



**City of Sterling, Kansas  
Fiscal Year 2026 Budget**

The City of Sterling strives to provide a high quality of life for its citizens by providing a variety of efficient services in a professional, courteous manner.

## City of Sterling, Kansas

### List of Principal Officials

#### Elected Officials

Mayor  
Vice Mayor  
City Commissioner  
City Commissioner  
City Commissioner

Brian Inwood  
Todd Rowland  
Bob Boltz  
Clint Bundy  
Richard Jones, Jr.

#### City Manager

Ian Hutcheson

#### City Clerk

Jessi Dobson

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## **General Statistical Information**

### **Size and Location**

Sterling is a city of the second class located in Rice County, Kansas, approximately 75 miles northwest of Wichita, the largest population center in Kansas. The city encompasses approximately two square miles and has a current estimated population of 2,248 people (2020 Census).

### **Municipal Services and Utilities**

The City owns and operates its own electric, wastewater and water utilities. The City meets its supply obligations to its electric customers through a combination of resources, including purchases of power from the Kansas Municipal Energy Agency (KMEA) Energy Management Project No. 3 (EMP3) power pool and the Grand River Dam Authority (GRDA), and the operation of its own power production facilities. Telephone service is provided by Brightspeed, Cox Communications and MTC. Cox operates a cable internet service and television system under franchise with the City. MTC and Brightspeed also provide internet services, with MTC providing free public Wi-Fi in City parks. The City has five sworn police officers and over 20 volunteer firefighters who provide continuous full-time protection to the City. Rice County Emergency Medical Service (EMS) provides emergency ambulance services for the residents of the city and the surrounding area and operates an EMS facility in the city.

### **Transportation Facilities**

Sterling is served by State highways K-96 and K-14, which intersect north of the city. In 2023, an \$80 million Kansas Department of Transportation (KDOT) project constructed a new K-14/K-96 bypass north of Sterling. Rail service is provided by the Kansas and Oklahoma Railroad. There is an Amtrak station located approximately 20 miles away in Hutchinson. Regularly scheduled air service is available at Wichita Mid-Continent Airport, located 75 miles southeast from the city.

### **Educational Institutions and Facilities**

Unified School District (USD) No. 376 operates one grade school and one junior high/high school which serves Sterling and the surrounding area. The district has an enrollment of around 500 students. Sterling College is a private, four-year liberal arts college founded in 1887. The college has an enrollment of around 500 students and welcomes students from several states and foreign countries. Other post-secondary schools which serve Sterling's population include Hutchinson Community College (22 miles away), Wichita State University (73 miles away), Fort Hays State University (102 miles away), Kansas State University (150 miles away), and the University of Kansas (195 miles away).

### **Medical and Health Facilities**

Sterling Medical Center employs four physicians and two nurse practitioners who serve the city. The City owns the Sterling Medical Center facility, and has invested around \$260,000 over the past five years to maintain and improve the facility. Rice County District Hospital is located nine miles north in Lyons. Hutchinson Regional Medical Center and Summit Surgical provide major medical services and are located in Hutchinson, approximately 20 miles away. One nursing home, Sterling Village, is located within the city.

### **Recreational, Cultural and Religious Facilities**

Recreational opportunities available in the area including sporting events, theatrical plays, parks, swimming pools, and athletic fields and courts. Sterling College and Sterling High School are widely known for their theater, forensics, debate and athletic program and have won numerous championships. The Sterling Chamber of Commerce / Sterling Main Street continues to provide the annual "Old Fashioned Fourth of July Celebration" which draws many visitors to the city, especially for the parade, turtle races, and fireworks display. The Sterling Main Street committee helps to keep Sterling's downtown beautiful while also hosting several events annually, including Main Street Market Day. Additional cultural opportunities available in Sterling include The Emporium local history museum and the Sterling Free Public Library. Six churches serve the community. Local lakes including Sterling Lake and Cottonwood Lake, and the Quivira National Wildlife Refuge (23 miles away) provide fishing, boating, camping, and wildlife observation opportunities.

## Economic Information

### Financial and Banking Institutions

There are four banks in Rice County. Bank deposits for the seven-year period are presented in the table below.

Rice County	
Year	Total Bank Deposits
2023	\$304,000
2022	\$322,000
2021	\$311,000
2020	\$307,000
2019	\$282,000
2018	\$254,000
2017	\$254,000

Source: Kansas Statistical Abstract

### Largest Taxpayers of the City

The following table lists the 2024 ten largest property taxpayers to the City.

