	As needed
2113	13075	Office Equipment M&R	6852	-	-	-	-	As needed
2113	13075	Vehicle M&R	6861	205	200	200	200	CVB van purchased in 2025, reducing maintenance.
2113	13075	Software Maintenance	6862	84	1,500	1,500	1,500	Adobe $720 annual ($60 per month) and Adobe Creative Cloud $700 annual design portion, $50 website renewal
2113	13075	Veh M&R - Garage Billing	6863	179	-	-	-	Oil changes and maintenance for CVB van
2113	13075	Vehicle License Fees	6902	35	30	30	-	CVB Van license
2113	13075	Grant Payments	6904	16,866	60,000	60,000	35,000	$5,000 5 Mile Creek Clean Up grants, $30,000 annual grants for tourism events, and $30,000 grants for World Cup-related tourism events for 2026.
2113	13075	Employee Activities	6916	77	-	-	-	
2113	13075	Other Operating Expenses	6917	4,868	57,000	5,000	60,000	$50k budget for rebranding moved to 2027. Meeting items, badge holders, promotional items/pens, booth displays, parade decorations for van, van wrap.
2113	13075	Bank Charges	6918	38	-	-	-	

Convention & Visitors Bureau (CVB) Fund

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Convention & Visitors Bureau

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2113	13075	Sponsorships	6922	25,685	30,000	30,000	15,000	Sponsorships for Main Street and other regular events in addition to sponsorship for 2026 World Cup activities and events or marketing campaigns led by local organizations.
2113	13075	Street Closure Events	6924	-	5,500	5,500	5,500	City's cost of street closure events including police overtime when Commission approved
	Total Contractual Services			**$ 268,190**	**$ 390,200**	**$ 338,200**	**$ 311,920**	
	Commodities							
2113	13075	Office Supplies	7001	1,131	1,300	1,300	1,300	Paper, ink, binders, file folders etc.
2113	13075	Books/Magazines	7002	45	200	200	200	Tourism related books and subscriptions
2113	13075	Other Office Supplies	7099	101	-	-	-	
2113	13075	Clothing & Uniforms	7101	515	1,150	1,150	1,150	CVB logo clothing
2113	13075	Food	7201	49	500	500	500	CVB meetings, office meetings,
2113	13075	Gasoline	7302	761	1,250	1,250	1,250	CVB van gas
2113	13075	Other Operating Supplies	7399	2,147	5,000	5,000	3,000	Table covers, banners, tradeshow booth decorations
2113	13075	Non-Cap Furniture/Furnishings	7402	-	-	-	-	
2113	13075	Non-Cap Software	7405	-	-	-	-	Previously used for Adobe costs (consolidated into 6862 software maintenance)
2113	13075	Non-Cap IT Equipment	7406	-	800	800	800	Computers, printers, etc.
2113	13075	Non-Cap Other Equipment	7699	-	-	-	-	
	Total Commodities			**$ 4,750**	**$ 10,200**	**$ 10,200**	**$ 8,200**	
	Capital Outlays							
2113	13075	Vehicles	8401	47,131	-	-	-	Purchased new CVB Van in 2025
	Total Capital Outlays			**$ 47,131**	**$ -**	**$ -**	**$ -**	
	Miscellaneous							
2113	13075	Intrafund Transfers	9200	20,000	-	-	-	Transfer to the City Festival Org to pay for City Festival expenditures
2113	13075	General Reserves	9399	-	634,732	567,035	381,050	1/2 year reserves. Revenue is highly dependent on economic conditions
	Total Miscellaneous			**$ 20,000**	**$ 634,732**	**$ 567,035**	**$ 381,050**	
	Total Expenditures			**$ 570,807**	**$ 1,263,049**	**$ 1,156,509**	**$ 947,815**	
	Revenue minus Expenditures			**$ 143,164**	**$ 269,250**	**$ 286,250**	**$ 344,220**	

Convention & Visitors Bureau (CVB) Fund - City Festival Division

Description: 2026 will be the 6th year that the City hosts Camp Leavenworth, its annual family-friendly City Festival. The City Festival division does not have any employees. When City employees work at the festival, their hours are allocated from their home department to the City Festival Division.

City Festival			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Charges for Services							
2113 13077 Admission Fees	5610		$ 11,316	$ 6,000	$ 6,000	$ 6,000	
2113 13077 Other Rentals	5699		-	6,000	6,000	6,000	Stripe sales pre-festival (vendor deposits, rentals)
Total Charges for Services			**$ 11,316**	**$ 12,000**	**$ 12,000**	**$ 12,000**	
Miscellaneous Revenue							
2113 13077 Interest Earnings	5801		18	-	-	-	
2113 13077 Sponsorships	5875		19,300	20,000	20,000	20,000	
2113 13078 Commissions	5869		2,166	-	-	-	
2113 13077 Other - Miscellaneous	5899		18,135	15,000	15,000	20,000	
2113 13077 Intrafund Transfers	5900		20,000	-	-	-	Transfer from CVB Org to pay for City Festival expenditures
Total Miscellaneous Revenue			**$ 59,619**	**$ 35,000**	**$ 35,000**	**$ 40,000**	
Total Revenue			**$ 70,935**	**$ 47,000**	**$ 47,000**	**$ 52,000**	
Expenditures							
Personal Services							
2113 13077 Full Time	6101		3,019	8,000	8,000	3,000	City staff regular hours
2113 13077 Overtime	6102		9,531	2,000	2,000	10,000	City staff overtime
2113 13077 FICA Exp	6108		543	400	400	550	
2113 13077 Health Insurance	6110		3,734	2,600	2,600	3,700	
2113 13077 KPERS Exp	6111		670	450	450	670	
2113 13077 KP&F Exp	6115		1,547	1,000	1,000	1,500	
2113 13077 Worker's Compensation	6116		-	90	90	90	
2113 13077 Unemployment Insurance	6120		12	10	10	10	
Total Personal Services			**$ 19,056**	**$ 14,550**	**$ 14,550**	**$ 19,520**	
Contractual Services							
2113 13077 Lodging	6302		2,249	-	-	3,000	Hotel rooms for event staff
2113 13077 Promotional Advertising	6452		9,651	18,000	18,000	15,000	Design work, radio ads, billboards, social media ads
2113 13077 Dues Memberships & Subs	6601		956	800	800	1,000	Eventeny subscription
2113 13077 Legal Services	6602		-	-	-	-	
2113 13077 Financial Services	6603		800	1,000	1,000	1,000	Onesite Financial management - billed through Oneill
2113 13077 Project Mgmt	6606		73,000	-	73,000	73,000	Oneill Marketing Management contract
2113 13077 Printing/Copying Services	6617		1,386	2,000	2,000	2,000	Various print services for ads and admin
2113 13077 Landscaping & Lawn Services	6618		-	-	-	-	
2113 13077 IT Services	6623		7,600	-	-	7,600	Wenzel computer services - website management
2113 13077 Towing Services	6630		800	600	600	800	
2113 13077 Other Professional Services	6699		16,996	73,000	17,000	17,000	Whiskey Design - graphic work
2113 13077 Equipment Rental Exp	6702		35,113	-	-	35,000	Fence and Tent rentals
2113 13077 Sales Tax	6907		1,264	1,300	1,300	1,300	Retail and liquor sales tax
2113 13077 Other Operating Expenses	6917		218,830	205,000	205,000	220,000	Bands and other entertainment, equip rentals like fencing, generator, scissors lift, fireworks, etc., tree trimming, State liquor permit, etc.
2113 13077 Bank Charges	6918		-	-	-	-	

Convention & Visitors Bureau (CVB) Fund - City Festival Division

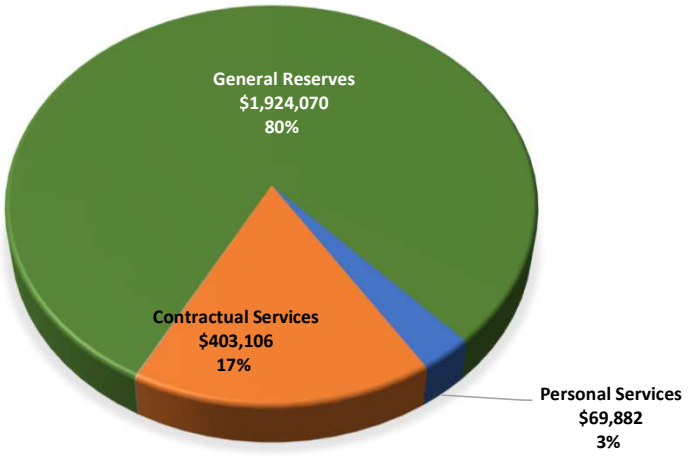
Description: 2026 will be the 6th year that the City hosts Camp Leavenworth, its annual family-friendly City Festival. The City Festival division does not have any employees. When City employees work at the festival, their hours are allocated from their home department to the City Festival Division.

City Festival			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Total Contractual Services			**$ 368,645**	**$ 301,700**	**$ 318,700**	**$ 376,700**	
Commodities							
2113 13077 Office Supplies	7001		-	-	-	-	
2113 13077 Other Operating Supplies	7399		844	-	-	-	
Total Commodities			$ 844	$ -	$ -	$ -	
Total Expenditures			**$ 388,545**	**$ 316,250**	**$ 333,250**	**$ 396,220**	
Revenue minus Expenditures			**$ (317,611)**	**$ (269,250)**	**$ (286,250)**	**$ (344,220)**	

City of Leavenworth, Kansas
Economic Development Fund (2603)
2027 Proposed Budget

	Economic Development Fund Summary Budget			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue (15% of CW Sales Tax)	$ 576,216	$ 606,360	$ 606,360	$ 627,654
Intergovernmental Revenue (Liquor Tax)	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Balance Forward (Reserves)	-	1,740,151	1,677,353	1,771,204
Total Revenue	**$ 576,216**	**$ 2,346,511**	**$ 2,283,713**	**$ 2,398,858**
Expenditures				
Personal Services	49,049	48,868	48,868	69,882
Contractual Services	262,868	396,723	351,723	403,106
Commodities	2,510	1,400	1,400	1,800
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	192,597	815,654	110,518	-
General Reserves	-	1,083,866	1,771,204	1,924,070
Total Expenditures	**$ 507,024**	**$ 2,346,511**	**$ 2,283,713**	**$ 2,398,858**
Revenue minus Expenditures	**$ 69,192**	**$ -**	**$ -**	**$ -**

2027 Budget: Economic Development Fund Expenditures by Type



Economic Development Fund

Description: The Economic Development Fund is used to account for the City's economic development activities. Its resources are generated from a 15% allocation of the Countywide Sales Tax. The Economic Development division works to diversify the areas economy in an organized, concerted effort to promote commercial, industrial, and retail development. Those efforts include the creation and administration of the Downtown North Leavenworth Redevelopment Area; partnering with local organization such as Leavenworth Main Street, Leavenworth County Development Corporation (LCDC), and the Leavenworth-Lansing Area Chamber of Commerce; a Small Business Matching Grant program; Low-Interest Loans through the Grow Leavenworth County Development Corporation, and other economic development incentives.

Economic Development Fund				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Tax Revenue								
2603	03045	Local Sales Tax - Countywide	4009	$ 576,216	$ 606,360	$ 606,360	$ 627,654	3% increase in CW sales tax, 8% increase in CW use tax
Total Tax Revenue				**$ 576,216**	**$ 606,360**	**$ 606,360**	**$ 627,654**	
Miscellaneous Revenue								
2603	03045	Other - Miscellaneous	5899	-	-	-	-	
2603	03045	Trans From Tax Increment Fund	5908	-	-	-	-	
2603	03045	Balance Forward	5999	-	1,740,151	1,677,353	1,771,204	
Total Miscellaneous Revenue				**$ -**	**$ 1,740,151**	**$ 1,677,353**	**$ 1,771,204**	
Total Revenue				**$ 576,216**	**$ 2,346,511**	**$ 2,283,713**	**$ 2,398,858**	
Expenditures								
Personal Services								
2603	03045	Full Time	6101	39,341	39,944	39,944	58,076	0.4 full-time employees: Assistant City Manager
2603	03045	FICA Exp	6108	3,124	3,193	3,193	3,193	
2603	03045	Health Insurance	6110	323	323	323	334	
2603	03045	KPERS Exp	6111	4,406	3,542	3,542	6,413	
2603	03045	Worker's Compensation	6116	14	24	24	24	
2603	03045	Unemployment Insurance	6120	41	42	42	42	
2603	03045	Automobile Allowance	6126	1,800	1,800	1,800	1,800	
Total Personal Services				**$ 49,049**	**$ 48,868**	**$ 48,868**	**$ 69,882**	
Contractual Services								
2603	03045	Electricity	6201	343	-	-	350	
2603	03045	Commercial Travel	6301	-	1,500	1,500	1,500	Eco development travel to conferences/training
2603	03045	Lodging	6302	460	500	500	500	
2603	03045	Meals	6303	182	100	100	100	
2603	03045	Mileage Reimbursement	6304	55	-	-	-	
2603	03045	Registration	6403	2,250	1,500	1,500	1,500	Eco Devo Classes/Training/Conferences (CDFA, LKM, IEDC) - CDFA 2023 Class $550, KCADC 2022 Annual Meeting $800
2603	03045	Classified Advertising	6451	-	500	500	500	City property/development notices/ads
2603	03045	Promotional Advertising	6452	-	-	-	-	
2603	03045	Legal Advertising	6453	21	-	-	-	Legal Publication Fees, RFP Publication
2603	03045	Dues Memberships & Subs	6601	5,294	5,800	5,800	5,800	CoStar Economic Development Research/Software $5,000, Eco Devo Membership (ex. IEDC)
2603	03045	Legal Services	6602	3,354	6,500	6,500	6,500	Legal Assistance for Development Agreements and Incentive Reviews, along with property sales (multiple large projects likely in 2026)
2603	03045	LCDC	6635	69,323	69,323	69,323	72,700	LCDC amount set by formula for City support, had been $56,000 with additional $10,000 beginning 2023 for targeted Business and Tech Park efforts. $50,606 in 2022, $49,665 in 2021, $49,055 in 2020
2603	03045	Main Street	6637	56,000	56,000	56,000	66,000	MainStreet $32k in 2020, $32k in 2021, $39,250 in 2022 and 2023

Economic Development Fund

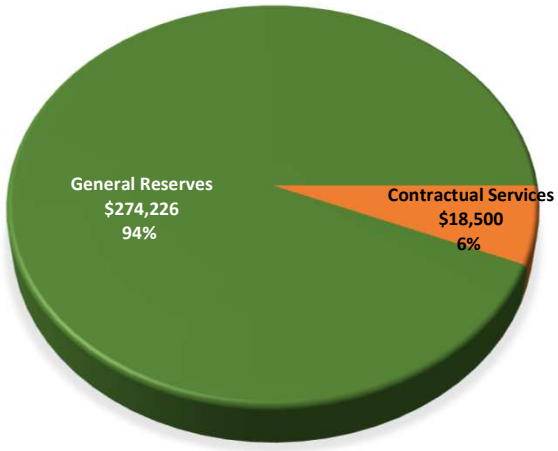
Description: The Economic Development Fund is used to account for the City's economic development activities. Its resources are generated from a 15% allocation of the Countywide Sales Tax. The Economic Development division works to diversify the areas economy in an organized, concerted effort to promote commercial, industrial, and retail development. Those efforts include the creation and administration of the Downtown North Leavenworth Redevelopment Area; partnering with local organization such as Leavenworth Main Street, Leavenworth County Development Corporation (LCDC), and the Leavenworth-Lansing Area Chamber of Commerce; a Small Business Matching Grant program; Low-Interest Loans through the Grow Leavenworth County Development Corporation, and other economic development incentives.

Economic Development Fund				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
2603	03045	Transportation Program	6638	76,621	95,000	95,000	97,656	2027 Cost Share for Ride LV Transit Program, Costs Increasing Substantially
2603	03045	Other Professional Services	6699	7,947	60,000	15,000	50,000	Professional services includes City portions of labor shed studies and other reports, engineering and survey fees for development projects, $1,600 Grow Leavenworth County, Business Symposium keynote speaker. Previous years had expenses between $30k and $60k (fluctuates based on project activity)
2603	03045	Grant Payments	6904	41,018	100,000	100,000	100,000	Small Business Grants/ADA Grants ($80k 2022, $71k 2021, $74k 2020, $137k 2019, $177k 2018), $49,000 2022 MAPS Cost-Share Portion for City
	Total Contractual Services			**$ 262,868**	**$ 396,723**	**$ 351,723**	**$ 403,106**	
	Commodities							
2603	03045	Office Supplies	7001	-	-	-	-	
2603	03045	Books/Magazines	7002	71	-	-	-	
2603	03045	Food	7201	1,827	1,400	1,400	1,800	Food for Business Symposium
2603	03045	Other Operating Supplies	7399	612	-	-	-	Supplies
	Total Commodities			**$ 2,510**	**$ 1,400**	**$ 1,400**	**$ 1,800**	
	Capital Outlay							
2603	03045	Land Purchases	8001	-	-	-	-	
2603	03045	Building - New Construction	8101	-	-	-	-	
	Total Capital Outlay			**$ -**	**$ -**	**$ -**	**$ -**	
	Miscellaneous Expenses							
2603	03045	Transfer to Streets Projects	9234	192,597	815,654	110,518	-	Transfer to Streets Capital Projects Fund for Wilson Avenue Improvement Project
2603	03045	General Reserves	9399	-	1,083,866	1,771,204	1,924,070	Reserves available for future economic development projects
	Total Miscellaneous Expenses			**$ 192,597**	**$ 1,899,520**	**$ 1,881,722**	**$ 1,924,070**	
	Total Expenditures			**$ 507,024**	**$ 2,346,511**	**$ 2,283,713**	**$ 2,398,858**	
	Revenue minus Expenditures			**$ 69,192**	**$ -**	**$ -**	**$ -**	

City of Leavenworth, Kansas
Business & Technology Park Fund (2618)
2027 Proposed Budget

	Business & Technology Park Summary Budget			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue (Liquor Tax)	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Balance Forward (Reserves)	-	304,572	316,226	292,726
Total Revenue	**$ -**	**$ 304,572**	**$ 316,226**	**$ 292,726**
Expenditures				
Personal Services	-	-	-	-
Contractual Services	11,847	23,500	23,500	18,500
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
General Reserves	-	281,072	292,726	274,226
Total Expenditures	**$ 11,847**	**$ 304,572**	**$ 316,226**	**$ 292,726**
Revenue minus Expenditures	**$ (11,847)**	**$ -**	**$ -**	**$ -**

2027 Budget: Business & Technology Park Fund Expenditures by Type



Business & Technology Park Fund

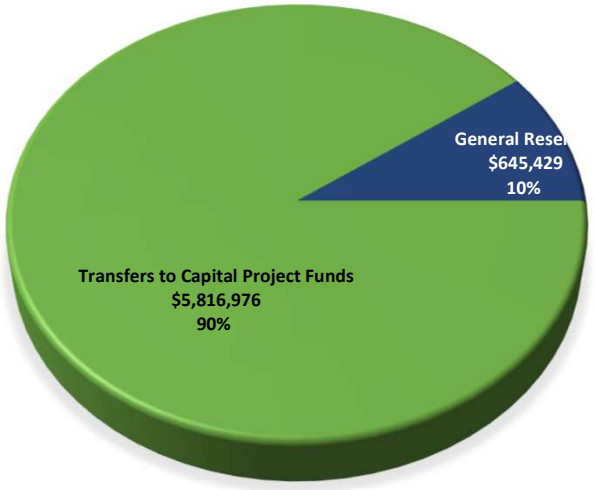
Description: The Business & Technology Park Fund accounts for the activities to maintain the Business and Technology Park. The Business and Technology Park is a joint $9.7 million project between the City of Leavenworth and Leavenworth County. This 80 acre shovel-ready business park is owned by the City of Leavenworth. The City is receiving development interest from several sources including leads from the Leavenworth County Development Council, the Kansas City Area Development Council, and the Kansas Department of Commerce. The cash balance in the Business & Technology Park Fund provides the resources necessary to maintain the park until it is developed. The funds may be used to fund enhancements to the park when a tenant is added.

Business & Technology Park Fund			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Miscellaneous Revenue							
2618 18047 Balance Forward		5999	$ -	$ 304,572	$ 316,226	$ 292,726	
Total Miscellaneous Revenue			**$ -**	**$ 304,572**	**$ 316,226**	**$ 292,726**	
Total Revenue			**$ -**	**$ 304,572**	**$ 316,226**	**$ 292,726**	
Expenditures							
Contractual Services							
2618 18047 Electricity		6201	461	500	500	500	Evergy around $40 per month
2618 18047 Water		6203	227	3,000	3,000	3,000	Leavenworth Water fees, higher in summer due to watering/grounds
2618 18047 Legal Advertising		6453	-	-	-	-	
2618 18047 Landscaping & Lawn Services		6618	11,159	20,000	20,000	15,000	Mowing, Brush Hogging, Seeding, Weed Removal in Mulched Beds, Winterize Irrigation (Contractor). New contract began in 2024 that has reduced costs.
Total Contractual Services			**$ 11,847**	**$ 23,500**	**$ 23,500**	**$ 18,500**	
Miscellaneous Expenses							
2618 18047 General Reserves		9399	-	281,072	292,726	274,226	
Total Miscellaneous Expenses			**$ -**	**$ 281,072**	**$ 292,726**	**$ 274,226**	
Total Expenditures			**$ 11,847**	**$ 304,572**	**$ 316,226**	**$ 292,726**	
Revenue minus Expenditures			**$ (11,847)**	**$ -**	**$ -**	**$ -**	

City of Leavenworth, Kansas
Sales Tax Funds (2905 & 2906)
2027 Proposed Budget

	Sales Tax Funds Budget Summary				2027 Proposed Budget: Sales Tax Funds by Division		
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	CIP (Local) Sales Tax Fund	County Wide Sales Tax Fund	Total Sales Tax Funds
Revenue							
Tax Revenue	$ 5,788,331	$ 5,956,040	$ 5,956,040	$ 6,213,107	$ 2,656,400	$ 3,556,706	$ 6,213,107
Intergovernmental Revenue	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	678,282	-	-	-	-	-	-
Balance Forward (Reserves)	-	716,479	1,401,426	249,298	130,774	118,524	249,298
Total Revenue	**$ 6,466,614**	**$ 6,672,519**	**$ 7,357,466**	**$ 6,462,405**	**$ 2,787,174**	**$ 3,675,231**	**$ 6,462,405**
Expenditures							
Personal Services	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Capital Project Funds	7,388,193	6,214,639	7,108,167	5,816,976	2,277,260	3,539,716	5,816,976
General Reserves	-	457,880	249,298	645,429	509,914	135,515	645,429
Total Expenditures	**$ 7,388,193**	**$ 6,672,519**	**$ 7,357,466**	**$ 6,462,405**	**$ 2,787,174**	**$ 3,675,231**	**$ 6,462,405**
Revenue minus Expenditures	**$ (921,580)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2027 Budget: Sales Tax Funds Expenditures by Type



2027 Budget: Sales Tax Funds Expenditures by Division

CIP Sales Tax Fund

Description: The CIP Sales Tax Fund accounts for the activities associated with the permanent 1/2-cent sales tax, which is collected with the specific purpose of paying for the operating costs of the community center and for citywide capital improvements. The revenue from the 1/2-cent sales tax is collected in the CIP Sales Tax Fund and transferred to the Recreation Fund to support the operating costs of the Community Center, the Bond Fund for debt service on previous capital improvements, and capital improvement project funds to fund new capital improvements. A cash balance may be allowed to accumulate in the CIP Sales Tax Fund to provide resources for large capital improvement projects in future years.

CIP Sales Tax Fund											
				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Tax Revenue							
2905	05150	Local Sales Tax - CIP	4008	$ 2,513,108	$ 2,520,000	$ 2,520,000	$ 2,656,400	Projecting a 2.5% increase in City Sales Tax collections
	Total Tax Revenue			**$ 2,513,108**	**$ 2,520,000**	**$ 2,520,000**	**$ 2,656,400**	
	Miscellaneous Revenue							
2905	05150	Sale of Equipment	5806	-	-	-	-	
2905	05150	Sale of Vehicles	5807	-	-	-	-	
2905	05150	Vehicle Settlement	5864	-	-	-	-	
2905	05150	Insurance Proceeds	5865	-	-	-	-	
2905	05150	Trans From Countywide Tax Fund	5906	-	-	-	-	
2905	05150	Trans From Capital Proj Fund	5932	317,772	-	-	-	
2905	05150	Balance Forward	5999	-	12,879	143,624	130,774	Projected cash balance at the beginning of the year
	Total Miscellaneous Revenue			**$ 317,772**	**$ 12,879**	**$ 143,624**	**$ 130,774**	
	Total Revenue			**$ 2,830,881**	**$ 2,532,879**	**$ 2,663,624**	**$ 2,787,174**	
	Expenditures							
	Miscellaneous Expenses							
2905	05150	Trans To Recreation Fund	9202	2,077,894	1,638,245	1,588,487	1,333,008	Transfer to Recreation Fund for repairs, mtce., and operating deficit
2905	05150	Trans To Streets Fund	9204	-	-	-	-	
2905	05150	Trans To Bond & Interest Fund	9220	-	150,413	67,024	151,493	Transfer to 2025 Debt Service for Aerial Ladder and final payment on 2022 Parks Temp Note
2905	05150	Trans To Grant Match Fund	9230	-	-	-	-	
2905	05150	Trans To Capital Projects Fund	9232	1,179,260	600,000	877,339	792,759	Transfer to Capital Projects (fund 3932) for CIP Projects
2905	05150	Transfer to Streets Projects	9234	-	-	-	-	
2905	05150	General Reserves	9399	-	144,222	130,774	509,914	
	Total Miscellaneous Expenses			**$ 3,257,154**	**$ 2,532,879**	**$ 2,663,624**	**$ 2,787,174**	
	Total Expenditures			**$ 3,257,154**	**$ 2,532,879**	**$ 2,663,624**	**$ 2,787,174**	
	Revenue minus Expenditures			**$ (426,274)**	**$ -**	**$ -**	**$ -**	

County Wide Sales Tax Fund

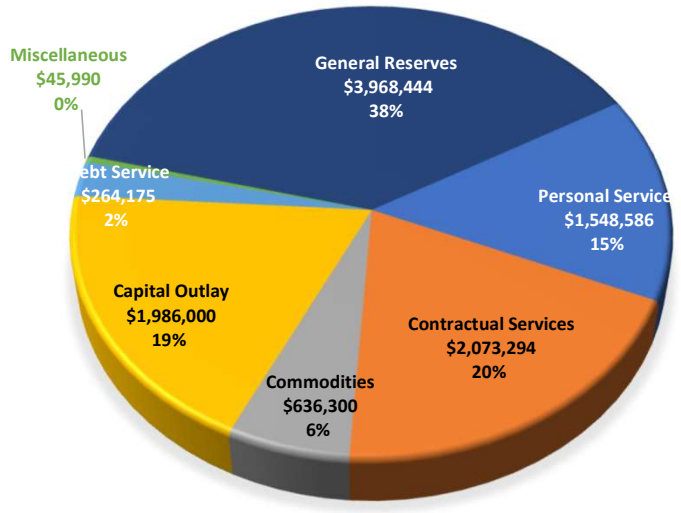
Description: Leavenworth County collects a 1% sales tax and distributes a portion of that tax to the municipalities within Leavenworth County. The County Wide sales tax revenue is accounted for in the County Wide Sales Tax Fund. City Ordinance stipulates that these fund will be used to retire City debt, replace infrastructure, fund other capital projects, and support economic development. A cash balance may be allowed to accumulate in the Countywide Sales Tax Fund to provide resources for large capital improvement projects in future years.

County Wide Sales Tax Fund				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Tax Revenue								
2906	06180	Local Sales Tax - Countywide	4009	$ 3,275,223	$ 3,436,040	$ 3,436,040	$ 3,556,706	3% increase in CW sales tax, 8% increase in CW use tax
Total Tax Revenue				**$ 3,275,223**	**$ 3,436,040**	**$ 3,436,040**	**$ 3,556,706**	
Miscellaneous Revenue								
2906	06180	Trans From Capital Proj Fund	5932	-	-	-	-	
2906	06180	Transfer from Streets Projects	5934	360,510	-	-	-	
2906	06180	Balance Forward	5999	-	703,599	1,257,802	118,524	Projected cash balance at the beginning of the year
Total Miscellaneous Revenue				**$ 360,510**	**$ 703,599**	**$ 1,257,802**	**$ 118,524**	
Total Revenue				**$ 3,635,733**	**$ 4,139,639**	**$ 4,693,842**	**$ 3,675,231**	
Expenditures								
Miscellaneous Expenses								
2906	06180	Trans To Streets Fund	9204	-	196,439	196,439	196,439	Transfer to Streets Fund, Sidewalk & Curb Division
2906	06180	Trans to CIP Expenses Fund	9205	-	-	-	-	
2906	06180	Trans To Bond & Interest Fund	9220	1,300,000	840,781	840,781	839,380	Transfer to Bond Fund to cover 2023 debt service
2906	06180	Trans To Grant Match Fund	9230	221,538	-	138,001	-	
2906	06180	Trans To Capital Projects Fund	9232	566,107	1,008,011	1,584,679	1,318,847	Transfer to Capital Projects fund for CIP projects
2906	06180	Transfer to Streets Projects	9234	2,043,394	1,780,750	1,815,418	1,185,050	Transfer to Streets Capital Projects Fund for pavement management, sidewalk, and curb programs
2906	06180	General Reserves	9399	-	313,658	118,524	135,515	
Total Miscellaneous Expenses				**$ 4,131,039**	**$ 4,139,639**	**$ 4,693,842**	**$ 3,675,231**	
Total Expenditures				**$ 4,131,039**	**$ 4,139,639**	**$ 4,693,842**	**$ 3,675,231**	
Revenue minus Expenditures				**$ (495,306)**	**$ -**	**$ -**	**$ -**	

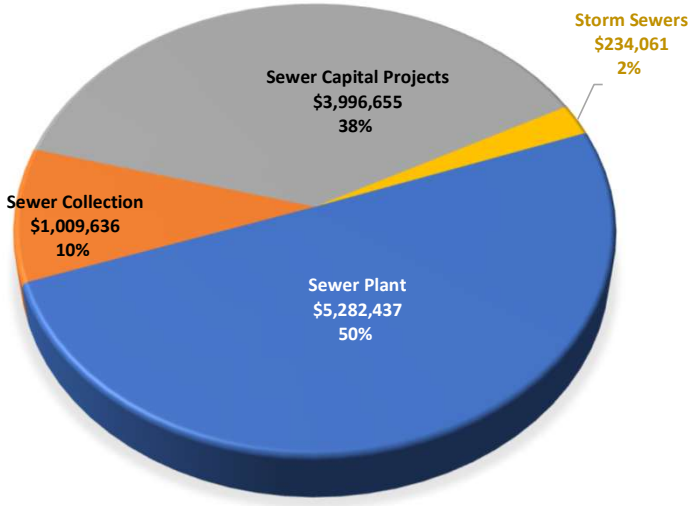
City of Leavenworth, Kansas
Sewer Fund (4340)
2027 Proposed Budget

	Sewer Fund Budget Summary				2027 Proposed Budget: Sewer Fund by Division				
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Sewer Plant	Sewer Collection	Sewer Capital Projects	Storm Sewers	Total Sewer Fund
Revenue									
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	5,826,804	5,586,918	5,586,918	6,270,524	6,270,524	-	-	-	6,270,524
Miscellaneous Revenue	4,751,403	5,000	5,000	5,000	-	5,000	-	-	5,000
Balance Forward (Reserves)	-	6,274,613	6,375,393	4,247,265	4,247,265	-	-	-	4,247,265
Total Revenue	**$ 10,578,207**	**$ 11,866,531**	**$ 11,967,311**	**$ 10,522,789**	**$ 10,517,789**	**$ 5,000**	**$ -**	**$ -**	**$ 10,522,789**
Expenditures									
Personal Services	1,538,947	1,523,215	1,525,715	1,548,586	732,008	671,212	-	145,366	1,548,586
Contractual Services	2,574,056	2,006,970	2,014,470	2,073,294	1,729,325	278,274	-	65,695	2,073,294
Commodities	290,955	555,550	557,550	636,300	553,150	60,150	-	23,000	636,300
Capital Outlay	1,981,048	4,403,000	3,358,137	1,986,000	253,000	-	1,733,000	-	1,986,000
Debt Service	33,175	264,175	264,175	264,175	-	-	264,175	-	264,175
Miscellaneous	4,746,494	-	-	45,990	45,990	-	-	-	45,990
General Reserves	-	3,113,621	4,247,265	3,968,444	1,968,964	-	1,999,480	-	3,968,444
Total Expenditures	**$ 11,164,676**	**$ 11,866,531**	**$ 11,967,311**	**$ 10,522,789**	**$ 5,282,437**	**$ 1,009,636**	**$ 3,996,655**	**$ 234,061**	**$ 10,522,789**
Revenue minus Expenditures	**$ (586,468)**	**$ -**	**$ -**	**$ -**	**$ 5,235,352**	**$ (1,004,636)**	**$ (3,996,655)**	**$ (234,061)**	**$ -**

2027 Budget: Sewer Fund Expenditures by Type



2027 Budget: Sewer Fund Expenditures by Division



Sewer Fund

Description: The Sewer Fund is an enterprise fund that accounts for all activities necessary to provide sanitary sewer services to the City. The City has an agreement with the Leavenworth Waterworks to provide monthly billing for sewer services based on the users' level of water consumption. The City also provides wastewater treatment services for Fort Leavenworth, the VA hospital, and the U.S. Penitentiary.

Sewer Plant: The sanitary sewer system is made up of two main components, the Wastewater Treatment Plant (WWTP) and the Sewer Collections System. The Sewer Plant Division is responsible for managing and maintaining the WWTP. The WWTP removes solids and disease causing bacteria and microbes from wastewater, prior to discharging water back into the environment.

| Sewer Fund: Sewer Plant (WWTP) | | |

Sewer Fund

Description: The Sewer Fund is an enterprise fund that accounts for all activities necessary to provide sanitary sewer services to the City. The City has an agreement with the Leavenworth Waterworks to provide monthly billing for sewer services based on the users' level of water consumption. The City also provides wastewater treatment services for Fort Leavenworth, the VA hospital, and the U.S. Penitentiary.

Sewer Plant: The sanitary sewer system is made up of two main components, the Wastewater Treatment Plant (WWTP) and the Sewer Collections System. The Sewer Plant Division is responsible for managing and maintaining the WWTP. The WWTP removes solids and disease causing bacteria and microbes from wastewater, prior to discharging water back into the environment.

Sewer Fund: Sewer Plant (WWTP)				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4340	40520	Water	6203	50,208	25,000	25,000	25,000	Water Rates are high due to pipes that need to be replaced. New screw press uses less potable water than 2025 cost.
4340	40520	Landfill Fees	6205	255,964	300,000	300,000	310,000	Waste management sludge - average 5,000 tons/yr. Cost in 2026 is $58.84/ton ($294,200). Assuming $62/ton in 2027 ($310,000).
4340	40520	Telephone	6206	6,142	8,900	8,900	8,900	Cell phones and pagers for on call staff. Lift stations, plant auto dialers. Alarm system and security system.
4340	40520	Postage	6207	17	175	175	175	Delivery expense for parts and equipment needed for service
4340	40520	Cable/Internet	6208	915	1,320	1,320	1,320	Cable & Internet
4340	40520	Network Connectivity	6209	5,482	7,000	7,000	7,000	Network Connectivity
4340	40520	Lodging	6302	107	-	-	250	
4340	40520	Meals	6303	52	550	550	550	Reimbursement for meals during training
4340	40520	Mileage Reimbursement	6304	-	550	550	550	Mileage reimbursement for training
4340	40520	Parking/Tolls	6305	165	30	30	100	Parking/toll charges training
4340	40520	Registration	6403	2,552	5,100	5,100	5,100	Registration for classes and training
4340	40520	Classified Advertising	6451	-	1,000	1,000	1,000	Posting for jobs
4340	40520	Legal Advertising	6453	116	550	550	550	Posting for quotes and bids
4340	40520	Insurance	6501	130,984	106,700	106,700	126,700	$120,600 in 2026 - assuming 5% increase in 2027 = $126,700
4340	40520	Dues Memberships & Subs	6601	1,639	11,000	11,000	11,000	Required state operator license through KDHE. APWA & WEF memberships
4340	40520	Legal Services	6602	170	1,000	1,000	1,000	
4340	40520	Admin & Supervision	6607	412,701	400,680	400,680	400,680	Administration fee paid from Sewer Fund to General Fund.
4340	40520	Medical Services	6610	-	500	500	500	Hep B and tetanus shots
4340	40520	Pest Control Services	6612	1,501	1,800	1,800	1,900	Schendel/Terminex
4340	40520	Janitorial Services	6614	23,086	22,000	22,000	22,000	Fees increase due to addition of new admin building in 2024
4340	40520	Printing/Copying Services	6617	-	250	250	250	Business cards, envelopes, letter head paper
4340	40520	Landscaping & Lawn Services	6618	12,480	25,000	25,000	25,000	Lawn care - expecting significant increase in cost
4340	40520	IT Services	6623	9,276	12,000	12,000	12,000	Costs increase in 2025 due to addition of new building with additional security cameras
4340	40520	Laboratory Services	6624	38,360	30,000	30,000	32,000	Testing samples, Pace and other lab supplies
4340	40520	Other Professional Services	6699	296,544	284,100	284,100	284,100	Repairs to equipment not part of collections system
4340	40520	Equipment Rental Exp	6702	2,041	2,100	2,100	2,100	Small hand tool rental for minor repairs
4340	40520	Uniform Rental	6704	9,379	13,000	13,000	13,000	Employee uniforms
4340	40520	Vehicle Lease	6706	7,428	-	-	7,500	
4340	40520	Other Rental	6799	4,731	4,400	4,400	4,400	Rental of pumps or other bypass equipment
4340	40520	Building/Grounds M&R	6802	103,158	41,000	41,000	41,000	Repairs to buildings and grounds
4340	40520	Office Equipment M&R	6852	-	2,000	2,000	2,000	Office equipment repairs
4340	40520	Sewer System Equipment M&R	6859	180,185	30,000	30,000	30,000	Repairs to equipment used to maintain collections systems
4340	40520	UV Building M & R	6860	15,030	33,000	33,000	33,000	Wiper gel, wipers, canisters and quartz sleeves
4340	40520	Vehicle M&R	6861	3,329	35,000	35,000	35,000	Repairs to fleet. Most of fleet is NOT leased thru Enterprise.
4340	40520	Software Maintenance	6862	24,282	13,000	13,000	16,000	Upkeep for antero ques workstation, enterbridge, gocanvas, etc. we added operator 10 mobile with trouble shooting
4340	40520	Veh M&R - Garage Billing	6863	48,233	-	-	-	
4340	40520	Other Equipment M&R	6899	120,440	60,000	60,000	60,000	Repairs for pumps, motors and other equipment around the plant

Sewer Fund

Description: The Sewer Fund is an enterprise fund that accounts for all activities necessary to provide sanitary sewer services to the City. The City has an agreement with the Leavenworth Waterworks to provide monthly billing for sewer services based on the users' level of water consumption. The City also provides wastewater treatment services for Fort Leavenworth, the VA hospital, and the U.S. Penitentiary.

Sewer Plant: The sanitary sewer system is made up of two main components, the Wastewater Treatment Plant (WWTP) and the Sewer Collections System. The Sewer Plant Division is responsible for managing and maintaining the WWTP. The WWTP removes solids and disease causing bacteria and microbes from wastewater, prior to discharging water back into the environment.

Sewer Fund: Sewer Plant (WWTP)				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4340	40520	Vehicle License Fees	6902	-	500	500	600	
4340	40520	Miscellaneous Permits	6903	60	200	200	200	Lab permit, plant permits.
4340	40520	Refunds	6905	4,056	-	-	-	
4340	40520	Other Operating Expenses	6917	-	1,900	1,900	1,900	Miscellaneous supplies nets, poles, sludge judge
	Total Contractual Services			**$ 1,947,210**	**$ 1,686,305**	**$ 1,686,305**	**$ 1,729,325**	
	Commodities							
4340	40520	Office Supplies	7001	355	2,000	2,000	2,000	Printing paper, paper clips, pens, pencils, post its, etc.
4340	40520	Books/Magazines	7002	-	100	100	100	Magazines used to keep current with updated sewer equipment & mtce.
4340	40520	Other Office Supplies	7099	409	-	-	-	Keyboard, mouse and other supplies
4340	40520	Clothing & Uniforms	7101	-	600	600	600	Hats, gloves, summer shirts
4340	40520	Protective/Safety Apparel	7102	3,480	6,700	6,700	6,700	Protective and safety apparel safety vest safety glasses, boots other type safety
4340	40520	Food	7201	882	300	300	400	Tea, coffee sugar and supplies
4340	40520	Kitchen Supplies	7202	547	600	600	600	Paper towels, cups, sugar and other supplies
4340	40520	General Medical Supplies	7252	1,146	650	650	800	Medical cabinet restocking
4340	40520	Building/Grounds Materials	7301	2,534	8,000	8,000	8,000	Materials for building and grounds, weed killer, grass seed, etc.
4340	40520	Gasoline	7302	3,701	3,000	3,000	3,700	
4340	40520	Diesel Fuel	7303	11,374	13,000	13,000	13,000	
4340	40520	Oil/Grease/Lubricants	7304	310	1,000	1,000	1,000	
4340	40520	Vehicle Tires/Batteries	7305	-	-	-	-	
4340	40520	Vehicular Repair Parts	7306	-	2,000	2,000	2,000	
4340	40520	Chemicals	7307	102,160	105,000	105,000	171,000	Chemicals used for odor control, in odor scrubber, polymer. New style press will add cost to polymer.includes new style polymer usage.
4340	40520	Concrete	7308	-	250	250	250	
4340	40520	Gravel/Sand	7310	1,708	350	350	350	
4340	40520	Safety Materials	7314	1,255	1,800	1,800	1,800	Gas monitors replacement, calibrations and repairs. 1st aid kits, eye wash solutions, hydrating drinks.
4340	40520	Equipment/Motor Repair Parts	7315	4,517	5,000	5,000	5,000	Plant equipment repairs. Small motors
4340	40520	Sewer System Materials	7316	3,099	10,000	10,000	10,000	Grouting, mastic, riser rings and lids.
4340	40520	Tools	7317	3,869	3,000	3,000	3,000	wrenches, tap and dyes, packing pullers and other necessary tools.
4340	40520	Janitorial Supplies	7319	1,033	1,000	1,000	1,000	Cleaning supplies for plant
4340	40520	Training Materials	7327	-	1,300	1,300	1,300	Training materials for in house training
4340	40520	Other Operating Supplies	7399	14,135	160,000	160,000	160,000	Supplies for plant emergency repairs to large pumps, motors etc.
4340	40520	Non-Cap Office Equipment	7401	420	-	-	-	
4340	40520	Non-Cap Furniture/Furnishings	7402	7,943	500	500	500	
4340	40520	Non-Cap Software	7405	-	1,000	1,000	1,000	
4340	40520	Non-Cap IT Equipment	7406	7,941	3,300	3,300	3,300	
4340	40520	Non-Cap Sewer Equipment	7609	9,819	750	750	750	
4340	40520	Non-Cap Safety Equipment	7612	80	-	-	-	
4340	40520	Non-Cap Other Equipment	7699	21,226	155,000	155,000	155,000	Basic repairs around the plant, mowing and root treatment.

Sewer Fund

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Sewer Plant: The sanitary sewer system is made up of two main components, the Wastewater Treatment Plant (WWTP) and the Sewer Collections System. The Sewer Plant Division is responsible for managing and maintaining the WWTP. The WWTP removes solids and disease causing bacteria and microbes from wastewater, prior to discharging water back into the environment.

Sewer Fund: Sewer Plant (WWTP)

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Total Commodities			**$ 203,944**	**$ 486,200**	**$ 486,200**	**$ 553,150**	
	Capital Outlay							
4340	40520 Furniture/Furnishings		8302	-	-	-	-	
4340	40520 Vehicles		8401	-	-	-	-	
4340	40520 Sewer Equipment		8509	-	-	388,968	-	
4340	40520 Safety Equipment		8512	-	3,000	3,000	3,000	
4340	40520 Other Equipment		8599	-	250,000	250,000	250,000	Equipment replacement not included in CIP
4340	40520 Amortization Expense		8700	-	-	-	-	
	Total Capital Outlay			**$ -**	**$ 253,000**	**$ 641,968**	**$ 253,000**	
	Miscellaneous Expenses							
4340	40520 Interest		9002	161	-	-	-	Interest on copier lease and vehicle lease
4340	40520 Intrafund Transfers		9200	2,834	-	-	-	
4340	40520 Trans To Capital Projects Fund		9232	-	-	-	45,990	
4340	40520 General Reserves		9399	-	1,361,723	1,470,366	1,968,964	90 day operating reserve
	Total Miscellaneous Expenses			**$ 2,995**	**$ 1,361,723**	**$ 1,470,366**	**$ 2,014,954**	
	Total Expenditures			**$ 2,861,651**	**$ 4,507,307**	**$ 5,004,917**	**$ 5,282,437**	
	Revenue minus Expenditures			**$ 2,970,116**	**$ 7,354,223**	**$ 6,957,394**	**$ 5,235,352**	

Sewer Fund - Sewer Collection System

Description: The Sewer Collection Division operates and maintains the sewer lines, lift stations, and other equipment that transports sewage from its original source to the Wastewater Treatment Plant.

Sewer Collection System				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
4340	40530	Charges For Service - Other	5799	$ -	$ -	$ -	$ -	
Total Charges for Services				**$ -**	**$ -**	**$ -**	**$ -**	
4340	40530	Vehicle Settlement	5864	-	-	-	-	
4340	40530	Other - Miscellaneous	5899	2,941	5,000	5,000	5,000	Royalty - Service Line Warranty
Total Miscellaneous Revenue				**$ 2,941**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
Total Revenue				**$ 2,941**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
Expenditures								
Personal Services								
4340	40530	Full Time	6101	414,281	429,961	429,961	429,009	8 full-time employees: Public Works Project Manager (1), WPC Operators (7)
4340	40530	Overtime	6102	30,236	31,000	31,000	31,000	
4340	40530	Specialty Assignment Pay	6105	3,750	-	-	-	
4340	40530	Longevity	6107	1,860	1,860	1,860	2,535	
4340	40530	FICA Exp	6108	33,333	35,406	35,406	35,385	
4340	40530	Health Insurance	6110	144,511	113,859	113,859	116,232	
4340	40530	KPERS Exp	6111	48,190	49,568	49,568	49,538	
4340	40530	Worker's Compensation	6116	3,329	6,994	6,994	7,050	
4340	40530	Unemployment Insurance	6120	436	463	463	463	
4340	40530	Sick Leave Reimbursement	6122	6,525	-	-	-	
4340	40530	Vacation Leave Reimbursement	6123	8,077	-	-	-	
4340	40530	Automobile Allowance	6126	-	-	-	-	
Total Personal Services				**$ 694,529**	**$ 669,111**	**$ 669,111**	**$ 671,212**	
Contractual Services								
4340	40530	Telephone	6206	-	1,800	1,800	1,800	
4340	40530	Postage	6207	1,317	300	300	300	
4340	40530	Meals	6303	47	-	-	100	
4340	40530	Registration	6403	-	1,000	1,000	1,000	Collections certification tests/ training courses
4340	40530	Classified Advertising	6451	-	750	750	750	Job postings
4340	40530	Legal Advertising	6453	-	-	-	-	
4340	40530	Dues Memberships & Subs	6601	-	1,700	1,700	1,700	Collections certificates, APWA and WEF
4340	40530	Admin & Supervision	6607	103,175	100,170	100,170	100,170	Administration fee paid from Sewer Water Fund to General Fund
4340	40530	Other Professional Services	6699	1,120	78,000	78,000	78,000	Repairs to lines and lift stations (pumps/electrical) - C&B, JF Denney, McGuire Electrical
4340	40530	Uniform Rental	6704	-	200	200	200	Employee uniforms
4340	40530	Sewer System Equipment M&R	6859	79,472	50,000	50,000	50,000	Repairs to lift stations, electrical repairs, manhole covers and risers.
4340	40530	Vehicle M&R	6861	-	10,000	10,000	10,000	Repairs to flush trucks and camera trucks. Oil changes and other motor parts.
4340	40530	Veh M&R - Garage Billing	6863	14,254	-	-	14,254	
4340	40530	Other Equipment M&R	6899	12,332	15,000	15,000	15,000	Pumps, floats, transducers

Sewer Fund - Sewer Collection System

Description: The Sewer Collection Division operates and maintains the sewer lines, lift stations, and other equipment that transports sewage from its original source to the Wastewater Treatment Plant.

Sewer Collection System				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4340	40530	Vehicle License Fees	6902	-	1,050	1,050	3,000	
4340	40530	Contributions Exp	6913	258	-	-	-	
4340	40530	Other Operating Expenses	6917	-	2,000	2,000	2,000	
	Total Contractual Services			**$ 211,976**	**$ 261,970**	**$ 261,970**	**$ 278,274**	
	Commodities							
4340	40530	Office Supplies	7001	28	500	500	500	Camera truck supplies ink, paper
4340	40530	Protective/Safety Apparel	7102	-	200	200	200	Gloves, vest, eye protection.
4340	40530	Gasoline	7302	11,372	9,300	9,300	10,000	
4340	40530	Diesel Fuel	7303	8,474	8,500	8,500	8,500	
4340	40530	Vehicular Repair Parts	7306	580	3,000	3,000	3,000	
4340	40530	Chemicals	7307	-	500	500	500	Rootx for emergency root treatment & EnSolve for cutting grease in lines
4340	40530	Asphalt	7309	-	-	-	-	
4340	40530	Gravel/Sand	7310	-	500	500	500	gravel/sand for repairs
4340	40530	Safety Materials	7314	192	500	500	500	Training books, videos confined space, trenching locating.
4340	40530	Equipment/Motor Repair Parts	7315	1,129	5,000	5,000	5,000	Ferncoats, cones, signs, lift station cleaners and degreasers.
4340	40530	Sewer System Materials	7316	6,805	3,000	3,000	3,000	Hoses, adapters, nozzles.
4340	40530	Tools	7317	1,125	600	600	600	Shovels, pry bars and sledge hammers
4340	40530	Other Operating Supplies	7399	4,110	15,500	15,500	20,000	Camera cables, flush truck hose, sewer tracing dye
4340	40530	Non-Cap IT Equipment	7406	-	300	300	7,100	replace cues computer in camera truck this year
4340	40530	Non-Cap Sewer Equipment	7609	-	750	750	750	
4340	40530	Non-Cap Other Equipment	7699	-	-	-	-	
	Total Commodities			**$ 33,815**	**$ 48,150**	**$ 48,150**	**$ 60,150**	
	Capital Outlays							
4340	04510	Sewer Equipment	8509	-	-	-	-	
	Total Capital Outlays			**$ -**	**$ -**	**$ -**	**$ -**	
	Total Expenditures			**$ 940,321**	**$ 979,231**	**$ 979,231**	**$ 1,009,636**	
	Revenue minus Expenditures			**$ (937,380)**	**$ (974,231)**	**$ (974,231)**	**$ (1,004,636)**	

Sewer Fund - Storm Sewer Division

Description: The Storm Sewer Division maintains the infrastructure necessary to manage storm water runoff. The Storm Sewer Division staff are responsible for keeping storm inlets clear of debris and the day-to-day maintenance of the existing storm water system. The mission of the Storm Sewers Division is to develop and maintain a comprehensive watershed and stormwater infrastructure management program that protects property, prioritizes the health and safety of residents, enhances quality of life, preserves and improves the environment for the benefit of the public, and is responsive and sensitive to the needs of residents, property owners, and public partners.

Storm Sewers				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
4340	40540	Other - Miscellaneous	5899	$ -	$ -	$ -	$ -	
Total Miscellaneous Revenue				**$ -**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ -**	**$ -**	**$ -**	**$ -**	
Expenditures								
Personal Services								
4340	40540	Full Time	6101	79,222	81,429	81,429	86,314	2 full-time employees: Storm Water Equipment Operators (2)
4340	40540	Overtime	6102	2,431	4,000	4,000	2,500	
4340	40540	Specialty Assignment Pay	6105	1,250	-	2,500	2,500	
4340	40540	FICA Exp	6108	5,781	6,535	6,535	6,794	
4340	40540	Health Insurance	6110	38,014	30,882	30,882	35,633	
4340	40540	KPERS Exp	6111	8,875	9,149	9,149	9,512	
4340	40540	Worker's Compensation	6116	1,268	1,945	1,945	2,024	
4340	40540	Unemployment Insurance	6120	76	85	85	89	
Total Personal Services				**$ 136,916**	**$ 134,025**	**$ 136,525**	**$ 145,366**	
Contractual Services								
4340	40540	Telephone	6206	855	360	360	360	
4340	40540	Meals	6303	-	200	200	200	Meals for overtime situations
4340	40540	Mileage Reimbursement	6304	-	100	100	100	Mileage reimbursement for training
4340	40540	Parking/Tolls	6305	-	25	25	25	
4340	40540	Registration	6403	-	750	750	750	Training
4340	40540	Classified Advertising	6451	-	1,000	1,000	500	Project advertising and job postings
4340	40540	Legal Advertising	6453	-	-	-	-	
4340	40540	Legal Services	6602	-	5,000	5,000	5,000	Property acquisition assistance
4340	40540	Aerial Mapping	6620	-	6,700	6,700	6,700	Mapping to support GIS
4340	40540	Other Professional Services	6699	4,833	30,000	30,000	30,000	Inlet repair, Geotech support, engineering support, etc.
4340	40540	Equipment Rental Exp	6702	11,273	1,000	1,000	1,000	Excavator and trench box rental
4340	40540	Uniform Rental	6704	451	1,000	1,000	1,000	
4340	40540	Sidewalk Curb & Gutter M&R	6858	1,146	-	-	-	
4340	40540	Sewer System Equipment M&R	6859	38,250	10,000	10,000	10,000	Manhole and inlet repairs at Bob Dougherty in 2025; budgeted for contracted repairs based on priorities
4340	40540	Vehicle M&R	6861	-	2,500	-	-	
4340	40540	Veh M&R - Garage Billing	6863	9,016	-	10,000	10,000	Vehicle maintenance and repair performed by City Garage
4340	40540	Other Equipment M&R	6899	-	-	-	-	
4340	40540	Vehicle License Fees	6902	-	-	-	-	
4340	40540	Miscellaneous Permits	6903	-	60	60	60	
4340	40540	Other Operating Expenses	6917	47	-	-	-	
Total Contractual Services				**$ 65,873**	**$ 58,695**	**$ 66,195**	**$ 65,695**	
Commodities								
4340	40540	Office Supplies	7001	-	-	-	-	
4340	40540	Educational Materials	7004	-	-	-	-	

Sewer Fund - Storm Sewer Division

Description: The Storm Sewer Division maintains the infrastructure necessary to manage storm water runoff. The Storm Sewer Division staff are responsible for keeping storm inlets clear of debris and the day-to-day maintenance of the existing storm water system. The mission of the Storm Sewers Division is to develop and maintain a comprehensive watershed and stormwater infrastructure management program that protects property, prioritizes the health and safety of residents, enhances quality of life, preserves and improves the environment for the benefit of the public, and is responsive and sensitive to the needs of residents, property owners, and public partners.

		Storm Sewers		2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4340	40540	Other Office Supplies	7099	25	-	-	-	
4340	40540	Clothing & Uniforms	7101	-	100	100	100	
4340	40540	Protective/Safety Apparel	7102	-	350	350	350	Personal protective equipment
4340	40540	Building/Grounds Materials	7301	-	-	-	-	
4340	40540	Gasoline	7302	6,657	2,000	4,000	4,000	
4340	40540	Diesel Fuel	7303	901	400	400	200	
4340	40540	Vehicular Repair Parts	7306	-	1,500	1,500	1,500	
4340	40540	Chemicals	7307	43	-	-	-	
4340	40540	Concrete	7308	6,476	6,500	6,500	6,500	Concrete for repairs to storm sewer structures
4340	40540	Gravel/Sand	7310	4,076	2,500	2,500	2,500	Gravel/sand for repairs to storm sewer structures
4340	40540	Culverts	7311	6,883	-	-	-	Culvert work at 10th and Wellington and at Guidance Ctr in 2025
4340	40540	Fencing	7313	-	-	-	-	
4340	40540	Safety Materials	7314	-	250	250	250	
4340	40540	Equipment/Motor Repair Parts	7315	1,000	700	700	700	Used to repair equipment or power tools
4340	40540	Sewer System Materials	7316	176	1,900	1,900	1,900	Pipe, fittings or other materials to repair to storm sewer structures
4340	40540	Tools	7317	693	1,500	1,500	1,500	Tools for storm sewer staff
4340	40540	Other Operating Supplies	7399	3,768	3,500	3,500	3,500	Other operational supplies for repairs to storm sewer structures
4340	40540	Non-Cap IT Equipment	7406	-	-	-	-	
4340	40540	Non-Cap Street Equipment	7616	4,895	-	-	-	
		Total Commodities		**$ 35,593**	**$ 21,200**	**$ 23,200**	**$ 23,000**	
		Total Expenditures		**$ 238,382**	**$ 213,920**	**$ 225,920**	**$ 234,061**	
		Revenue minus Expenditures		**$ (238,382)**	**$ (213,920)**	**$ (225,920)**	**$ (234,061)**	

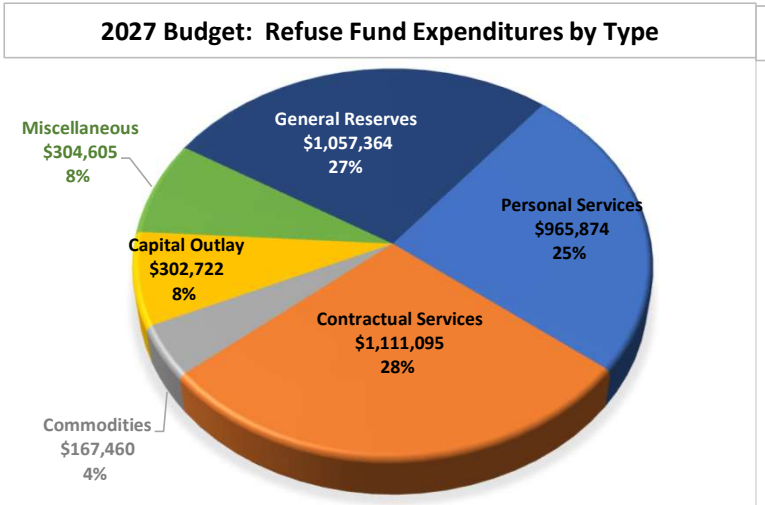
Sewer Fund - Sewer Capital Projects Division

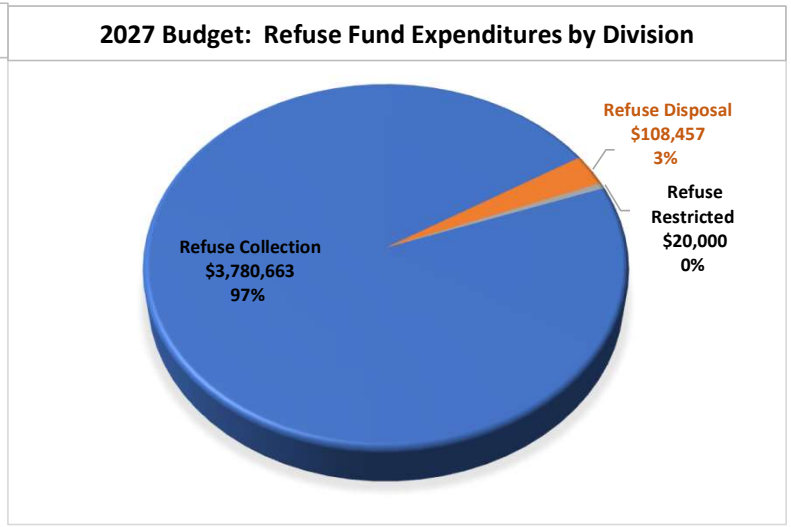
Description: The Sewer Capital Projects Division accounts for the expenditures associated with capital improvements throughout the City's sewer infrastructure. The projects accounted for in this division are included in the City's 2026 - 2030 CIP budget, where they are described in detail. Expenditures for maintenance and repairs of the City's sewer infrastructure are accounted for in the Sewer Plant Division, Sewer Collection Division, or Storm Sewer Division, as appropriate.

Sewer Capital Projects				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
4340	40550	Intrafund Transfers	5900	$ 4,743,500	$ -	$ -	$ -	
4340	40550	Transfer from ARPA	5969	-	-	-	-	
Total Miscellaneous Revenue				**$ 4,743,500**	**$ -**	**$ -**	**$ -**	
Total Revenue				**$ 4,743,500**	**$ -**	**$ -**	**$ -**	
Expenditures								
Contractual Services								
4340	40550	Legal Advertising	6453	259	-	-	-	
4340	40550	Planning/Design	6605	-	-	-	-	
4340	40550	Other Professional Services	6699	327,038	-	-	-	
4340	40550	Sewer System Equipment M&R	6859	21,701	-	-	-	
Total Contractual Services				**$ 348,997**	**$ -**	**$ -**	**$ -**	
Commodities								
4340	40540	Non-Cap Furniture/Furnishings	7402	17,603	-	-	-	
Total Commodities				**$ 17,603**	**$ -**	**$ -**	**$ -**	
Capital Outlay								
4340	40550	Building - New Construction	8101	666,226	-	-	-	Design for new plant slated for 2028
4340	40550	Building - Improvements	8103	-	90,000	90,000	-	Asphalt resurfacing
4340	40550	Sewer System Construction	8207	302,127	3,437,000	1,999,396	1,200,000	WWTP equipment replacement and repairs - $1,200,000 in CIP
4340	40550	Sewer Line Construction	8210	43,250	-	605,000	-	Sewer line construction and maintenance outlined in CIP
4340	40550	Other Improvement Construction	8299	-	623,000	21,773	533,000	Manhole repairs - $500,000; replace pumps at two lift stations - $123,000
4340	40550	Furniture/Furnishings	8302	-	-	-	-	
4340	40550	Sewer Equipment	8509	969,445	-	-	-	2025 screw press and grit classifier purchases and install
4340	40550	Depreciation Expense	8699	-	-	-	-	
Total Capital Outlay				**$ 1,981,048**	**$ 4,150,000**	**$ 2,716,169**	**$ 1,733,000**	
Debt Service								
4340	40550	Principal	9001	-	235,000	235,000	235,000	Service on previously incurred debt instruments
4340	40550	Interest	9002	33,175	29,175	29,175	29,175	Service on previously incurred debt instruments
Total Debt Service				**$ 33,175**	**$ 264,175**	**$ 264,175**	**$ 264,175**	
Miscellaneous Expenses								
4340	40550	Intrafund Transfers	9200	4,743,500	-	-	-	
4340	40550	Capital Reserves	9398	-	1,751,897	2,776,899	1,999,480	Capital reserves
Total Miscellaneous Expenses				**$ 4,743,500**	**$ 1,751,897**	**$ 2,776,899**	**$ 1,999,480**	
Total Expenditures				**$ 7,124,323**	**$ 6,166,072**	**$ 5,757,243**	**$ 3,996,655**	
Revenue minus Expenditures				**$ (2,380,823)**	**$ (6,166,072)**	**$ (5,757,243)**	**$ (3,996,655)**	

City of Leavenworth, Kansas
Refuse Fund (4344)
2027 Proposed Budget

	Refuse Fund Budget Summary				2027 Proposed Budget: Refuse Fund by Division			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Refuse Collection	Refuse Disposal	Refuse Restricted	Total Refuse Fund
Revenue								
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Charges for Services	2,408,978	2,587,166	2,587,166	2,663,587	2,629,787	33,800	-	2,663,587
Miscellaneous Revenue	234,457	4,000	4,000	4,000	-	4,000	-	4,000
Balance Forward (Reserves)	-	1,509,717	1,494,299	1,241,533	1,241,533	-	-	1,241,533
Total Revenue	**$ 2,643,436**	**$ 4,100,883**	**$ 4,085,465**	**$ 3,909,120**	**$ 3,871,320**	**$ 37,800**	**$ -**	**$ 3,909,120**
Expenditures								
Personal Services	917,745	1,011,947	1,006,947	965,874	876,947	88,927	-	965,874
Contractual Services	1,168,636	1,140,405	1,163,795	1,111,095	1,076,875	14,220	20,000	1,111,095
Commodities	151,663	163,660	168,160	167,460	162,150	5,310	-	167,460
Capital Outlay	213,155	486,000	505,030	302,722	302,722	-	-	302,722
Debt Service	-	-	-	-	-	-	-	-
Miscellaneous	228,082	-	-	304,605	304,605	-	-	304,605
General Reserves (see note)	-	1,298,871	1,241,533	1,057,364	1,057,364	-	-	1,057,364
Total Expenditures	**$ 2,679,281**	**$ 4,100,883**	**$ 4,085,465**	**$ 3,909,120**	**$ 3,780,663**	**$ 108,457**	**$ 20,000**	**$ 3,909,120**
Revenue minus Expenditures	**$ (35,845)**	**$ -**	**$ -**	**$ -**	**$ 90,657**	**$ (70,657)**	**$ (20,000)**	**$ -**





Refuse Fund

Description: The Refuse Fund is an enterprise fund that accounts for all activities necessary to provide refuse collection and disposal services to the City. The City has an agreement with the Leavenworth Waterworks, which is a separate entity from the City, to provide monthly billing for refuse services. The Refuse Department also provides direct bill services to City residents that do not have water services.
Refuse Collection Division: The Refuse Collection Division provides curbside refuse service for all single-family units, up to and including four-plexes. The Refuse Division also provides services to the houses along Metropolitan that belong to the U.S. Penitentiary. This division pays the landfill fees for the trash that it collects and for street department debris.

Refuse Collection				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Charges for Services								
4344	44560	Waterworks Billings	5401	$ 2,362,615	$ 2,547,366	$ 2,547,366	$ 2,623,787	8.7% rate increase in 2026; 3% rate increase for 2027
4344	44560	Refuse Svc - Direct Payments	5408	7,069	6,000	6,000	6,000	U.S. Penitentiary and residents that do not have water service
Total Charges for Services				**$ 2,369,683**	**$ 2,553,366**	**$ 2,553,366**	**$ 2,629,787**	
Miscellaneous Revenue								
4344	44560	Gain on Leased Vehicles	5893	859	-	-	-	
4344	44560	Other - Miscellaneous	5899	100	-	-	-	
4344	44560	Intrafund Transfers	5900	228,082	-	-	-	
4344	44560	Balance Forward	5999	-	1,509,717	1,494,299	1,241,533	Cash balance at the beginning of the year
Total Miscellaneous Revenue				**$ 229,041**	**$ 1,509,717**	**$ 1,494,299**	**$ 1,241,533**	
Total Revenue				**$ 2,598,724**	**$ 4,063,083**	**$ 4,047,665**	**$ 3,871,320**	
Expenditures								
Personal Services								
4344	44560	Full Time	6101	442,936	532,268	532,268	511,436	12.51 full-time employees: Operations Superintendent (0.25), Operations Assistant Superintendent (0.26), Admin Assistant (1), SW Equipment Operator (4), SW Collector /Laborer(7)
4344	44560	Overtime	6102	77,244	65,000	65,000	78,000	OT needed for free 1st Saturdays and staff vacancies
4344	44560	Part Time	6104	20,706	-	-	-	
4344	44560	Specialty Assignment Pay	6105	8,000	10,000	5,000	5,000	Incentives for obtaining CDL, retention bonus
4344	44560	Longevity	6107	1,200	1,200	1,200	3,120	Longevity for employees over 5 years
4344	44560	FICA Exp	6108	41,373	44,333	44,333	45,331	
4344	44560	Health Insurance	6110	178,893	176,356	176,356	148,291	
4344	44560	KPERS Exp	6111	58,126	62,066	62,066	63,463	
4344	44560	Worker's Compensation	6116	13,856	21,223	21,223	21,713	
4344	44560	Unemployment Insurance	6120	541	580	580	593	
4344	44560	Sick Leave Reimbursement	6122	-	-	-	-	
4344	44560	Vacation Leave Reimbursement	6123	4,478	-	-	-	
4344	44560	Automobile Allowance	6126	525	1,050	1,050	-	
Total Personal Services				**$ 847,877**	**$ 914,076**	**$ 909,076**	**$ 876,947**	
Contractual Services								
4344	44560	Landfill Fees	6205	512,882	440,000	440,000	440,000	
4344	44560	Telephone	6206	1,635	1,850	1,850	3,700	City issued cell phones
4344	44560	Postage	6207	-	-	-	-	
4344	44560	Commercial Travel	6301	-	-	-	-	
4344	44560	Meals	6303	-	100	100	100	Food during training
4344	44560	Mileage Reimbursement	6304	-	100	100	100	Mileage reimbursement while attending training
4344	44560	Registration	6403	419	1,300	1,300	1,300	CPR and other registration for training
4344	44560	Classified Advertising	6451	210	1,500	1,500	1,500	Job postings
4344	44560	Legal Advertising	6453	-	75	75	75	
4344	44560	Insurance	6501	47,419	38,110	57,000	57,000	Already negtive $18,186.08 in 2026

Refuse Fund

Description: The Refuse Fund is an enterprise fund that accounts for all activities necessary to provide refuse collection and disposal services to the City. The City has an agreement with the Leavenworth Waterworks, which is a separate entity from the City, to provide monthly billing for refuse services. The Refuse Department also provides direct bill services to City residents that do not have water services.
Refuse Collection Division: The Refuse Collection Division provides curbside refuse service for all single-family units, up to and including four-plexes. The Refuse Division also provides services to the houses along Metropolitan that belong to the U.S. Penitentiary. This division pays the landfill fees for the trash that it collects and for street department debris.

Refuse Collection				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4344	44560	Dues Memberships & Subs	6601	510	400	400	400	SWANA membership
4344	44560	Admin & Supervision	6607	203,863	197,925	197,925	197,925	Administration fee paid from Refuse Fund to General Fund, 5% increase
4344	44560	Medical Services	6610	110	-	-	-	
4344	44560	Janitorial Services	6614	150	-	-	-	
4344	44560	Printing/Copying Services	6617	1,599	325	325	325	Externally made signs
4344	44560	Other Professional Services	6699	145,439	250,000	250,000	200,000	Monthly billing fee for Waterworks, paper shredding for Spring Cleanup.
4344	44560	Equipment Rental Exp	6702	83	-	-	-	
4344	44560	Uniform Rental	6704	3,292	5,500	5,500	5,000	Uniforms rental and Orange Class 2 shirts
4344	44560	Vehicle Lease	6706	14,121	-	9,000	9,000	Enterprise
4344	44560	Other Rental	6799	168	300	300	200	Ice machine maintenance
4344	44560	Office Equipment M&R	6852	38	-	-	-	
4344	44560	Vehicle M&R	6861	5,807	10,000	10,000	10,000	Repairs for trash trucks, roll off trucks, loader, foreman truck etc. Costs should be decreasing as fleet gets more reliable. Vehicles maintained and repaired by the Service Center are now coded to 6863 - Veh M&R - Garage Billing
4344	44560	Software Maintenance	6862	-	4,500	-	-	Software subscriptions and licenses
4344	44560	Veh M&R - Garage Billing	6863	208,188	150,000	150,000	150,000	Maintenance and repairs of vehicles by the Service Center, moved from 6861
4344	44560	Other Equipment M&R	6899	-	-	-	-	
4344	44560	Vehicle License Fees	6902	-	250	250	250	
4344	44560	Contributions Exp	6913	-	250	250	-	
4344	44560	Other Operating Expenses	6917	61	-	-	-	
	Total Contractual Services			**$ 1,145,992**	**$ 1,102,485**	**$ 1,125,875**	**$ 1,076,875**	
	Commodities							
4344	44560	Office Supplies	7001	721	2,300	2,300	1,800	Envelopes, trash violation stickers, trash bag sale receipts, misc. office supplies
4344	44560	Other Office Supplies	7099	667	-	-	-	
4344	44560	Clothing & Uniforms	7101	390	6,500	6,500	6,500	Spring Clean-up T-shirts - no clean up in 2025
4344	44560	Protective/Safety Apparel	7102	7,921	5,200	5,200	6,000	Personal protective equipment + Boot reimbursement
4344	44560	Food	7201	135	500	500	500	Food purchased during work related events. No Bag Delivery and no Spring Cleanup in 2025.
4344	44560	General Medical Supplies	7252	36	-	-	-	
4344	44560	Gasoline	7302	5,147	2,500	2,500	2,500	Gas for foreman truck - no foreman position - now an EO3. Truck still being used but s/b less mileage.
4344	44560	Diesel Fuel	7303	116,088	120,000	120,000	120,000	Diesel for fleet, decrease helps offset increase in landfill fees
4344	44560	Oil/Grease/Lubricants	7304	72	-	-	-	
4344	44560	Vehicular Repair Parts	7306	1,734	-	-	-	
4344	44560	Concrete	7308	-	-	-	-	
4344	44560	Asphalt	7309	-	3,000	3,000	3,000	Asphalt pads under dumpsters
4344	44560	Gravel/Sand	7310	-	-	-	-	
4344	44560	Safety Materials	7314	190	-	-	-	
4344	44560	Equipment/Motor Repair Parts	7315	66	-	-	-	

Refuse Fund

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Refuse Collection				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4344	44560	Tools	7317	2,210	250	250	250	Extension cords for block heaters, tire gauges, utility knives, etc.
4344	44560	Janitorial Supplies	7319	78	100	100	100	GOJO hand cleaner
4344	44560	Poly Carts	7323	-	12,000	12,000	12,000	Not buying trash bags BUT will need to purchase a few polycarts every year. Assuming 200 at $60/cart is $12k.
4344	44560	Other Operating Supplies	7399	9,422	5,000	5,000	5,000	City dumpsters, spare keys, items for polycart delivery, traffic cones, etc. Site upgrades. Reduced and moved from 8299 as repairs/upgrades tend to be too small to qualify for the minimums on that line, and they ended up here anyway
4344	44560	Non-Cap Software	7405	4,500	-	4,500	4,500	Vision software - used to track polycarts
4344	44560	Non-Cap IT Equipment	7406	-	-	-	-	
4344	44560	Non-Cap Vehicle Accessories	7507	-	-	-	-	
4344	44560	Non-Cap Refuse Equipment	7617	-	-	-	-	
4344	44560	Non-Cap Other Equipment	7699	-	-	-	-	
	Total Commodities			**$ 149,377**	**$ 157,350**	**$ 161,850**	**$ 162,150**	
	Capital Outlays							
4344	44560	Other Improvement Construction	8299	-	-	-	-	Projects not included in CIP budget - asphalt for recycling center/trees.
4344	44560	Special Use Vehicles	8406	213,155	475,000	475,858	302,722	2026 CIP includes roll-off truck and purchasing 7th trash truck
4344	44560	Refuse Equipment	8517	-	11,000	29,172	-	
4344	44560	Amortization Expense	8700	-	-	-	-	
	Total Capital Outlays			**$ 213,155**	**$ 486,000**	**$ 505,030**	**$ 302,722**	
	Miscellaneous Expenses							
4344	44560	Interest	9002	-	-	-	-	Interest on vehicle leases
4344	44560	Intrafund Transfers	9200	228,082	-	-	-	Transfer to projects
4344	44560	Trans To Capital Projects Fund	9232	-	-	-	304,605	
4344	44560	Capital Reserves	9398	-	593,867	574,838	314,620	
4344	44560	General Reserves	9399	-	705,004	666,696	742,744	90 day operating reserve budgeted as of 12/31/2025
	Total Miscellaneous Expenses			**$ 228,082**	**$ 1,298,871**	**$ 1,241,533**	**$ 1,361,969**	
	Total Expenditures			**$ 2,584,483**	**$ 3,958,782**	**$ 3,943,364**	**$ 3,780,663**	
	Revenue minus Expenditures			**$ 14,242**	**$ 104,301**	**$ 104,301**	**$ 90,657**	

Refuse Fund - Refuse Disposal Division

Description: The Refuse Disposal Division is responsible for running the Recycling Site and the Brush Site. The Recycling Site and Brush Site are open to all residential customers. They are also open to City approved contractors that perform work within the City limits. Recycling services are voluntary for City residents. The Refuse Collection and Disposal Divisions serve as an informational office for residents and business owners seeking information about State and City recycling and disposal guidelines.

			Refuse Disposal	2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
			Revenue					
			Intergovernmental Revenue					
4344	44570	4208	State Grants	$ -	$ -	$ -	$ -	
			Total Intergovernmental Revenue	**$ -**	**$ -**	**$ -**	**$ -**	
			Charges for Services					
4344	44570	5407	Landfill Collections	31,493	23,300	23,300	23,300	Brush Site collection fee
4344	44570	5556	Sale of Recyclables	7,802	10,500	10,500	10,500	
			Total Charges for Services	**$ 39,295**	**$ 33,800**	**$ 33,800**	**$ 33,800**	
			Miscellaneous Revenue					
4344	44570	5865	Insurance Proceeds	3,345	-	-	-	
4344	44570	5870	Motor Fuel Tax Refund	2,071	4,000	4,000	4,000	
			Total Miscellaneous Revenue	**$ 5,416**	**$ 4,000**	**$ 4,000**	**$ 4,000**	
			Total Revenue	**$ 44,711**	**$ 37,800**	**$ 37,800**	**$ 37,800**	
			Expenditures					
			Personal Services					
4344	44570	6101	Full Time	27,040	64,770	64,770	32,086	1 full-time employee: Brush Site Operator (1)and Recycling Monitor (1)
4344	44570	6102	Overtime	2,449	4,400	4,400	2,500	
4344	44570	6104	Part Time	12,921	-	-	15,939	1 part-time employee: Recycle Monitor (0.5)
4344	44570	6107	Longevity	-	-	-	-	
4344	44570	6108	FICA Exp	3,198	5,291	5,291	3,865	
4344	44570	6110	Health Insurance	16,604	13,203	13,203	27,080	
4344	44570	6111	KPERS Exp	4,540	7,408	7,408	5,411	
4344	44570	6116	Worker's Compensation	822	2,730	2,730	1,995	
4344	44570	6120	Unemployment Insurance	42	69	69	51	
4344	44570	6122	Sick Leave Reimbursement	446	-	-	-	
4344	44570	6123	Vacation Leave Reimbursement	1,807	-	-	-	
			Total Personal Services	**69,868**	**97,871**	**97,871**	**88,927**	
			Contractual Services					
4344	44570	6201	Electricity	2,278	1,700	1,700	1,700	
4344	44570	6202	Natural Gas	-	-	-	-	
4344	44570	6203	Water	315	300	300	300	
4344	44570	6206	Telephone	53	-	-	-	
4344	44570	6208	Cable/Internet	1,420	1,320	1,320	1,320	Internet & Wi-Fi
4344	44570	6403	Registration	435	-	-	-	
4344	44570	6451	Classified Advertising	210	250	250	250	Job posting possible
4344	44570	6453	Legal Advertising	-	-	-	-	
4344	44570	6699	Other Professional Services	-	4,000	4,000	1,000	Not used in 2025. No longer doub grinding for brush pile. Oil recycling
4344	44570	6702	Equipment Rental Exp	-	1,000	1,000	1,000	
4344	44570	6704	Uniform Rental	-	-	-	-	
4344	44570	6799	Other Rental	1,892	2,400	2,400	2,400	Brush/recycling porta-potties

Refuse Fund - Refuse Disposal Division

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Refuse Disposal				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4344	44570	Building/Grounds M&R	6802	3,100	250	250	250	Fence/gate repairs
4344	44570	Vehicle M&R	6861	-	6,000	6,000	6,000	Skid steer, recycling compactor
4344	44570	Software Maintenance	6862	-	700	700	-	Brush site camera program; no longer funding
4344	44570	Veh M&R - Garage Billing	6863	12,942	-	-	-	
4344	44570	Other Equipment M&R	6899	-	-	-	-	
4344	44570	Other Operating Expenses	6917	-	-	-	-	
	Total Contractual Services			**22,644**	**17,920**	**17,920**	**14,220**	
	Commodities							
4344	44570	Office Supplies	7001	-	500	500	500	Brush site receipts
4344	44570	Protective/Safety Apparel	7102	-	200	200	200	Personal protective equipment
4344	44570	Building/Grounds Materials	7301	80	200	200	200	Signage and weed killer
4344	44570	Gasoline	7302	97	360	360	360	Gas for lawnmower at Recycling Center
4344	44570	Diesel Fuel	7303	1,770	4,000	4,000	3,000	Diesel for skid steer and rubber tire loader
4344	44570	Vehicle Tires/Batteries	7305	-	-	-	-	
4344	44570	Safety Materials	7314	-	-	-	-	
4344	44570	Equipment/Motor Repair Parts	7315	-	-	-	-	
4344	44570	Tools	7317	-	650	650	650	Pole saws/chain saws and blades
4344	44570	Other Operating Supplies	7399	339	400	400	400	Burn materials, other misc. items
	Total Commodities			**2,286**	**6,310**	**6,310**	**5,310**	
	Capital Outlays							
4344	44570	Refuse Equipment	8517	-	-	-	-	office trailer in 2024 - nothing planned in 2027
	Total Capital Outlays			**-**	**-**	**-**	**-**	
	Total Expenditures			**$ 94,798**	**$ 122,101**	**$ 122,101**	**$ 108,457**	
	Revenue minus Expenditures			**$ (50,087)**	**$ (84,301)**	**$ (84,301)**	**$ (70,657)**	

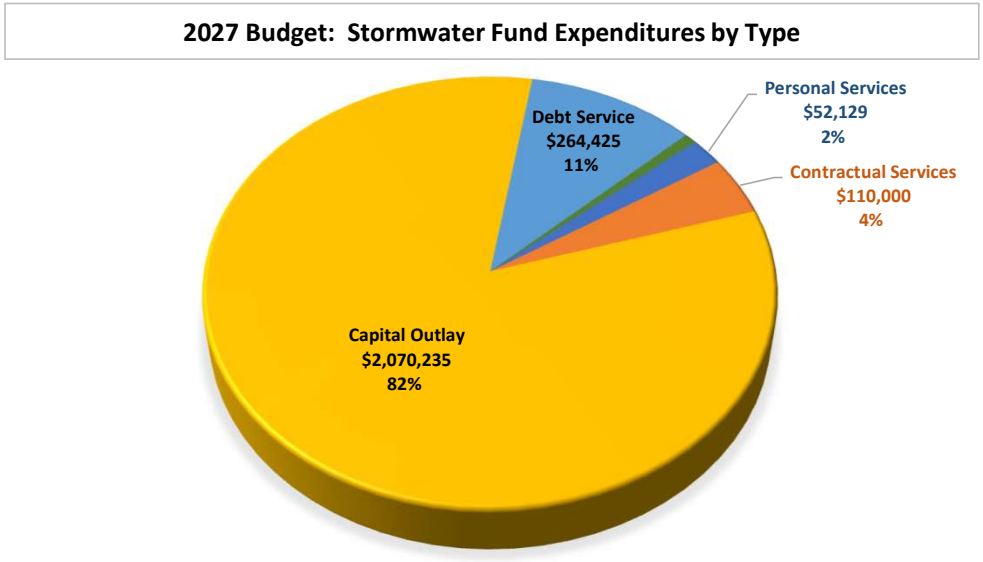
Refuse Fund - Refuse Restricted Division

Description: The Refuse Restricted Division accounts for activities associated with maintaining the closed Leavenworth City landfill. The Refuse Restricted Division does not have any employees.