City of Sterling	
Rank	Taxpayer
1	Black Forest Farms, LLC
2	KMW, LTD
3	Central Prairie Co-op
4	Black Hills Corp.
5	Jacam Chemical Company 2013, LLC
6	Aduddell Development Group, LLC
7	Hyatt Life Sciences, Inc.
8	FAC Installation LLC
9	Casey's Retail Company
10	Hopper Development Inc.

Source: Rice County Clerk

### Employment

Some of the major employers in the Sterling area are Black Forest Farms, a parent company to Hyatt Life Sciences, a producer of health and wellness products; Jacam Chemical, a company working in the oil exploration field; the locally based farmer's Central Prairie Co-op; Kansas Ethanol, an grain ethanol production plant; Sterling Services, a customer care center for outside organizations which includes direct mail production, product warehousing and fulfillment, and inbound/outbound call center services; KMW, a global supplier of modern engineered front-end loaders and back hoes; United Industries, a specialized provider of aquatic facility equipment; Imagine IT, a growing IT management company; and USD 376 and Sterling College,



both educational facilities. Further industrial growth is on the horizon for Sterling with the KMW expansion project that was announced in 2024 which will see a new manufacturing and North American headquarters facility for the company constructed in Sterling, netting the city 251 new jobs over several years. Additionally, HYCO1 announced in 2023 that it will construct the world's largest biogenic carbon dioxide utilization facility between Sterling and Lyons which will bring another 50 net new jobs to the region. Business acquisition expands our tax base and allows for more dollars to go towards community advancement.

### Labor Force

The following tables display labor force figures for Rice County and the State of Kansas.

Rice County				
Year	Total Labor Force	Employed	Unemployed	Unemployment Rate
2023	4,876	4,773	103	2.1%
2022	4,888	4,785	103	2.1%
2021	5,301	5,168	133	2.5%
2020	5,082	4,878	204	4.0%
2019	5,247	5,102	145	2.8%
2018	5,272	5,121	151	2.9%
2017	5,379	5,206	173	3.2%

State of Kansas				
Year	Total Labor Force	Employed	Unemployed	Unemployment Rate
2023	1,510,988	1,470,936	40,052	2.7%
2022	1,502,603	1,463,010	39,593	2.6%
2021	1,498,226	1,448,294	49,932	3.3%
2020	1,501,827	1,414,596	87,231	5.8%
2019	1,504,415	1,456,662	47,753	3.2%
2018	1,493,360	1,443,204	50,156	3.4%
2017	1,488,346	1,434,516	53,830	3.6%

Source: Kansas Statistical Abstract

### Taxes Levied and Collected

The following table lists the City's taxes levied and collected over a seven-year period.



City of Sterling			
Year	Taxes Levied	Taxes Collected	% of Taxes Collected
2024	\$672,549	\$650,420	96.7%
2023	\$615,267	\$606,029	98.5%
2022	\$562,162	\$555,829	98.9%
2021	\$541,597	\$537,567	99.3%
2020	\$529,597	\$524,558	99.0%
2019	\$515,780	\$505,132	97.9%
2018	\$513,815	\$507,717	98.8%

Source: Rice County Clerk

### Population Trends

The following table shows the approximate population of Rice County over the past seven years.

Rice County	
Year	Population
2023	9,260
2022	9,370
2021	9,389
2020	9,427
2019	9,512
2018	9,453
2017	9,559

Source: Kansas Statistical Abstract

### Housing

The construction of new housing in Sterling has continued in 2025 as this issue remains one of primary concern in our community. The Corwin's Corner project is around 90.0% complete, and will add eight loft-style apartments to the downtown housing stock when finished. Progress continues on another downtown apartment project at the historic Shay Building, which will add another six one- and two-bedroom units. The construction of new houses continues in the College View Estates addition on the northwest side of the city. The Peace Estates mixed-use residential subdivision on the northeast side of the city has the potential of creating several hundred new housing units at full build-out. Phase 1 of the development, which consists of 14 three-bedroom duplex units in seven buildings was completed in 2024. The City was awarded \$1.1 million dollars in Moderate Income Housing (MIH) and Kansas Housing Investor Tax Credits (KHITC) to support the Peace Estates build-out. Estimated median housing price in Sterling is continuing to increase. In 2022, the median property value Sterling is 133.0% lower than the national average.