Refuse Restricted			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Expenditures							
Contractual Services							
4344 44595 Legal Services		6602	$ -	$ -	$ -	$ -	
4344 44595 Landscaping & Lawn Services		6618	-	15,000	15,000	15,000	6 Landfill mows, 2 frontage cuts/month, 2 drive path sprays/year
4344 44595 Other Professional Services		6699	-	5,000	5,000	5,000	Monitoring, well testing, tree maintenance, invasive weed spraying (Johnson grass/thistle), other professional work as required.
Total Contractual Services			**-**	**20,000**	**20,000**	**20,000**	
Commodities							
4344 44595 Other Operating Supplies		7399	-	-	-	-	
Total Commodities			**$ -**	**$ -**	**$ -**	**$ -**	
Capital Outlays							
4344 44595 Other Improvement Construction		8299	-	-	-	-	
Total Capital Outlays			**-**	**-**	**-**	**-**	
Total Expenditures			**-**	**20,000**	**20,000**	**20,000**	
Revenue minus Expenditures			**$ -**	**$ (20,000)**	**$ (20,000)**	**$ (20,000)**	

City of Leavenworth, Kansas
Storm Water Capital Projects Fund (4941)
2027 Proposed Budget

	Storm Water Capital Projects Fund Summary Budget			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services (S.W. Impact Fee)	1,323,536	1,330,000	1,330,000	1,649,200
Miscellaneous Revenue	882,250	-	-	-
Balance Forward (Reserves)	-	645,693	1,099,876	867,151
Total Revenue	**2,205,786**	**1,975,693**	**2,429,876**	**2,516,351**
Expenditures				
Personal Services	48,846	49,123	49,123	52,129
Contractual Services	13,147	-	-	110,000
Commodities	6,990	-	-	-
Capital Outlay	789,247	1,249,177	1,249,177	2,070,235
Debt Service	23,225	264,425	264,425	264,425
Miscellaneous	882,250	-	-	-
General Reserves	-	412,968	867,151	19,562
Total Expenditures	**$ 1,763,704**	**$ 1,975,693**	**$ 2,429,876**	**$ 2,516,351**
Revenue minus Expenditures	**$ 442,081**	**$ -**	**$ -**	**$ -**



Storm Water Capital Projects Fund

Description: The Storm Water Fund is supported by the Storm Water Impact Fee. The purpose of the Storm Water Fund is to provide for the management, planning, engineering, and maintenance activities related to the City's Comprehensive Storm Water Management Program. The Storm Water Impact fees provides the resources necessary to maintain and improve the City's Storm Water infrastructure system. The Capital Outlay expenditures in the Storm Water Capital Projects Fund are included in the 2027 - 2031 CIP Budget.

Storm Water Capital Projects

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Charges for Services							
4941	41555 Charges For Service - Other	5799	$	1,323,536	$ 1,330,000	$ 1,330,000	$ 1,649,200	Storm Water Impact Fee increase by 24% in 2027 over 2026
	Total Charges for Services		**$**	**1,323,536**	**$ 1,330,000**	**$ 1,330,000**	**$ 1,649,200**	
	Miscellaneous Revenue							
4941	41555 Other - Miscellaneous	5899		-	-	-	-	
4941	41555 Intrafund Transfers	5900		882,250	-	-	-	
4941	41555 Trans From Sewer Fund	5940		-	-	-	-	
4941	41555 Balance Forward	5999		-	645,693	1,099,876	867,151	
	Total Miscellaneous Revenue		**$**	**882,250**	**$ 645,693**	**$ 1,099,876**	**$ 867,151**	
	Total Revenue		**$**	**2,205,786**	**$ 1,975,693**	**$ 2,429,876**	**$ 2,516,351**	
	Expenditures							
	Personal Services							
4941	41555 Full Time	6101		40,484	40,884	40,884	42,111	0.75 full-time employee: GIS Technician (0.75)
4941	41555 Longevity	6107		-	115	115	251	
4941	41555 FICA Exp	6108		2,922	3,136	3,136	3,241	
4941	41555 Health Insurance	6110		606	606	606	625	
4941	41555 KPERS Exp	6111		4,290	3,062	3,062	4,537	
4941	41555 Worker's Compensation	6116		506	1,279	1,279	1,322	
4941	41555 Unemployment Insurance	6120		38	41	41	42	
4941	41555 Pension Expense	6150		-	-	-	-	
4941	41555 OPEB Expense	6157		-	-	-	-	
	Total Personal Services		**$**	**48,846**	**$ 49,123**	**$ 49,123**	**$ 52,129**	
	Contractual Services							
4941	41555 Legal Advertising	6453		267	-	-	-	
4941	41555 Legal Services	6602		216	-	-	-	
4941	41555 Planning/Design	6605		7,766	-	-	100,000	Budgeted amount for outsourcing planning and design on projects
4941	41555 Other Professional Services	6699		4,182	-	-	-	
4941	41555 Other Operating Expenses	6917		-	-	-	-	
4941	41555 Temporary Easement	6915		716	-	-	10,000	
	Total Contractual Services		**$**	**13,147**	**$ -**	**$ -**	**$ 110,000**	
	Commodities							
4941	41555 Non-Cap Other Improvements	7702		6,990	-	-	-	
	Total Commodities		**$**	**6,990**	**$ -**	**$ -**	**$ -**	
	Capital Outlay							
4941	41555 Street Construction	8203		-	-	-	-	
4941	41555 Culvert Construction	8204		-	-	-	-	
4941	41555 Storm Water Improvements	8212		789,247	-	-	-	Numerous Storm Water projects executed by priority - budgeted in CIP

Storm Water Capital Projects Fund

Description: The Storm Water Fund is supported by the Storm Water Impact Fee. The purpose of the Storm Water Fund is to provide for the management, planning, engineering, and maintenance activities related to the City's Comprehensive Storm Water Management Program. The Storm Water Impact fees provides the resources necessary to maintain and improve the City's Storm Water infrastructure system. The Capital Outlay expenditures in the Storm Water Capital Projects Fund are included in the 2027 - 2031 CIP Budget.

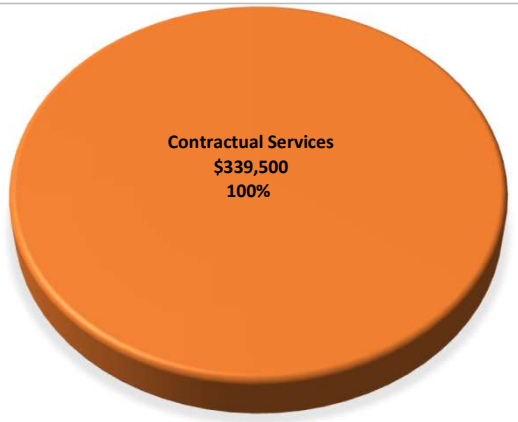
Storm Water Capital Projects

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4941	41555	Other Improvement Construction	8299	-	1,249,177	1,249,177	2,070,235	Orange fence projects, stream & culvert restoration, curb inlet replacements
4941	41555	Depreciation Expense	8699	-	-	-	-	
	Total Capital Outlay			**$ 789,247**	**$ 1,249,177**	**$ 1,249,177**	**$ 2,070,235**	
	Debt Service							
4941	41555	Principal	9001	-	240,000	240,000	240,000	Principal payment on bond
4941	41555	Interest	9002	23,225	24,425	24,425	24,425	Interest payment on bond
	Total Debt Service			**$ 23,225**	**$ 264,425**	**$ 264,425**	**$ 264,425**	
	Miscellaneous Expenses							
4941	41555	Intrafund Transfers	9200	882,250	-	-	-	Transfer to Capital Projects Fund
4941	41555	Transfer to Streets Projects	9234	-	-	-	-	Transfer to Street Fund for storm water component of 4th Street from Seneca to Choctaw project
4941	41555	General Reserves	9399	-	412,968	867,151	19,562	
	Total Miscellaneous Expenses			**$ 882,250**	**$ 412,968**	**$ 867,151**	**$ 19,562**	
	Total Expenditures			**$ 1,763,704**	**$ 1,975,693**	**$ 2,429,876**	**$ 2,516,351**	
	Revenue minus Expenditures			**$ 442,081**	**$ -**	**$ -**	**$ -**	

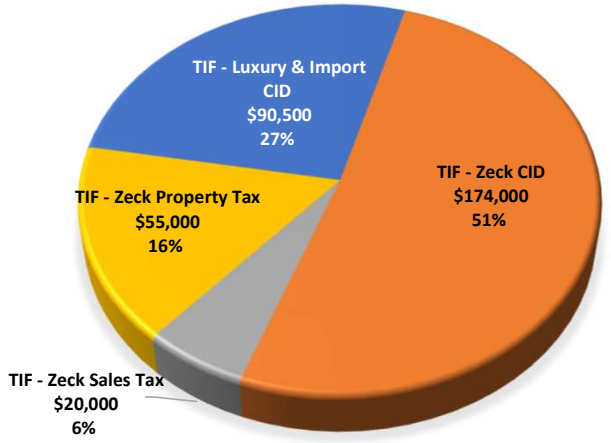
City of Leavenworth, Kansas
Auto TIF Fund - 8607
2027 Proposed Budget

	Auto TIF Fund Budget Summary				2027 Proposed Budget: Auto Fund by Division				
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	TIF - Luxury & Import CID	TIF - Zeck CID	TIF - Zeck Sales Tax	TIF - Zeck Property Tax	Total Auto TIF Fund
Revenue									
Tax Revenue	$ 319,133	$ 644,600	$ 644,600	$ 339,500	$ 90,500	$ 174,000	$ 20,000	$ 55,000	$ 339,500
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Balance Forward (Reserves)	-	-	-	-	-	-	-	-	-
Total Revenue	**$ 319,133**	**$ 644,600**	**$ 644,600**	**$ 339,500**	**$ 90,500**	**$ 174,000**	**$ 20,000**	**$ 55,000**	**$ 339,500**
Expenditures									
Personal Services	-	-	-	-	-	-	-	-	-
Contractual Services	324,293	644,600	644,600	339,500	90,500	174,000	20,000	55,000	339,500
Commodities	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
General Reserves (see note)	-	-	-	-	-	-	-	-	-
Total Expenditures	**$ 324,293**	**$ 644,600**	**$ 644,600**	**$ 339,500**	**$ 90,500**	**$ 174,000**	**$ 20,000**	**$ 55,000**	**$ 339,500**
Revenue minus Expenditures	**$ (5,160)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2027 Budget: Auto TIF Fund Expenditures by Type



2027 Budget: Auto TIF Fund Expenditures by Division



TIF Funds

Description: Tax Increment Financing (TIF) funds are agency funds that account for resources held by the City in a custodial capacity for various TIF districts. The City's three TIF funds are the Auto TIF Fund, the Hotel TIF Fund, and the Retail TIF Fund. The purpose of the Tax Increment Financing Funds is to collect the sales and/or ad valorem property tax from the TIF districts and distribute those taxes as directed per the various tax increment financing agreements.

Auto TIF Fund - Luxury & Import CID: This division accounts for the CID Sales Tax collected for and remitted to the developer of the Luxury and Import TIF project.

Auto TIF - Luxury & Import CID

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Tax Revenue							
8607	07181 Local Sales Tax - CID	4014	$	90,589	$ 88,600	$ 88,600	$ 90,500	CID Tax is additional sales tax charged within the TIF District
	Total Tax Revenue		**$**	**90,589**	**$ 88,600**	**$ 88,600**	**$ 90,500**	
	Miscellaneous Revenue							
8607	07181 Balance Forward	5999		-	-	-	-	
	Total Miscellaneous Revenue		**$**	**-**	**$ -**	**$ -**	**$ -**	
	Total Revenue		**$**	**90,589**	**$ 88,600**	**$ 88,600**	**$ 90,500**	
	Expenditures							
	Contractual Services							
8607	07181 Legal Advertising	6453		-	-	-	-	
8607	07181 Legal Services	6602		-	-	-	-	
8607	07181 Admin & Supervision	6607		2,659	5,000	5,000	2,700	This is an Admin fee the City charges the TIF
8607	07181 Operating Transfers	6998		82,289	83,600	83,600	87,800	Remittance to the developer
	Total Contractual Services		**$**	**84,948**	**$ 88,600**	**$ 88,600**	**$ 90,500**	
	Total Expenditures		**$**	**84,948**	**$ 88,600**	**$ 88,600**	**$ 90,500**	
	Revenue minus Expenditures		**$**	**5,640**	**$ -**	**$ -**	**$ -**	

TIF Funds

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Auto TIF Fund - Zeck CID: This division accounts for the CID Sales Tax collected for and remitted to the developer of the Zeck TIF project.

Auto TIF - Zeck CID

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Tax Revenue							
8607	07184 Local Sales Tax - CID	4014	$	173,615	$ 282,000	$ 282,000	$ 174,000	CID Tax is additional sales tax charged within the TIF District
	Total Tax Revenue		**$**	**173,615**	**$ 282,000**	**$ 282,000**	**$ 174,000**	
	Miscellaneous Revenue							
8607	07184 Balance Forward	5999		-	-	-	-	
	Total Miscellaneous Revenue		**$**	**-**	**$ -**	**$ -**	**$ -**	
	Total Revenue		**$**	**173,615**	**$ 282,000**	**$ 282,000**	**$ 174,000**	
	Expenditures							
	Contractual Services							
8607	07184 Admin & Supervision	6607		5,000	5,000	5,000	5,000	This is an Admin fee the City charges the TIF
8607	07184 Operating Transfers	6998		179,416	277,000	277,000	169,000	Remittance to the developer
	Total Contractual Services		**$**	**184,416**	**$ 282,000**	**$ 282,000**	**$ 174,000**	
	Total Expenditures		**$**	**184,416**	**$ 282,000**	**$ 282,000**	**$ 174,000**	
	Revenue minus Expenditures		**$**	**(10,801)**	**$ -**	**$ -**	**$ -**	

TIF Funds

Description: Tax Increment Financing (TIF) funds are agency funds that account for resources held by the City in a custodial capacity for various TIF districts. The City's three TIF funds are the Auto TIF Fund, the Hotel TIF Fund, and the Retail TIF Fund. The purpose of the Tax Increment Financing Funds is to collect the sales and/or ad valorem property tax from the TIF districts and distribute those taxes as directed per the various tax increment financing agreements.

Auto TIF Fund - Zeck Sales Tax: This division accounts for the incremental Sales Tax collected for and remitted to the developer of the Zeck TIF project.

Auto TIF - Zeck Sales Tax

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Tax Revenue								
8607	07185	Local Sales Tax	4007	$ -	$ 39,000	$ 39,000	$ 10,000	When sales tax collections exceed base year, a portion of the City's portion of sales tax is transferred to the TIF
8607	07185	Local Sales Tax - CIP	4008	-	39,000	39,000	10,000	CID Tax is additional sales tax charged within the TIF District
Total Tax Revenue				**$ -**	**$ 78,000**	**$ 78,000**	**$ 20,000**	
Total Revenue				**$ -**	**$ 78,000**	**$ 78,000**	**$ 20,000**	
Expenditures								
Contractual Services								
8607	07185	Admin & Supervision	6607	-	5,000	5,000	300	This is an Admin fee the City charges the TIF
8607	07185	Operating Transfers	6998	-	73,000	73,000	19,700	Remittance to the developer
Total Contractual Services				**$ -**	**$ 78,000**	**$ 78,000**	**$ 20,000**	
Total Expenditures				**$ -**	**$ 78,000**	**$ 78,000**	**$ 20,000**	
Revenue minus Expenditures				**$ -**	**$ -**	**$ -**	**$ -**	

TIF Funds

Description: Tax Increment Financing (TIF) funds are agency funds that account for resources held by the City in a custodial capacity for various TIF districts. The City's three TIF funds are the Auto TIF Fund, the Hotel TIF Fund, and the Retail TIF Fund. The purpose of the Tax Increment Financing Funds is to collect the sales and/or ad valorem property tax from the TIF districts and distribute those taxes as directed per the various tax increment financing agreements.

Auto TIF Fund - Zeck Property Tax: This division accounts for the incremental Property Tax collected for and remitted to the developer of the Zeck TIF project.

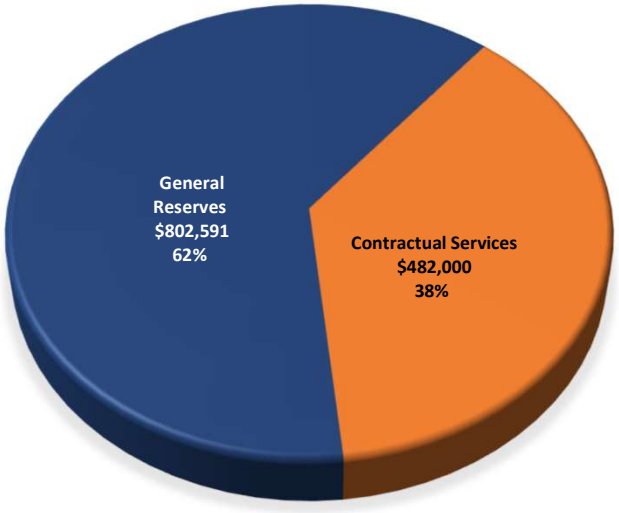
Auto TIF - Zeck Property Tax

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Tax Revenue							
8607	07186 Tax Increment Taxes	4010	$	54,929	$ 196,000	$ 196,000	$ 55,000	Property Tax in excess of base year property taxes are transferred to the TI
	Total Tax Revenue		**$**	**54,929**	**$ 196,000**	**$ 196,000**	**$ 55,000**	
	Total Revenue		**$**	**54,929**	**$ 196,000**	**$ 196,000**	**$ 55,000**	
	Expenditures							
	Contractual Services							
8607	07186 Operating Transfers	6998		54,929	196,000	196,000	55,000	Remittance to the developer
	Total Contractual Services		**$**	**54,929**	**$ 196,000**	**$ 196,000**	**$ 55,000**	
	Total Expenditures		**$**	**54,929**	**$ 196,000**	**$ 196,000**	**$ 55,000**	
	Revenue minus Expenditures		**$**	-	**$** -	**$** -	**$** -	

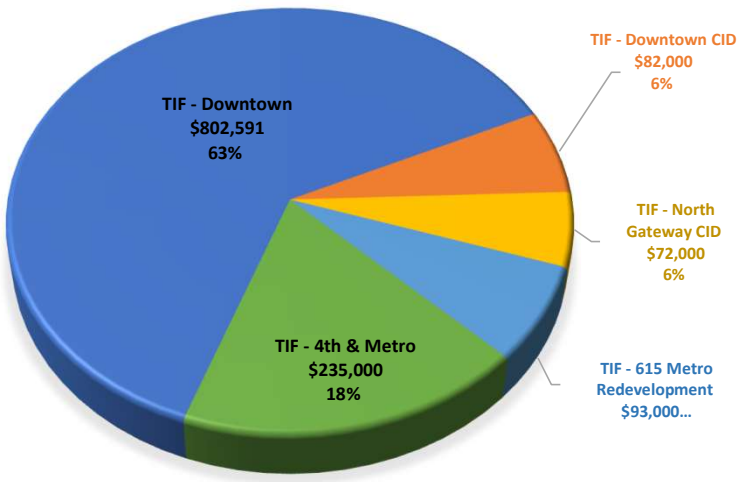
City of Leavenworth, Kansas
Hotel TIF Fund - 8608
2027 Proposed Budget

	Hotel TIF Fund Budget Summary				2027 Proposed Budget: Hotel TIF Fund by Division						
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	TIF - Downtown	TIF - Downtown CID	TIF - North Gateway	TIF - North Gateway CID	TIF - 615 Metro Redevelopment	TIF - 4th & Metro	Total Hotel TIF Fund
Revenue											
Tax Revenue	638,565	779,700	779,700	637,000	155,000	82,000	-	72,000	93,000	235,000	637,000
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Balance Forward (Reserves)	-	837,178	707,004	647,591	647,591	-	-	-	-	-	647,591
Total Revenue	**$ 638,565**	**$ 1,616,878**	**$ 1,486,704**	**$ 1,284,591**	**$ 802,591**	**$ 82,000**	**$ -**	**$ 72,000**	**$ 93,000**	**$ 235,000**	**$ 1,284,591**
Expenditures											
Personal Services	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	488,843	839,113	839,113	482,000	-	82,000	-	72,000	93,000	235,000	482,000
Commodities	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	127,712	-	-	-	-	-	-	-	-	-	-
General Reserves	-	777,765	647,591	802,591	802,591	-	-	-	-	-	802,591
Total Expenditures	**$ 616,555**	**$ 1,616,878**	**$ 1,486,704**	**$ 1,284,591**	**$ 802,591**	**$ 82,000**	**$ -**	**$ 72,000**	**$ 93,000**	**$ 235,000**	**$ 1,284,591**
Revenue minus Expenditures	**$ 22,010**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2027 Budget: Hotel TIF Fund Expenditures by Type



2027 Budget: Hotel TIF Fund Expenditures by Division



TIF Funds

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Hotel TIF - Downtown: This division accounts for the incremental Property Tax collected and remitted to make the bond payments for the property development portion of the Downtown Hotel TIF Project.

Hotel TIF - Downtown

			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue						
	Tax Revenue						
8608	08200 Tax Increment Taxes	4010	$ 155,852	$ 155,000	$ 155,000	$ 155,000	Property Tax in excess of base year property taxes are transferred to the TIF
	Total Tax Revenue		**$ 155,852**	**$ 155,000**	**$ 155,000**	**$ 155,000**	
	Miscellaneous Revenue						
8608	08200 Balance Forward	5999	-	837,178	707,004	647,591	
	Total Miscellaneous Revenue		**$ -**	**$ 837,178**	**$ 707,004**	**$ 647,591**	
	Total Revenue		**$ 155,852**	**$ 992,178**	**$ 862,004**	**$ 802,591**	
	Expenditures						
	Contractual Services						
8608	08200 Operating Transfers	6998	-	-	-	-	Taxes collected paid off Bond used to develop TIF property
	Total Contractual Services		**$ -**	**$ -**	**$ -**	**$ -**	
	Miscellaneous Expenses						
8608	08200 Trans To Bond & Interest Fund	9220	-	-	-	-	The Bond was paid off in 2022
8608	08200 General Reserves	9399	-	777,765	647,591	802,591	
	Total Miscellaneous Expenses		**$ -**	**$ 777,765**	**$ 647,591**	**$ 802,591**	
	Total Expenditures		**$ -**	**$ 777,765**	**$ 647,591**	**$ 802,591**	
	Revenue minus Expenditures		**$ 155,852**	**$ 214,413**	**$ 214,413**	**$ -**	

TIF Funds

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Hotel TIF - Downtown CID: This division accounts for the CID Sales Tax collected and remitted to the developer of the Downtown Hotel TIF Project.

Hotel TIF - Downtown CID

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Tax Revenue							
8608	08201 Local Sales Tax - CID	4014	$	81,831	$ 130,000	$ 130,000	$ 82,000	CID Tax is additional sales tax charged within the TIF District
	Total Tax Revenue		**$**	**81,831**	**$ 130,000**	**$ 130,000**	**$ 82,000**	
	Miscellaneous Revenue							
8608	08201 Balance Forward	5999		-	-	-	-	
	Total Miscellaneous Revenue		**$**	**-**	**$ -**	**$ -**	**$ -**	
	Total Revenue		**$**	**81,831**	**$ 130,000**	**$ 130,000**	**$ 82,000**	
	Expenditures							
	Contractual Services							
8608	08201 Admin & Supervision	6607		3,916	5,000	5,000	4,000	This is an Admin fee the City charges the TIF
8608	08201 Operating Transfers	6998		86,130	160,000	160,000	78,000	Remittance to the developer
	Total Contractual Services		**$**	**90,045**	**$ 165,000**	**$ 165,000**	**$ 82,000**	
	Total Expenditures		**$**	**90,045**	**$ 165,000**	**$ 165,000**	**$ 82,000**	
	Revenue minus Expenditures		**$**	**(8,215)**	**$ (35,000)**	**$ (35,000)**	**$ -**	

TIF Funds

Description: Tax Increment Financing (TIF) funds are agency funds that account for resources held by the City in a custodial capacity for various TIF districts. The City's three TIF funds are the Auto TIF Fund, the Hotel TIF Fund, and the Retail TIF Fund. The purpose of the Tax Increment Financing Funds is to collect the sales and/or ad valorem property tax from the TIF districts and distribute those taxes as directed per the various tax increment financing agreements.

Hotel TIF - North Gateway CID: This division accounts for the CID Sales Tax collected and remitted to the developer of the North Gateway TIF Project.

Hotel TIF - North Gateway CID

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Tax Revenue							
8608	08206 Local Sales Tax - CID	4014	$	71,833	$ 75,000	$ 75,000	$ 72,000	CID Tax is additional sales tax charged within the TIF District
	Total Tax Revenue		**$**	**71,833**	**$ 75,000**	**$ 75,000**	**$ 72,000**	
	Miscellaneous Revenue							
8608	08206 Balance Forward	5999		-	-	-	-	
	Total Miscellaneous Revenue		**$**	**-**	**$ -**	**$ -**	**$ -**	
	Total Revenue		**$**	**71,833**	**$ 75,000**	**$ 75,000**	**$ 72,000**	
	Expenditures							
	Contractual Services							
8608	08206 Admin & Supervision	6607		2,248	5,000	5,000	2,300	This is an Admin fee the City charges the TIF
8608	08206 Operating Transfers	6998		72,947	95,000	95,000	69,700	Remittance to the developer
	Total Contractual Services		**$**	**75,195**	**$ 100,000**	**$ 100,000**	**$ 72,000**	
	Total Expenditures		**$**	**75,195**	**$ 100,000**	**$ 100,000**	**$ 72,000**	
	Revenue minus Expenditures		**$**	**(3,362)**	**$ (25,000)**	**$ (25,000)**	**$ -**	

TIF Funds

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Hotel TIF - 615 Metropolitan Redevelopment: This division accounts for the CID Sales Tax collected and remitted to the developer of the 615 Metro Redevelopment TIF Project.

			Hotel TIF - 615 Metro Redevelopment		2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
			Revenue						
			Tax Revenue						
8608	08207		Local Sales Tax	4007	$ 15,292	$ 38,500	$ 38,500	$ 15,000	
8608	08207		Local Sales Tax - CIP	4008	15,292	38,500	38,500	15,000	
8608	08207		Local Sales Tax - CID	4014	63,337	49,700	49,700	63,000	CID Tax is additional sales tax charged within the TIF District
			Total Tax Revenue		**$ 93,921**	**$ 126,700**	**$ 126,700**	**$ 93,000**	
			Miscellaneous Revenue						
8608	08207		Balance Forward	5999	-	-	-	-	
			Total Miscellaneous Revenue		**$ -**	**$ -**	**$ -**	**$ -**	
			Total Revenue		**$ 93,921**	**$ 126,700**	**$ 126,700**	**$ 93,000**	
			Expenditures						
			Contractual Services						
8608	08207		Admin & Supervision	6607	5,000	5,000	5,000	5,000	
8608	08207		Operating Transfers	6998	84,984	139,113	139,113	88,000	Remittance to the developer
			Total Contractual Services		**$ 89,984**	**$ 144,113**	**$ 144,113**	**$ 93,000**	
			Miscellaneous Expenses						
8608	08207		Trf To Economic Development	9203	-	-	-	-	
			Total Miscellaneous Expenses		**$ -**	**$ -**	**$ -**	**$ -**	
			Total Expenditures		**$ 89,984**	**$ 144,113**	**$ 144,113**	**$ 93,000**	
			Revenue minus Expenditures		**$ 3,937**	**$ (17,413)**	**$ (17,413)**	**$ -**	

TIF Funds

Description: Tax Increment Financing (TIF) funds are agency funds that account for resources held by the City in a custodial capacity for various TIF districts. The City's three TIF funds are the Auto TIF Fund, the Hotel TIF Fund, and the Retail TIF Fund. The purpose of the Tax Increment Financing Funds is to collect the sales and/or ad valorem property tax from the TIF districts and distribute those taxes as directed per the various tax increment financing agreements.

Hotel TIF - 4th & Metropolitan: This division accounts for the Tax Increment Property Tax collected and remitted to the developer of the 4th & Metropolitan TIF Project.

Hotel TIF - 4th & Metropolitan

			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue						
	Tax Revenue						
8608	08190 Tax Increment Taxes	4010	$ 235,128	$ 293,000	$ 293,000	$ 235,000	Property Tax in excess of base year property taxes are transferred to the TI
	Total Tax Revenue		**$ 235,128**	**$ 293,000**	**$ 293,000**	**$ 235,000**	
	Miscellaneous Revenue						
8608	08190 Other - Miscellaneous	5899	-	-	-	-	2022: Transfer from Escrow after Bond was paid off
8608	08190 Balance Forward	5999	-	-	-	-	
	Total Miscellaneous Revenue		**$ -**	**$ -**	**$ -**	**$ -**	
	Total Revenue		**$ 235,128**	**$ 293,000**	**$ 293,000**	**$ 235,000**	
	Expenditures						
	Contractual Services						
8608	08190 Operating Transfers	6998	233,619	430,000	430,000	235,000	Remittance to the developer
	Total Contractual Services		**$ 233,619**	**$ 430,000**	**$ 430,000**	**$ 235,000**	
	Miscellaneous Expenses						
8608	08207 Trans To General Fund	9201	127,712	-	-	-	
	Total Miscellaneous Expenses		**$ 127,712**	**$ -**	**$ -**	**$ -**	
	Total Expenditures		**$ 361,331**	**$ 430,000**	**$ 430,000**	**$ 235,000**	
	Revenue minus Expenditures		**$ (126,203)**	**$ (137,000)**	**$ (137,000)**	**$ -**	

City of Leavenworth, Kansas
Retail TIF Fund - 8609
2027 Proposed Budget

	Retail TIF Fund Budget Summary				2027 Proposed Budget: Retail TIF Fund by Division			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	TIF - Price Chopper Incentives	TIF - MAPS Incentives	TIF - Leavenworth Mall Site	Total Retail TIF Fund
Revenue								
Tax Revenue	$ 235,755	$ 88,500	$ 88,500	$ 234,500	$ 234,500	$ -	$ -	$ 234,500
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous Revenue	50,000	-	50,000	-	-	-	-	-
Balance Forward (Reserves)	-	-	55,513	-	-	-	-	-
Total Revenue	**$ 285,755**	**$ 88,500**	**$ 194,013**	**$ 234,500**	**$ 234,500**	**$ -**	**$ -**	**$ 234,500**
Expenditures								
Personal Services	-	-	-	-	-	-	-	-
Contractual Services	235,533	88,500	194,013	234,500	234,500	-	-	234,500
Commodities	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
General Reserves (see note)	-	-	-	-	-	-	-	-
Total Expenditures	**$ 235,533**	**$ 88,500**	**$ 194,013**	**$ 234,500**	**$ 234,500**	**$ -**	**$ -**	**$ 234,500**
Revenue minus Expenditures	**$ 50,222**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2027 Budget: Retail TIF Fund Expenditures by Type

2027 Budget: Retail TIF Fund Expenditures by Division

TIF Funds

Description: Tax Increment Financing (TIF) funds are agency funds that account for resources held by the City in a custodial capacity for various TIF districts. The City's three TIF funds are the Auto TIF Fund, the Hotel TIF Fund, and the Retail TIF Fund. The purpose of the Tax Increment Financing Funds is to collect the sales and/or ad valorem property tax from the TIF districts and distribute those taxes as directed per the various tax increment financing agreements.

Retail TIF - Price Chopper: This division accounts for the Tax Increment Property Tax, Tax Increment Sales Tax, and CID Sales Tax collected and remitted to the developer of the Price Chopper TIF Project.

Retail TIF - Price Chopper

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Tax Revenue								
8609	09209	Current Ad Valorem	4001	$ -	$ -	$ -	$ -	Property Tax in excess of base year property taxes are transferred to the TI
8609	09209	Local Sales Tax	4007	-	4,500	4,500	-	When sales tax collections exceed base year, a portion of the City's portion of sales tax is transferred to the TIF
8609	09209	Local Sales Tax - CIP	4008	-	4,500	4,500	-	When sales tax collections exceed base year, a portion of the City's portion of sales tax is transferred to the TIF
8609	09209	Tax Increment Taxes	4010	184,308	29,000	29,000	184,000	
8609	09209	Local Sales Tax - CID	4014	51,448	50,500	50,500	50,500	CID Tax is additional sales tax charged within the TIF District
Total Tax Revenue				**$ 235,755**	**$ 88,500**	**$ 88,500**	**$ 234,500**	
Miscellaneous Revenue								
8609	09209	Other - Miscellaneous	5899	-	-	-	-	
8609	09209	Balance Forward	5999	-	-	55,513	-	
Total Miscellaneous Revenue				**$ -**	**$ -**	**$ 55,513**	**$ -**	
Total Revenue				**$ 235,755**	**$ 88,500**	**$ 144,013**	**$ 234,500**	
Expenditures								
Contractual Services								
8609	09209	Admin & Supervision	6607	2,398	5,000	5,000	2,400	This is an Admin fee the City charges the TIF
8609	09209	Operating Transfers	6998	233,135	83,500	139,013	232,100	Remittance to the developer
Total Contractual Services				**$ 235,533**	**$ 88,500**	**$ 144,013**	**$ 234,500**	
Total Expenditures				**$ 235,533**	**$ 88,500**	**$ 144,013**	**$ 234,500**	
Revenue minus Expenditures				**$ 222**	**$ -**	**$ -**	**$ -**	

TIF Funds

Description: Tax Increment Financing (TIF) funds are agency funds that account for resources held by the City in a custodial capacity for various TIF districts. The City's three TIF funds are the Auto TIF Fund, the Hotel TIF Fund, and the Retail TIF Fund. The purpose of the Tax Increment Financing Funds is to collect the sales and/or ad valorem property tax from the TIF districts and distribute those taxes as directed per the various tax increment financing agreements.

Retail TIF - Maps: This division accounts for the taxes collected and remitted to the developer of the MAPS TIF Project.

Retail TIF - MAPS

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Miscellaneous Revenue							
8609	09216 Other - Miscellaneous		5899	$ -	$ -	$ -	$ -	
8609	09216 Balance Forward		5999	-	-	-	-	
	Total Miscellaneous Revenue			**$ -**	**$ -**	**$ -**	**$ -**	
	Total Revenue			**$ -**	**$ -**	**$ -**	**$ -**	
	Expenditures							
	Contractual Services							
8609	09216 Postage		6207	-	-	-	-	
8609	09216 Legal Advertising		6453	-	-	-	-	
8609	09216 Legal Services		6602	-	-	-	-	
8609	09216 Operating Transfers		6998	-	-	-	-	Remittance to the developer
	Total Contractual Services			**$ -**	**$ -**	**$ -**	**$ -**	
	Total Expenditures			**$ -**	**$ -**	**$ -**	**$ -**	
	Revenue minus Expenditures			**$ -**	**$ -**	**$ -**	**$ -**	

TIF Funds

Description: Tax Increment Financing (TIF) funds are agency funds that account for resources held by the City in a custodial capacity for various TIF districts. The City's three TIF funds are the Auto TIF Fund, the Hotel TIF Fund, and the Retail TIF Fund. The purpose of the Tax Increment Financing Funds is to collect the sales and/or ad valorem property tax from the TIF districts and distribute those taxes as directed per the various tax increment financing agreements.

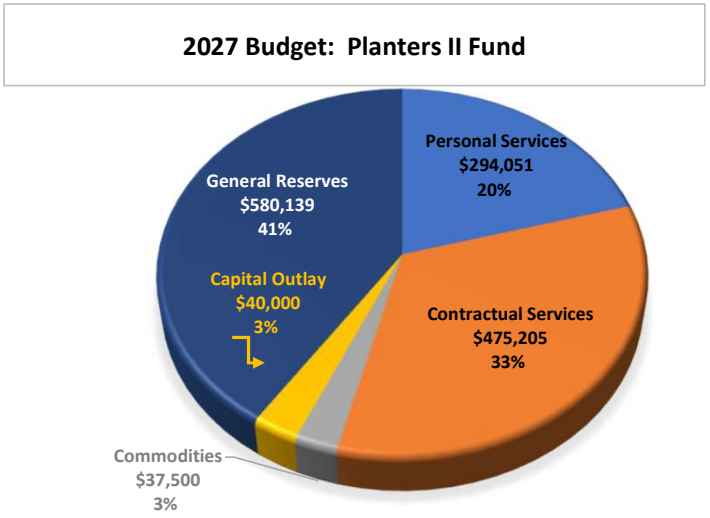
Retail TIF - Leavenworth Mall: This division accounts for the taxes collected and remitted to the developer proposed STAR Bond Project to develop the old Leavenworth Mall site and surrounding areas.

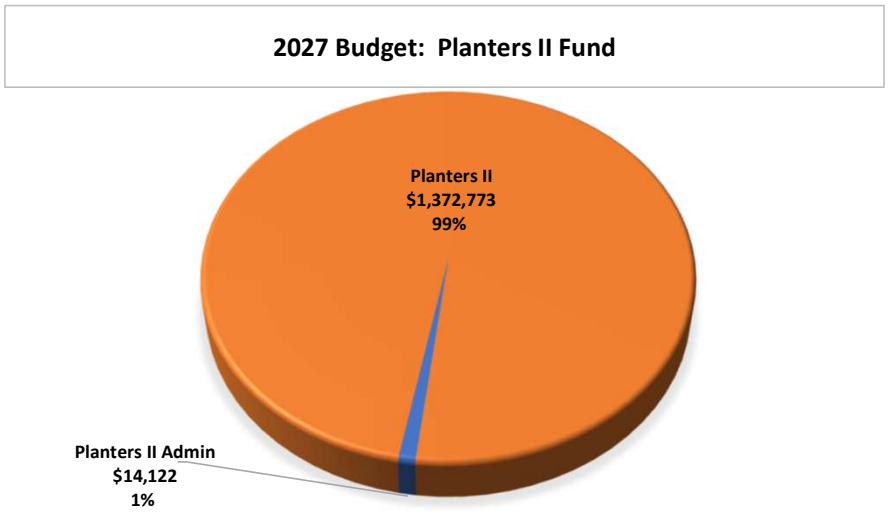
Retail TIF - Leavenworth Mall

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Miscellaneous Revenue								
8609	09212	Other - Miscellaneous	5899	$ 50,000	$ -	$ -	$ -	
8609	09212	Balance Forward	5999	-	-	50,000	-	
Total Miscellaneous Revenue				**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	
Total Revenue				**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	
Expenditures								
Contractual Services								
8609	09216	Postage	6207	-	-	-	-	
8609	09216	Legal Advertising	6453	-	-	-	-	
8609	09216	Legal Services	6602	-	-	50,000	-	
8609	09216	Operating Transfers	6998	-	-	-	-	Remittance to the developer
Total Contractual Services				**$ -**	**$ -**	**$ 50,000**	**$ -**	
Total Expenditures				**$ -**	**$ -**	**$ 50,000**	**$ -**	
Revenue minus Expenditures				**$ 50,000**	**$ -**	**$ -**	**$ -**	

City of Leavenworth, Kansas
Planters II Fund - 4747
2027 Proposed Budget

	Planters II Fund Budget Summary				2027 Proposed Budget: Planters II Fund by Division			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Planters II Admin	Planters II	Housing CFP	Total Planters II Fund
Revenue								
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	799,748	340,000	340,000	340,000	-	300,000	40,000	340,000
Licenses & Permits	-	-	-	-	-	-	-	-
Charges for Services	452,823	457,540	457,540	457,540	-	457,540	-	457,540
Miscellaneous Revenue	53,375	13,000	13,000	13,000	-	13,000	-	13,000
Balance Forward (Reserves)	-	495,121	638,028	616,355	-	616,355	-	616,355
Total Revenue	**$ 1,305,946**	**$ 1,305,661**	**$ 1,448,568**	**$ 1,426,895**	**$ -**	**$ 1,386,895**	**$ 40,000**	**$ 1,426,895**
Expenditures								
Personal Services	288,796	282,508	282,508	294,051	14,122	279,929	-	294,051
Contractual Services	432,395	478,105	472,205	475,205	-	475,205	-	475,205
Commodities	24,953	34,500	37,500	37,500	-	37,500	-	37,500
Capital Outlay	484,843	40,000	40,000	40,000	-	-	40,000	40,000
Debt Service	-	-	-	-	-	-	-	-
Miscellaneous	211	-	-	-	-	-	-	-
General Reserves	-	470,548	616,355	580,139	-	580,139	-	580,139
Total Expenditures	**$ 1,231,198**	**$ 1,305,661**	**$ 1,448,568**	**$ 1,426,895**	**$ 14,122**	**$ 1,372,773**	**$ 40,000**	**$ 1,426,895**
Revenue minus Expenditures	**$ 74,748**	**$ -**	**$ -**	**$ -**	**$ (14,122)**	**$ 14,122**	**$ -**	**$ -**





Planters II Fund

Description: Planters II is a 105-unit, 10-story public housing apartment building at 200 Shawnee Street in downtown Leavenworth. It is intended for persons over the age of 62 or persons with medically-certified disabilities. Residents pay 30% of their gross monthly income for rent. Total tenant income must be below 80% of the community's median income, which for a single occupancy is about $39,900 for one and $45,700 for two. There is usually a waiting list, ordered on a first-come basis.

Planters II - Administration Division: The Administration Division accounts for the portion of the Planning and Community Director's salary and benefits that are allocated to the Planters II Fund.

Planters II - Administration

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Expenditures								
Personal Services								
4747	47583	Full Time	6101	$ 8,760	$ 9,282	$ 9,282	$ 9,560	0.1 full-time employees: The Planning and Community Development Director (0.1) provides oversight of the Housing Funds.
4747	47583	Longevity	6107	-	-	-	-	
4747	47583	FICA Exp	6108	652	744	744	766	
4747	47583	Health Insurance	6110	2,601	2,078	2,078	2,258	
4747	47583	KPERS Exp	6111	990	1,042	1,042	1,072	
4747	47583	Worker's Compensation	6116	72	6	6	6	
4747	47583	Unemployment Insurance	6120	9	10	10	10	
4747	47583	Automobile Allowance	6126	450	450	450	450	
Total Personal Services				**$ 13,533**	**$ 13,612**	**$ 13,612**	**$ 14,122**	
Total Expenditures				**$ 13,533**	**$ 13,612**	**$ 13,612**	**$ 14,122**	
Revenue minus Expenditures				**$ (13,533)**	**$ (13,612)**	**$ (13,612)**	**$ (14,122)**	

Planters II Fund

Description: Planters II is a 105-unit, 10-story public housing apartment building at 200 Shawnee Street in downtown Leavenworth. It is intended for persons over the age of 62 or persons with medically-certified disabilities. Residents pay 30% of their gross monthly income for rent. Total tenant income must be below 80% of the community's median income, which for a single occupancy is about $39,900 for one and $45,700 for two. There is usually a waiting list, ordered on a first-come basis.