### Personal Income Trends

Rice County total personal income and per capita income, and the State of Kansas per capita income for the seven-year period are listed below.

Year	Rice County		State of Kansas
	Total Personal Income (thousands)	Per Capita Income	Per Capita Income
2022	\$455,320	\$48,402	\$60,424
2021	\$449,720	\$49,625	\$58,569
2020	\$433,225	\$47,651	\$55,041
2019	\$450,552	\$44,267	\$52,127
2018	\$407,816	\$41,569	\$50,283
2017	\$402,262	\$40,668	\$48,272
2016	\$399,872	\$40,284	\$46,718

Source: Kansas Statistical Abstract

### Budget Management Annual Financial Reporting

The City's budget process is directed by the City Manager with each department head responsible for submitting recommended adjustments. The City Clerk, City Manager and department directors meet several times to discuss budget priorities for the upcoming fiscal year that will address the City's operational needs and advance the development of the community. Budget-to-actual comparisons are monitored throughout the year by department directors, the City Clerk and City Manager. Cash is budgeted as an expense to allow for flexibility in expenditures throughout the fiscal year. Annual audits are prepared and distributed in accordance with bond covenants and sound financial practices. The City is audited and prepares its financial statements with a GAAP Waiver using accepted Cash Basis standards.

## Glossary of Terms

**16/20 Vehicle Tax:** The State of Kansas collects tax on larger vehicles and distributes a portion to cities. The revenue is collected in the City's tax levy funds.

**Adopted Budget:** The budget that is approved by the City Commission. The adopted budget becomes effective January 1.

**Ad Valorem Tax / Property Tax:** A tax levied on the assessed value of real and personal property.

**Agency and Trust Funds:** Funds established to account for cash and other assets held by a municipality as agent or trustee. Such funds are not assets of the municipality but, through the operation of law or by agreement, the municipality is responsible for their accountability.

**Allocation:** The reserving of funds for a specific purpose or program.

**Amendment:** A change or addition which changes the meaning or scope of an original formal document. Often these are laws or regulations. However, plans or specifications can also be amended.

**Appraised Value:** The market value of real property, personal property, and utilities as determined by the County Appraiser.

**Appropriation:** Expenditure authority approved by the governing body with specific limitations as to the amount, purpose, and time.

**Assessed Value:** The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification: residential real estate is assessed at 11.5%; commercial real estate is assessed at 25.0%.

**Assessment:** The value placed on an item of real or personal property for property tax purposes. The rate of tax times the assessed value equals the amount of tax levied on the property. Also, a special tax levied on the property within a special assessment district.

**Assets:** Property owned by the City which has monetary value.

**Audit:** An examination of the financial activities of an agency and the report based on such an examination.

**Balanced Budget:** By statute, cities in Kansas are required to submit a balanced budget to the State. The City of Sterling's budget is considered balanced when revenues plus unencumbered cash equals expenditures in all appropriated funds for a fiscal year.

**Basis of Accounting:** The method used to determine when revenues and expenditures are recognized for accounting purposes.

**Benefits:** Social Security, retirement, unemployment compensation, and health/life/dental insurance for eligible employees paid by the City through the payroll process.

**Bond:** Process for the long-term borrowing of funds. Sterling uses bonds to finance large capital projects. Lenders, the purchasers of the bonds, are repaid the principal amount in annual installments and accrued interest semi-annually.

**Budget:** A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them. In Kansas, counties, cities, townships, and most special districts use the calendar year as the budget period.

**Budget Adoption:** A formal process by which the budget is approved by the governing body.

**Budget Amendment:** The legal means by which an adopted budget may be increased. The budget may only be increased with revenues other than ad valorem taxes. The amendment process follows similar steps as the budget adoption.

**Budget Law:** Many Kansas statutes relate to municipal budget law. The main statutes, collectively called the budget law, are contained in K.S.A. 79-2925 to 79-2937. The statutes are available online at <https://ksrevisor.gov/index.html>

**Budget Message:** Opening section of the budget which provides the City Commission and public with a general summary of the most important aspects of the budget, changes from current and previous fiscal years, and recommendations of the City Manager.

**Capital (Improvements, Outlay, Projects, etc.):** An expenditure category that accounts for resources legally set aside for anticipated capital expenditures, including construction, purchase or replacement of, or addition to, municipal buildings, equipment, machinery, motor vehicles or other capital assets.

**Cash Balance:** The balance of resources in a fund calculated by subtracting total actual receipts from total actual expenditures. Cash balance may be utilized in a fund's budget as a *cash carryover* expenditure line item.

**Cash Basis Law:** A statute, K.S.A. 10-1116, which requires that cash be on hand before incurring an obligation. Most city and county funds fall under this requirement.

**Cash Carryover / Cash Reserve:** An expenditure line item, the resources of which are supplied from the *cash balance* in a fund.

**Certification:** A formal, written declaration that certain facts are true or valid.

**City, the:** The City of Sterling municipal organization.

**City Commission:** The governing body of the City. The City Commission is a five-member body which includes the Mayor, the Vice-Mayor, and three City Commissioners.

**City Manager:** The chief executive of the municipality in the commission-manager form of government, appointed by the Commission. Implements policy decisions set by the Commission.

**City of the Second Class:** Kansas statute provides for three classifications of cities based on population size. Classification of cities originally helped establish the powers and duties of each incorporated city. However, now all cities in Kansas have the same powers as a result of the Constitutional Home Rule Amendment passed in July 1961 (see also Home Rule). Though classifications have remained in statute and in municipal culture as a historical remnant, they serve as a general reference tool for the size of a city.

**Commodities:** An expenditure category that accounts for physical supplies and materials required by the municipality to provide services to its citizens.

**Contractual Services:** An expenditure category that accounts for the costs of services provided by external entities.

**Debt Service:** The annual payments required to repay debt issued including interest and principal.

**Department:** A functionally similar group of city operations.

**Disbursement:** The actual payout of funds; expenditure.

**Encumbrance:** Commitment related to unperformed or performed contracts for goods or services but for which payment has not been made.

**Enterprise / Business Fund:** Governmental activities that can be operated most like a commercial business are referred to as enterprise activities and are accounted for in enterprise funds. Sterling's enterprise activities include water, electric, and sewer utilities. Expenditures are matched with revenue from service charges to ensure the program is self-supporting.

**Expenditure:** An outlay of cash for the purpose of acquiring items or providing a service.

**Fees:** General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, fines, and user charges.

**Fiscal Year:** Period used for the accounting year. The City fiscal year is January 1 through December 31.

**Full-Time Equivalent (FTE):** Staffing levels are measured in FTEs to give a consistent comparison from year to year. In most cases, an FTE is one full-time position filled for the entire year; however, in some instances an FTE may consist of several part-time positions.

**Franchise:** A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Fund:** An independent fiscal and accounting entity for recording expenditures and revenues, comparable to an individual bank account. Funds are established for specific activities and are subject to special limitations.

**General Fund:** The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

**General Obligation (GO) Bond:** A financial instrument giving borrowing power to a municipality, based upon pledging of taxing power to retire the debt and pay interest.

**Governing Body:** The elected officials of the City including the mayor plus Commission members.

**Governmental Funds:** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue fund, debt service fund, capital projects funds, and permanent funds.

**Grant:** A monetary contribution by a government or an organization to financially support a particular function or purpose.

**Home Rule:** The ability of cities to govern themselves independently from the state government. Cities must still abide by state laws. Kansas passed the Home Rule Amendment to the state constitution in 1961.

**Interest:** Fee charged by the lender to a borrower for use of borrowed money.

**Kansas Department of Transportation (KDOT):** The State agency responsible for maintaining public roadways owned and maintained by the State of Kansas.

**Levy:** A compulsory collection of monies or the imposition of taxes. The total amount of taxes, special assessments, or service charges imposed by a government to support governmental activities.

**Line Item:** The most detailed unit of budgetary expenditures listed in the City's budget. Line items are tracked by eight-digit account codes.

**Mill:** A monetary unit used to express the property tax rate. One mill is equivalent to one-thousandth of a dollar, or \$1 of tax per \$1,000 of assessed value.

**Operating Budget:** A one-year budget approved by the City Commission that includes appropriations for direct services to the public including wages and benefits, materials, services, and equipment.

**Ordinance:** An enforceable law or statute enacted by a city, town or county. See Resolution.

**Principal:** The amount borrowed, or the amount borrowed which remains unpaid.

**Proposed Budget:** City budget developed by the City Manager and submitted to the City Commission for its deliberation in approving the *adopted budget*.