Planters II Division: The Planters II - Program Division accounts for the Federal grants and rental revenue received and all of the expenditures associated with the direct operations of the apartment building.

Planters II - Program				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Intergovernmental Revenue								
4747	47584	Federal Grants	4207	$ 341,250	$ 300,000	$ 300,000	$ 300,000	Allocations are set Congressionally
Total Intergovernmental Revenue				**$ 341,250**	**$ 300,000**	**$ 300,000**	**$ 300,000**	
Charges for Services								
4747	47584	Apartment Rental	5654	447,499	420,000	420,000	420,000	Rental revenue from tenants
4747	47584	Other Rentals	5699	-	31,000	31,000	31,000	Antenna Lease Revenue
4747	47584	Excess Utilities	5730	60	40	40	40	
4747	47584	Other Income Tenants	5731	5,264	6,500	6,500	6,500	Laundry revenue collected
Total Charges for Services				**$ 452,823**	**$ 457,540**	**$ 457,540**	**$ 457,540**	
Miscellaneous Revenue								
4747	47584	Interest Earnings	5801	13,622	5,000	5,000	5,000	
4747	47584	Sale of Vehicles	5807	-	-	-	-	
4747	47584	Lease Revenue	5898	27,681	-	-	-	Antenna Lease Revenue
4747	47584	Other - Miscellaneous	5899	6,124	8,000	8,000	8,000	Cleaning charges and other Miscellaneous Revenue
4747	47584	Intrafund Transfers	5900	-	-	-	-	
4747	47584	Trans From Capital Proj Fund	5932	5,947	-	-	-	
4747	47584	Balance Forward	5999	-	495,121	638,028	616,355	
Total Miscellaneous Revenue				**$ 53,375**	**$ 508,121**	**$ 651,028**	**$ 629,355**	
Total Revenue				**$ 847,448**	**$ 1,265,661**	**$ 1,408,568**	**$ 1,386,895**	
Expenditures								
Personal Services								
4747	47584	Full Time	6101	186,984	187,411	187,411	188,292	3.5 full-time employees: Housing Manager (1), Housing Intake Specialist (0.5), Housing Custodian (1), Housing Mechanic (1)
4747	47584	Overtime	6102	3,062	3,400	3,400	3,100	After hours emergencies for Housing Mechanic
4747	47584	Longevity	6107	1,105	1,325	1,325	1,985	
4747	47584	FICA Exp	6108	13,772	14,698	14,698	14,793	
4747	47584	Health Insurance	6110	48,940	39,007	39,007	48,555	
4747	47584	KPERS Exp	6111	19,898	20,578	20,578	20,711	
4747	47584	Worker's Compensation	6116	1,322	2,285	2,285	2,300	
4747	47584	Unemployment Insurance	6120	180	192	192	193	
Total Personal Services				**$ 275,263**	**$ 268,896**	**$ 268,896**	**$ 279,929**	
Contractual Services								
4747	47584	Sewer	6200	13,063	14,000	14,000	14,000	
4747	47584	Electricity	6201	104,805	120,000	120,000	120,000	
4747	47584	Natural Gas	6202	38,192	31,000	31,000	31,000	
4747	47584	Water	6203	13,955	15,000	15,000	15,000	
4747	47584	Refuse	6204	7,224	7,000	7,000	7,000	
4747	47584	Telephone	6206	3,709	7,000	7,000	7,000	desk phones, fax, cell phones, fire panel, elevator and entrance door control

Planters II Fund

Description: Planters II is a 105-unit, 10-story public housing apartment building at 200 Shawnee Street in downtown Leavenworth. It is intended for persons over the age of 62 or persons with medically-certified disabilities. Residents pay 30% of their gross monthly income for rent. Total tenant income must be below 80% of the community's median income, which for a single occupancy is about $39,900 for one and $45,700 for two. There is usually a waiting list, ordered on a first-come basis.

Planters II Division: The Planters II - Program Division accounts for the Federal grants and rental revenue received and all of the expenditures associated with the direct operations of the apartment building.

Planters II - Program

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4747	47584	Postage	6207	3	350	350	350	
4747	47584	Cable/Internet	6208	1,759	-	-	-	
4747	47584	Network Connectivity	6209	5,482	6,200	6,200	6,200	Metro Ethernet fees (separated from telephone in 2023)
4747	47584	Other Utilities	6299	-	2,000	2,000	2,000	
4747	47584	Commercial Travel	6301	-	1,000	1,000	1,000	Planned training courses and events
4747	47584	Lodging	6302	-	1,500	1,500	1,500	Planned training courses and events
4747	47584	Meals	6303	-	100	100	100	Planned training courses and events
4747	47584	Mileage Reimbursement	6304	-	75	75	75	Planned training courses and events
4747	47584	Registration	6403	-	1,500	7,000	10,000	Planned training courses and events
4747	47584	Classified Advertising	6451	12	850	850	850	
4747	47584	Legal Advertising	6453	-	130	130	130	
4747	47584	Insurance	6501	58,621	46,000	60,600	60,600	building insurance
4747	47584	Dues Memberships & Subs	6601	717	500	500	500	
4747	47584	Legal Services	6602	-	500	500	500	
4747	47584	Financial Services	6603	8,155	9,000	9,000	9,000	fee accounting
4747	47584	Planning/Design	6605	-	5,000	5,000	5,000	
4747	47584	Pest Control Services	6612	5,449	6,000	6,000	6,000	
4747	47584	Janitorial Services	6614	-	-	-	-	
4747	47584	Printing/Copying Services	6617	-	600	600	600	Stationary, business cards
4747	47584	Landscaping & Lawn Services	6618	4,940	4,000	6,000	6,000	Lawn mowing/trimming and landscape work
4747	47584	IT Services	6623	-	200	200	200	
4747	47584	Backup Fees	6639	576	400	400	400	
4747	47584	Other Professional Services	6699	4,761	26,000	10,000	10,000	Mechanical inspections, monthly stipend, and miscellaneous services
4747	47584	Equipment Rental Exp	6702	1,470	4,000	4,000	4,000	
4747	47584	Vehicle Lease	6706	2,840	12,000	-	-	Vehicle lease terminated in 2025
4747	47584	Building/Grounds M&R	6802	146,136	130,000	130,000	130,000	repairs and maintenance for the building and equipment interior and exterior
4747	47584	Building Maintenance -Painting	6804	2,100	14,000	14,000	14,000	
4747	47584	Office Equipment M&R	6852	-	1,000	1,000	1,000	
4747	47584	Vehicle M&R	6861	119	200	200	200	
4747	47584	Software Maintenance	6862	3,276	4,000	4,000	4,000	
4747	47584	Other Equipment M&R	6899	-	1,000	1,000	1,000	
4747	47584	Vehicle License Fees	6902	35	-	-	-	
4747	47584	Other Operating Expenses	6917	-	2,000	2,000	2,000	
4747	47584	Collection Losses	6930	4,998	4,000	4,000	4,000	
	Total Contractual Services			**$ 432,395**	**$ 478,105**	**$ 472,205**	**$ 475,205**	
	Commodities							
4747	47584	Office Supplies	7001	3,144	4,000	4,000	4,000	
4747	47584	Other Office Supplies	7099	325	-	-	-	
4747	47584	Protective/Safety Apparel	7102	110	500	500	500	
4747	47584	Food	7201	4,541	3,000	6,000	6,000	purchase food for tenant events
4747	47584	Kitchen Supplies	7202	-	100	100	100	

Planters II Fund

Description: Planters II is a 105-unit, 10-story public housing apartment building at 200 Shawnee Street in downtown Leavenworth. It is intended for persons over the age of 62 or persons with medically-certified disabilities. Residents pay 30% of their gross monthly income for rent. Total tenant income must be below 80% of the community's median income, which for a single occupancy is about $39,900 for one and $45,700 for two. There is usually a waiting list, ordered on a first-come basis.

Planters II Division: The Planters II - Program Division accounts for the Federal grants and rental revenue received and all of the expenditures associated with the direct operations of the apartment building.

Planters II - Program				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4747	47584	Building/Grounds Materials	7301	9,637	13,000	13,000	13,000	
4747	47584	Chemicals	7307	-	-	-	-	
4747	47584	Equipment/Motor Repair Parts	7315	-	300	300	300	
4747	47584	Tools	7317	146	300	300	300	
4747	47584	Janitorial Supplies	7319	2,721	3,000	3,000	3,000	
4747	47584	Other Operating Supplies	7399	2,573	3,000	3,000	3,000	
4747	47584	Non-Cap Office Equipment	7401	576	200	200	200	
4747	47584	Non-Cap Furniture/Furnishings	7402	118	1,000	1,000	1,000	
4747	47584	Non-Cap Appliances	7403	1,062	100	100	100	
4747	47584	Non-Cap Software	7405	-	-	-	-	
4747	47584	Non-Cap IT Equipment	7406	-	-	-	-	
4747	47584	Non-Cap Vehicle Accessories	7507	-	1,000	1,000	1,000	
4747	47584	Non-Cap Other Equipment	7699	-	5,000	5,000	5,000	
	Total Commodities			**$ 24,953**	**$ 34,500**	**$ 37,500**	**$ 37,500**	
	Capital Outlay							
4747	41555	Vehicles	8401	26,345	-	-	-	
4747	41555	Amortization Expense	8700	-	-	-	-	
	Total Capital Outlay			**$ 26,345**	**$ -**	**$ -**	**$ -**	
	Miscellaneous Expenses							
4747	47584	Interest	9002	211	-	-	-	Interest on copier lease
4747	47584	Intrafund Transfers	9200	-	-	-	-	
4747	47584	General Reserves	9399	-	470,548	616,355	580,139	
	Total Miscellaneous Expenses			**$ 211**	**$ 470,548**	**$ 616,355**	**$ 580,139**	
	Total Expenditures			**$ 732,822**	**$ 1,252,049**	**$ 1,394,956**	**$ 1,372,773**	
	Revenue minus Expenditures			**$ 114,626**	**$ 13,612**	**$ 13,612**	**$ 14,122**	

Planters II Fund

Description: Planters II is a 105-unit, 10-story public housing apartment building at 200 Shawnee Street in downtown Leavenworth. It is intended for persons over the age of 62 or persons with medically-certified disabilities. Residents pay 30% of their gross monthly income for rent. Total tenant income must be below 80% of the community's median income, which for a single occupancy is about $39,900 for one and $45,700 for two. There is usually a waiting list, ordered on a first-come basis.

Planters II CFP (Capital Projects) Division: The CFP Division accounts for expenditures for improvements to the Planters II apartment building. The Housing CFP Fund does not have any employees.

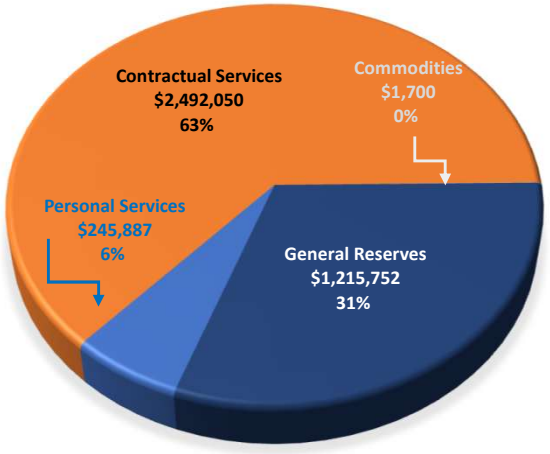
Planters II CFP Division

			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue						
	Intergovernmental Revenue						
4747	47587 Federal Grants	4207	$ 458,498	$ 40,000	$ 40,000	$ 40,000	Planters II Capital Improvements Grant (reimbursement)
	Total Intergovernmental Revenue		**$ 458,498**	**$ 40,000**	**$ 40,000**	**$ 40,000**	
	Total Revenue		**$ 458,498**	**$ 40,000**	**$ 40,000**	**$ 40,000**	
	Expenditures						
	Capital Outlay						
4747	47587 Building - Improvements	8103	458,498	40,000	40,000	40,000	Replacing the Chiller for the Apartment Building in 2024
	Total Capital Outlay		**$ 458,498**	**$ 40,000**	**$ 40,000**	**$ 40,000**	
	Total Expenditures		**$ 458,498**	**$ 40,000**	**$ 40,000**	**$ 40,000**	
	Revenue minus Expenditures		**$ -**	**$ -**	**$ -**	**$ -**	

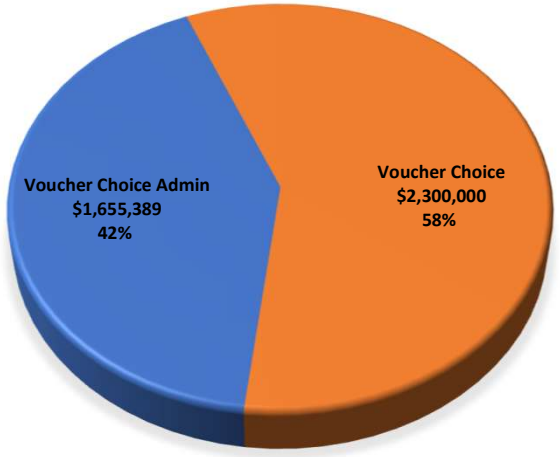
City of Leavenworth, Kansas
Voucher Choice (Section 8) Fund - 4748
2027 Proposed Budget

	Voucher Choice Fund Budget Summary				2027 Proposed Budget: Voucher Choice Fund by Division		
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Voucher Choice Admin	Voucher Choice	Total Voucher Choice Fund
Revenue							
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	2,610,827	2,625,000	2,625,000	2,625,000	325,000	2,300,000	2,625,000
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	90,192	157,200	157,200	157,200	157,200	-	157,200
Miscellaneous Revenue	457	500	500	500	-	500	500
Balance Forward (Reserves)	-	1,104,214	1,110,845	1,172,689	1,172,689	-	1,172,689
Total Revenue	**$ 2,701,476**	**$ 3,886,914**	**$ 3,893,545**	**$ 3,955,389**	**$ 1,654,889**	**$ 2,300,500**	**$ 3,955,389**
Expenditures							
Personal Services	147,918	239,206	239,206	245,887	245,887	-	245,887
Contractual Services	2,409,426	2,478,800	2,480,650	2,492,050	192,050	2,300,000	2,492,050
Commodities	2,879	1,000	1,000	1,700	1,700	-	1,700
Capital Outlay	26,345	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
General Reserves	-	1,167,908	1,172,689	1,215,752	1,215,752	-	1,215,752
Total Expenditures	**$ 2,586,568**	**$ 3,886,914**	**$ 3,893,545**	**$ 3,955,389**	**$ 1,655,389**	**$ 2,300,000**	**$ 3,955,389**
Revenue minus Expenditures	**$ 114,908**	**$ -**	**$ -**	**$ -**	**$ (500)**	**$ 500**	**$ -**

2027 Budget: Voucher Choice Fund Expenditures by Type



2027 Budget: Voucher Choice Fund Expenditures by Division



Voucher Choice Fund

Description: Housing Choice Voucher Program (Section 8) is a tenant-based rental assistance program for low and moderate-income households. Qualified applicants receive a voucher and enter into a lease with a participating property owner within Leavenworth County.

Voucher Choice - Administration Division: The Administration Division accounts for costs of administering the Voucher Choice Program. The revenue in this division is the portion of the Federal grant that is received to cover administrative costs. The program revenue and expenditures are accounted for the in Voucher Choice - Program Division.

Voucher Choice - Administration

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Intergovernmental Revenue								
4748	48585	Federal Grants	4207	$ 303,195	$ 325,000	$ 325,000	$ 325,000	Admin portion of Federal Grant. Increases up to Congress
4748	48585	Federal Grants - CARES	4214	-	-	-	-	
Total Intergovernmental Revenue				**$ 303,195**	**$ 325,000**	**$ 325,000**	**$ 325,000**	
Charges for Services								
4748	48585	Portability In	5725	84,699	150,000	150,000	150,000	Portables received
4748	48585	Portability In - Admin Fees	5726	5,493	7,200	7,200	7,200	
4748	48585	Charges For Service - Other	5799	-	-	-	-	
Total Charges for Services				**$ 90,192**	**$ 157,200**	**$ 157,200**	**$ 157,200**	
Miscellaneous Revenue								
4748	48585	Other - Miscellaneous	5899	65	-	-	-	Recoupment of unqualified vouchers
4748	48585	Balance Forward	5999	-	1,104,214	1,110,845	1,172,689	
Total Miscellaneous Revenue				**$ 65**	**$ 1,104,214**	**$ 1,110,845**	**$ 1,172,689**	
Total Revenue				**$ 393,451**	**$ 1,586,414**	**$ 1,593,045**	**$ 1,654,889**	
Expenditures								
Personal Services								
4748	48585	Full Time	6101	106,591	175,661	175,661	173,376	2.5 full-time employees: Section 8 Coordinator (2), Housing Intake Specialist (0.5)
4748	48585	Longevity	6107	600	820	820	1,635	adding 10% of Comm Dev director to 2026
4748	48585	FICA Exp	6108	8,274	13,535	13,535	13,423	adding 2nd employee for 2026 for training as Pat retires
4748	48585	Health Insurance	6110	19,235	28,068	28,068	36,061	
4748	48585	KPERS Exp	6111	11,920	18,949	18,949	18,792	
4748	48585	Worker's Compensation	6116	741	1,996	1,996	1,975	
4748	48585	Unemployment Insurance	6120	108	177	177	175	
4748	48585	Automobile Allowance	6126	450	-	-	450	
Total Personal Services				**$ 147,918**	**$ 239,206**	**$ 239,206**	**$ 245,887**	
Contractual Services								
4748	48585	Postage	6207	2,163	3,500	3,500	3,500	
4748	48585	Commercial Travel	6301	-	-	500	500	New Director in place for this program; will need to travel for trng
4748	48585	Lodging	6302	-	-	1,000	1,000	New Director in place for this program; will need to travel for trng
4748	48585	Meals	6303	-	-	350	350	New Director in place for this program; will need to travel for trng
4748	48585	Registration	6403	-	-	-	10,000	Registration and travel for new supervisor for training
4748	48585	Classified Advertising	6451	330	-	-	-	
4748	48585	Financial Services	6603	11,285	18,000	18,000	18,000	Monthly accounting fees for fee based accountant
4748	48585	Printing/Copying Services	6617	-	300	300	500	
4748	48585	Housing Assist Vouchers - Sec8	6632	81,858	150,000	150,000	150,000	Portables sent out
4748	48585	Portability Out - Admin Fees	6671	-	-	-	-	
4748	48585	Portables - Utilities	6674	1,185	-	-	1,100	
4748	48585	Vehicle M&R	6861	-	-	-	-	

Voucher Choice Fund

Description: Housing Choice Voucher Program (Section 8) is a tenant-based rental assistance program for low and moderate-income households. Qualified applicants receive a voucher and enter into a lease with a participating property owner within Leavenworth County.

Voucher Choice - Administration Division: The Administration Division accounts for costs of administering the Voucher Choice Program. The revenue in this division is the portion of the Federal grant that is received to cover administrative costs. The program revenue and expenditures are accounted for the in Voucher Choice - Program Division.

Voucher Choice - Administration

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
4748	48585	Software Maintenance	6862	3,232	7,000	7,000	7,000	MRI Software
4748	48585	Veh M&R - Garage Billing	6863	85	-	-	100	
4748	48585	Contributions Exp	6913	-	-	-	-	
4748	48585	Other Operating Expenses	6917	-	-	-	-	
	Total Contractual Services			**$ 100,138**	**$ 178,800**	**$ 180,650**	**$ 192,050**	
	Commodities							
4748	48585	Office Supplies	7001	998	500	500	700	General office supplies
4748	48585	Educational Materials	7004	-	-	-	-	
4748	48585	Gasoline	7302	396	500	500	1,000	
4748	48585	Non-Cap Office Equipment	7401	1,484	-	-	-	Smoke and carbon monoxide detectors purchased in 2025
4748	48585	Non-Cap Furniture/Furnishings	7402	-	-	-	-	
4748	48585	Non-Cap IT Equipment	7406	-	-	-	-	
	Total Commodities			**$ 2,879**	**$ 1,000**	**$ 1,000**	**$ 1,700**	
	Capital Outlay							
4748	41555	Vehicles	8401	26,345	-	-	-	
	Total Capital Outlay			**$ 26,345**	**$ -**	**$ -**	**$ -**	
	Miscellaneous Expenses							
4748	48585	General Reserves	9399	-	1,167,908	1,172,689	1,215,752	
	Total Miscellaneous Expenses			**$ -**	**$ 1,167,908**	**$ 1,172,689**	**$ 1,215,752**	
	Total Expenditures			**$ 277,280**	**$ 1,586,914**	**$ 1,593,545**	**$ 1,655,389**	

Voucher Choice Fund

Description: Housing Choice Voucher Program (Section 8) is a tenant-based rental assistance program for low and moderate-income households. Qualified applicants receive a voucher and enter into a lease with a participating property owner within Leavenworth County.

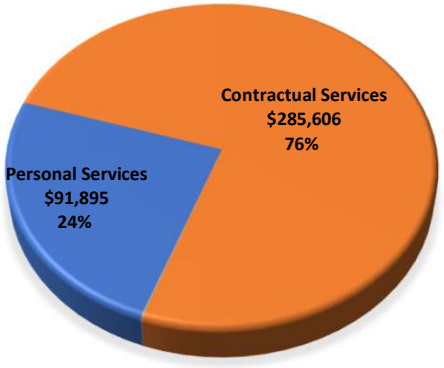
Voucher Choice - Program Division: The Program Division accounts for Federal grant revenue and direct costs associated with the Voucher Program.

Voucher Choice - Program			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Intergovernmental Revenue							
4748 48586 Federal Grants	4207		$ 2,307,632	$ 2,300,000	$ 2,300,000	$ 2,300,000	Congress may increase, never decrease - funding distributed for vouchers
Total Intergovernmental Revenue			**$ 2,307,632**	**$ 2,300,000**	**$ 2,300,000**	**$ 2,300,000**	
Miscellaneous Revenue							
4748 48586 Interest Earnings	5801		250	500	500	500	All interest revenue over $500 gets returned to HUD each year
4748 48586 Other - Miscellaneous	5899		143	-	-	-	Recoupment of unqualified vouchers
Total Miscellaneous Revenue			**$ 393**	**$ 500**	**$ 500**	**$ 500**	
Total Revenue			**$ 2,308,025**	**$ 2,300,500**	**$ 2,300,500**	**$ 2,300,500**	
Expenditures							
Contractual Services							
4748 48586 Financial Services	6603		-	-	-	-	
4748 48586 Housing Assist Vouchers - Sec8	6632		1,536,957	1,600,000	1,600,000	1,600,000	Regular housing assistance payments
4748 48586 Housing Assist Vouchers - VASH	6633		731,879	700,000	700,000	700,000	VASH
4748 48586 Housing Assist Pymt -Utilities	6672		31,260	-	-	-	
4748 48586 VASH - Utilities	6673		9,192	-	-	-	
4748 48586 Other Operating Expenses	6917		-	-	-	-	
Total Contractual Services			**$ 2,309,288**	**$ 2,300,000**	**$ 2,300,000**	**$ 2,300,000**	
Total Expenditures			**$ 2,309,288**	**$ 2,300,000**	**$ 2,300,000**	**$ 2,300,000**	
Revenue minus Expenditures			**$ (1,264)**	**$ 500**	**$ 500**	**$ 500**	

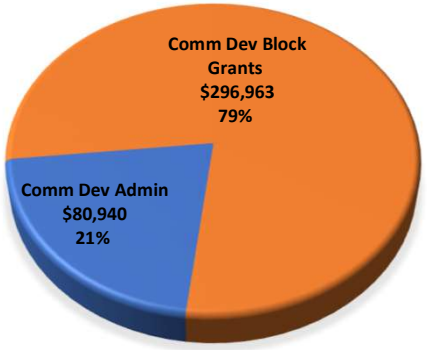
City of Leavenworth, Kansas
Community Development Fund - 2766
2027 Proposed Budget

	Community Development Fund Budget Summary				2027 Proposed Budget: Community Development Fund by Division		
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Comm Dev Admin	Comm Dev Block Grants	Total Comm Dev Fund
Revenue							
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	313,057	368,774	368,661	377,903	80,851	297,052	377,903
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Balance Forward (Reserves)	-	-	-	-	-	-	-
Total Revenue	**$ 313,057**	**$ 368,774**	**$ 368,661**	**$ 377,903**	**$ 80,851**	**$ 297,052**	**$ 377,903**
Expenditures							
Personal Services	74,193	79,961	79,961	91,895	78,112	13,783	91,895
Contractual Services	239,638	288,411	288,298	285,606	2,426	283,180	285,606
Commodities	-	402	402	402	402	-	402
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
General Reserves	-	-	-	-	-	-	-
Total Expenditures	**$ 313,832**	**$ 368,774**	**$ 368,661**	**$ 377,903**	**$ 80,940**	**$ 296,963**	**$ 377,903**
Revenue minus Expenditures	**$ (774)**	**$ -**	**$ -**	**$ -**	**$ (89)**	**$ 89**	**$ -**

2027 Budget: Community Development Fund



2027 Budget: Community Development Fund



Community Development Fund: The City of Leavenworth is an entitlement city that receives Community Development Block Grant (CDBG) funds from U.S. Department of Housing and Urban Development (HUD). CDBG funds must meet a national objective and stay within the corporate bounds of the City. Community Development staff operates and administers the City's CDBG funds with the following programs: Home Repair Program & Home Accessibility Program, Home Ownership Program, Public Service Agencies, Removal of Dangerous Structures, and Infrastructure.
CDBG Administration Division: The CD Administration Division accounts for the costs of administering the CDBG programs. The City is permitted to use no more than 20% of the CDBG funds for administrative purposes.

CDBG Administration

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Intergovernmental Revenue							
2766	66680 Federal Grants	4207	$	66,919	$ 71,708	$ 71,595	$ 80,851	20% of 2024/2025 CDBG Grant
	Total Intergovernmental Revenue		**$**	**66,919**	**$ 71,708**	**$ 71,595**	**$ 80,851**	
	Total Revenue		**$**	**66,919**	**$ 71,708**	**$ 71,595**	**$ 80,851**	
	Expenditures							
	Personal Services							
2766	66680 Full Time	6101		41,183	48,829	48,829	49,709	Salaries & benefits allocated to CDBG Admin
2766	66680 FICA Exp	6108		2,750	3,735	3,735	3,803	Salaries & benefits allocated to CDBG Admin
2766	66680 Health Insurance	6110		16,354	10,894	10,894	19,195	Salaries & benefits allocated to CDBG Admin
2766	66680 KPERS Exp	6111		4,408	5,230	5,230	5,324	Salaries & benefits allocated to CDBG Admin
2766	66680 Worker's Compensation	6116		157	30	30	31	Salaries & benefits allocated to CDBG Admin
2766	66680 Unemployment Insurance	6120		36	49	49	50	Salaries & benefits allocated to CDBG Admin
2766	66680 Sick Leave Reimbursement	6122		-	-	-	-	Sick leave paid at employee termination
2766	66680 Vacation Leave Reimbursement	6123		-	-	-	-	Vacation leave paid at employee termination
	Total Personal Services		**$**	**64,888**	**$ 68,767**	**$ 68,767**	**$ 78,112**	
	Contractual Services							
2766	66680 Telephone	6206		-	113	-	-	Other admin expenses - CDBG Admin
2766	66680 Classified Advertising	6451		-	-	-	-	
2766	66680 Legal Advertising	6453		543	870	870	870	Other admin expenses - CDBG Admin
2766	66680 Insurance	6501		1,959	1,182	1,182	1,182	Other admin expenses - CDBG Admin
2766	66680 Dues Memberships & Subs	6601		-	-	-	-	
2766	66680 Financial Services	6603		-	374	374	374	Other admin expenses - CDBG Admin
2766	66680 Printing/Copying Services	6617		161	-	-	-	
2766	66680 Other Professional Services	6699		143	-	-	-	
	Total Contractual Services		**$**	**2,806**	**$ 2,539**	**$ 2,426**	**$ 2,426**	
	Commodities							
2766	66680 Office Supplies	7001		-	402	402	402	
	Total Commodities		**$**	**-**	**$ 402**	**$ 402**	**$ 402**	
	Total Expenditures		**$**	**67,694**	**$ 71,708**	**$ 71,595**	**$ 80,940**	
	Revenue minus Expenditures		**$**	**(774)**	**$ -**	**$ -**	**$ (89.00)**	

Community Development Fund: The City of Leavenworth is an entitlement city that receives Community Development Block Grant (CDBG) funds from U.S. Department of Housing and Urban Development (HUD). CDBG funds must meet a national objective and stay within the corporate bounds of the City. Community Development staff operates and administers the City's CDBG funds with the following programs: Home Repair Program & Home Accessibility Program, Home Ownership Program, Public Service Agencies, Removal of Dangerous Structures, and Infrastructure.
CDBG Administration Division: The CD Program Division accounts for Federal grants received for and the direct costs of the CDBG program.

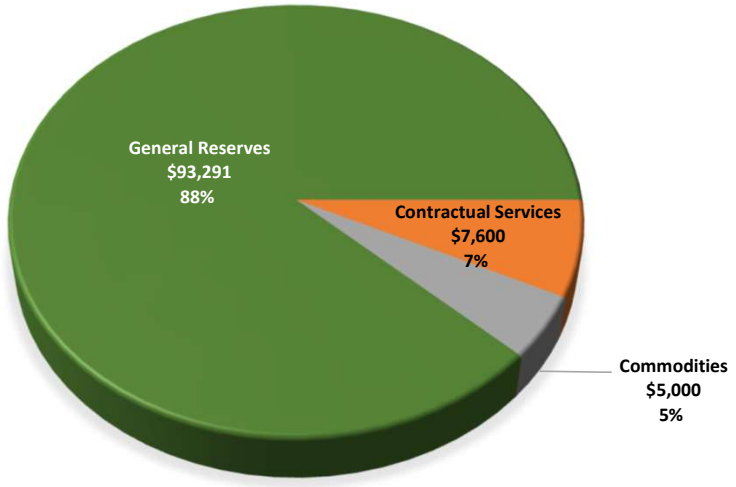
			CDBG Program		2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
			Revenue						
			Intergovernmental Revenue						
2766	66690		Federal Grants	4207	$ 246,138	$ 297,066	$ 297,066	$ 297,052	80% of CDBG 2024/2025 Grant
			Total Intergovernmental Revenue		**$ 246,138**	**$ 297,066**	**$ 297,066**	**297,052**	
			Total Revenue		**$ 246,138**	**$ 297,066**	**$ 297,066**	**297,052**	
			Expenditures						
			Personal Services						
2766	66690		Full Time	6101	5,632	7,949	7,949	8,772	Salary & benefits allocated to Home Repair Admin
2766	66690		FICA Exp	6108	382	608	608	671	Salary & benefits allocated to Home Repair Admin
2766	66690		Health Insurance	6110	2,631	1,773	1,773	3,387	Salary & benefits allocated to Home Repair Admin
2766	66690		KPERS Exp	6111	603	851	851	939	Salary & benefits allocated to Home Repair Admin
2766	66690		Worker's Compensation	6116	52	5	5	5	Salary & benefits allocated to Home Repair Admin
2766	66690		Unemployment Insurance	6120	5	8	8	9	Salary & benefits allocated to Home Repair Admin
			Total Personal Services		**$ 9,305**	**$ 11,194**	**$ 11,194**	**13,783**	
			Contractual Services						
2766	66690		Legal Advertising	6453	32	-	-	-	
2766	66690		Grant Payments	6904	236,555	285,872	285,872	283,180	Funding for CDBG Grant Programs
2766	66690		Other Operating Expenses	6917	245	-	-	-	
			Total Contractual Services		**$ 236,832**	**$ 285,872**	**$ 285,872**	**$ 283,180**	
			Capital Outlay						
4747	47587		Sidewalk Construction	8201	-	-	-	-	Sidewalk project
			Total Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	
			Total Expenditures		**$ 246,138**	**$ 297,066**	**$ 297,066**	**$ 296,963**	
			Revenue minus Expenditures		**$ -**	**$ -**	**$ -**	**$ 89**	

City of Leavenworth, Kansas
Police Seizure Fund - 2214
2027 Proposed Budget

Police Seizure Fund Summary Budget

	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	935	8,400	8,400	8,400
Miscellaneous Revenue	2,683	3,000	3,000	3,000
Balance Forward (Reserves)	-	91,902	95,691	94,491
Total Revenue	**$ 3,618**	**$ 103,302**	**$ 107,091**	**$ 105,891**
Expenditures				
Personal Services	-	-	-	-
Contractual Services	349	7,600	7,600	7,600
Commodities	986	5,000	5,000	5,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
General Reserves	-	90,702	94,491	93,291
Total Expenditures	**$ 1,335**	**$ 103,302**	**$ 107,091**	**$ 105,891**
Revenue minus Expenditures	**$ 2,282**	**$ -**	**$ -**	**$ -**

2027 Budget: Police Seizure Fund Expenditures by Type



Police Seizure Fund

Description: The Police Seizure Fund accounts for properties and resources seized during police activities. These resources are typically received once the case has been tried and settled in court, which may be years after the arrest was made. Expenditures made from the seizure funds are generally for equipment purchases. These purchases follow the City's purchasing policies.

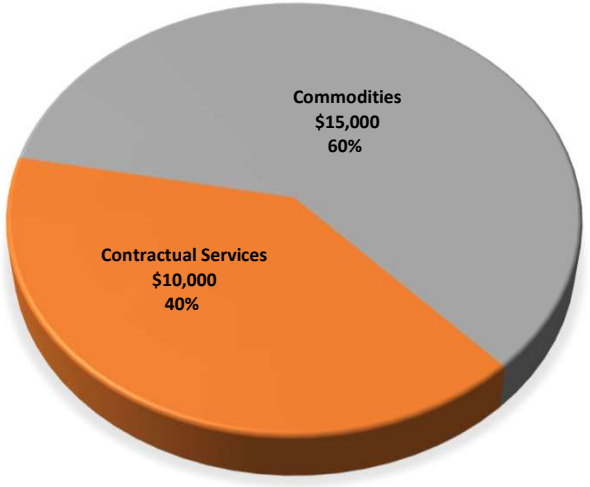
Police Seizure Fund			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Charges for Services							
2214 14370 Bonds & Fines	5501		$ 935	$ 8,400	$ 8,400	$ 8,400	
Total Charges for Services			**$ 935**	**$ 8,400**	**$ 8,400**	**$ 8,400**	
Miscellaneous Revenue							
2214 14370 Interest Earnings	5801		2,639	3,000	3,000	3,000	
2214 14370 Deposits Short & Over	5896		-	-	-	-	
2214 14370 Other - Miscellaneous	5899		44	-	-	-	
2214 14370 Balance Forward	5999		-	91,902	95,691	94,491	
Total Miscellaneous Revenue			**$ 2,683**	**$ 94,902**	**$ 98,691**	**$ 97,491**	
Total Revenue			**$ 3,618**	**$ 103,302**	**$ 107,091**	**$ 105,891**	
Expenditures							
Contractual Services							
2214 14370 Refunds	6905		349	5,000	5,000	5,000	
2214 14370 Other Operating Expenses	6917		-	2,600	2,600	2,600	
Total Contractual Services			**$ 349**	**$ 7,600**	**$ 7,600**	**$ 7,600**	
Commodities							
2214 14370 Other Police Materials	7199		-	-	-	-	
2214 14370 Non-Cap Police Equipment	7607		986	5,000	5,000	5,000	
Total Commodities			**$ 986**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
Miscellaneous Expenses							
2214 14370 Trans To General Fund	9201		-	-	-	-	
2214 14370 General Reserves	9399		-	90,702	94,491	93,291	
Total Miscellaneous Expenses			**$ -**	**$ 90,702**	**$ 94,491**	**$ 93,291**	
Total Expenditures			**$ 1,335**	**$ 103,302**	**$ 107,091**	**$ 105,891**	
Revenue minus Expenditures			**$ 2,282**	**$ -**	**$ -**	**$ -**	

City of Leavenworth, Kansas
Police Grants Fund - 2216
2027 Proposed Budget

Police Grants Fund Summary Budget

	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue	29,193	30,000	30,000	25,000
Licenses & Permits	-	-	-	-
Charges for Services (S.W. Impact Fee)	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Balance Forward (Reserves)	-	-	-	-
Total Revenue	**$ 29,193**	**$ 30,000**	**$ 30,000**	**$ 25,000**
Expenditures				
Personal Services	1,071	-	-	-
Contractual Services	10,000	-	-	10,000
Commodities	18,122	-	-	15,000
Capital Outlay	-	30,000	30,000	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
General Reserves	-	-	-	-
Total Expenditures	**$ 29,193**	**$ 30,000**	**$ 30,000**	**$ 25,000**
Revenue minus Expenditures	**$ -**	**$ -**	**$ -**	**$ -**

2027 Budget: Police Grants Fund Expenditures by Type



Police Grants Fund

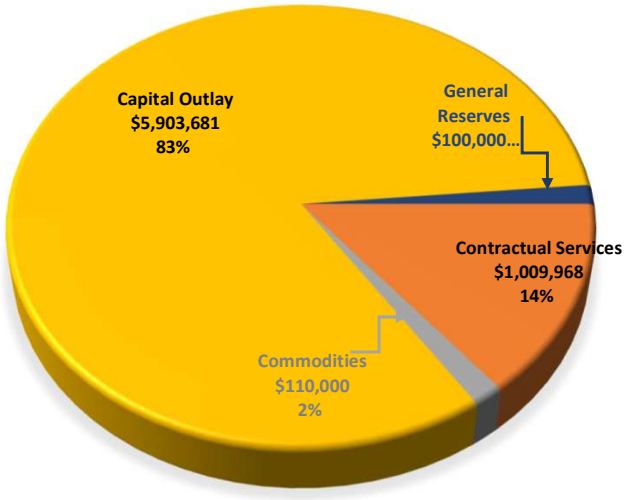
Description: The Police Grants Fund accounts for grants received for specific Police Department expenditures. These resources are typically federal or state grants and may be shared with the Leavenworth County Sheriff's Department.

Police Grants Fund		2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue						
Intergovernmental Revenue						
2216 16380 Federal Grants	4207	$ 29,193	$ 30,000	$ 30,000	$ 25,000	Annual BYRNE Grant
Total Intergovernmental Revenue		**$ 29,193**	**$ 30,000**	**$ 30,000**	**$ 25,000**	
Total Revenue		**$ 29,193**	**$ 30,000**	**$ 30,000**	**$ 25,000**	
Expenditures						
Personal Services						
2216 16380 Overtime	6102	1,071	-	-	-	
Total Personal Services		**$ 1,071**	**$ -**	**$ -**	**$ -**	
Contractual Services						
2216 16380 Operating Transfers	6998	10,000	-	-	10,000	Transfer of Byrne Grant $ to Sheriff's Department
Total Contractual Services		**$ 10,000**	**$ -**	**$ -**	**$ 10,000**	
Commodities						
2216 16380 Non-Cap Police Equipment	7607	18,122	-	-	15,000	
Total Commodities		**$ 18,122**	**$ -**	**$ -**	**$ 15,000**	
Capital Outlays						
2216 16380 Police Equipment	8507	-	30,000	30,000	-	Equipment Purchase for the Byrne Grant
Total Capital Outlays		**$ -**	**$ 30,000**	**$ 30,000**	**$ -**	
Total Expenditures		**$ 29,193**	**$ 30,000**	**$ 30,000**	**$ 25,000**	
Revenue minus Expenditures		**$ -**	**$ -**	**$ -**	**$ -**	

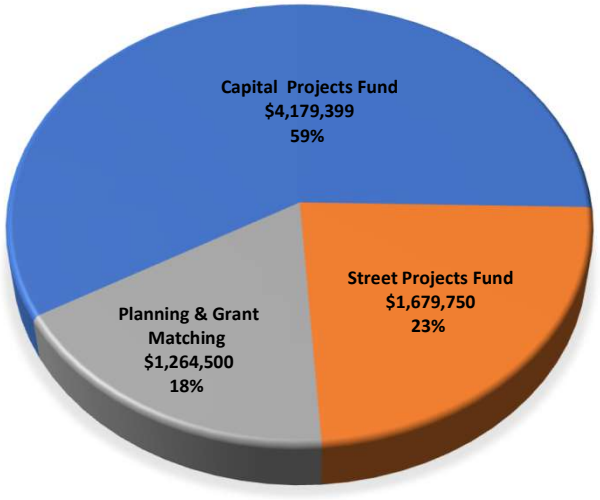
City of Leavenworth, Kansas
Project Funds 3930, 3932, & 3924
2027 Proposed Budget

	Project Funds Budget Summary				2027 Proposed Budget: Project Funds by Division			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Capital Projects Fund	Street Projects Fund	Planning & Grant Matching	Total Project Funds
Revenue								
Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	795,210	3,458,352	3,218,684	1,173,950	100,000	494,700	579,250	1,173,950
Licenses & Permits	-	-	-	-	-	-	-	-
Charges for Services	5,569	-	-	-	-	-	-	-
Miscellaneous Revenue	5,731,467	5,271,093	5,779,313	4,456,973	2,586,673	1,185,050	685,250	4,456,973
Balance Forward (Reserves)	-	2,738,584	4,124,225	1,492,726	1,492,726	-	-	1,492,726
Total Revenue	**$ 6,532,246**	**$ 11,468,029**	**$ 13,122,223**	**$ 7,123,649**	**$ 4,179,399**	**$ 1,679,750**	**$ 1,264,500**	**$ 7,123,649**
Expenditures								
Personal Services	-	-	-	-	-	-	-	-
Contractual Services	1,570,916	505,926	705,224	1,009,968	1,009,968	-	-	1,009,968
Commodities	286,129	-	185,250	110,000	110,000	-	-	110,000
Capital Outlay	7,161,054	10,962,103	10,739,023	5,903,681	3,059,431	1,679,750	1,164,500	5,903,681
Debt Service	-	-	-	-	-	-	-	-
Miscellaneous	1,574,186	-	1,492,726	-	-	-	-	-
General Reserves	-	-	-	100,000	-	-	100,000	100,000
Total Expenditures	**$ 10,592,285**	**$ 11,468,029**	**$ 13,122,223**	**$ 7,123,649**	**$ 4,179,399**	**$ 1,679,750**	**$ 1,264,500**	**$ 7,123,649**
Revenue minus Expenditures	**$ (4,060,039)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2027 Budget: Project Funds Expenditures by Type



2027 Budget: Project Funds Expenditures by Division



Capital Projects Fund

Description: The Capital Projects Fund accounts for the City's equipment purchases and construction projects that are not otherwise accounted for in the Street Project Fund, the Grant Matching Capital Project Fund, the ARPA Fund, the Sewer Fund, the Refuse Fund, or the Storm Water Capital Project Fund. Funding for the Capital Projects Fund comes from transfers from the CIP and Countywide Sales Tax Funds, Bond Issuances, and transfers from the General Fund. The 2027 - 2031 CIP Budget contains detailed information about all of the budgeted projects.