**Public Hearing:** A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the proposed annual budget. Kansas requires cities to hold at least one public hearing prior to the adoption of the budget or an amended budget.

**Resolution:** An act that is typically less formal than an ordinance, expressing the opinion or mind of the governing body, and generally dealing with matters of a special or temporary character or setting policy.

**Revenue:** A source of income which finances governmental operations.



**Revenue Neutral Rate (RNR):** The tax rate for the current tax year that would generate the same amount of property tax revenue as levied the previous tax year, using the current tax year's total assessed valuation.

**Special Assessments:** Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs, and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.

**Special District:** A designated geographic area in which a tax is levied to pay for specific capital improvements such as streets, sewers, curbs and gutters, because of the benefit derived from the improvement.

**Special Revenue Funds:** Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Tax Year:** The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2025 finance the 2026 budget.

**Temporary Improvement Note:** A debt issuance, also referred to an anticipation note, that is a short-term obligation intended to fulfill interim financing needs in anticipation of future cash flows through which the note will be repaid.

**Vehicle Tax:** The County Appraiser is required to determine the value of motor vehicles and place them within statutorily prescribed classifications. The value of a motor vehicle is multiplied by the assessment rate of 20.0% to produce the tax value. The County Treasurer is required to collect the tax and distribute it among all taxing subdivisions including the City.

## Reader's Guide to the Budget Document

Elected leaders and City staff welcome the reader's involvement in City's budget. Aware, engaged citizens are the cornerstone of impactful local government. In reviewing this budget document, readers have the opportunity to educate themselves about and become involved in the organization that most directly affects the quality of life for the Sterling community. Local government has an impact on every citizen's life every day. It is the City's goal to make residents' interaction with their local government an excellent experience.

### Why We Budget

The budget document is one of the City's most essential policy and operating tools. The budget document describes how the City plans to use its resources to meet the needs of the community. It is also a resource for citizens interested in learning more about the operation of their city government. The City budget fulfills several functions:

- At its most basic level, the budget is an *accounting document*. The annual budget provides the municipality with expenditure authority and the authority to levy taxes to finance those expenditures.
- The budget also serves as an *operational guide*. It identifies work programs and goals to be achieved for each City department in the coming fiscal year.
- At the highest level, the budget is an important *policy document*. The annual budget process is the one time during the year when all City operations and processes are reviewed in a comprehensive manner. The City reviews the needs of the community, priorities, and goals and then matches resources to fund those initiatives. Resources are limited, so choices must be made. The annual budget reflects those choices.
- Finally, throughout all levels, the budget is a *communications tool*. It is one of the means that the City uses to explain the various demands, needs, constraints, resources, and opportunities it faces. It communicates the choices made and the direction in which the City is headed. As readers review the information in this document, they will see elements of each of these aspects of a budget.

### Purpose of the Annual City Budget

The purpose of the budget document is to present to the public and the City Commission a comprehensive picture of proposed operations for the budget year to meet the needs of the residents of Sterling.

The budget is intended to accomplish three things:

1. To provide city management with the opportunity to present its recommendations for the levels of services and methods of financing these services in the coming year,

2. To provide the most effective control possible of the City Commission over city administration, and
3. To provide the city administration with the opportunity to highlight the various needs of the community.

The City Commission has the opportunity to judge the adequacy of the recommended programs and to set the level of City services by comparing the needs of one service over the needs of another. The City Commission must also weigh the desirability of the services proposed against the burden of taxes required to finance any proposed changes.

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

### **Budget Process**

The City's budget/fiscal year begins on January 1 and ends on December 31 of each year. The City follows a calendar process in preparing, proposing, and adopting the budget.

In April, the City Manager and City Clerk meet to consider the revenue projections for the current and upcoming fiscal year. These revenue projections become the basis for building the next fiscal year's expenditure budget.

In May, City department directors meet with the City Manager and City Clerk to review historical and current expenditure trends and identify operational and capital improvement priorities for the upcoming fiscal year.

In June, July and August, the City Manager presents the proposed budget to the City Commission during regular City Commission meetings. If necessary, the notice to exceed the revenue neutral rate (RNR) is approved by the City Commission and sent to the Rice County Clerk in July.

In September, the City Commission holds public hearings on the proposed mill levy for the budget year, and the proposed budget. In accordance with State law, at least 10 days prior to the public hearings on the mill levy and the proposed budget, a legal notice is published in the official City newspaper, the *Sterling Bulletin*, and on the City's website. Once the legal notice is published, the proposed expenditure and ad valorem tax may not be increased. Following the public hearings, the City Commission votes to approve the final mill levy and adopt the budget through an ordinance. The adopted budget must be sent to the Rice County Clerk by October 1.

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

Each month during the fiscal year, the Administration Department prepares a month-to-date and year-to-date summary of revenues and expenditures for each fund. These reports are disseminated to the City Manager and all City departments.

At the conclusion of a fiscal year, the City contracts with an independent audit firm to conduct an annual audit of the City's financial statements.

### **Budget Basis**

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

Since the primary objective of a government is to provide services to its constituents within the guidelines of financial constraints, the purpose of the annual budget is to indicate the sources of the revenues used to fund the government's operations and how those funds will be expended for a defined period of time. An audit by an independent Certified Public Accountant at the end of the budget year is essential to provide accountability for the governmental use of the public resources.

The use of fund accounting is one of the major differences between governmental and commercial accounting. Fund accounting requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenditures, assets, liabilities and cash balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds.

### **Accounting Basis**

The City's funds are grouped into various categories for financial statement presentation purposes.

The City's audited financial statement, which is available on the City's website, is prepared using the regulatory cash basis of accounting. The regulatory basis financial statement consists of a single basic financial statement, which is a summary statement containing all funds and related units included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the

required financial information that is presented is considered regulatory-required supplemental information which includes:

1. A fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted,
2. Individual fund schedules for all funds except agency funds, with budget comparisons for funds which are required to be budgeted, and
3. A fund summary schedule for agency funds only showing cash balances and changes therein.

The City's major funds include:

- General Fund
- Special Street Fund
- Electric Fund
- Sewer Fund
- Water Fund

#### Fund Descriptions

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

The following is the fund structure contained in the City's 2026 Budget:

1. **General Fund:** The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds.
2. **Special Street Fund:** The Special Street Fund accounts for all financial transactions relating to street and highway repair, maintenance and construction.
3. **Special Purpose Funds:** These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance particular functions or activities of the City. Budgeted funds include:
  - Ambulance and Fire Equipment Fund
  - Cemetery Fund
  - Community Cemetery Fund
  - Library Fund
  - Special Parks and Recreation Fund
4. **Bond and Interest Fund:** The Bond and Interest Fund is used to account for the payment of principal and interest on the City's debt issuances. Revenues for this purpose include ad valorem taxes, special assessment taxes, and motor vehicle taxes.

5. **Business Funds:** The Business Funds are self-supporting in that the user fees support all operational and capital costs. In addition, certain transfers are made from some Business Funds to reimburse the General Fund for salaries and administrative costs as well as other operational expenses. Budgeted funds include:

- Electric Fund
- Medical Services Fund
- Sewer Fund
- Water Fund

**Category Descriptions**

For managerial control purposes, budgeted expenditures are accounted for using five expenditure categories: Personal Services, Commodities, Contractual Services, Capital Outlay, and Projects.

## **Statutory Budget Requirements**

Kansas statutes require that an annual operating budget be adopted for the general fund, special revenue funds (unless exempted by a specific statute), debt service funds, and business funds. Statute requires the budget to balance, meaning that estimated expenditures equal estimated revenues.

All budgets are prepared using the regulatory cash basis further modified by the encumbrance method of accounting – that is, commitments evidenced by documents such as purchase orders and contracts in addition to disbursements and accounts payable are all recorded as expenditures although the actual funds have yet to be released to the billing source.

Furthermore, the statutes provide for the following sequence and timetable in adoption of budgets:

### If exceeding RNR

June 15: Assessed property valuation estimates distributed by County Clerk.  
July 20: Deadline to notify County Clerk of intent to levy above RNR.  
Aug. 20 – Sep. 20: Hold RNR hearing prior to or in conjunction with your budget hearing.  
Aug. 20 – Oct. 1: Hold budget hearing; governing body formally adopts budget; governing body certifies budget to County Clerk.

### If NOT exceeding RNR

June 15: Assessed property valuation estimates distributed by County Clerk.  
Sep. 20: Deadline to hold budget hearing.  
Oct. 1: Deadline for governing body to certify budget to County Clerk.