Capital Projects Fund				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue								
Intergovernmental Revenue								
3932	32290	State Grants	4208	$ -	$ -	$ -	$ 100,000	PSP Grant for the full re-write of the zoning ordinance
Total Intergovernmental Revenue				**$ -**	**$ -**	**$ -**	**$ 100,000**	
Miscellaneous Revenue								
3932	32290	Interest Earnings	5801	83,542	-	-	-	
3932	32290	Sale of Equipment	5806	18,965	-	-	-	
3932	32290	Sale of Vehicles	5807	65,302	-	-	-	
3932	32290	Vehicle Settlement	5864	8,411	-	-	-	
3932	32290	Gain on Leased Vehicles	5893	181,813	-	-	-	
3932	32290	Trans From General Fund	5901	-	-	79,887	124,472	Transfer from General Fund to help pay for projects
3932	32290	Trans From Sewer Fund	5940	-	-	-	45,990	Transfer from Sewer Fund to help pay for new fuel tanks at ASC
3932	32290	Trans From Refuse Fund	5944	-	-	-	304,605	Transfer from Refuse Fund to help pay for new fuel tanks at ASC
3932	32290	Trans From CIP Fund	5905	1,179,260	600,000	877,339	792,759	Transfer from Local Sales Tax Fund to pay for CIP projects
3932	32290	Trans From Countywide Tax Fund	5906	566,107	1,008,011	1,584,679	1,318,847	Transfer from Countywide Sales Tax Fund to pay for CIP Projects
3932	32290	Balance Forward	5999	-	2,135,238	3,159,630	1,492,726	2026 Projected beginning balance includes 12/31/2025 encumbrances of $1,419,250 for Fire Truck
Total Miscellaneous Revenue				**$ 2,103,399**	**$ 3,743,249**	**$ 5,701,535**	**$ 4,079,399**	
Total Revenue				**$ 2,103,399**	**$ 3,743,249**	**$ 5,701,535**	**$ 4,179,399**	
Expenditures								
Contractual Services								
3932	32290	Legal Advertising	6453	337	-	-	-	
3932	32290	Inspection Services	6600	34,878	-	-	-	
3932	32290	Admin & Supervision	6607	1,578	-	-	-	
3932	32290	Delivery/Courier Services	6616	70	-	-	-	
3932	32290	Other Professional Services	6699	78,756	-	87,298	295,000	2027 Budget includes $200,000 for re-writing of zone ordinance, and $45,000 for Bridge Inspection and $50,000 for PCI assessment
3932	32290	Vehicle Lease	6706	554,323	505,926	525,926	462,668	Enterprise Lease Program
3932	32290	Building/Grounds M&R	6802	110,371	-	92,000	252,300	2026 Projection includes $50k for City Hall maintenance, $132k for Wollman Pool improvements, $70k for Sallyport at Justice Center
3932	32290	Building/Grounds M&R - NonCity	6803	4,377	-	-	-	
3932	32290	Sidewalk Curb & Gutter M&R	6858	12,925	-	-	-	
3932	32290	Vehicle M&R	6861	21,321	-	-	-	
3932	32290	Vehicle License Fees	6902	895	-	-	-	
3932	32290	Grant Payments	6904	79,576	-	-	-	
Total Contractual Services				**$ 899,406**	**$ 505,926**	**$ 705,224**	**$ 1,009,968**	
Commodities								
3932	32290	Building/Grounds Materials	7301	2,795	-	-	-	
3932	32290	Non-Cap Furniture/Furnishings	7402	47,014	-	77,750	-	2026 Projection includes $182k for F.S. #3 F&F, $18,500 for Community Center banquest tables and chairs, and $7,700 encumbrance for F.S.#3 exhaust system.

Capital Projects Fund

Description: The Capital Projects Fund accounts for the City's equipment purchases and construction projects that are not otherwise accounted for in the Street Project Fund, the Grant Matching Capital Project Fund, the ARPA Fund, the Sewer Fund, the Refuse Fund, or the Storm Water Capital Project Fund. Funding for the Capital Projects Fund comes from transfers from the CIP and Countywide Sales Tax Funds, Bond Issuances, and transfers from the General Fund. The 2027 - 2031 CIP Budget contains detailed information about all of the budgeted projects.

Capital Projects Fund				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
3932	32290	Non-Cap IT Equipment	7406	51,868	-	67,000	110,000	Annual allocation for computer equipment
3932	32290	Non-Cap Police Equipment	7607	89,379	-	-	-	Enterprise lease on PD vehicles and red dot sights
3932	32290	Non-Cap Recreation Equipment	7614	49,537	-	24,000	-	2026 Projection includes $24k for RFCC gym equipment
3932	32290	Non-Cap Parks Equipment	7615	530	-	-	-	
3932	32290	Non-Cap Street Equipment	7616	5,796	-	-	-	Enterprise lease on vehicles
3932	32290	Non-Cap Fire Equipment	7618	15,931	-	16,500	-	Motorola radios and batteries
3932	32290	Non-Cap Other Equipment	7699	440	-	-	-	
3932	32290	Non-Cap Other Improvements	7702	8,665	-	-	-	Conversion of lights to LED bulbs
	Total Commodities			**$ 271,956**	**$ -**	**$ 185,250**	**$ 110,000**	
	Capital Outlay							
3932	32290	Building - New Construction	8101	3,508,329	-	1,807,689	-	2026 Projection includes $1,807,689 encumbrance for F.S. #3
3932	32290	Building - Improvements	8103	596,143	416,839	452,224	-	2026 Projection includes $40k for Library maintenance, $113k for Phse 2 of the indoor pool restoration, $104k for pool are painting, $26,437 for WAC filter repairs, and encumbrances of $73,437 for Library roof and $93,350 for RFCC elevator modernization.
3932	32290	Sidewalk Construction	8201	81,412	-	-	-	
3932	32290	Other Improvement Construction	8299	39,954	12,125	129,922	525,000	Replace fuel tanks at MSC
3932	32290	Software	8305	-	58,000	-	15,000	Website
3932	32290	IT Equipment	8306	-	372,000	305,000	325,000	2027 Budget replaces wi-fi access points and storage area networks at PD, Fire and City Hall
3932	32290	Vehicles	8401	-	88,003	192,000	84,436	2027 Budget will buyout leased vehicles
3932	32290	Police Vehicles	8404	-	259,600	232,000	210,000	Purchase of PD Patrol vehicles
3932	32291	Special Use Vehicles	8406	-	1,419,250	-	1,419,250	2027 Projection includes $1,419,250 for 75' Aerial Fire Apparatus
3932	32292	HVAC Equipment	8504	129,896	-	-	11,000	
3932	32292	Radio Equipment	8505	6,553	-	-	-	2025 purchase was radio amplifier for WPC
3932	32290	Police Equipment	8507	33,744	-	-	-	2025 purchase was a "throw phone"
3932	32290	Recreation Equipment	8514	49,589	47,650	-	25,358	Gym Equipment for RFCC
3932	32290	Parks Equipment	8515	61,394	156,856	24,000	170,887	Compact Tractor purchase and 11' self-propelled mower
3932	32290	Streets Equipment	8516	103,899	195,000	175,500	246,000	2027 Project includes $31k for forklift, $15k for flatbed trailer, $200k for a dumptruck
3932	32290	Fire Equipment	8518	-	212,000	-	27,500	$10,500 hose reel, $17k for lockers
3932	32290	Other Equipment	8599	29,020	-	-	-	2025 purchase was GPS unit and plotter
	Total Capital Outlays			**$ 4,639,933**	**$ 3,237,323**	**$ 3,318,335**	**$ 3,059,431**	
	Miscellaneous Expenses							
3932	32290	Trans to CIP Expenses Fund	9205	317,772	-	-	-	
3932	32290	Trans To Planters II Fund	9247	5,947	-	-	-	
3932	32290	Transfer to MultiYear Fund	9270	387,590	-	-	-	
3932	32290	General Reserves	9399	-	-	1,492,726	-	
	Total Miscellaneous Expenses			**$ 711,310**	**$ -**	**$ 1,492,726**	**$ -**	
	Total Expenditures			**$ 6,522,604**	**$ 3,743,249**	**$ 5,701,535**	**$ 4,179,399**	
	Revenue minus Expenditures			**$ (4,419,205)**	**$ -**	**$ -**	**$ -**	

Streets Capital Projects Fund

Description: The Streets Capital Projects Fund accounts for the City's street infrastructure projects, including the annual Pavement Management Program. Funding for the Streets Capital Projects Fund comes from transfers from the CIP and Countywide Sales Tax Funds, state and/or federal grants, the Federal Fund Exchange (FFE) program, Bond Issuances, and a transfer from the Storm Water Capital Project Fund. The 2025 - 2029 CIP Budget contains information about all of the budgeted projects.

Streets Capital Projects Fund

				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
	Revenue							
	Intergovernmental Revenue							
3934	34296 FFE Funds	4218	$	474,582	$ 509,250	$ 474,582	$ 494,700	FFE Funds received annually from the State
	Total Intergovernmental Revenue		**$**	**474,582**	**$ 509,250**	**$ 474,582**	**$ 494,700**	
	Charges for Services							
3934	32290 Charges For Service - Other	5799		5,569	-	-	-	
	Total Charges for Services		**$**	**5,569**	**$ -**	**$ -**	**$ -**	
	Miscellaneous Revenue							
3934	34296 Intrafund Transfers	5900		502,366	-	-	-	
3934	34296 Transfer From Economic Develop	5903		192,597	815,654	110,518	-	
3934	34296 Trans From Countywide Tax Fund	5906		2,043,394	1,780,750	1,815,418	1,185,050	Transfer from CW sales tax fund to pay for PMP
3934	34296 Balance Forward	5999		-	603,346	964,596	-	Cash balance available at the beginning of the year
	Total Miscellaneous Revenue		**$**	**2,738,358**	**$ 3,199,750**	**$ 2,890,531**	**$ 1,185,050**	
	Total Revenue		**$**	**3,218,509**	**$ 3,709,000**	**$ 3,365,114**	**$ 1,679,750**	
	Expenditures							
	Contractual Services							
3934	34296 Legal Advertising	6453		61	-	-	-	
3934	34296 Planning/Design	6605		9,405	-	-	-	
3934	34296 Other Professional Services	6699		3,675	-	-	-	
3934	34296 Temporary Easement	6915		538	-	-	-	
	Total Contractual Services		**$**	**13,679**	**$ -**	**$ -**	**$ -**	
	Commodities							
3934	34296 Non-Cap Sidewalk Cost Share	7703		14,173	-	-	-	
	Total Commodities		**$**	**14,173**	**$ -**	**$ -**	**$ -**	
	Capital Outlays							
3934	34296 Sidewalk Construction	8201		152,483	-	-	-	Sidewalk construction is now in Streets Fund
3934	34296 Street Construction	8203		1,808,502	3,624,000	3,280,114	1,594,750	2026 Projection includes encumbrance of $1,225k for Wilson Avenue project. 2027 PMP = $2,180,000
3934	34296 Other Improvement Construction	8299		5,100	85,000	85,000	85,000	Pavement restriping and signal repair.
	Total Capital Outlays		**$**	**1,966,085**	**$ 3,709,000**	**$ 3,365,114**	**$ 1,679,750**	
	Miscellaneous Expenses							
3934	34296 Intrafund Transfers	9200		502,366	-	-	-	
3934	34296 Trans To Countywide Tax Fnd	9206		360,510	-	-	-	
3934	34296 General Reserves	9399		-	-	-	-	
	Total Miscellaneous Expenses		**$**	**862,877**	**$ -**	**$ -**	**$ -**	
	Total Expenditures		**$**	**2,856,813**	**$ 3,709,000**	**$ 3,365,114**	**$ 1,679,750**	
	Revenue minus Expenditures		**$**	**361,695**	**$ -**	**$ -**	**$ -**	

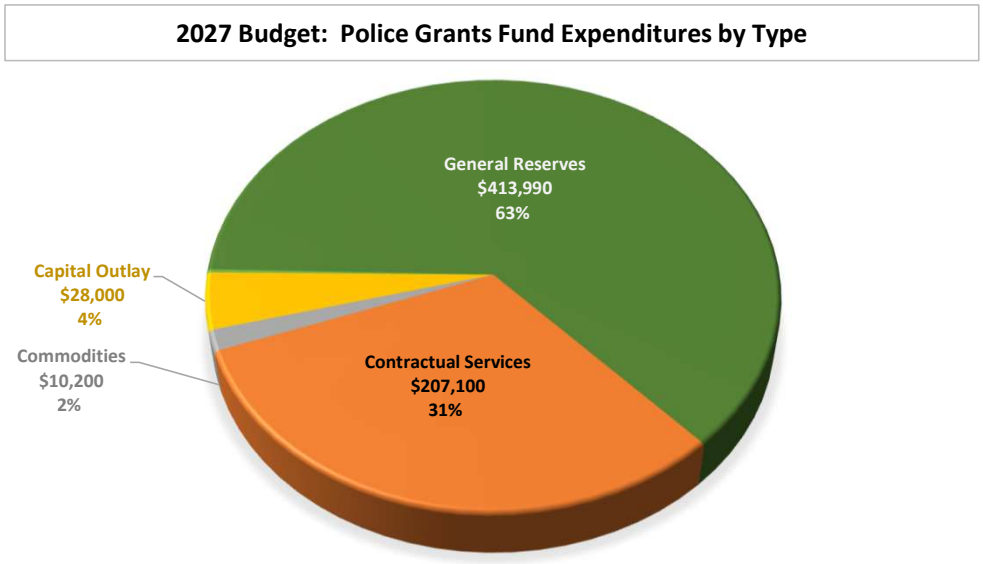
Grant Matching Capital Projects Fund

Description: The Grant Matching Capital Projects Fund accounts for the City's infrastructure projects that are primarily funded by state and/or federal matching grants. A matching grant is a grant that requires some participation by the City. For example, the City may have a $1,000,000 project that can be mostly funded with a $900,000 federal grant as long as the City contributes 10% or $100,000. Funding sources for the Grant Matching Capital Projects Fund include state and/or federal grants and transfers from the General Fund. The 2025 - 2029 CIP Budget contains information about all of the budgeted projects.

Grant Matching Capital Projects Fund				2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
		Revenue						
		Intergovernmental Revenue						
3930	30280	Federal Grants	4207	$ -	$ 2,200,000	$ 2,200,000	$ -	
3930	30280	State Grants	4208	320,628	749,102	544,102	579,250	KDOT Grants for Airport taxi, signal interconnect, 4th street CCLIP projects
		Total Intergovernmental Revenue		**$ 320,628**	**$ 2,949,102**	**$ 2,744,102**	**$ 579,250**	
		Miscellaneous Revenue						
3930	30280	Trans From General Fund	5901	668,173	820,777	820,777	685,250	Funds transferred from General Fund for qualify for matching grants
3930	30280	Trans From Countywide Tax Fund	5906	221,538	-	138,001	-	
3930	30280	Balance Forward	5999	-	245,901	352,695	-	
		Miscellaneous Revenue		**$ 889,711**	**$ 1,066,678**	**$ 1,311,472**	**$ 685,250**	
		Total Revenue		**$ 1,210,339**	**$ 4,015,780**	**$ 4,055,574**	**$ 1,264,500**	
		Expenditures						
		Contractual Services						
3930	30280	Legal Advertising	6453	97	-	-	-	
3930	30280	Planning/Design	6605	132,203	-	-	-	
3930	30280	Other Professional Services	6699	466,289	-	-	-	
3930	30280	Temporary Easement	6915	59,244	-	-	-	
		Total Contractual Services		**$ 657,832**	**$ -**	**$ -**	**$ -**	
		Capital Outlay						
3930	30280	Sidewalk Construction	8201	-	-	475,000	-	
3930	30280	Street Construction	8203	555,036	3,939,000	3,503,794	925,000	4th Street CCLIP projects
3930	30280	Other Improvement Construction	8299	-	76,780	76,780	239,500	Airport taxiway and signal interconnect projects
		Total Capital Outlay		**$ 555,036**	**$ 4,015,780**	**$ 4,055,574**	**$ 1,164,500**	
		Miscellaneous Expenses						
3930	30280	Trans To General Fund	9201	-	-	-	-	
3930	30280	General Reserves	9399	-	-	-	100,000	Reserves available for future matching grants
		Total Miscellaneous Expenses		**$ -**	**$ -**	**$ -**	**$ 100,000**	
		Total Expenditures		**$ 1,212,868**	**$ 4,015,780**	**$ 4,055,574**	**$ 1,264,500**	
		Revenue minus Expenditures		**$ (2,529)**	**$ -**	**$ -**	**$ -**	

City of Leavenworth, Kansas
Multi-Year Fund - 2770
2027 Proposed Budget

	Multi-Year Fund Summary Budget			
	2025 Actual Expenses	2026 Adopted Budget	2026 Projection	2027 Proposed Budget
Revenue				
Tax Revenue	$ -	$ -	$ -	$ -
Intergovernmental Revenue	88,008	-	90,000	90,000
Licenses & Permits	-	-	-	-
Charges for Services	11,220	-	11,000	11,000
Miscellaneous Revenue	546,517	-	546,590	559,790
Balance Forward (Reserves)	-	-	-	-
Total Revenue	**$ 645,745**	**$ -**	**$ 647,590**	**$ 660,790**
Expenditures				
Personal Services	-	-	-	-
Contractual Services	207,478	-	207,100	207,100
Commodities	10,140	-	10,200	10,200
Capital Outlay	27,719	-	28,000	28,000
Debt Service	-	-	-	-
Miscellaneous	1,471	-	1,500	1,500
General Reserves	-	-	400,790	413,990
Total Expenditures	**$ 246,809**	**$ -**	**$ 647,590**	**$ 660,790**
Revenue minus Expenditures	**$ 398,936**	**$ -**	**$ -**	**$ -**



Multi-Year Fund

Description: The Mulit-Year Fund is a newly established Fund in 2026 constructed to pull numerous programs that once fell under the Capital Projects Fund but did not adequately represent a true Capital Project for the City. The programs moved to this fund are ongoing (hence the Multi-year description) support programs that are too small or infrequent for their own, individual fund but should not be included in the General Fund. Examples of these programs include, Opiod Settlement, Emergency Solutions Grants (ESG) including to the LICOH, Human Resources Department Training Program, Dog Park donations & expenses, miscellaneous Insurance proceeds, and the Housing Trusts.

Multi-Year Fund			2025 Actual	2026 Adopted Budget	2026 Projection	2027 Proposed Budget	Notes
Revenue							
Intergovernmental Revenue							
2770 70300 State Grants	4208		$ 88,008	$ -	$ 90,000	$ 90,000	ESG Grants / LICOH / HR Trng funds / Opiod Settlement / Dog Park / DV Prgm / Housing Trust / Insurance proceeds
Total Intergovernmental Revenue			**$ 88,008**	**$ -**	**$ 90,000**	**$ 90,000**	
Charges for Services							
2770 70300 Bonds & Fines	5501		2,000	-	2,000	2,000	
2770 70300 Admission Fees	5610		1,155	-	1,000	1,000	
2770 70300 Program Income	5713		8,065	-	8,000	8,000	
Total Charges for Services			**$ 11,220**	**$ -**	**$ 11,000**	**$ 11,000**	
Miscellaneous Revenue							
2770 70300 Interest Earnings	5801		1,823	-	2,000	2,000	
2770 70300 Contribution Rev	5863		-	-	-	-	
2770 70300 Insurance Proceeds	5865		103,846	-	104,000	104,000	
2770 70300 Other - Miscellaneous	5899		53,258	-	53,000	53,000	
2770 70300 Trans From Capital Proj Fund	5932		387,590	-	-	-	
2770 70300 Balance Forward	5999		-	-	387,590	400,790	
Miscellaneous Revenue			**$ 546,517**	**$ -**	**$ 546,590**	**$ 559,790**	
Total Revenue			**$ 645,745**	**$ -**	**$ 647,590**	**$ 660,790**	
Expenditures							
Contractual Services							
2770 70300 Other Professional Services	6699		50,000	-	50,000	50,000	ESG Grants / LICOH / HR Trng funds / Opiod Settlement / Dog Park / DV Prgm / Housing Trust / Insurance proceeds
2770 70300 Other Rental	6799		955	-	1,000	1,000	
2770 70300 Grant Payments	6904		88,008	-	88,000	88,000	
2770 70300 Sales Tax	6907		100	-	100	100	
2770 70300 Other Operating Expenses	6917		68,414	-	68,000	68,000	
Total Contractual Services			**$ 207,478**	**$ -**	**$ 207,100**	**$ 207,100**	
Commodities							
2770 70300 Safety Materials	7314		203	-	200	200	
2770 70300 Non-Cap Police Equipment	7607		9,937	-	10,000	10,000	
Total Commodities			**$ 10,140**	**$ -**	**$ 10,200**	**$ 10,200**	
Capital Outlay							
2770 70300 Police Equipment	8507		27,719	-	28,000	28,000	
Total Capital Outlay			**$ 27,719**	**$ -**	**$ 28,000**	**$ 28,000**	
Miscellaneous Expenses							
2770 70300 Interest	9002		1,471	-	1,500	1,500	
2770 70300 General Reserves	9399		-	-	400,790	413,990	
Total Miscellaneous Expenses			**$ 1,471**	**$ -**	**$ 402,290**	**$ 415,490**	

Total Expenditures	**$ 246,809**	**$ -**	**$ 647,590**	**$ 660,790**
Revenue minus Expenditures	**$ 398,936**	**$ -**	**$ -**	**$ -**

Capital Improvements Program
2027 - 2031
Buildings & Grounds - Chiller Replacement

Purpose / Description:
This allocation provides funding for the replacement of the City Hall chiller system that was originally installed in 2004/2005. The life expectancy of an air-cooled chiller is 15 to 20 years and the system is currently 21+ years old. In addition, the refrigerant used in the current system (R22) is no longer produced or imported into the United States.

Comments	Source	Year	Requested	Scheduled
Replace chiller system at City Hall (2004)	Deferred to 2028	2027	$ 150,000	$ -
"	Sales Tax	2028	-	165,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 150,000	**$ 165,000**

Capital Improvements Program
2027 - 2031
Buildings & Grounds - Annual City Hall Facility Maintenance

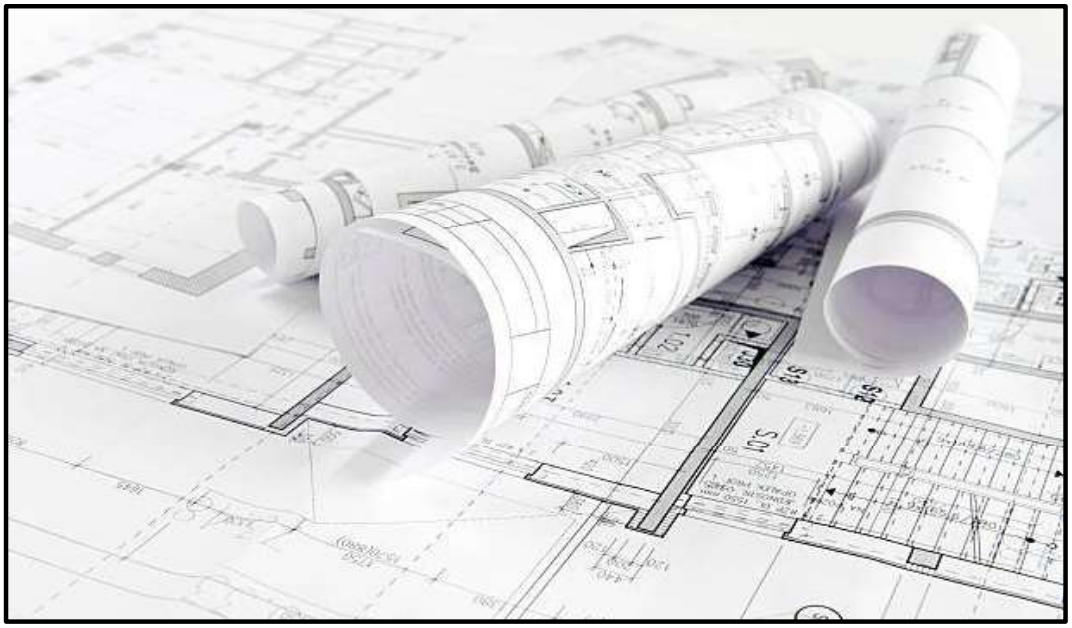
Purpose / Description:
This allocation provides funding that supports the maintenance and repairs of the 100 year-old historic City Hall building for its continued function and general safety.

Comments	Source	Year	Requested	Scheduled
General maintenance and repairs at City Hall	Sales Tax	2027	$ 50,000	$ 50,000
"	"	2028	75,000	75,000
"	"	2029	75,000	75,000
"	"	2030	75,000	75,000
"	"	2031	75,000	75,000
			$ 350,000	**$ 350,000**

Capital Improvements Program
2027 - 2031
Buildings & Grounds - Safety Improvements

Purpose / Description:
This allocation is for adding safety doors and making other safety improvements at City Hall. Installation of safety enhancement including additional locked doors to help keep visitors in open locations. The enhancements also include security/business windows in HR and CVB. The design is being done in 2026.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
City Hall HVAC upgrades and safety enhancements	Sales Tax	2030	210,000	210,000
		2031	-	-
			$ 210,000	**$ 210,000**



Capital Improvements Program
2027 - 2031
Buildings & Grounds - Fascia Restoration on City Hall

Purpose / Description:
City Hall is in need of restoration work to the siding and fascia that would require specialized contracted work in order to mitigate risk of falling pieces while maintain the integrity of the historic stonework. Rough estimates at this time are $1M which could be broken up between fiscal years.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030		
City Hall fascia restoration work	Sales Tax	2031	1,000,000	500,000
			$ 1,000,000	**$ 500,000**

Capital Improvements Program
2027 - 2031
Buildings & Grounds - Library Needs Study

Purpose / Description:
The Library's Board has requested funding for a needs study. The needs study would cost approximately $56,000, of which $16,000 would come from the Library's budget.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030		
Library needs study	Sales Tax	2031	40,000	40,000
Library Funding	Library's Budget	2031	16,000	16,000
			$ 56,000	**$ 56,000**

Capital Improvements Program
2027 - 2031
Vehicle Replacement - Enterprise Leasing Program

Purpose / Description:
This allocation provides funding for the Enterprise Vehicle Lease Program. The program started in 2022 and in 2025 the annual spend for this program was scheduled to exceed $700,000. This is in excess of what the City's annual spend would be if we were purchasing vehicles as needed; therefore, the City will be phasing out of the program over the next several years. In 2025 the City reduced the fleet by 7 vehicles and downsized 16 vehicles in order to immediately reduce the annual spend. Part of the leased vehicle calculation is depreciation. Because of depreciation, the net book value (NBV) of the vehicles decreases each month. Each year, for the next five years, the City will purchase several of the leased vehicles at their reduced NBV with the goal of owning the entire fleet by the end of 2030.

Comments	Source	Year	Requested	Scheduled
Vehicle lease payments	Sales Tax	2027	$ 462,668	462,668
Purchase leased vehicles at calculated net book value	"	2027	84,460	84,460
Vehicle lease payments	"	2028	404,916	404,916
Purchase leased vehicles at calculated net book value	"	2028	65,770	65,770
Vehicle lease payments	"	2029	328,005	328,005
Purchase leased vehicles at calculated net book value	"	2029	49,060	49,060
Vehicle lease payments	"	2030	210,458	210,458
Purchase leased vehicles at calculated net book value	"	2030	67,006	67,006
Vehicle lease payments	"	2031	-	-
Purchase leased vehicles at calculated net book value	"	2031	-	-
			$ 1,672,343	**$ 1,672,343**

Capital Improvements Program
2027 - 2031
Vehicle Replacement - Replace Patrol Vehicles

Purpose / Description:
This allocation provides funding to replace patrol vehicles. Patrol vehicles have a life of approximately 5 years and the City has 24 patrol vehicles; therefore an average of 5 vehicles a year must be replaced. Due to the Enterprise lease program, we received more than 5 vehicles in 2029 and 2030, which will throw off the replacement program as the City buys itself out of the lease program. Therefore, if cash flow permits, we may move some of the 2029 & 2030 replacements into 2027 & 2028 in order to re-establish a more even replacement schedule.

Comments	Source	Year	Requested	Scheduled
Replace 3 patrol vehicles	Sales Tax	2027	$ 210,000	210,000
Replace 3 patrol vehicles (1 canine & 2 traffic)	"	2028	210,000	210,000
Replace 8 patrol vehicles	"	2029	560,000	560,000
Replace 6 patrol vehicles & 1 patrol traffic vehicle	"	2030	490,000	490,000
	"	2031	-	-
			$ 1,470,000	**$ 1,470,000**

2027
Unit 1015 [2019 Dodge Charger]
Unit 1040 [2019 Dodge Charger]
Unit 1041 [2019 Dodge Charger]

2028
Unit 1027 [2020 Ford Explorer]
Unit 1003 [2023 Dodge Durango]
Unit 1005 [2023 Dodge Charger]

2029
Unit 1003 [2023 Dodge Durango]
Unit 1005 [2023 Dodge Durango]
Unit 1007 [2023 Dodge Durango]
Unit 1009 [2023 Dodge Durango]
Unit 1017 [2023 Ford Explorer]
Unit 1023 [2023 Dodge Durango]
Unit 1029 [2023 Dodge Durango]
Unit 1042 [2023 Dodge Durango]

2030
Unit 1006 [2023 Ford Explorer]
Unit 1011 [2022 Ford Explorer]
Unit 1012 [2023 Ford Explorer]
Unit 1014 [2016 Dodge Charger]
Unit 1016 [2023 For Explorer]
Unit 1028 [2023 Ford Explorer]
Unit 1043 [2023 Ford Explorer]

Capital Improvements Program
2027-2031
Information Technology - Annual Allocation for Computer Equipment Replacement

Purpose:
This allocation has been established to fund the lifecycle replacement of computers, monitors, and other IT equipment on an annual basis. We have implemented a four year cycle for replacing desktops and laptops. Compliance with specific requirements, require no obsolete or end of life hardware on the network.
The cost of desktop technology is increasing exponentially. AI data centers are impacting costs. We have the finance micr printers scheduled for 2027.

Comments	Source	Year	Requested	Projected
Annual lifecycle replacement costs	Sales Tax	2027	$ 110,000	110,000
"	"	2028	110,000	110,000
"	"	2029	110,000	110,000
"	"	2030	110,000	110,000
"	"	2031	110,000	110,000
			$ 550,000	**$ 550,000**

Capital Improvements Program
2027 - 2031
Information Technology - Replace Wireless Access System at End-of-Life

Purpose:
Information Technology provides wireless access to staff and guests. Access points were purchased prior to 2022 and will reach end of life in 2027. Currently IT provides 17 Meraki Access Points in nine buildings that are coming up on end of life. Today, the new model is a MR28.

Comments	Source	Year	Requested	Projected
Wifi Access Points	Sales Tax	2027	$ 25,000	$ 25,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 25,000	**$ 25,000**

Capital Improvements Program
2027 - 2031
Information Technology - Replace Storage Area Network (SAN) at End-of-Life

Purpose / Description:
Replace the Storage Area Network (SAN) at PD, Fire Station 1 and City Hall. A SAN is a high-speed, dedicated network that connects servers to a shared pool of storage devices, allowing multiple servers to access the same storage resources. Essentially, it's a network designed for data storage and retrieval. Most City servers are attached to this system.

Comments	Source	Year	Requested	Scheduled
Replace SAN (Data Storage) purchased in 2017	Sales Tax	2027	$ 300,000	$ 300,000
		2028	-	-
Replace SAN (Data Storage) purchased in 2024	Sales Tax	2029	500,000	500,000
		2030	-	-
		2031	-	-
			$ 800,000	**$ 800,000**

Capital Improvements Program
2027 - 2031
Information Technology - Upgrade Audio/Video Equpment at RFCC

Purpose:
A new AV system will provide improved sound and video quality, simplified connectivity for users, and greater reliability, while reducing ongoing maintenance and repair costs. This upgrade supports our ability to attract and retain event bookings, deliver professional-quality experiences, and deliver a quality event for our customers. The most recently purchased AV equipment at the RFCC was in 2020.

Comments	Source	Year	Requested	Projected
		2027	$ -	$ -
A/V Equipment upgrades at RFCC	Sales Tax	2028	138,000	138,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 138,000	**$ 138,000**

Capital Improvements Program
2027 - 2031
Information Technology - Replace Routers at End-of-Life

Purpose:
Each outlying City location has a core piece of network equipment called a router. The routers "route" phone and data traffic between the facilities. Our current routers were installed in 2022 and will be reaching end-of-life on Nov. 30, 2028. At that time we will no longer receive software updates nor have hardware support. This is vital equipment that maintains our network infrastructure.

Comments	Source	Year	Requested	Projected
		2027	$ -	$ -
Lifecycle purchase of routers (2022)	Sales Tax	2028	60,000	60,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 60,000	**$ 60,000**

Capital Improvements Program
2027 - 2031
Information Technology - Terminate Lease contract and purchase copiers

Purpose / Description:
The current copier/printer lease with Toshiba is up in 2028; consider purchasing units outright in lieu of a new lease agreement. The lease started in November 2023.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
End of lease and purchase of copiers (2023)	Sales Tax	2028	30,000	30,000
		2029		-
		2030	-	-
		2031	-	-
			$ 30,000	**$ 30,000**

Capital Improvements Program
2027 - 2031
Information Technology - Replace Edge Switches at End-of-Life

Purpose / Description:
In 2024, the City moved to Aruba switch technology which reduced IT costs by replacing the Cisco infrastructure. All hardware and software reaches end-of-life/end-of-support; therefore replacements must be planned. This allocation provides for the replacement of the City's Edge switches which are a key component of our network. This hardware is the networking component that connects all city buildings.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
Lifecycle equipment replacement and upgrades (2024)	Sales Tax	2029	130,000	130,000
		2030	-	-
		2031	-	-
			$ 130,000	**$ 130,000**

Capital Improvements Program
2027 - 2031
Information Technology - Replace Core Switches at End-of-Life

Purpose / Description:
The key components of our network are Core and Edge switch hardware. The project to replace our core switches is a scheduled replacement cycle for this hardware. We have switch hardware in all city locations. This hardware was purchased in 2024 and is the networking component that connects all city buildings.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
Lifecycle equipment replacement and upgrades (2024)	Sales Tax	2030	80,000	80,000
		2031	-	-
			$ 80,000	**$ 80,000**

Capital Improvements Program
2027 - 2031
Information Technology - Replace Uninterruptable Power Supply at End-of-Life

Purpose / Description:
This allocation is to replace the uninterruptable power supplies (UPS) in City Hall, Fire Station 1, and the Justice Center that were purchased in 2016. An uninterruptable power supply (UPS) is a critical component of each data center. The UPS sits between the power coming to the network rack and all electronic components in the server rack. A UPS is critical in a the event of power loss to the building. The UPS will keep all servers running until the generator starts up and takes over powering the building.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	
		2030	-	-
Replace 2016 UPSs in three locations	Sales Tax	2031	20,000	20,000
			$ 20,000	**$ 20,000**

Capital Improvements Program
2027 - 2031
Information Technology - Replace City Firewalls

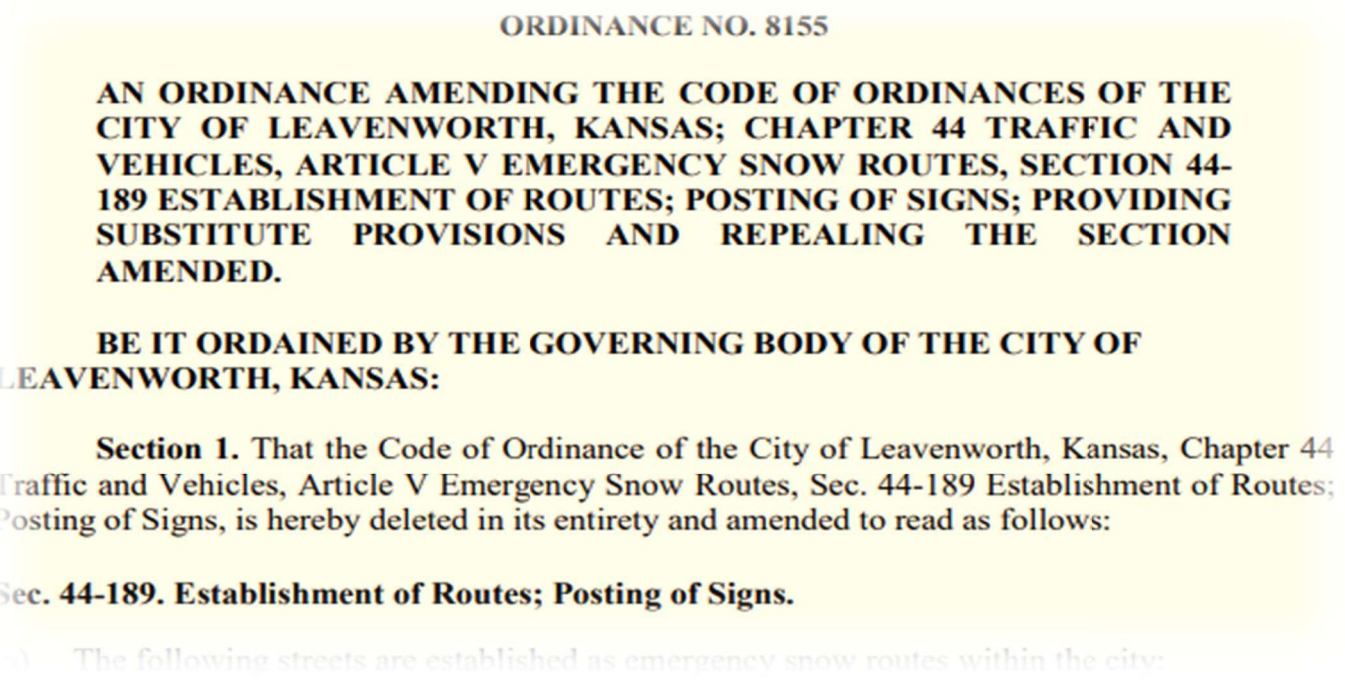
Purpose / Description:
Firewalls prevent malware attacks, protecting your devices from viruses, worms, and ransomware. Firewalls enhance productivity by restricting access to certain websites or apps. Firewalls maintain regulatory compliance. Our firewalls were replaced in 2026.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Lifecycle equipment replacement and upgrades (2026)	Sales Tax	2031	175,000	175,000
			$ 175,000	**$ 175,000**

Capital Improvements Program
2027 - 2031
Planning & Community Development - Rewrite of Zoning Ordinance

Purpose / Description:
The City's current zoning ordinance is outdated and does not reflect modern needs of businesses, design standards, or best practices. Modernizing the zoning ordinance emerged as a top priority among local businesses participating in the City's Small Business Task Force. We will apply for a PSP grant which, if recevied, will cover 50% of the cost.

Comments	Source	Year	Requested	Scheduled
Consulting Fees - Full rewrite of zoning ordinance	Sales Tax	2027	$ 100,000	$ 100,000
	PSP Grant	2027	$ 100,000	$ 100,000
		2028	-	-
		2029	-	-
		2030		-
		2031	-	-
			$ 200,000	**$ 200,000**



ORDINANCE NO. 8155

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF LEAVENWORTH, KANSAS; CHAPTER 44 TRAFFIC AND VEHICLES, ARTICLE V EMERGENCY SNOW ROUTES, SECTION 44-189 ESTABLISHMENT OF ROUTES; POSTING OF SIGNS; PROVIDING SUBSTITUTE PROVISIONS AND REPEALING THE SECTION AMENDED.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF LEAVENWORTH, KANSAS:

Section 1. That the Code of Ordinance of the City of Leavenworth, Kansas, Chapter 44 Traffic and Vehicles, Article V Emergency Snow Routes, Sec. 44-189 Establishment of Routes; Posting of Signs, is hereby deleted in its entirety and amended to read as follows:

Sec. 44-189. Establishment of Routes; Posting of Signs.

(a) The following streets are established as emergency snow routes within the city:

Capital Improvements Program
2027 - 2031
Convention and Visitors Bureau - Replacement of Sister City Signage

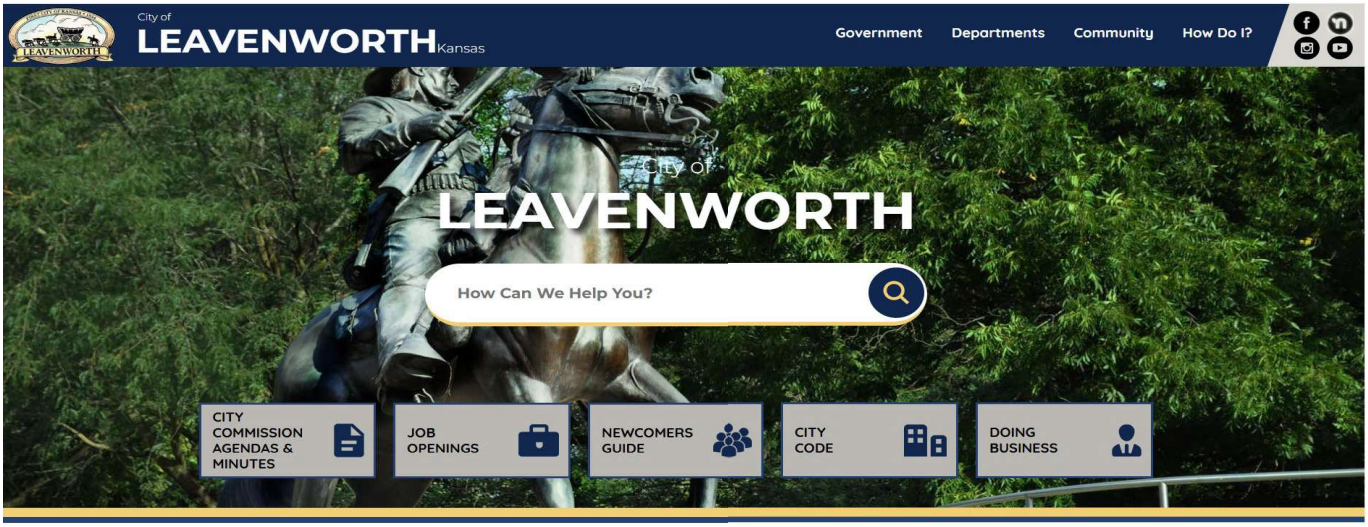
Purpose / Description:
Replacement of two previously installed signs commemorating the Sister City partnership with Wagga Wagga, Australia. One sign renames 20th Street as Wagga Wagga Way. The current signs have become worn and damaged.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Design, construct, and installation of signs	Sales Tax	2028	15,000	15,000
		2029	-	-
		2030		-
		2031	-	-
			$ 15,000	**$ 15,000**

Capital Improvements Program
2027 - 2031
Public Information Office - Website platform upgrades for ADA compliance

Purpose / Description:
Software package from two companies that will provide continued maintenance, secuirty, and digital accessibility compliance for the City's website.
U.S. DoJ has issued a deadline for cities under 50,000 in population to meet a series of requirements for ADA compliance with regards to digital media.

Comments	Source	Year	Requested	Scheduled
Purchase / subscription	Sales Tax	2027	$ 15,000	$ 15,000
		2028	-	-
		2029	-	-
		2030		-
		2031	-	-
			$ 15,000	**$ 15,000**



COMMUNITY NEWS

Capital Improvements Program
2027 - 2031
Police - Concrete work on Sallyport at Justice Center

Purpose / Description:
This project is a standard replacement and maintenace of the Justice Center which is now 25 years old. There are potholes and cracks in the driveway and the patches to repair it have worn through. The City is responsible for 23.5% of the cost of this project. County Maintenance Director, Aaron Yokum is the lead point of contact.

Comments	Source	Year	Requested	Scheduled
Cost share of concrete work at Justice Center	Sales Tax	2027	$ 65,000	$ 65,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 65,000	**$ 65,000**

Capital Improvements Program
2027 - 2031
Police - Replcae Armored SWAT Vehicle

Purpose / Description:
The Leavenworth Police Department SWAT Team is part of a Multi-State Regional Tactical Team including departments in and around the Kansas City area. The Regional Team has resources to respond to events requiring significant tactical law enforcement assets. The region received armored vehicles for use during such events. A 2004 Swat armored vehicle was assigned to Leavenworth County and is employed for a variety of tasks including hostage situations, high risk search warrants, and standoffs. The vehicle has many signs of wear and tear and this request would provide funding for a replacement in 2031.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Replacement of 2004 SWAT armored vehicle	Sales Tax	2031	425,000	425,000
	Will apply for a MARC grant, but may not receive it.	2031	-	-
			$ 425,000	**$ 425,000**

Capital Improvements Program
2027 - 2031
Police - Constuction of Outdoor Gun Range

Purpose / Description:
The Police Department is requesting an allocation of funds to construct an outdoor gun range on existing City property to enhance the training skills of Police Officers. The City currently uses the range operated by the Lansing Corrections Facility. As the facility is used by an increasing number of law enforcement and corrections agencies, it is becoming difficult to schedule range time for Officers. This project is unscheduled at this time.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Construct an outdoor gun range	Unscheduled	2031	1,500,000	-
			$ 1,500,000	**$ -**

Capital Improvements Program
2027 - 2031
Fire - Roll n Rack Efficiency Package

Purpose / Description:

Every year, the LFD tests all its fire hoses consisting of 1.75", 2.5", and 4" hoses, totaling approximately 12,000 feet of hose. This is a very labor intensive job that can take as long as two weeks. Each section of hose weighs between 40 & 80 pounds. The Roll-N- Rack system allows for a faster and safer turnaround time getting hoses back in service.

This device will reduce the strain on firefighters' bodies, specifically reducing the risk of back injuries.

Comments	Source	Year	Requested	Scheduled
Roll-n-Rack Efficiency Package for Fire Hoses	Sales Tax	2027	$ 10,500	$ 10,500
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 10,500	**$ 10,500**

Capital Improvements Program
2027 - 2031
Fire - Replace Lockers at Fire Station #2

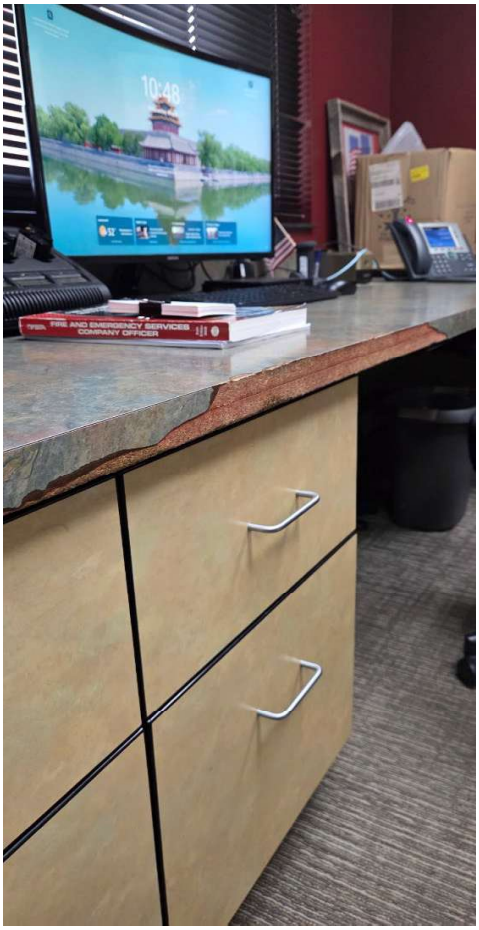
Purpose / Description:
This allocation will provide for the purchase of 20 new heavy duty commercial-grade wardrobe lockers. The current wooden lockers at Station #2 were purchased in 2001 and are in need of replacement. Lockers at Station # 1 were replaced in 2017 with similar heavy duty metal lockers. The metal lockers are stronger and designed for use in commercial settings.

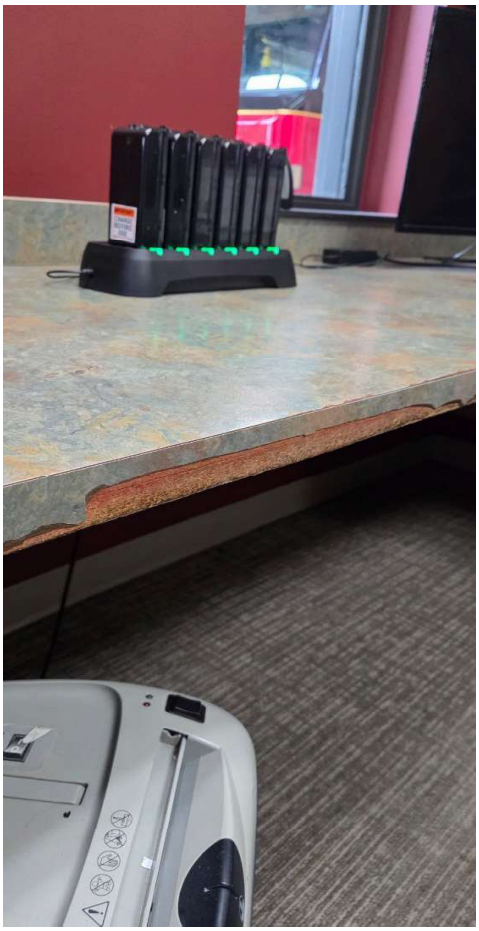
Comments	Source	Year	Requested	Scheduled
Locker purchase and installation at Fire Station #2	Sales Tax	2027	$ 17,000	$ 17,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 17,000	**$ 17,000**

Capital Improvements Program
2027 - 2031
Fire - Replace Countertops at Stations 1 and 2

Purpose / Description:
Station 1 and Station 2 have approximately 132 square feet and 65 square feet of countertops, respectively. These counter tops are 25 years old and have begun to deteriorate.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Countertop replacement (2000 & 2001)	Sales Tax	2028	10,000	10,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 10,000	**$ 10,000**





Capital Improvements Program
2027 - 2031
Fire - Staff Vehicle Replacement

Purpose / Description:
The purchase of one larger staff vehicle (similar to a Ford Expedition) that will replace one of the 2026 GMC Terrains being leased from Enterprise. This will allow for the transport of gear and equipment, as well as for better handling during severe weather events. Currently the Fire Department has five staff vehicles, one of which is an Expedition and the other four of which are GMC Terrains. In 2027, the Police Department will swap its remaining Ford Expedition for one of the Fire Department's Terrains. Therefore, by the end of 2028, the Fire Department will have 3 Expeditions and two Terrains.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Ford Expedition or similar vehicle, replaces leases 2026 Terrain	Sales Tax	2028	60,000	60,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 60,000	**$ 60,000**

GMC Terrain

Ford Expedition

Capital Improvements Program
2027 - 2031
Fire - Install New Security Cameras at Fire Stations #1 & #2

Purpose / Description:
This allocation would provide funding for the purchase and installation of cameras for the exterior areas around the City's fire stations. Security cameras provide a vital safety feature needed to protect employees, citizens, and City and employee owned property. There are not any exterior cameras at the Fire Stations, so this is a new item, not a replacement item.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Security camera purchase and installation (new)	Sales Tax	2028	59,200	59,200
		2029	-	-
		2030	-	-
		2031	-	-
			$ 59,200	**$ 59,200**

Capital Improvements Program
2027 - 2031
Fire - Apparatus Replacement Program

Purpose / Description:
The fire department went from a 28 year replacement schedule to a 15 year replacement schedule in 2016. Due to manufacturers' time of delivery, we will be required to order fire apparatus 36 months in advance. We have 4 apparatus due for replacement in 2032 (3 at 15 years old and 1 at 25 years old). The Pumper that is ordered in 2030 will replace the 25 year-old apparatus. The goal will be to order one pumper a year for the following three years.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
E4 Pumper replacement (2007)	Sales Tax	2030	1,000,000	1,000,000
E2 Pumper replacement (2017)	"	2031	1,000,000	1,000,000
E3 Pumper replacement (2017)	"	2032	1,000,000	1,000,000
E1 Pumper replacement (2017)	"	2033	1,000,000	1,000,000
			$ 4,000,000	**$ 4,000,000**

Capital Improvements Program
2027 - 2031
Engineering - Biennial Bridge Inspection

Purpose:
This allocation provides funds for the biennial bridge inspection program that is mandated by the State of Kansas. The city currently maintains 38 bridges and structures. This includes 26 bridges that are on the National Bridge Inventory (NBI), 6 pedestrian bridges, 4 non-NBI culverts and 2 non-NBI bridges. Bridges on the NBI are required to be inspected and reported to KDOT every 2 years. Failure to perform this inspection could cause a loss of federal and state funding for the bridge replacement program.

Comments	Source	Year	Requested	Projected
2027 bridge inspections	Sales tax	2027	$ 45,000	$ 45,000
		2028	-	-
2029 bridge inspections	Sales tax	2029	47,500	47,500
		2030	-	-
2031 bridge inspections	Sales tax	2031	50,000	50,000
			$ 142,500	**$ 142,500**

Capital Improvements Program
2027 - 2031
Engineering - PCI Assessment

Purpose / Description:
This allocation provides funding for a Pavement Condition Index (PCI) Assessment by Stantec or a similar company. Starting in 2016 and then again in 2019, the city began having Stantec evaluate the pavement condition of all city streets. The plan was to evaluate streets every 3 years to help determine the effectiveness of various pavement treatments and to help determine how quickly our pavements were degrading. The 2022 evaluation was delayed until 2023 due to scheduling issues. City staff feels that going to a 4 year evaluation is appropriate. Data collected is used in our Street Assessment Tool and is used to generate the pavement priorities for the following year.

Comments	Source	Year	Requested	Scheduled
Pavement Condition Index (PCI) Assessment	Sales Tax	2027	$ 50,000	$ 50,000
		2028	-	-
		2029	-	-
		2030	-	-
Pavement Condition Index (PCI) Assessment	Sales Tax	2031	50,000	50,000
			$ 100,000	**$ 100,000**

Capital Improvements Program
2027 - 2031
Engineering - Replace Drone

Purpose / Description:
This allocation provides funding to replace the DJI Mavic Enterprise 3 drone that was purchased in March of 2024. By 2030, the DJI Mavic Enterprise 3 Drone will be 6 years old. The drone landscape is changing quite rapidly and replacing it with an updated version on a regular basis will keep us up to date with the advances in technology.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
Drone replacment	Sales Tax	2030	20,000	20,000
		2031	-	-
			$ 20,000	**$ 20,000**

Capital Improvements Program
2027 - 2031
Public Works - Forklift

Purpose / Description:
Funding will support the replacement of a 1997 Hyster H300XM forklift currently in use. Parts for this unit are becoming more difficult to find. This unit is also only suitable for operating on concrete surfaces. A newly purchased unit will be selected based on its ability to operate over other surfaces and be more functional at the Service Center in the loading and unloading of trailers.

Comments	Source	Year	Requested	Scheduled
Replace 1997 Hyster forklift	Sales Tax	2027	$ 31,000	$ 31,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 31,000	**$ 31,000**

Capital Improvements Program
2027 - 2031
Public Works - Replace Buried Gas & Diesel Storage Tanks and 2 Fuel Pumps at MSC

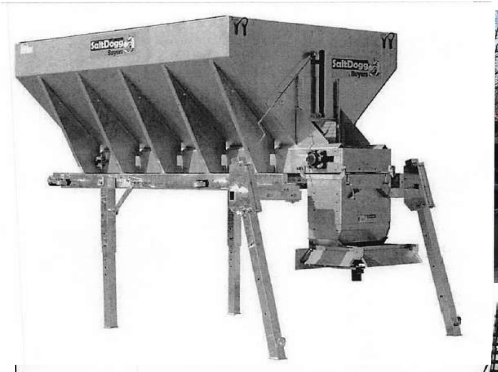
Purpose / Description:
This allocation provides funding to replace buried gas & diesel storage tanks, two gas pumps, and a new site controller at the MSC. All of the City's fleet vehicles, including refuse trucks and fire apparatus, get their fuel at the MSC. This saves on the cost of fuel because we buy in bulk and it reduces the miles driven to get fuel. The Kansas Department of Health and Environment (KDHE) inspected our fuel storage tanks and pumps. They advised that the tanks and pumps need to be replaced soon. The tanks have a 30-year life expectancy. The current tanks were installed in 1993, which makes them 33 years old in 2026. If the tanks start to leak they may have to be dug up and fuel in the ground removed and the soil made safe again. We are at a critical point in replacing the tanks and pumps.

Comments	Source	Year	Requested	Scheduled
Replace gas & diesl tanks and two fuel pumps	Sales Tax	2027	$ 174,500	$ 174,500
Allocation from Sewer Fund (8.76% usage)	Sewer Fund	2027	46,000	46,000
Allocation from Refuse Fund (58.02%)	Refuse Fund	2027	304,500	304,500
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 525,000	**$ 525,000**

Capital Improvements Program
2027 - 2031
Public Works - Street Equipment Replacement Schedule

Purpose / Description:
This allocation provides funding for the scheduled replacement of several pieces of streets equipment through 2031 in accordance with our Vehicle and Equipment Replacement Policy (VERP). The Public Works department plans for a 10-14 year lifespan for most Streets equipment in an attempt to provide consistency and predictability for the budget.

Comments	Source	Year	Requested	Scheduled
Purchase new 25,000 GVWR tandem dual flat bed trailers, 25'	Sales Tax	2027	$ 15,000	$ 15,000
Replace - 2011 International dump truck, 2015 Warren Spreader, and 2011 Henke plow #3324	"	2027	200,000	200,000
Spreader Stands - New (for safety purposes)	"	2028	35,000	35,000
Replace - 2015 Freightliner dump truck (asset #3331) with spreader and plow	"	2028	275,000	275,000
Replace - 2015 Ford F-550 Dump Truck (asset #3321)	"	2028	100,000	100,000
Replace 2017 Atlas CC1300 roller (asset #164)	"	2029	50,000	50,000
Replace 2017 Dodge Ram 1 ton single axle dump truck (asset #3323)	"	2029	100,000	100,000
Replace - 2017 Doosan Rubber Tire Loader (asset #102)	"	2029	300,000	300,000
Replace - 2008 Ford F-350 Flat Bed with crane (asset #3355)	"	2030	125,000	125,000
Replace - 2014 Global Johnson Street Sweeper (asset 3332)	"	2030	325,000	325,000
Street Equipment: Snow Box Blade for skid steer, Snow Plow and Forks for rubber tire loader, Drag Box for asphalt and aggregate (new)	"	2030	45,000	45,000
		2031	-	-
			$ 1,570,000	**$ 1,570,000**



Capital Improvements Program
2027 - 2031
Public Works - Spray foam insulation and heat at the MSC Storage Building

Purpose / Description:
Funding would be used to apply a spray foam insulation and install gas lines and a gas heater to the Storage Building at the Municiple Service Center. The spray insulation is scheduled for 2029 and the installation of the gas lines and the gas heater are unscheduled.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
Insulation and heater purchase/install	Sales Tax	2029	29,150	29,150
		2030	-	-
Heat for storage building	Unscheduled	2031	21,850	-
			$ 51,000	**$ 29,150**

Capital Improvements Program
2027 - 2031
Public Works - Garage Facility Redesign

Purpose / Description:
Funding will support the removal of 6 columns in order to install new structural columns to support piping and wiring for 8 air reels, 8 water reels, and 8 electrical reels. This proposed plan will open up additional space in the MSC bay and increase efficiency.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
Garage upgrades	Sales Tax	2030	176,000	176,000
		2031	-	-
			$ 176,000	**$ 176,000**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Riverfront Community Center Renovations, Repairs, and Equipment

Purpose / Description:
This allocation provides funding for numerous necessary repairs and upgrades to the River Front Community Center including: general repairs, door replacement, elevator modernization, indoor pool modernization/maintenance, and fitness room equipment. The 2003 gym floor replacement is unscheduled.

Comments	Source	Year	Requested	Scheduled
RFCC Gym Equipment Replacement (various ages)	Sales Tax	2027	$ 25,358	$ 25,358
RFCC Wood Floor Refinishing/Restoration	"	2027	16,800	16,800
RFCC Gym Equipment Replacement (various ages)	"	2028	26,625	26,625
RFCC Gym Equipment Replacement (various ages)	"	2029	27,957	27,957
	"	2030	-	-
RFCC Indoor Track Surface Replacement (2009)	"	2031	92,610	92,610
RFCC Gymnasium Floor Replacement (2003)	Unscheduled	2031	225,750	-
			$ 415,100	**$ 189,350**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Replace Compact Tractor

Purpose / Description:
This allocation is to replace a 1997 compact tractor that is a vital part of the Parks Department equipment inventory. It is used with attachments to blow leaves during leaf pick up, to fertilize fields at the Soccer Complex and Sportsfield Park, and for various other applications using a variety of attachments. The old tractor will be moved to the Streets Department. The resale value of the old tractor is approximately $6,998.

Comments	Source	Year	Requested	Scheduled
Replace 1997 Tractor (asset #250)	Sales Tax	2027	$ 30,870	$ 30,870
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 30,870	**$ 30,870**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Replace 11' Self-propelled Rotary Mower

Purpose / Description:
This allocation provides for the replacement of a 2016 John Deere 11-foot wide, self-propelled wide area rotary mower. This mower is critical in maintaining 424 acres of City Park property with the allocated current staff levels. Without this mower the Parks Department would require two more staff, two more Ferris mowers, and an additional truck and trailer. At the time of the original purchase, the scheduled replacement estimation was 7 to 10 years. This estimate has proven to be quite accurate. 5% was add to last years CIP Cost. The resale value of the current equipment is approximately $10,715

Comments	Source	Year	Requested	Scheduled
Equipment replacement - 2016	Sales Tax	2027	$ 140,017	$ 140,017
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 140,017	**$ 140,017**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Replace 16' Self-propelled Mower

Purpose / Description:
This allocation provides for the replacement of a 2017 Jacobsen HR 800 16-foot wide, self-propelled area rotary mower. This mower is critical in maintaining 424 acres of City Park property with the allocated current staff levels. This mower does the same amount of work of 4 staff members with 4 Ferris mowers. t the time of purchase, the scheduled replacement estimation was 7 to 10 years. This estimate has proven to be quite accurate with our large mower over the years. This mower will need replaced by 2027. 5% added to 2027 CIP.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Equipment replacement - 2017	Sales Tax	2028	188,564	188,564
		2029	-	-
		2030	-	-
		2031	-	-
			$ 188,564	**$ 188,564**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Skatepark Lighting

Purpose / Description:
Many requests have come from citizens for the City to add lights to the skatepark for after dark skating. At the 2026 goal setting session, the City Commission directed staff to look at adding this project to the CIP.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Musco Lighting for Skate Park - new	Sales Tax	2028	130,000	130,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 130,000	**$ 130,000**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Install Heaters in Three Restroom Facilities

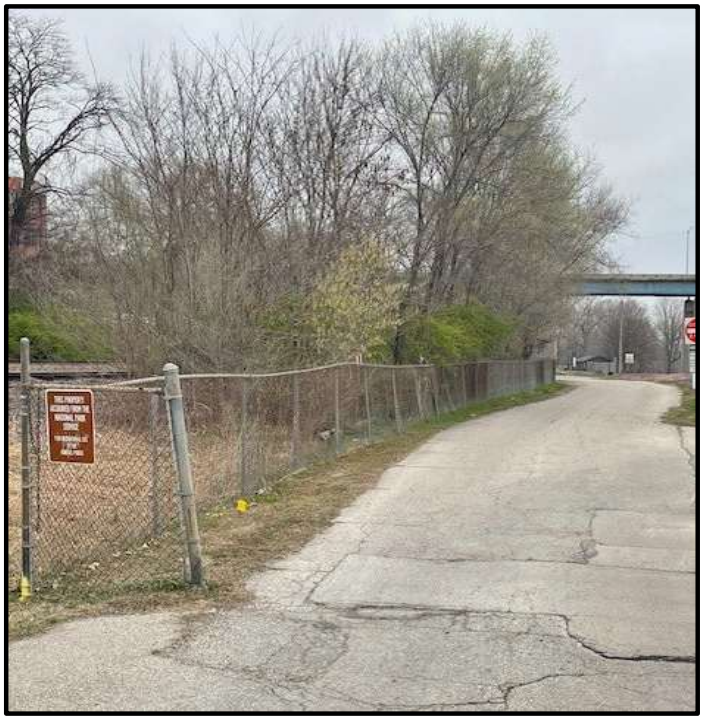
Purpose / Description:
This allocation provides for installing heaters in the restrooms facilities at Wollman Park, the Soccer Complex, and Haymarket Square. If these restrooms had heat they could be opened approximately a month earlier in the spring and stay open a month later in the fall. Heat in the buildings would also help protect the facilities' plumbing.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
Install heaters in 3 park restroom facilities - new	Sales Tax	2029	20,000	20,000
		2030	-	-
		2031	-	-
			$ 20,000	**$ 20,000**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Replace Fence at Riverfront Park

Purpose / Description:
This allocation provides for the replacement of approximately 1,100' of 6' chain link fence from the campground park entrance to just north of the restroom facility. The fence is needed to ensure the safety of all park patrons. The fence is falling over and is not repairable. It will need to be replaced after the bridge construction is completed.

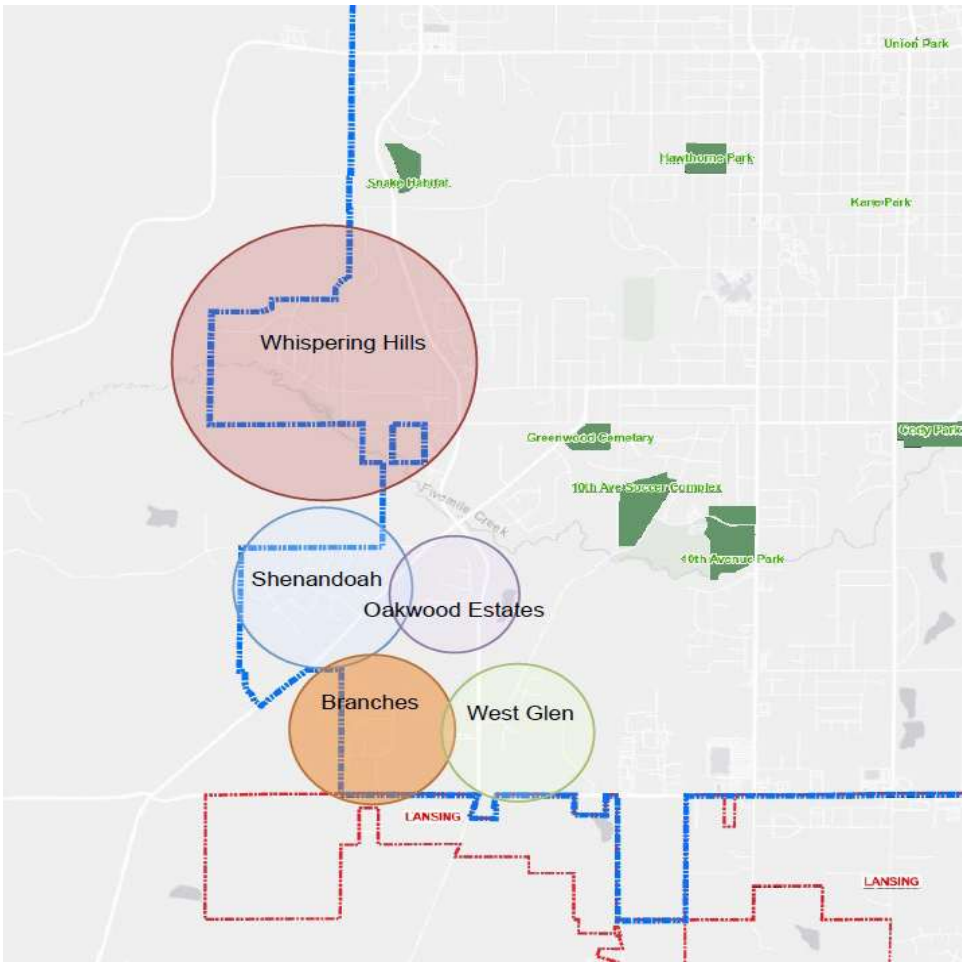
Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
Replace chain link fence at Riverfront Park (1970s)	Sales Tax	2030	60,638	60,638
		2031	-	-
			$ 60,638	**$ 60,638**



Capital Improvements Program
2027 - 2031
Parks & Recreation - Land Acquisition

Purpose / Description:
As the city's primary growth corridor along Eisenhower Road and 20th Street, this area requires immediate municipal intervention to prevent a recreational deficit and to preserve the natural aesthetic of the Kansas landscape. By securing these tracts now, the city can establish a high-quality "green infrastructure" that stabilizes property values, manages stormwater through natural drainage, and provides a continuous non-motorized transportation network for future neighborhoods. This strategic investment shifts the city from a reactive planning posture to a proactive one, ensuring that as Leavenworth expands, it maintains an equitable balance between urban density and essential outdoor public space.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Land purchase	Sales Tax	2031	500,000	500,000
			$ 500,000	**$ 500,000**



Capital Improvements Program
2027 - 2031
Parks & Recreation - Sportsfield Park Shade & Overhead Protections

Purpose / Description:
Over the years we have had many request for shade inside the Sportsfield Park facility. We currently do not have trees or any other shade structures and the majority of the facility is asphalt. By having shade we are able to protect people from the sun and extreme heat as well as provide some cover and safety from foul balls from other fields adjacent to the bleachers.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Shade & overhead protection @ Sportsfield Park (new)	Sales Tax	2031	286,000	286,000
			$ 286,000	**$ 286,000**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Replace Tennis Courts at David Brewer Park

Purpose / Description:
The six tennis courts at David Brewer Park were built in the early 1970s. Over the years several repairs have been made to the courts with crack filling, sealing, and repainting. Sizable cracks appear every 3-5 years due to subgrade deficiencies. This project would completely remove all court material and subgrade, re-elevate the court levels to make them more accessible, and reconstruct the 6 tennis courts utilizing post tension concrete as the base under the tennis court surfacing, thus maximizing the longevity of the courts.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Tear out and replace 6 tennis courts	Sales Tax	2031	1,750,000	-
			$ 1,750,000	**$ -**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Gazebo Park Development

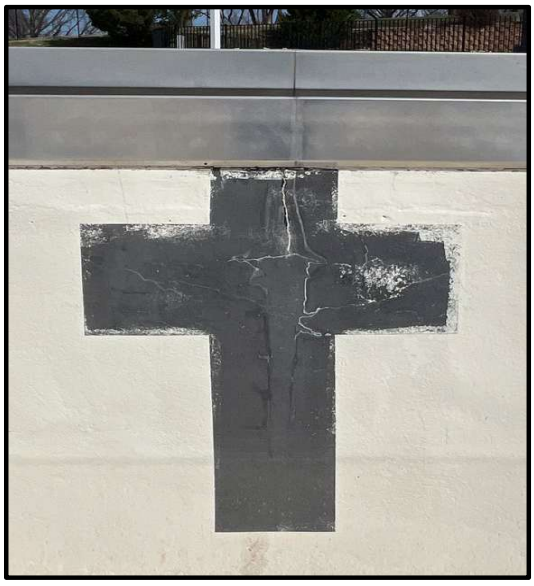
Purpose / Description:
This allocation would provide funds to renovate the downtown Gazebo Park at the corner of 3rd & Delaware Streets, per the master plan that was developed in 2023. The redevelopment will include a new gazebo, walkways, lighting, flower beds, turfed area, and electrical infrastructure which would create a professional level downtown destination park for picnicking, parade viewing, and possible small venue events.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Renovate Gazebo Park and build a new gazebo	Unscheduled	2031	566,500	-
			$ 566,500	**$ -**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Pool Painting and Caulking at Wollman Pool

Purpose / Description:
This allocation provides for the caulking and painting of the pool at Wollman Aquatic Center which was last painted in 2017. Pools need to have seams caulked and painted about every 7-10 years.

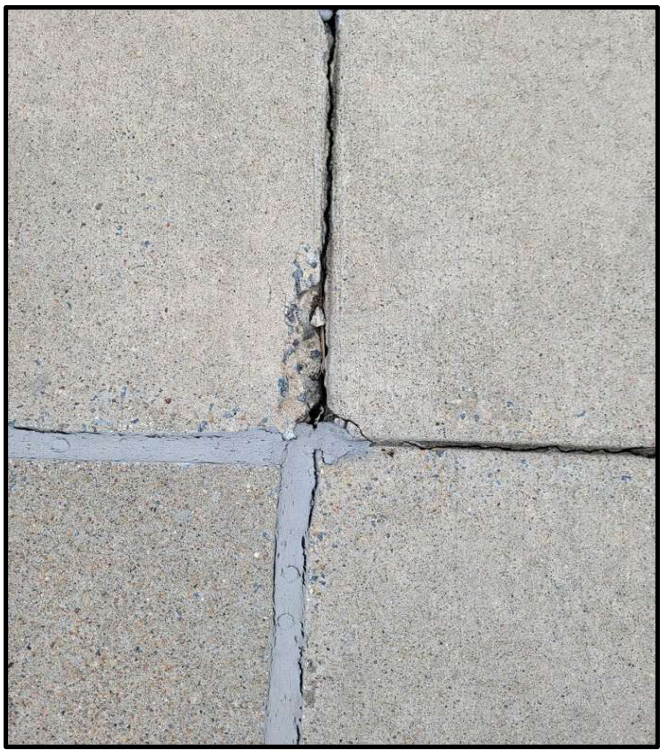
Comments	Source	Year	Requested	Scheduled
Wollman pool painting and caulking repair (painted last time in 2017)	Sales Tax	2027	$ 110,250	$ 110,250
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 110,250	**$ 110,250**



Capital Improvements Program
2027 - 2031
Parks & Recreation - Deck Caulking and Repair at Wollman Pool

Purpose / Description:
This allocation provides for the caulking of the saw joints and cracks on the pavement at Wollman Pool which was last caulked in 2011. Caulking these cracks and joints keeps water from filtering in and causing issues during the winter months. Additionally, there are some minor concrete repairs needed to prevent permanent damage which would then require a full replacement.

Comments	Source	Year	Requested	Scheduled
Routine concrete caulking/repairs at Wollman	Sales Tax	2027	$ 22,050	$ 22,050
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 22,050	**$ 22,050**



Capital Improvements Program
2027 - 2031
Parks & Recreation - WAC HVAC Replacement

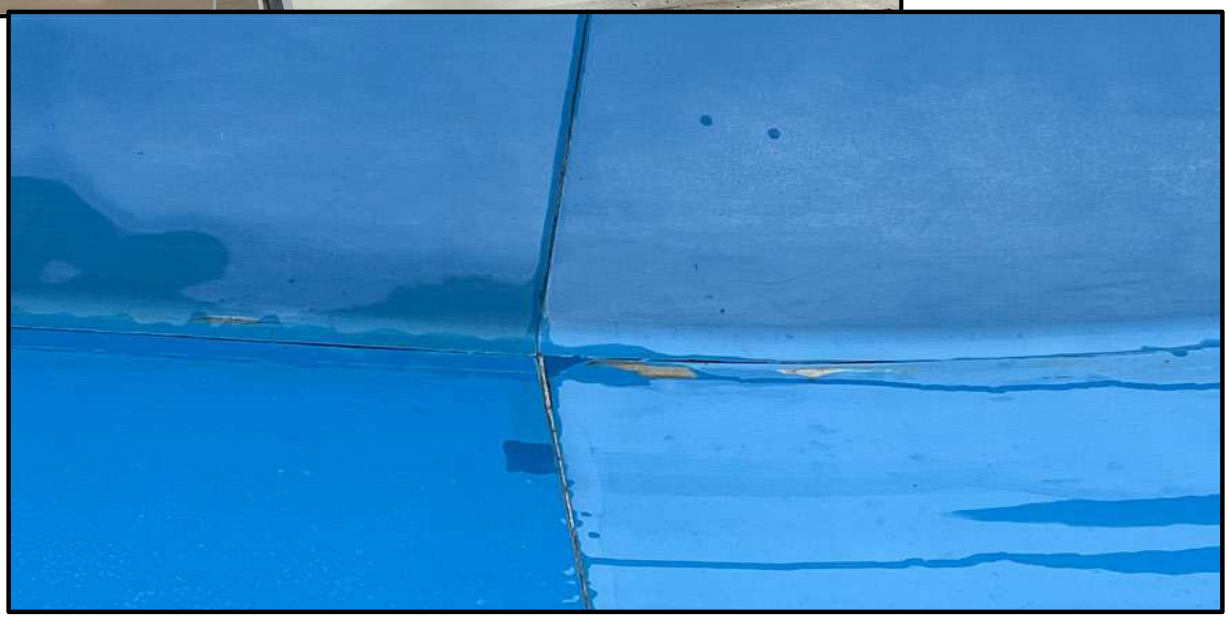
Purpose / Description:
This allocation provides for funding to replace the HVAC at Wollman Pool. The HVAC system at Wollman Aquatic Center is original to the building's construction in 2004 and it has exceeded its life expectancy. The heating portion of the system is currently not functioning properly, requiring the use of temporary plug-in heaters to maintain building temperatures. The system also struggles to adequately cool the facility throughout the summer months. Continued repairs are becoming increasingly frequent. Replacement of the system will improve reliability, energy efficiency, and proper climate control for the facility.

Comments	Source	Year	Requested	Scheduled
HVAC Replacement at Wollman Pool (2004)	Sales Tax	2027	$ 11,000	$ 11,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 11,000	**$ 11,000**

Capital Improvements Program
2027 - 2031
Parks & Recreation - Waterslide Maintenance and Restoration at Wollman Pool

Purpose / Description:
This allocation provides for required maintenance of the slides at Wollman Pool. It has been almost 10 years since the slides have been Gel Coated and re-caulked. To keep the slides in good condition this should be done every 7-10 years. Our slides are now in need of this being done.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Waterslide maintenance at Wollman (last maintenance 2017)	Sales Tax	2028	62,500	62,500
		2029	-	-
		2030	-	-
		2031	-	-
			$ 62,500	**$ 62,500**



Capital Improvements Program
2027 - 2031
Streets Capital Projects Fund - Annual Pavement Management Program

Purpose / Description:

The city has been and will need to continue to be aggressive with a pavement management plan to help preserve our street network. Failure to maintain the streets will result in more and more streets falling into the reconstruct category. Funding spent now to keep roads in good/satisfactory condition will substantially prolong their life before reconstruction is needed. Reconstruction costs are 10 to 12 times more than preservation costs.

In 2027, there will be a combination of mill/overlay and surface seals on the asphalt streets. A portion of the 2027 funding will go to cover the city's portion of the CCLIP project on 4th (Seneca to Metropolitan), the Airport Taxiway Project, and the Signal Interconnect Project on Metropolitan.

Comments	Source	Year	Requested	Scheduled
Street resurfacing, projects are identified annually	Sales Tax	2027	$ 2,315,300	$ 2,180,000
Less allocation for 4th Street CCLIP from Seneca to Metropolitan Grant Matching Project		2027	$ (475,000)	$ (475,000)
Less allocation for Airport Taxiway Project		2027	$ (13,000)	$ (13,000)
Less allocation for Signal Interconnect on Metropolitan from 4th to 7th		2027	$ (47,250)	$ (47,250)
Less allocation for 4th CCLIP Project from Marion to Rees and Poplar to Spruce Grant Matching Project		2027	$ (50,000)	$ (50,000)
Street resurfacing, projects are identified annually	Sales Tax	2028	2,431,100	2,200,000
Less allocation for Leavenworth Safe Streets Approach for 10th Avenue Grant Matching Project		2028	(310,122)	(510,122)
Less allocation for 4th CCLIP Project from Marion to Rees and Poplar to Spruce Grant Matching Project		2028	(200,000)	
Street resurfacing, projects are identified annually	Sales Tax	2029	2,552,700	2,919,100
Less allocation for Arborway Improvement Project			(360,000)	(360,000)
Less allocation for Airport Lighting Project			(7,500)	(7,500)
Street resurfacing, projects are identified annually	Sales Tax	2030	2,680,300	2,680,300
Street resurfacing, projects are identified annually	Sales Tax	2031	2,814,300	2,814,300
			$ 11,330,828	**$ 11,330,828**

Capital Improvements Program
2027 - 2031
Streets Capital Projects Fund - Annual Road Striping

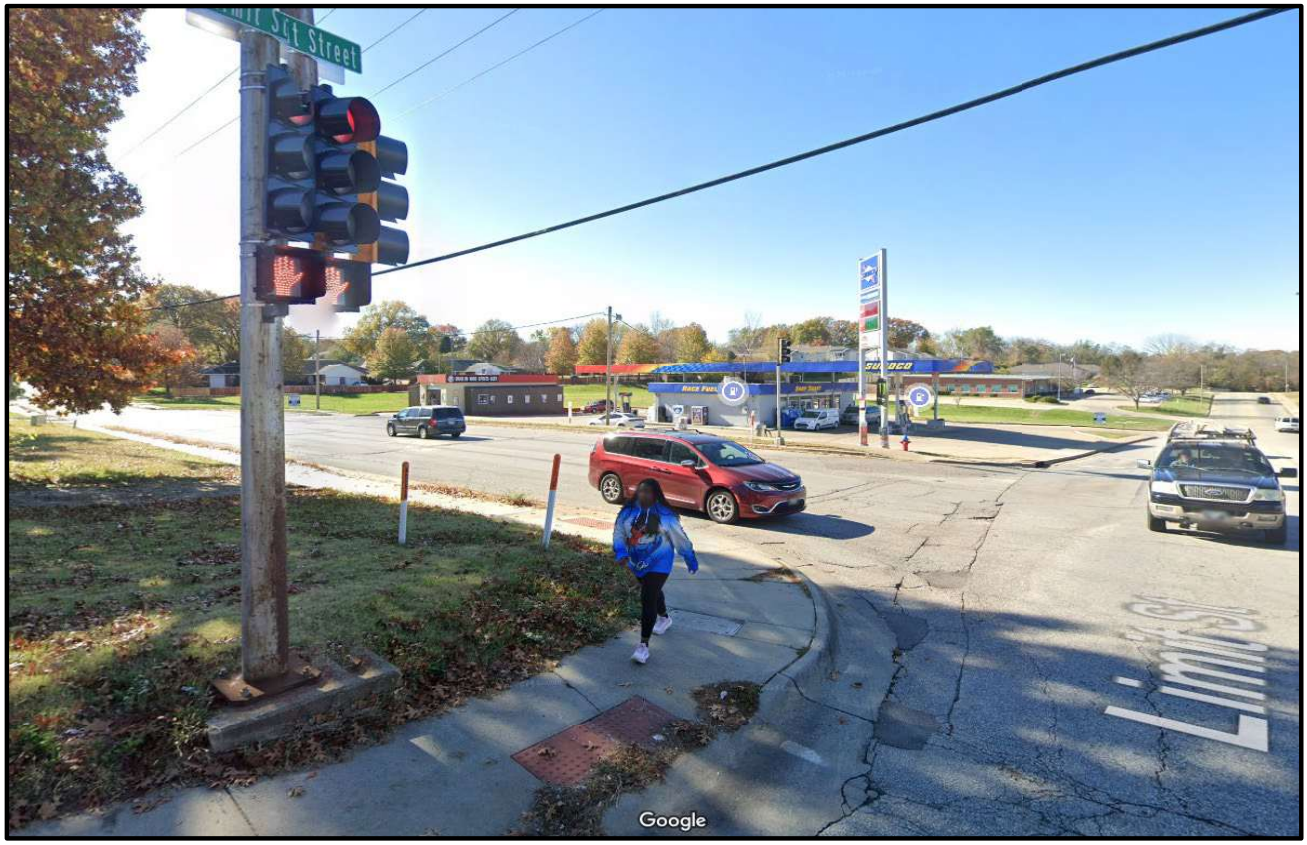
Purpose / Description:
This allocation provides funding on an annual basis to re-stripe pavement in areas identified by City personnel such as stop bars, crosswalks, school zones, etc. Re-striping includes all areas identified by city personnel such as stop bars, crosswalks, school zones, etc. Striping continually needs to be refreshed or redone due to impacts from vehicular traffic, snow plows and weather/sun.

Comments	Source	Year	Requested	Scheduled
Annual pavement striping program	Sales Tax	2027	$ 25,000	$ 25,000
"	"	2028	25,000	25,000
"	"	2029	25,000	25,000
"	"	2030	25,000	25,000
"	"	2031	25,000	25,000
			$ 125,000	**$ 125,000**

Capital Improvements Program
2027 - 2031
Streets Capital Projects Fund - Annual Traffic Signal Repair and Modernization Program

Purpose / Description:
The 2022 traffic signal assessment performed by Olsson Associates identified upgrades needed and the assessment included a long-term plan for these improvements. While staff is not looking to upgrade the wireless communications at this time, we do feel that new controllers, signal poles, and vehicle detection identified in the plan is needed.
Average cost for the upgrades/signal was $27,000. Olsson recommended 2 signals/year = $54,000 (in 2022 dollars). Increasing to $60,000 for the next 5 year window.

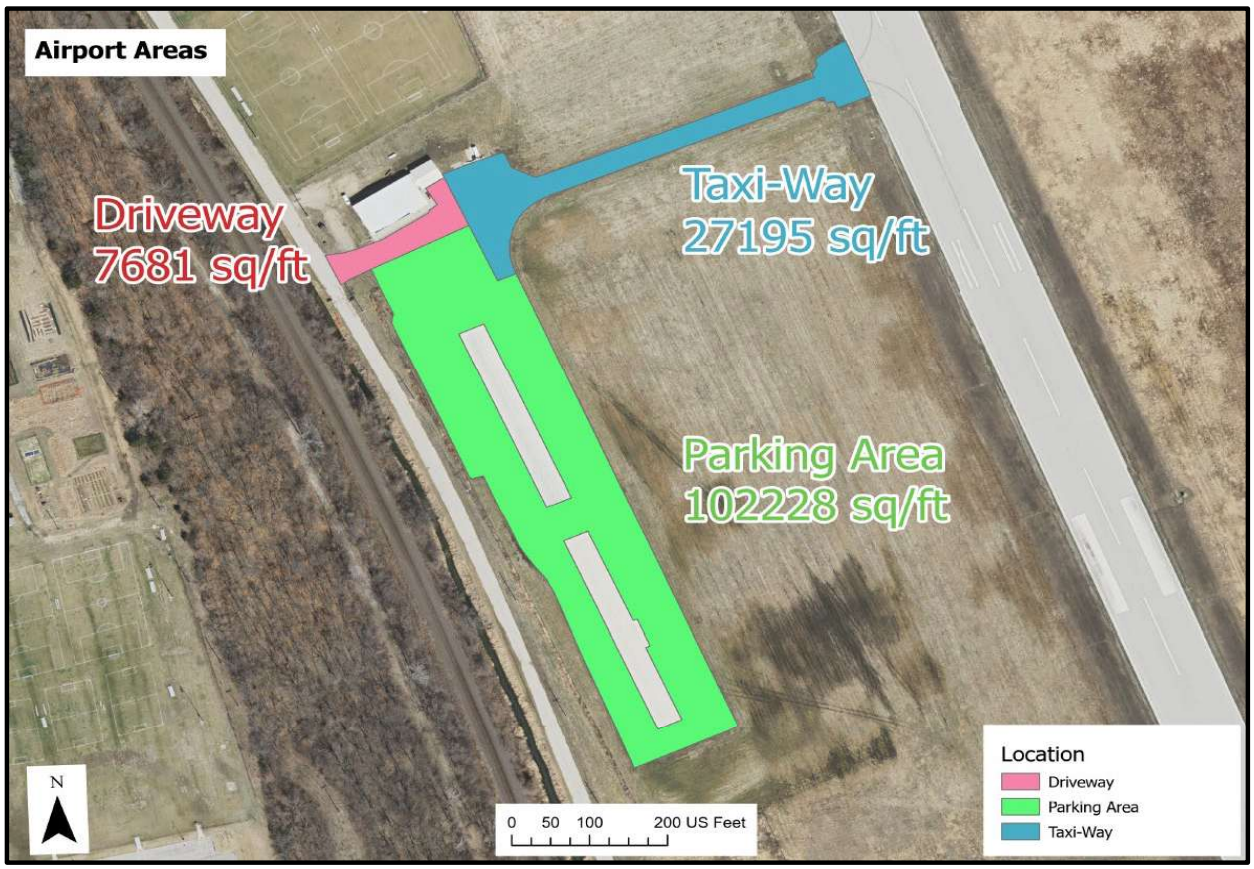
Comments	Source	Year	Requested	Scheduled
2 signals per year	Sales Tax	2027	$ 60,000	$ 60,000
2 signals per year	"	2028	60,000	60,000
2 signals per year	"	2029	60,000	60,000
2 signals per year	"	2030	60,000	60,000
2 signals per year	"	2031	60,000	60,000
			$ 300,000	**$ 300,000**



Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - Airport Taxi-way and Apron Pavement Seal

Purpose / Description:
The asphalt pavement at the airport, just like our asphalt streets, needs to be maintained. The existing surface is heavily oxidized and is beginning to exhibit numerous cracks. These cracks and the overall surface of the pavement should be sealed to prolong the life of the pavement. Failure to maintain the pavement will result in more significant rehabilitation (mill/overlay) in the future. The City has been awarded the grant funding for this project.

Comments	Source	Year	Requested	Scheduled
Airport taxi-way asphalt maintenance	Sales Tax	2027	$ 13,000	$ 13,000
	KDOT Airport Improvement Grant 85/15 split	2027	69,000	69,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 82,000	**$ 82,000**



Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - Airport Taxi-way lighting

Purpose / Description:
Wiring was installed in the 1947 time frame. Between the occasional flood and 80 years in the ground, the wiring and associated taxiway lights need to be replaced. We will apply for a KAIP (KS Airport Improvement Program) grant which would be a 85/15 split. We have not yet received a quote for this work but taxiway lights (on-line) vary from $100 to $500. Wiring is going to be the main expense - trenching in conduit and wiring to meet required codes for this type of installation. We estimate $10,000 for lights and $40,000 for conduit and wiring - $50k total.

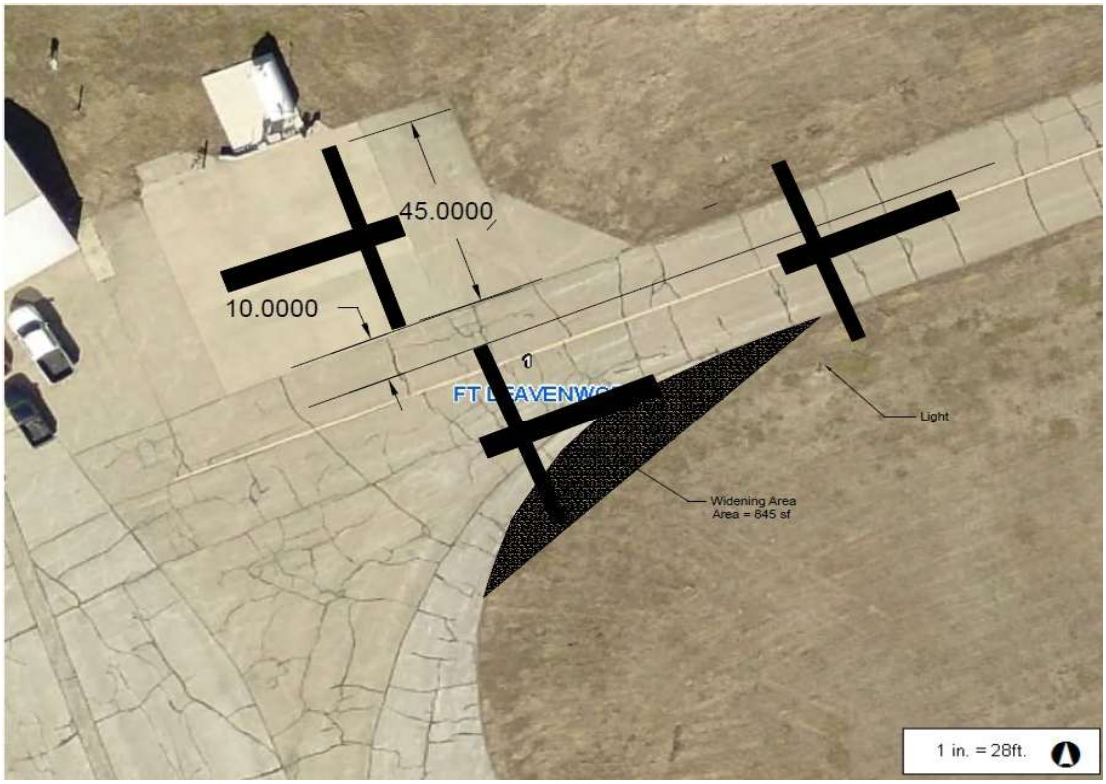
Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
Airport taxi-way lighting	Sales Tax	2029	8,500	8,500
	KDOT Airport Improvement Grant	2029	42,500	42,500
		2030	-	-
		2031	-	-
			$ 51,000	**$ 51,000**

Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - Airport Mill and Overlay

Purpose / Description:
The asphalt pavement at the airport, just like our asphalt streets, needs to be maintained. The existing surface is heavily oxidized and is being to exhibit numerous cracks. The pavement will be sealed in 2027 (if awarded a grant). Mill/Overlay and widening will be needed by 2031 as the pavement condition index (PCI) is reaching a critical point. Failure to maintain the pavement will result in more significant rehabilitation/reconstruction in the future.

This should be funded through KDOT Aviation at 85/15 - assuming we can get an award.

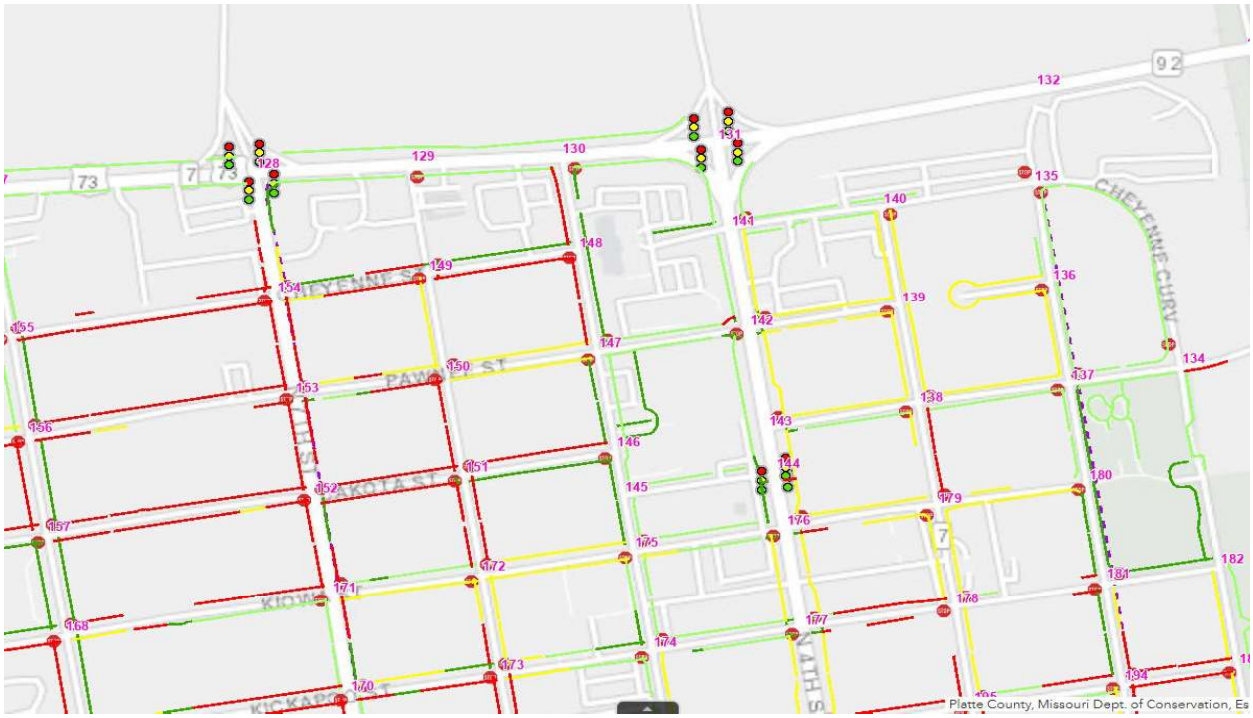
Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Airport taxi-way mill & overlay	Sales Tax	2031	52,500	52,500
	KDOT Aviation Grant 85/15	2031	297,500	297,500
			$ 350,000	**$ 350,000**



Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - Signal interconnect on Metropolitan from 4th to 7th

Purpose / Description:
This funding provides for installing new traffic signal controllers and communications (fiber/wireless) between the signals at 4th and 7th on Metropolitan. The City applied for and received an Innovative Technology Grant through KDOT for interconnecting the traffic signals along Metropolitan. Traffic volumes, especially in the afternoon (3pm to 6pm time frame) create significant backups/congestion on Metropolitan and on Fort Leavenworth as the signals do not communicate with each other. This grant will interconnect the signals so traffic flow should be significantly enhanced.

Comments	Source	Year	Requested	Scheduled
Signal interconnect project (cost is estimated)	Sales Tax	2027	$ 46,750	$ 46,750
KDOT Grant - 75/25 split	KDOT Grant	2027	110,250	110,250
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 157,000	**$ 157,000**



Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - 4th Street CCLIP-SP Mill/Overlay Project from Seneca to Metropolitan

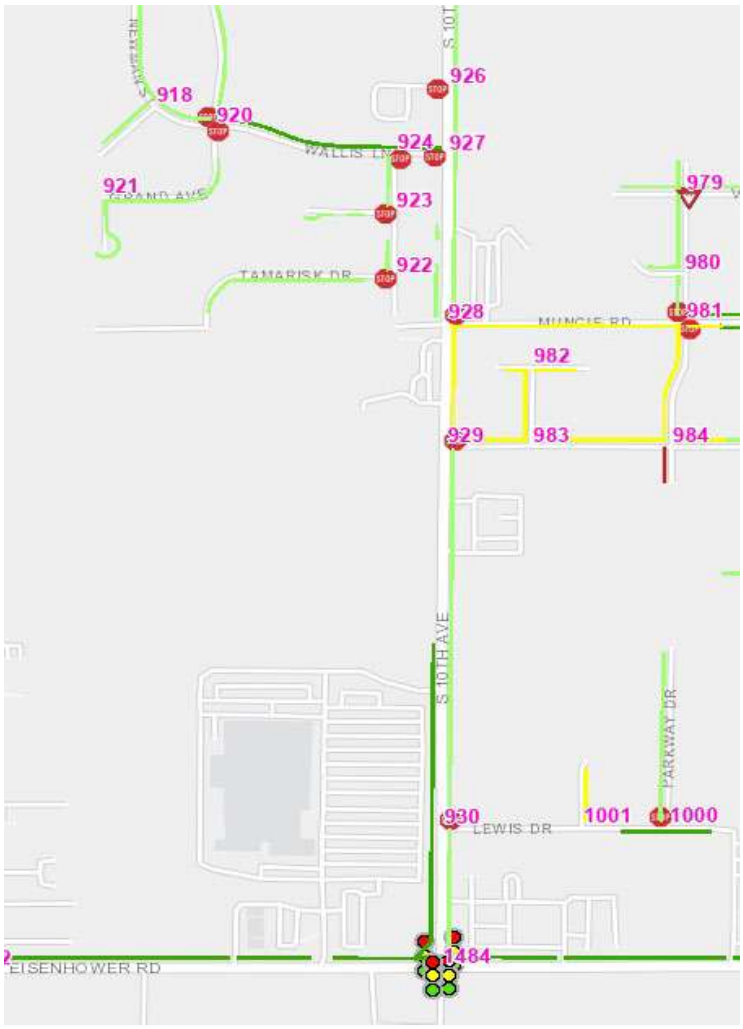
Purpose / Description:
Street pavement and curbs are in fair to poor condition. This is the main entrance to the city from the north and the pavement needs a mill/overlay and sections of curb needs to be replaced. City applied for and was awarded a City Connecting Link Improvement Project (CCLIP) grant through KDOT. City hired Affinis for the design and bidding (thru KDOT) is scheduled for December 2026. Construction would be in 2027.
These improvements will tie in (time wise) perfectly with the opening of the new Centennial Bridge scheduled to open in 2029.Road section will likely be restriped for 3-lanes (similar to downtown). Will transition back to a wider section as it approached Metropolitan.

Comments	Source	Year	Requested	Scheduled
4th Street CCLIP-SP Mill/Overlay Project from Seneca to Metropolitan	Sales Tax	2027	$ 475,000	$ 475,000
	KDOT Grant if awarded	2027	400,000	400,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 875,000	**$ 875,000**

Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - Safe Streets Approach for 10th Ave

Purpose / Description:
(1) Improvements to the 10th Avenue and Eisenhower Road intersection, including signal modifications to provide a dedicated eastbound left turn phase and pedestrian countdown timers, improved striping and signage, and street trees.
(2) Moving north along the 10th Avenue corridor, the project includes filling sidewalk gaps on the west side of 10th Avenue, removal of sight line obstructions at the north Walmart access, street lighting improvements at Wallis Lane, and pavement marking improvements for stop bars and crosswalks along the corridor.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
SSA for 10th Ave	Sales Tax	2028	310,122	310,122
KDOT Grant if awarded - 85/15 split	KDOT Grant	2028	620,244	620,244
		2029	-	-
		2030	-	-
		2031	-	-
			$ 930,366	**$ 930,366**

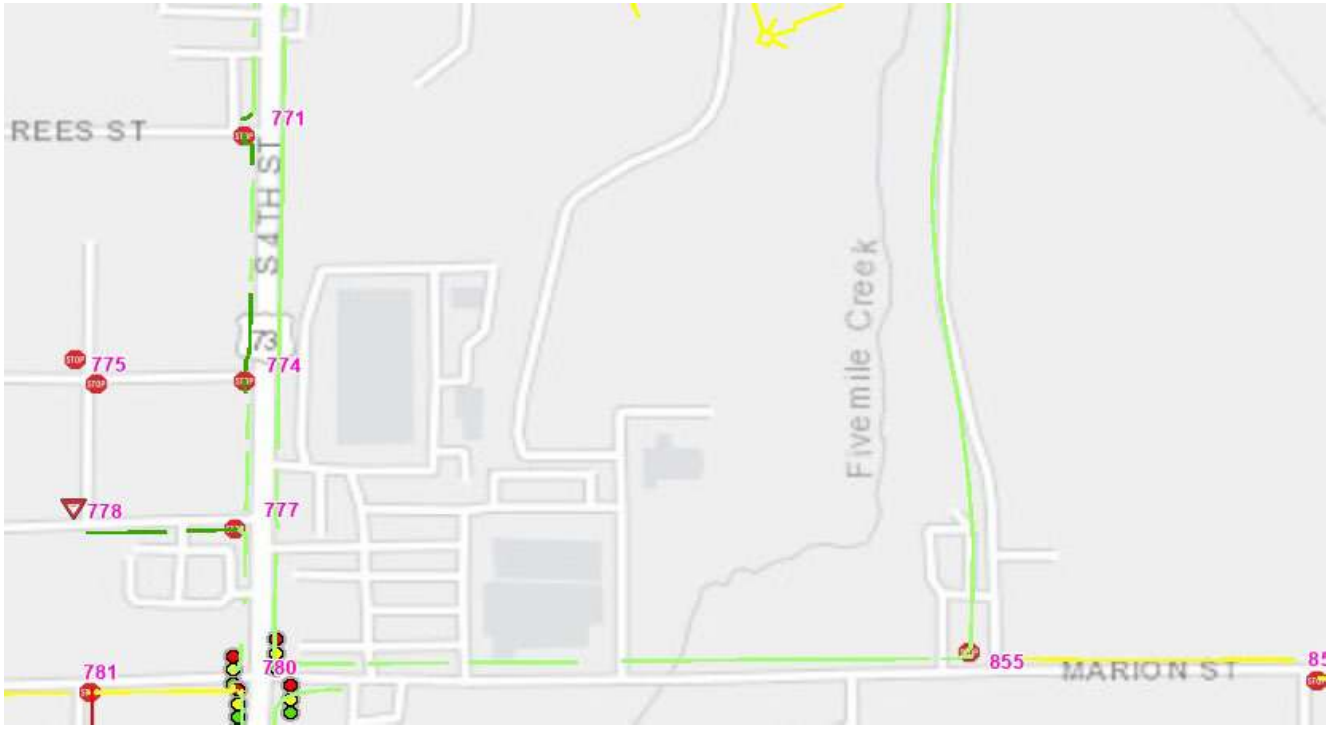


Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - 4th Street CCLIP Mill/Overlay Project from Marion to Rees and Poplar to Spruce

Purpose / Description:
4th St (Marion to Rees and Poplar to Spruce) needs to have a mill/overlay within the next 5 years to help preserve the pavement. Public Works submitted an application to KDOT for CCLIP - SP funding to help with the costs. If awarded, KDOT would fund up to $400,000 - with design in 2027 and construction in 2028 - hopefully.

If not awarded, the city still needs to mill/overlay the street - would be up to the city to cover all costs.

Comments	Source	Year	Requested	Scheduled
Planning costs	Sales Tax	2027	$ 50,000	$ 50,000
4th Street Mill/Overlay from Rees : Poplar	Sales Tax	2028	200,000	200,000
"	KDOT CCLIP Grant	2028	400,000	400,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 650,000	**$ 650,000**



Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - Bike & Pedestrian

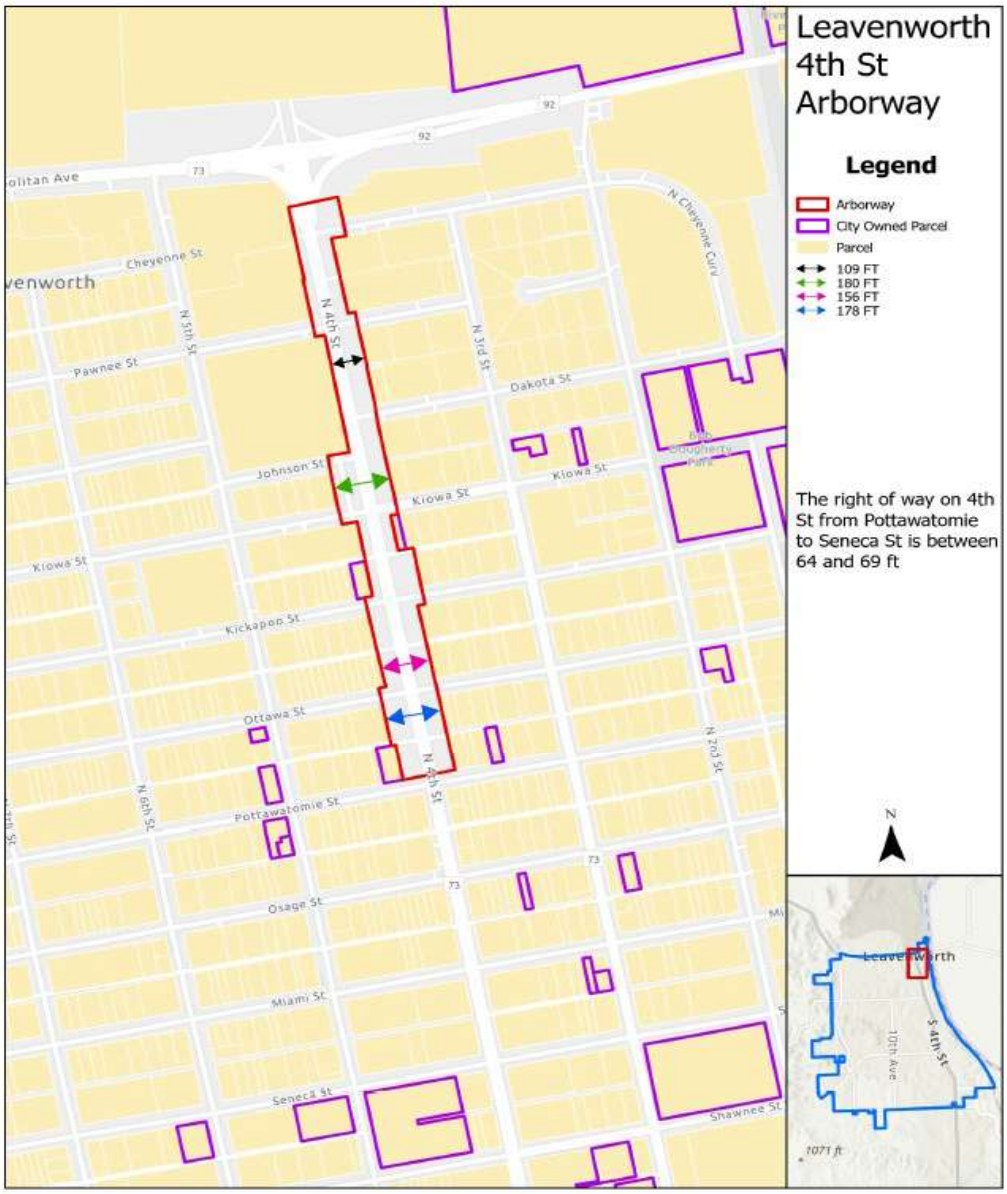
Purpose / Description:
This funding is for improvements along 3rd Street from Delaware to Pawnee to provide better access and safety for bicyclists and pedestrians. Public Works has applied for a KDOT Transportation Alternatives (TA) grant for this project.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Bike & Pedestrian	Sales Tax	2028	120,000	120,000
"	KDOT TA Grant	2028	600,000	600,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 720,000	**$ 720,000**

Capital Improvements Program
2027 - 2031
Grant Matching Capital Projects Fund - 4th Street Arborway Improvements

Purpose / Description:
To provide funding for the improvement of 4th Street Arborway between Pottawatomie and Metropolitan. Applied for MARC Suballocated funding grant at the end of March 2026. The project will be completed in 2028 or 2029 if it is selected. The project includes updated pedestrian, bike, and ADA improvements outside the roadway and within the ROW that the City has along this corridor. Project includes green infrastructure to reduce carbon footprint.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
4th stree Arborway Beautification	Sales Tax	2029	360,000	360,000
"	MARC Sub-allocated Grant	2029	1,440,000	1,440,000
		2030	-	-
		2031	-	-
			$ 1,800,000	**$ 1,800,000**



Capital Improvements Program
2027 - 2031
Sewer Fund - Manhole and Sewer Line Rehabilitation

Purpose / Description:

Our aging underground sanitary conveyance system needs repairs to reduce the amount of I&I (inflow & infiltration) of storm and groundwater that enters the system. Everything that enters must be treated at the WWTP. In heavy rain events, we may see 4 to 5+ times the normal flow into the plant. The upcoming treatment plant will need to be sized to handle these high flows. This gets very expensive.

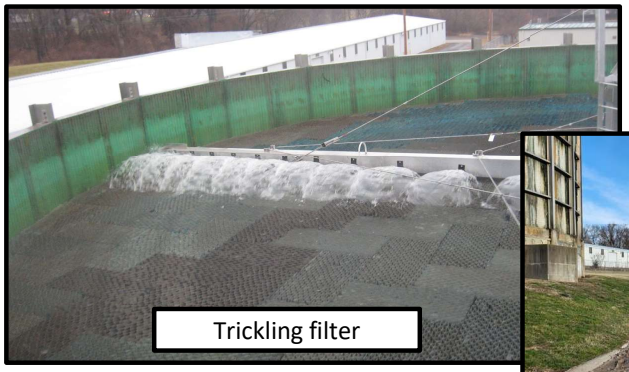
The annual allocation is used to facilitate the repair of manholes and sewer lines (replacing, lining, localized repairs, etc.) though out the city. Specific projects will be identified each year based on past I&I studies and field investigations.

Comments	Source	Year	Requested	Scheduled
Manhole and sewer line repairs	Sewer Fund	2027	$ 500,000	$ 500,000
"	"	2028	500,000	500,000
"	"	2029	500,000	500,000
"	"	2030	500,000	500,000
"	"	2031	500,000	500,000
			$ 2,500,000	**$ 2,500,000**

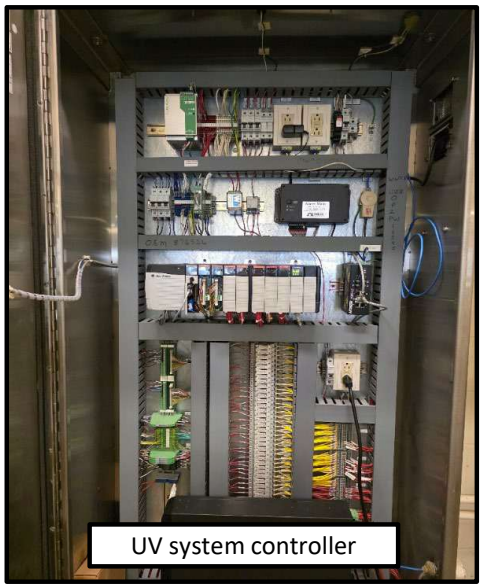
Capital Improvements Program
2027 - 2031
Sewer Fund - Waste Water Treatment Plant (WWTP) Improvements and Repairs

Purpose / Description:
This allocation provides for the replacement and improvement of critical equipment throughout the Waste Water Treatment Plant (WWTP).

Comments	Year Installed	Source	Year	Requested	Scheduled
Replace UV lamps for channel 1	2022	Sewer Fund	2027	$ 201,000	$ 201,000
Replace motor control center #4	1972	Sewer Fund	2027	190,000	190,000
Replace motor control center #9	1993	Sewer Fund	2027	101,000	101,000
Inspect, sandblast, repaint, and seal primary clarifiers	1970s	Sewer Fund	2027	200,000	200,000
Replace & update polymer room equipment	1990	Sewer Fund	2027	62,000	62,000
Replace electrical transformers (Phase 1 of 3)	1970s	Sewer Fund	2027	100,000	100,000
Replace UV lamps for channel 2	2023	Sewer Fund	2028	201,000	201,000
Replace electrical transformers (Phase 2 of 3)	1970s	Sewer Fund	2028	100,000	100,000
Replace heaters in press room	1990	Sewer Fund	2028	96,000	96,000
Replace trickling filter isolation valves	1970	Sewer Fund	2028	50,000	50,000
Replace UV lamps for channel 3	2023	Sewer Fund	2029	201,000	201,000
Replace electrical transformers (Phase 3 of 3)	1970s	Sewer Fund	2029	100,000	100,000
Replace Hoffman blowers	1970s	Sewer Fund	2029	200,000	200,000
Replace 2 grinder pumps	1993	Sewer Fund	2030	80,000	80,000
Replace sludge tank mixers that for holding tank #1	2008	Sewer Fund	2030	100,000	100,000
Concrete restoration for floor of pump buildings	1970s	Sewer Fund	2030	40,000	40,000
			2131		
				$ 2,022,000	**$ 2,022,000**


Trickling filter

Asphalt Resurface

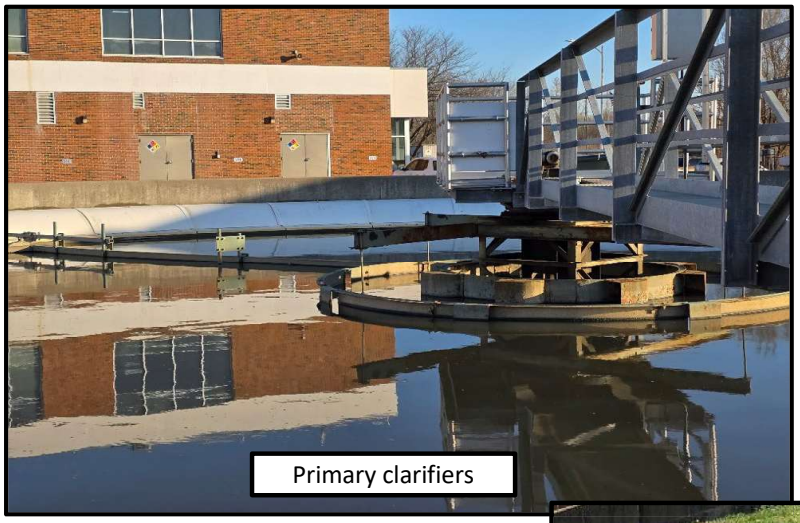

UV system controller

Capital Improvements Program
2027 - 2031
Sewer Fund - Waste Water Treatment Plant (WWTP) Improvements and Repairs

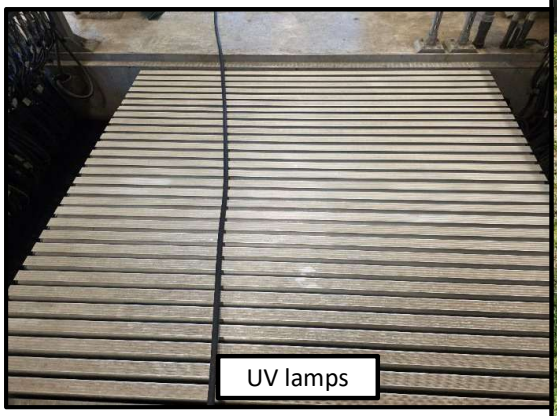
Purpose / Description:
This allocation provides for the replacement and improvement of critical equipment throughout the Waste Water Treatment Plant (WWTP).

Polymer room updates

Air handler


Primary clarifiers

MCC #4


UV lamps

Transformers for out buildings

Capital Improvements Program
2027 - 2031
Sewer Fund - Waste Water Treatment Plant (WWTP) Improvements and Repairs

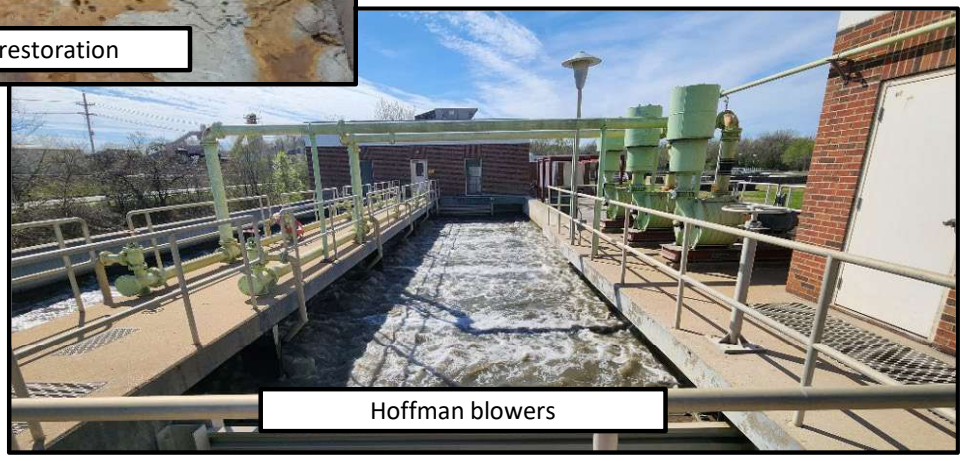
Purpose / Description:
This allocation provides for the replacement and improvement of critical equipment throughout the Waste Water Treatment Plant (WWTP).

Trickling filter isolation valves

Debris in holding tank mixer

Concrete restoration

MCC #9


Hoffman blowers

Capital Improvements Program
2027 - 2031
Sewer Fund - Add Stationary Backup Generators at Three Lift Stations

Purpose / Description:
This allocation is to install a stationary backup generator at three lift stations. These are new items, not a replacement. Under current KDHE regulations, a backup generator is necessary to maintain wastewater services in the event of a power failure. This requirement ensures that the lift station can continue to function properly, preventing sewage overflow or backup which can have significant environmental and public health consequences.

Comments	Source	Year	Requested	Scheduled
Install new backup generator at Hallmark lift station	Sewer Fund	2027	$ 25,000	$ 25,000
Install new backup generator at Select lift station	"	2028	25,000	25,000
Install new backup generator at West Glen Lift Station	"	2029	25,000	25,000
		2030	-	-
		2031	-	-
			$ 75,000	**$ 75,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Trailer-Mounted Jetter

Purpose / Description:
This allocation will provide funding for the replacement of a 1980's flatbed truck with a mounted Harben pump (asset # 3375). Replacing this aging truck with a trailer-mounted unit will allow for increased mobility and enable crews to service hard-to-reach lines located in yards, fields, and parks that larger jetter trucks cannot reach.

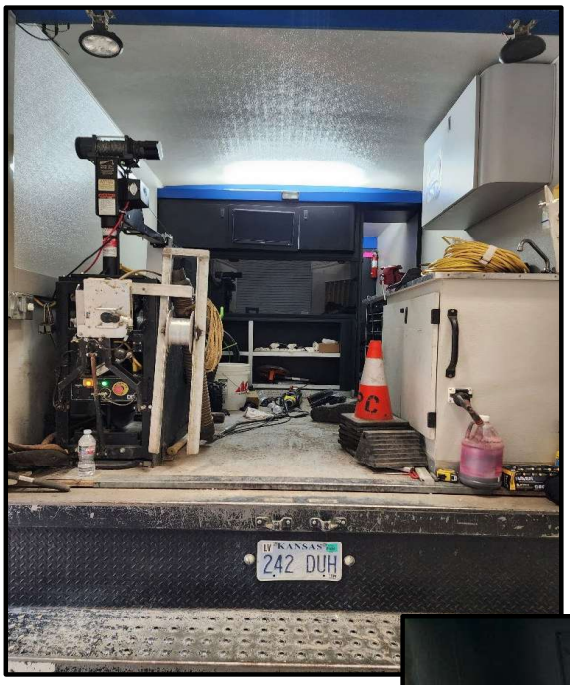
Comments	Source	Year	Requested	Scheduled
New trailer-mounted jetter to replace existing equip.	Sewer Fund	2027	$ 75,000	$ 75,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 75,000	**$ 75,000**

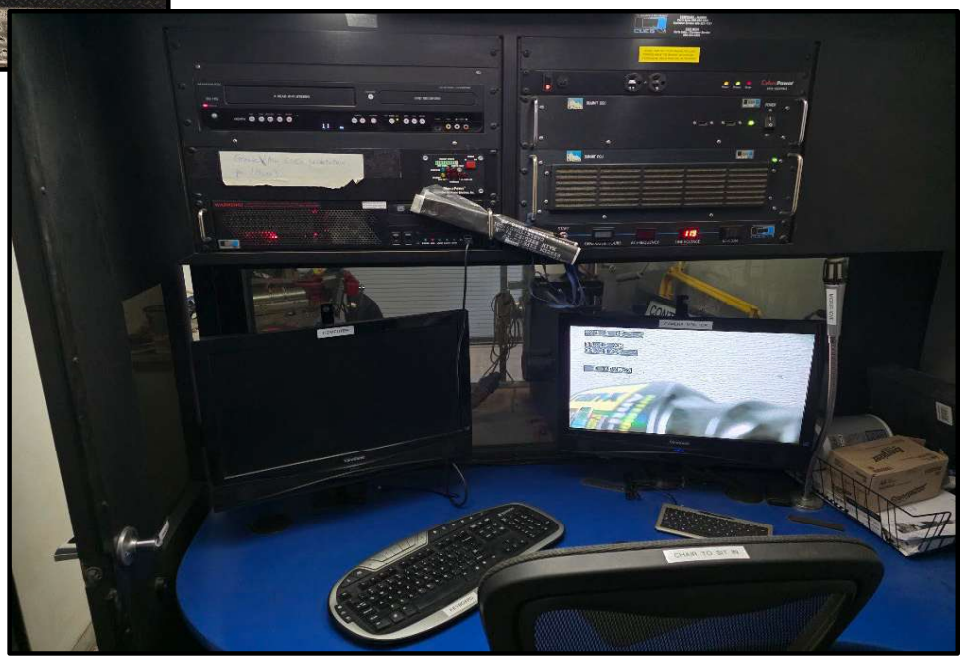
Capital Improvements Program
2027 - 2031
Sewer Fund - Replace CCTV System and Camera Truck Replacement

Purpose / Description:

This allocation provides funding for a replacement of the CCTV Camera Truck that was purchased in 2012. This camera truck allows crews to accurately diagnose issues, pinpoint repair locations, and reduce time for maintenance. The new and improved equipment will help in make CCTV inspections quicker and will make more types of inspections possible. This allocation is for a new truck and the CCTV camera equipment.

Comments	Source	Year	Requested	Scheduled
Vehicle/equipment replacement (2012)	Sewer Fund	2027	$ 180,000	$ 180,000
		2028	-	-
		2029	-	-
		2030	-	-
		2031	-	-
			$ 180,000	**$ 180,000**

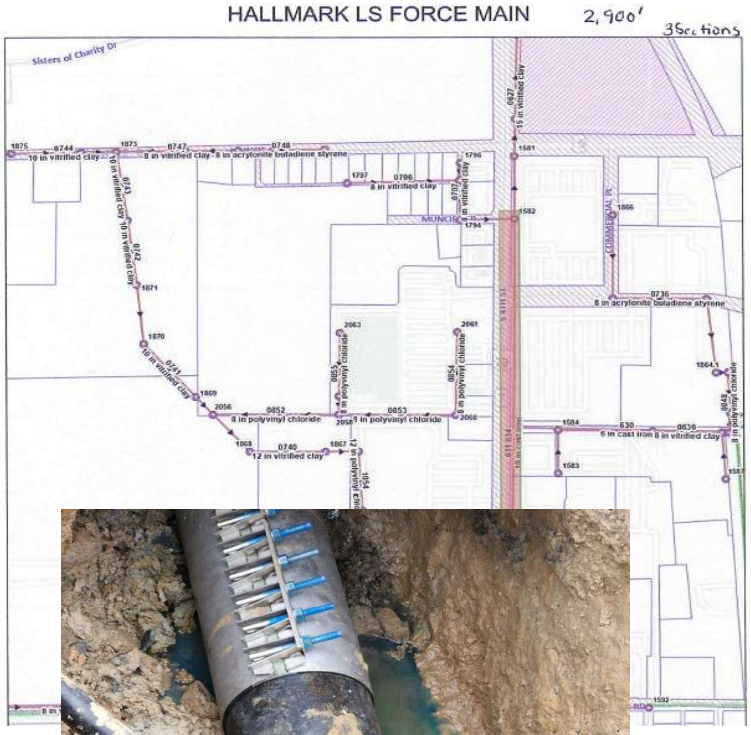




Capital Improvements Program
2027 - 2031
Sewer Fund - Sewer Line Maintenance at Hallmark

Purpose / Description:
This allocation provides for the systematic repairs to sections of the force main by Hallmark. The original main was constructed in the 1970s and is currently in the process of being repaired to prevent failure.

Comments	Source	Year	Requested	Scheduled
Hallmark Force Main -1970s (phase 1)	Sewer Fund	2027	$ 99,000	$ 99,000
Hallmark Force Main - 1970s (phase 2)	"	2028	99,000	99,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 198,000	**$ 198,000**



Capital Improvements Program
2027 - 2031
Sewer Fund - Storage Building for Equipment

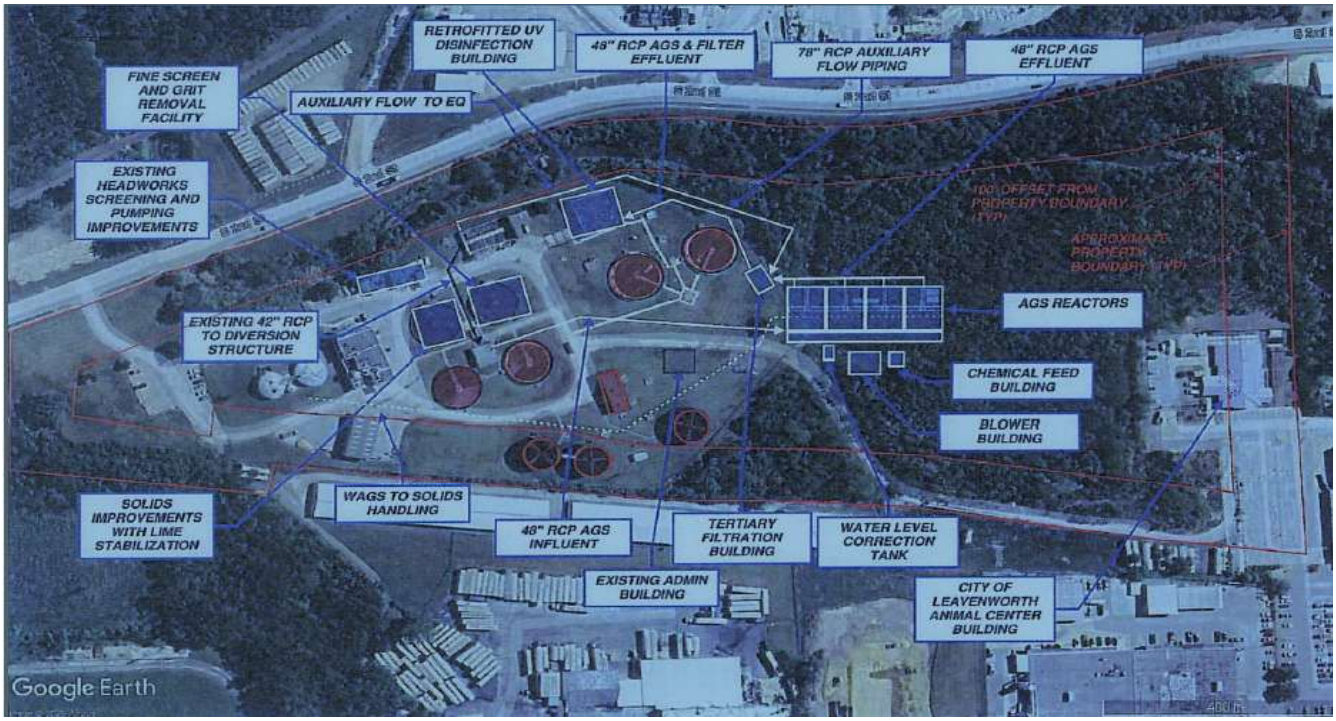
Purpose / Description:
Funds provided would be applied to the purchase of a utility storage building (40' x 30') in order to store equipment out from the elements.

Comments	Source	Year	Requested	Scheduled
Construction of metal storage building		2027	$ -	$ -
Construction of metal storage building	Sewer Fund	2028	300,000	300,000
		2029	-	-
		2030	-	-
		2031	-	-
			$ 300,000	**$ 300,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - WWTP Replacement Facility Design & Construction

Purpose / Description:
Existing plant was construction in the 1970s and is at the end of its useful life. New requirements for nutrient removal will dictate a different treatment process (likely Activated Sludge). Some components of the existing plant can be salvaged and reused. Current location is ideal (minus the floodplain concerns). The city will need to begin the design process in 2028 with construction starting in the 2031 time frame.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
Preliminary Design of New WWTP	Bonds & Other TBD	2028	2,844,000	2,844,000
Final Engineering of New WWTP	Bonds & Other TBD	2029	6,868,000	6,868,000
		2030	-	-
Shop Drawings & Construction of new WWTP	Bonds & Other TBD	2031	113,851,000	113,851,000
			$ 123,563,000	**$ 123,563,000**



Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Flush Truck

Purpose / Description:
This allocation would be for the purchase of a new flush truck to replace asset #3372, which is currently being used as a backup to our primary flush truck. The unit being replaced was purchased in 2004. The new flush truck will become the new primary truck, and the current primary truck (purchased in 2017) would become the backup truck. The unit being replaced has become costly to maintain. In addition, the manufacturer is out of business and it is difficult to find replacement parts and equipment.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
Replacement of 2003 Flush Truck	Sewer Fund	2029	700,000	700,000
		2030	-	-
		2031	-	-
			$ 700,000	**$ 700,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Utility Task Vehicle (UTV)

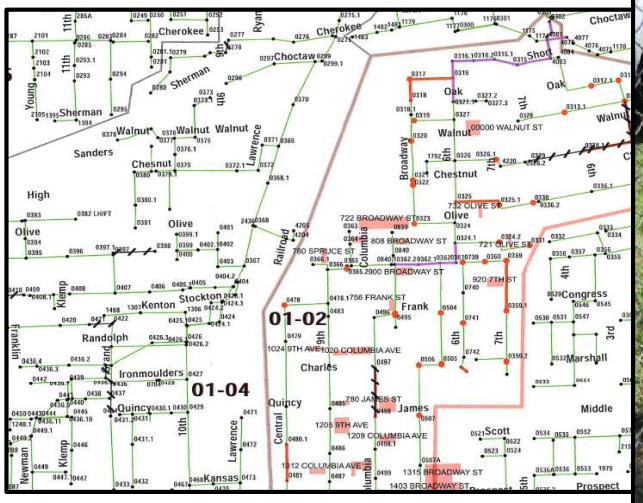
Purpose / Description:
This allocation provides for the replacement of the plant's current utility vehicle (purchased in 2023) used for rapid mobility of employees and supervisors around the plant grounds and to inspect sewer lines in areas that larger equipment is unable to access. Additionally, the light vehicle will provide the capability to move and tow small equipment.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
2023 Utility vehicle lifecycle replacement	Sewer Fund	2029	25,000	25,000
		2030	-	-
		2031	-	-
			$ 25,000	**$ 25,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Manholes Along the River

Purpose / Description:
This allocation is provided to replace, reseal and repair manholes along the river. This area floods during big rain events causing increased inflow and infiltration (I&I) into the wastewater system. This brings more volume into the plant for treatment, which raises costs and causes unnecessary wear and tear on all equipment.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
Manhole replacement / maintenance along river	Sewer Fund	2029	200,000	200,000
		2030	-	-
		2031	-	-
			$ 200,000	**$ 200,000**



Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Dump Truck

Purpose / Description:
This allocation provides for the replacement of a 2020 Freightliner dump truck (asset #3364) that is used on a daily basis to haul sludge from the WWTP to the landfill. This truck is also used as a backup for the snow plows.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
Dump Truck Replacement (Asset 3364)	Sewer Fund	2030	150,000	150,000
		2031	-	-
			$ 150,000	**$ 150,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Work Site Pickup Truck

Purpose / Description:
This allocation provides for the replacement of a 2019 Ram 2500 Tradesman 4x4 crew cab pickup truck (unit #3361). This is a work truck that is used to transport employees and equipment to work sites.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
2019 Vehicle replacement	Sewer Fund	2030	55,000	55,000
		2031	-	-
			$ 55,000	**$ 55,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Dump Truck

Purpose / Description:
Dump trucks are used daily to haul sludge from the plant to the landfill. In times, they are also used as backups for snow plows. Funding would replace the 2020 Freightliner (Vehicle # 3366).

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Dump Truck Replacement - 2020 (Asset 3366)	Sewer Fund	2031	190,000	190,000
			$ 190,000	**$ 190,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Backhoe

Purpose / Description:
The plant's JCB backhoe is beyond its 10-year replacement date and requires frequent, costly repairs. The backhoe was purchased in 2016.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
JCB backhoe Replacement (2016 - Asset 0707)	Sewer Fund	2031	160,000	160,000
			$ 160,000	**$ 160,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - Replace Utility Task Vehicle (UTV)

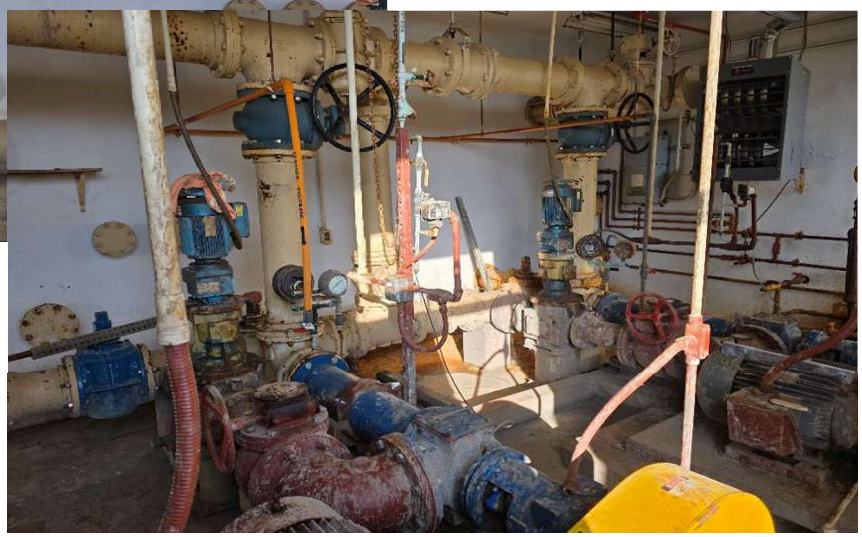
Purpose / Description:
This allocation provides for the replacement of the plant's current utility vehicle (purchased in 2023) used for rapid mobility of employees and supervisors around the plant grounds and to inspect sewer lines in areas that larger equipment is unable to access. Additionally, the light vehicle will provide the capability to move and tow small equipment.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
2024 Utility vehicle lifecycle replacement	Sewer Fund	2031	25,000	25,000
			$ 25,000	**$ 25,000**

Capital Improvements Program
2027 - 2031
Sewer Fund - Plug Valve Replacement Program

Purpose / Description:
Plug valves are used divert flow and isolate pumps. Over time, valves get worn out, stuck, and fail to function properly. Funding would be used to replace parts that should be reaching the end of their serviceable utility.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Replace plug valves throughout the plant (1970s)	Sewer Fund	2031	70,000	70,000
			$ 70,000	**$ 70,000**



Capital Improvements Program
2027 - 2031
Refuse Fund
Purchase an Additional Adjustable Rear Loader with Side Loader Refuse Truck and Replacement Schedule for Current Fleet of Refuse Trucks

Purpose / Description:

This allocation provides for the replacement of refuse trucks. Trucks receive a lot of wear and tear as they are on the road 5 days/week collecting residential trash. Trucks are driven to Shawnee, KS to empty at the Waste Management facility. This leads to delays in picking up trash. Refuse trucks are scheduled to be replaced on a regular, rotating basis to keep maintenance costs

Comments	Source	Year	Requested	Scheduled
Replace 2015 Freightliner trash truck (#3383)	Refuse Fund	2027	$ 302,722	$ 302,722
Replace 2018 Freightliner trash truck (#3385)	"	2028	303,000	303,000
		2029	-	-
Replace 2020 Freightliner trash truck (#3388)	Refuse Fund	2030	303,000	303,000
Replace 2020 Freightliner trash truck (#3387)	"	2031	$ 303,000	$ 303,000
			$ 1,211,722	**$ 1,211,722**

Capital Improvements Program
2027 - 2031
Refuse Fund - Replace Sterling Roll-Off Chassis (Grapple Arm Compatible)

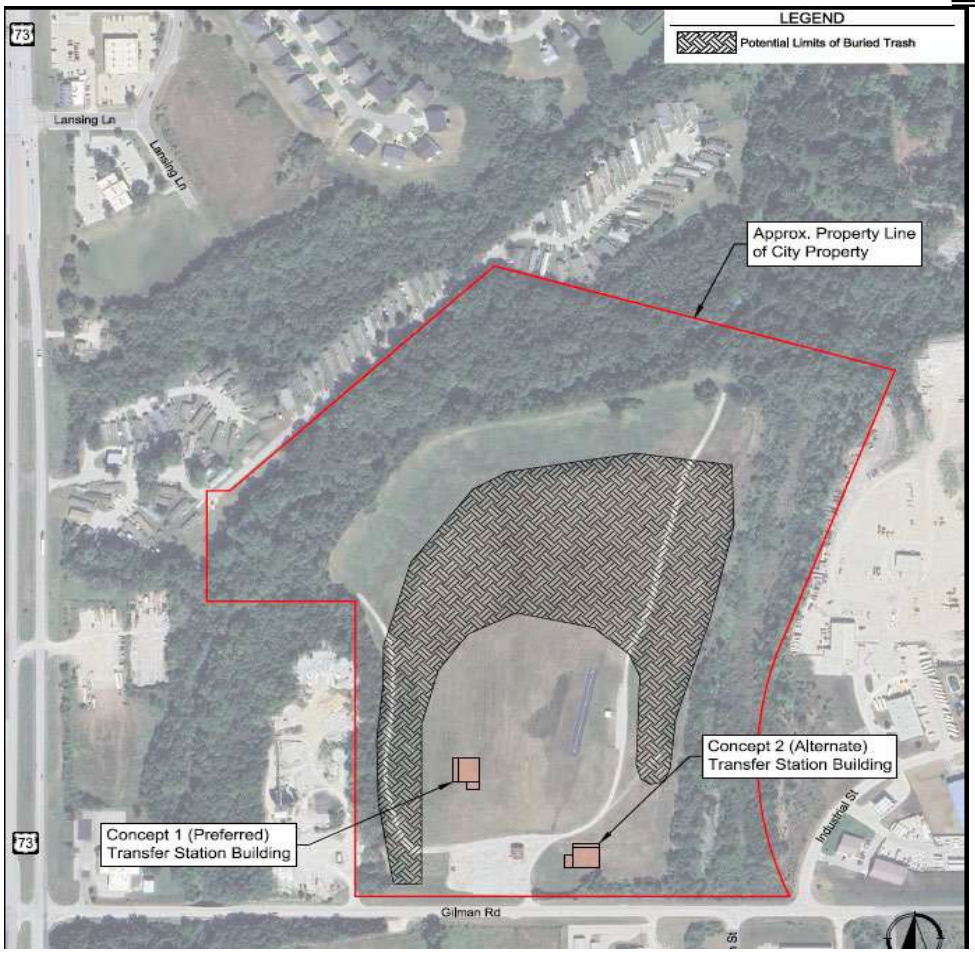
Purpose / Description:
This allocation provides for the replacement of the roll-off truck that is equipped with grapple ready hydraulics. The current unit has over 170,000 miles on it as of 2024. The truck is used to haul recycling and trash. It is also used to operate the grapple box for large item pick-up.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
Replace 2011 International Roll Off (#3489)	Refuse Fund	2029	235,000	235,000
		2030	-	-
		2031	-	-
			$ 235,000	**$ 235,000**

Capital Improvements Program
2027 - 2031
Refuse Fund - Construct Consolidation/Transfer Station

Purpose / Description:
Construction of a solid waste transfer station to handle city municipal solid waste. City may open it up for the public at a future date (TBD) - but initially just for city usage. Waste Management landfill in Shawnee is approaching the end of its useful life. WM will start shutting off none WM customers to prolong the life of the landfill. Leavenworth County has a transfer station however they have no desire to work with the city on the high dumping fees or priority when trucks arrive. Many days they won't let us dump there. This project is unscheduled.

Comments	Source	Year	Requested	Scheduled
		2027	$ -	$ -
		2028	-	-
		2029	-	-
		2030	-	-
Design of Station	Unscheduled	2031	825,000	-
Construction of Station	Unscheduled	2031	3,300,000	-
			$ 4,125,000	**$ -**



Capital Improvements Program
2027 - 2031
Storm Water Capital Projects Fund - Priority Repair & Maintenance Projects

Purpose / Description:
There are numerous storm water projects needing to be addressed due to structural failures / aging infrastructure. Causes for failures include: (1) Corrugated Metal Pipe (CMP) that is rusting out, (2) brick storm inlets that are collapsing, and (3) aging stone / brick arches that have exceeded their serviceable life. These projects do not typically involve large areas (like the 2nd and Chestnut project) but can be expensive to resolve.

Comments	Source	Year	Requested	Scheduled
4th Street stone arch replacement	"	2027	$ 830,000	$ 830,000
Orange fence, stream & culvert, & curb inlet projects	"	2027	1,200,000	1,200,000
Orange fence, stream & culvert, & curb inlet projects	"	2028	1,400,000	1,400,000
Orange fence, stream & culvert, & curb inlet projects	"	2029	1,500,000	1,500,000
Orange fence, stream & culvert, & curb inlet projects	"	2030	1,400,000	1,400,000
Bob Dougherty Park - failed brick pipe replacement	"	2031	1,700,000	1,700,000
			$ 8,030,000	**$ 8,030,000**

APPENDIX A

Summary of Financial Policies

Finance Staff are committed to adopting and implementing financial best practices as laid out by the Government Finance Officers Association.

Unlike private entities, there are no "bottom line" profit figures that assess the financial performance of the City, nor are there any authoritative standards by which City official can judge themselves. Instead, the City Commission and the City Management Team work together to set goals and objectives that measure the performance and effectiveness of municipal programs and services.

Financial policies can be used to establish similar goals and targets for the City's financial operations so that the City Commission and City Officials can monitor how well the City is performing. Formal financial policies provide a consistent approach to financial strategies and set forth guidelines to measure finance performance and future budgetary programs.

The following is a summary of policies adopted by the City Commission. The full text of each policy can be found on the City's website.

- Budget Policy
- Budgetary Reserve Policy
- Capital Asset Policy
- CIP and Equipment Replacement Policy
- Debt Management Policy
- Economic Development Policy
- Grant Management Policy
- Investment Policy
- Purchasing Policy
- Revenue Control Policy

Budget Policy
Effective financial management practices include budget policies and procedures that ensure financial stability. The purpose of this budget policy is to establish a framework from which the City Commission, City Manager, and all City Departments may work together to provide quality services to the citizens while maintaining financial viability.

Budgetary Reserve Policy
The purpose of the Budgetary Reserve Policy is to provide guidelines to the governing body and staff for establishing, maintaining, and reviewing the minimum and target reserve levels. A budget reserve policy is considered prudent stewardship of public funds, and a conservative business practice in order to address unforeseen situations and provide for long-term financial planning.

Capital Asset Policy
The City defines capital assets as tangible and intangible assets with a value exceeding $5,000 and a useful life exceeding one business cycle. The purpose of this policy is to establish guidelines governing the definition, classification, control, and reporting of capital assets. The City's capital assets are resources used to provide public services to the community.

CIP and Equipment Replacement Policy
The purpose of this policy is to establish a framework in which the City Commission, City Manager, Department Directors, and the Finance Department can develop a capital improvement and equipment replacement plan that identifies priorities, maximizes available resources, and manages debt levels.

Debt Management Policy
The purpose of the Debt Management Policy is to establish a framework in which the City Commission, City Manager, and all Departments work to effectively use available financing options to provide quality services to the citizens of Leavenworth, while maintaining financial integrity.

- The City will seek to achieve and maintain the highest possible bond rating.
- The City will follow a policy of full disclosure as required by legal and professional guidelines in its relations with rating agencies, the Government Finance Officers Association, the Securities and Exchange Commission, the National Federation of Municipal Analysts and the investment community.
- The City will have a specific set of debt issuance guidelines consistent with Federal, State, and local laws and practices. The debt guidelines will recognize how much debt the community can support including the debt of overlapping jurisdictions.

For the purpose of this document, debt is defined as long-term financing instruments, even those that future payments are only guaranteed by continuing annual appropriations through the budget process (including leases and lease-purchase agreements).

Economic Development Policy
The purpose of this policy is to establish the official policy of the City of Leavenworth for the granting of economic development incentives, including uses in accordance with the provisions of the Constitution of the State of Kansas. The appropriate purpose and use of incentives is to broaden and diversify the tax base, create new job opportunities for the citizens of the City of Leavenworth, and promote the economic growth and welfare of the City of Leavenworth.

Grant Management Policy
The purpose of this policy is to establish a framework from which the City Commission, City Manager, Finance Department, and Department Directors may work to maximize the benefits and minimize the risks associated with grant funded projects.

Investment Policy
Kansas Statutes authorize cities to invest cash that is not immediately needed for its intended purpose. The City's Investment Policy incorporate the types of investments that are authorized by state statutes. This policy establishes the framework for the City's investment activities ensuring effective and conservative management of public funds. These guidelines are intended to be flexible enough to allow City Staff to function within the parameters of their responsibility and authority, yet specific enough to adequately safeguard City funds.

Purchasing Policy
The purpose of this policy is to establish guidelines for all City personnel on the processes, limits, and authorities for the purchase of materials, supplies, equipment, and services. This policy is designed to consider the best interests of the City, maximize resources, eliminate unapproved purchases, avoid conflicts of interest, and maintain practical methods of procurement.

Revenue Control Policy
The purpose of the Revenue Control Policy is to establish a framework for the City Commission, City Manager, and all Departments to maintain effective revenue controls and cash management practices, and to ensure compliance with Federal, State and local requirements and industry standards.

APPENDIX B

Glossary of Terms

Accounting System- The total structure of records and procedures for recording, classifying, summarizing and reporting financial information.

Accrual Basis Accounting – A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Accrued Expense – An expense incurred during the current accounting period but which is not paid until a subsequent accounting period.

Accrued Revenue – Revenue earned during the current accounting period but which is not to be collected until a subsequent accounting period.

Actuarial Liability – The portion of the present value of benefits already earned by the employee but not paid until a future event.

Ad Valorem – A basis for a levy of taxes upon property based on value.

Ad Valorem Taxes- ("According to value") is a tax based on the value of real estate or personal property.

Addendum- An addition or supplement to a document.

Agency Fund – A fund consisting of resources received and held by the governmental unit as an agent for others.

Appraised Valuation- The value placed upon real estate or other property by the County Appraiser.

Appropriation – An authorization by the City Commission to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Arbitrage- Refers to the rebate or penalty amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess interest earnings have occurred, or where tax-exempt bond proceeds are not spent for their intended purpose within the times permitted by federal regulation. As used in this policy, 'excess interest earnings' means interest earned at a rate in excess of the arbitrage permitted yield on any individual bond issue.

Assessed Valuation- A fixed percentage of the appraised valuation, as appraised by the County Appraiser.

Assets – Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events

Assigned Fund balance- The cash balance intended for a specific use by the City that are neither restricted nor committed. The Commission or City Manager to which the Commission delegated authority to assign amounts for specific purposes expresses intent.

Audit – A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which internal accounting controls are both available and being used. It determines whether the financial statements fairly present the City's financial condition and results of operations.

Available (Undesignated) Fund Balance – This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget – A budget in which total revenues are equal to or greater than total expenditures.

Balance Forward – A cash basis portion of the fund balance required by Kansas statue for budgeting purposes. It is comprised of cash and equivalent balances less current liabilities (such as accounts payable and wages payable) and encumbrances. The balance forward is added with budgeted revenues to calculate the total resources available for budgeted expenditures.

Basis of Budgeting- Method used to determine when revenues and expenses are recognized for budgeting purposes.

Best Value- A selection of a product or service that was based on both price and qualitative Components of a bid and the award are not necessarily to the lowest bidder, but rather on the offer deemed most advantageous and of greatest value to the City. Qualitative considerations include items such as technical design, technical approach, quality of proposed personnel, and or management plan.

Bid- A written offer to perform a contract to provide goods or services to the City in response to a bid opportunity.

Blended Component Unit – Entities for which the elected officials of a government are financially accountable and organizations whose exclusion would cause a government's financial statements to be misleading.

Bond- A written promise to pay a specific amount of money, called face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, payable periodically.

Bond Indebtedness- The portion of a government's debt represented by outstanding bonds.

Budget- A plan of financial operation including an estimate of proposed expenditures for a given period of time, and proposed means of financing them.

Budget Amendment- A formal change to the budget during the year to increase expenditure limits.

Budget Control – The control or management of the approved Budget for keeping expenditures within the limitations of available appropriations and available resources.

Budget Hearing- The formal hearing for the budget to be presented to the governing body for adoption and approval.

Budget Law- A series of the Kansas Statutes (K.S.A. 79-2925 to 79-2937) which includes specific requirements for preparing an annual budget document. The budget sets a limit on expenditures and tax levies.

Budgetary Fund Balance- Represents only the accumulated amount from prior years based on budgetary basis.

Budgeted Fund- A fund that is required by statute to be budgeted.

Buildings- All permanently walled and/or roofed structures, along with all permanent systems, such as HVAC, drainage, plumbing, etc.

Capital Asset- Tangible or intangible assets with an acquisition cost greater than $5,000 and an estimated useful life expectancy greater than one business cycle.

Capital Expenditures- An expenditure that results in the acquisition of or addition to capital assets.

Capital Fund- Funds that account for capital the transactions associated with project revenues and expenditures.

Capital Improvements- Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical facilities or infrastructure.

Capital Outlay- Payments made in cash or cash equivalents to purchase a capital asset or extend a capital asset's useful life.

Capital Project- Major Construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increases their useful life.

Capital Improvement Program- A plan that serves as a guide for the efficient and effective provision of public facilities, outlining timing and financing schedules of capital projects for a five-year time period.

Cash Basis of Accounting – The method of accounting that recognizes revenues and expenses at the time cash is received or paid out.

Cash Basis Reserves- An amount of money budgeted in the Bond Fund to assure there is adequate cash flow.

Cash Currency on Hand Demand- deposits in other types of accounts or cash pools that like demand deposits.
Cash Equivalents – Short term, highly liquid investments that are readily converted to cash.

Challenge- A written objection by a participating bidder regarding a bid, proposal, or quote.

Charges for Services- A revenue source that represents a reimbursement for services provided, such as utilities, facility rentals, inspection fees, parks user fees, etc.

Charter Ordinance- The document used by cities to exempt itself from a non-uniform state statute using constitutional home rule.

Collusion- When two or more parties act together secretly to achieve a fraudulent or unlawful acts such as unlawful activities impacting competitive bidding. This may inhibit free and open competition in violation of antitrust laws.

Commission- The legislative body of the City, made up of members of the community elected at large by popular vote.

Committed Fund Balance- The cash balance that can only be used for specific purposes determined by a formal action (resolution/ordinance) of the City's highest level of decision-making authority-the City Commission. Commitments may only be lifted by taking the same formal action that originally imposed the restriction.

Commodities- Expendable items that are consumable and/or have a short life span that is within one business cycle and whose cost is below a specific threshold established by management, such as small tools, office supplies, etc.

Community Improvement District (CID) - May be either a political subdivision or a not-for-profit corporation and are defined geographic areas. CID's are organized for the purpose of financing a wide range of public-use facilities, establishing, and managing policies and public services relative to the needs of the district.

Component Unit- a legally separate organization for which the elected officials of the primary government are financially accountable.

Construction in Progress (CIP) - Includes all costs of labor, material, and ancillary costs accumulated on a project that is not, yet completed. Once placed in service, the asset is transferred from CIP to the appropriate asset classification.

Contingency- A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contract- Any written instrument or electronic document containing elements of offer, acceptance, and consideration to which the City is a part.

Contractor- An individual, company, corporation, firm, or combination thereof in which the City enters into a contract for procuring goods or services.

Contractual services- Service rendered by private firms, individuals, or other governmental agencies, such as utilities, rent, maintenance agreements, and/or professional services.

Controlled Asset- Controlled assets are those items with an acquisition cost of less than $5,000, but which are particularly at risk or vulnerable to theft or loss.

Cooperative Purchasing- A process by which two or more jurisdictions cooperate to purchase from the same vendor.

Cost Reimbursement basis – Setting charges so that tests are systematically recovered on a break-even basis.

County Clerk's Budget Information- The valuation and other information needed to prepare a budget, available June 15.

County Treasurer's Report- A report, which shows the distribution of taxes made by the county treasurer for the previous year.

COVID-19 - the infectious disease caused by the coronavirus, SARS-CoV-2, which is a respiratory pathogen.

Debt- An obligation resulting from borrowing money or purchasing goods and services. It includes general obligation bonds, revenue bonds, temporary notes, state revolving loans, and lease purchase agreements.

Debt Service Fund- a governmental fund used to pay for the interest and principal payments of the organization

Debt Capacity- An assessment of the amount of debt an entity can repay in a timely manner without jeopardizing its financial viability and/or without violating restrictions placed by governing bodies.

Delinquent Taxes – Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on property.

Department – A major unit of organization in the City of Leavenworth comprised of sub-units named divisions or cost centers and responsible for the provision of a specific package of services.

Depreciation- A non-cash expense those results from the use of long-lived assets. It is measured by allocating the acquisition cost of an asset over its estimated useful life.

Design-Build- A project delivery method in which the City contracts with a single entity for both the design and construction/implementation of a project.

Designee- A duly authorized representative of a Department Director

Discrete presentation – Method of reporting financial data in one or more columns separate from the financial data of the primary government

Economic Resource Measurement - Focus a set of financial statements reports used in proprietary and trust fund that focuses on all inflows, outflows, and balances affecting or reflecting an entity's net position.

Discretely Presented – a method of reporting financial information that is reported in a separate column in the government's government-wide financial statements.

Economic Development- The effort to attract new business and industry and retain existing business and industry.

Emergency Purchases- A purchase made outside of the normal procedures when a lack of which would threaten:

1) The functioning of the City government
2) The preservation or protection of property, machinery, or equipment
3) The health or safety of any person

Employer Contribution - Amount of benefit payments employer make compared to the annual required contribution.

Encumbrance – Commitment related to an unperformed contract for goods and services. Encumbered funds may not be used for any purpose.

Enterprise Funds- Funds that account for activities for which a fee is charged to external users for goods and services, such as wastewater, refuse, sewer, and storm water.

Equipment- Vehicles and equipment which meets the definition of capital assets, is movable in nature, retains its original shape and appearance with use, is non-expendable, and is not permanently attached to a building.

Exchange Like Transaction – a transaction in which each party receives and sacrifices something of approximate equal value.

Expenditures- Includes cash payments plus any encumbrances for budgetary purposes.

Fiduciary Fund – Any fund held by a governmental unit as an agent or trustee.

Fiscal Year – A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Leavenworth's fiscal year is a calendar year of January 1 to December 31.

Fringe Benefits – Employer share of FICA taxes, health insurance, life insurance, workmen compensation, unemployment taxes, and retirement contributions made on behalf of the City's employees.

Full-Time Equivalents (FTE) – The conversion of all full-time, part-time, and temporary employees to the amount of full-time employees that would be required for the hours worked. Two part-time employees working 20 hours each would equal one FTE.

Fund- An independent fiscal and accounting entity including all cash with related liabilities or obligations.

Fund Balance- The measure of financial resources available in a governmental fund. The context of fund balance for reporting purposes is different from the context for budgeting purposes. The GAAP context separates fund balance into categories depending on the level of constraints placed on the use of the funds.

General Fund- The City's primary operating fund that accounts for services not otherwise specified in a separate fund.

General Obligation Bonds- Bonds backed by the full faith and credit of the City. Bondholders have the power to compel the City to levy property taxes to repay the bonds, if necessary.

Goal – A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization

Governmental Funds – This category of funds includes typical governmental activities and includes funds such as the General Fund, Special Revenue Funds, and the Debt Service Fund. These funds are set up to measure current expendable financial resources (only current assets and current liabilities) and use the modified accrual basis of accounting.

Grant – A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

Impact Fee – Fees charged to cover in part or wholly the cost of improvements.

Improvements Other than Buildings- Includes permanent improvements to assets, which cannot be classified as a building with the exception of those improvements that are made with/to infrastructure.

Informal Solicitations- Purchases under a certain dollar threshold may be made by either verbal or written quotes.

Infrastructure- Roads, streets, bridges, curbs, gutters, sidewalks, traffic signals, drainage systems, storm culverts, and lighting systems.

Insurance Fire Rating (ISO) - Also referred to as a fire score or Public Protection Classification(PPC), is a score from 1 to 10 that indicates how well-protected your community is by the fire department. In the ISO rating scale, a lower number is better: 1 is the best possible rating, while a 10 means the fire department did not meet the ISO's minimum requirements.

Intangible Assets- Assets with a useful life exceeding a reporting cycle that lack physical substance, are not financial in nature, and are not held for profit.

Interfund Transfers- Flows of assets-for example cash or goods, between funds and blended component units of the primary government without the equivalent flow of assets in return and without a requirement for repayment (includes both revenues and expenditures). Usually classified as "Other sources and uses".

Internal Service Fund a fund used to track goods or services shifted between departments on a cost reimbursement basis.

Investment – Securities held for the production of income in the form of interest and dividends.

Invitation for bids (IFB)- All documents used to solicit competitive or multi-step bids.

Land- Includes all real estate owned by the City with the exception of real estate that contains infrastructure.

Lease Agreements- The City enters into a lease agreement with another party (typically a third-party vendor) to take temporary possession of an asset over a defined period at a pre-arranged payment, made from operating revenues. The Commission appropriates lease payments unless it chooses not to under Kansas cash basis law. At the end of the leasing term, ownership of the asset remains in the leasing party.

Lease/Purchase Agreements- The City enters into a lease/purchase agreement with another party (typically a third-party vendor) to lease an asset over a defined period of time at a pre-arranged annual payment. Lease/purchase payments are made primarily from operating revenues. The City Commission appropriates annual lease/purchase payments unless it chooses not to appropriate under the Kansas cash basis law. If lease/purchase payments are not appropriated, ownership of the property remains in the leasing party. At the conclusion of the lease term, the City either receives unencumbered ownership of the asset or receives an option to purchase the asset at a predetermined price

Legal Debt Margin- The difference between the amount of debt or debt service the government is authorized to carry and the amount of debt or debt service the government is actually carrying.

Liability - A future sacrifices of economic benefits that the entity is obliged to make to other entities as a result of past transactions or other *past* events. .

Major Fund- Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Modified Accrual Basis - Method of accounting that recognizes revenues when they become available and measurable and, with a few exceptions, records expenditures when liabilities are incurred

Non-Major Funds– Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds and less than 5 percent of the aggregate amount for all governmental and enterprise funds**.**

Non-Recurring Capital Expenditures - Expenses that are unlikely to occur again in the normal course of business.

Non-spendable- Includes amounts that are not spendable in any form or are legally or contractually required to remain intact.

Original Budget - The first legally adopted budget.

Other Financing Sources- Increases in net position of governmental funds other than revenues.

Other Financing Uses – Decreases in net position of a governmental fund other than expenditures.

Overlapping Debt - Outstanding long-term debt or financial obligations of one political jurisdiction that also falls partly in another jurisdiction. Examples include City, County and School Districts.

Pension Benefits – Retirement income and all benefit other than healthcare that is provided to employees.

Performance Measures – a method of tracking and reporting service levels.

Pilot – Payment in Lieu of Taxes.

Purchasing Agent- City employee assigned to the Finance office designated with the authority and responsibility for purchasing

Refunding – Issuance for new debt whose proceeds are used to repay previously issued debt.

Recurring capital expenditures – Expenses that are likely to occur again in the normal course of business.

Repurchasing Agreement – Transfers of cash/ securities between governments and financial institutions in exchange for promises to repay principal & interest.

Request for Proposal (RFP)- A document used to solicit proposals from potential providers for goods and services

Request for Qualifications- Refers to the pre-qualification stage of the procurement process. Only those proponents who successfully respond to the RFQ and meet the qualification criteria will be included in the subsequent Request for Proposals (RFP) solicitation process.

Request for Quotes- A request made to vendors for non-repetitive purchases below a certain dollar amount, may be either a verbal or a written quote depending on the dollar threshold.

Resources Available- The total cash available to fund the budget.

Restricted Fund Balance- Amounts that can only be spent for specific purposes stipulated by external sources either constitutionally or through legislation.

Revenues- Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments; forfeitures, grants, and interest income.to benefit those properties.

Special Assessment- Compulsory levy made against certain properties to defray all or part of the cost of a specific improvement or service demand

Special Assessment Bonds- Bonds issued to develop facilities and basic infrastructure for the benefit of properties within the assessment district. Assessments are levied on properties benefited by the project. The issuer's recourse for nonpayment is foreclosure and the remaining debt becomes the City's direct obligation, repaid from property taxes.

Special Revenue Funds- Funds that account for revenue sources and uses that are designated for a specific purpose.

Specification- A precise description of the physical or functional characteristics of a product, goods, or services the purchaser is seeking to buy and what a bidder must do to be responsive in order to be awarded a contract. Specifications generally fall under the following categories: design, performance, qualified products list and samples. May also be known as a purchasing description.

Tax Increment Financing (TIF) – is a public financing method that is used as a subsidy for development of blighted areas, infrastructure, and other public improvements.

Tax levy- The total amount to be raised by general property taxes for the purposes specified in the approved City budget.

Tax rate- The amount of tax levied for each $1,000 of assessed valuation.

Temporary Notes- A temporary debt incurred by states, local governments, and special jurisdictions. Municipal notes are usually issued with a maturity length of 12 months, although maturities can range from 3 months to 3 years.

Unallocated depreciation – Depreciation not properly reported as a direct expense of a function or program.

Unassigned Fund Balance- This is the residual classification for the remaining balances. It includes all amounts not contained in other classifications and technically available for any purpose.

Unencumbered Cash Balance- The cash balance as shown in the accounting records for the fund, less any outstanding encumbrances.

Unearned Revenue – A liability for resources received prior to revenue recognition

Unrestricted fund balance – The difference between total fund balance of a government and its non-spendable and restricted balance

Vendor- A supplier/seller of goods and services. A reference to a provider of product or service.

APPENDIX C

Glossary of Acronyms

AAP	Annual Action Plan
ACH	Automated Clearing House
ADA	Americans with Disabilities Act
ARC	Annual Required Contribution
APWA	American Public Works Association
BAN	Bond Anticipation Note
CAFR	Consolidated Annual Financial Report
CAPER	Consolidated Annual Performance and Evaluation Report
CD	Certificate of Deposit
CID	Community Improvement District
CDBG	Community Development Block Grant
CIAP	Comprehensive Improvements Assistance Program
CIP	Capital Improvements Program
COVID	Coronavirus Disease
CPI	Consumer Price Index (as published by the US Department of Labor)
CVB	Convention & Visitors Bureau
DOHE/KDOHE	Kansas Department of Health & Environment
DOL/KDOL	Kansas Department of Labor
DOR/KDOR	Kansas Department of Revenue
DOT/KDOT	Kansas Department of Transportation
EFT	Electric Funds Transfer

EMT	Emergency Medical Transport
EPA	Environmental Protection Agency
ESG	Emergency Solutions Grant
FFE	Federal Funds Exchange
FICA	Federal Insurance Contributions Act
FTE	Full – Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Services
GO Bonds	General Obligation Bonds
GPS	Global Positioning System
HCV	Housing Choice Voucher
HIDTA	High Intensity Drug Trafficking Areas program
HR	Human Resources
HUD	Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
ICMA	International City/County Management Association
ISO	Insurance Services Office
LCDC	Leavenworth County Development Corporation
LEPC	Local Emergency Planning Committee
LHA	Leavenworth Housing Authority
KDOT	Kansas Department of Transportation
KERIT	Kansas Eastern Regional Insurance Trust

KHRC	Kansas Housing Resources Corporation
KLINK	Kansas Highway Connecting Links
KOMA	Kansas Open Meetings Act
KORA	Kansas Open Records Act
KPERS	Kansas Personnel retirement system
KP&F	Kansas Police & Fire retirement system
K.S.A.	Kansas Statues Annotated
M&R	Maintenance & Repairs
MARC	Mid-America Regional Council
NRA	Neighborhood Revitalization Area
OPEB	Other Post Employment Benefits
OMB	Office of Management and Budget
PAC	Performing Arts Center
PILOT	Payment in Lieu of Taxes
PSAP	Public Safety Answering Points
RFCC or CC	Riverfront Community Center
RHSCC	Regional Homeland Security Coordinating Committee
ROW	Right of Way
SRO	School Resource Officer
TAN	Tax Anticipation Note
TIF	Tax Increment Financing
USP	United States Penitentiary
VA	Department of Veteran Affairs
VASH	Veterans Affairs Supportive Housing
WWTP	Waste Water Treatment Plant