### **Amending the Budget**

Supplemental appropriations and transfers among budget categories are occasionally required within a fiscal year. To amend the budget, the proposed amendment must appear in the official City newspaper at least 10 days prior to a public hearing.

Residents may address the City Commission regarding the proposed budget amendment at the hearing. After the hearing the City Commission may then vote to amend the budget. Approved amendments are then submitted to the State Division of Accounts & Reports for record.

### **Public Participation**

Kansas law requires the opportunity for public input and participation throughout the budget process. All budget meetings and City Commission meetings are open to the public and are advertised as such.



Citizen participation in local government need not be limited to the budget process. It is the right of all residents to participate in the process of governance. Among other avenues, residents can become involved through communicating with their elected representatives, by attending public meetings, or by serving on civic advisory boards and committees or the governing body.

## **City Manager's Budget Message**

August 29, 2025

Honorable Mayor Inwood, Vice-Mayor Rowland, City Commissioners Boltz, Bundy, and Jones, and residents of Sterling:

Enclosed in this document is the Fiscal Year 2026 Proposed Budget. Developing the budget is a process benefitting from the input of City staff, elected officials, and residents who work together to prioritize the needs of the City organization in its mission to provide services which help to advance our community.

While the process of developing the budget is an exercise in looking towards the future, it is also an opportunity to examine the recent past and how the community may be changing. The past year has witnessed several historical developments that will greatly impact the future of Sterling and its residents. Great progress was made on the KMW expansion project, which will construct a \$105 million manufacturing and North American headquarters facility and bring 251 new manufacturing and administrative jobs to the city over the next several years. The City is committed to constructing the electric, roadway, wastewater, and water public infrastructure improvements necessary to serve the new facility, for an estimated cost of \$4.7 million. These infrastructure improvements will benefit not only KMW, but the community as a whole. The water infrastructure improvements will improve water service to the north side of the city, which has struggled with low water flow and pressure for many years. Construction on the public infrastructure projects will begin in October 2025 and all the projects are scheduled to be complete by the summer of 2026.

Turning towards the year ahead, the Proposed Budget is centered on conservative financial management and optimism about the future. The proposed mill levy rate of 42.643 mills is an increase of 2.00 mills from the 2025 rate, with one additional mill allocated to both the General Fund and the Cemetery Fund. The proposed mill levy is 2.983 mills above the revenue neutral rate (RNR). The RNR is the mill levy rate for the current year that would generate the same property tax revenue as levied the previous year using the current year's total assessed valuation. Therefore, a mill levy rate above RNR will generate more property tax revenue than was raised in the previous year. The proposed mill levy rate would raise \$757,299 in property tax revenue, which would be an increase of \$52,981 from 2025. The proposed mill levy rate reflects the needs of a growing community that is also wary about the burden borne by property owners. The Proposed Budget makes significant allocations towards increases in salaries and wages, health insurance, debt service and maintenance on the Sterling Municipal Pool and Bathhouse. These additions are coordinated with reductions in spending on other line items that will require fiscal discipline on the part of City staff throughout the year.

## **The City's Financial Position**

### **Revenue projection assumptions**

- **Property tax (less NRP rebates):** Projections for property taxes are calculations based on the value of one mill multiplied by the number of mills levied. The value of a mill is determined based on a report issued by the County with the city's most recent assessed valuation. The value of one mill in 2026 is \$17,759 based on an assessed valuation for Sterling of \$17,758,883. Overall property tax revenue is expected to grow to \$757,299, an increase of \$52,981 from 2025.
  - The General Fund is allocated 17.478 mills and revenue is expected to increase \$24,858.
  - The Special Street Fund is allocated 10.985 mills and revenue is expected to increase \$4,728.
  - The Ambulance & Fire Equipment Fund is allocated 4.693 mills and revenue is expected to increase \$2,008.
  - The Cemetery Fund is allocated 5.643 mills and revenue is expected to increase \$19,746.
  - The Library Fund is allocated 3.844 mills and revenue is expected to increase \$1,641.
- **Sales tax:** The City receives two different distributions of sales tax: the 1.0% County sales tax that is distributed to cities based on a formula comprised of the mill levy and population and is deposited into the General Fund, and the 1.0% City sales tax that is deposited into the Special Street Fund and is dedicated to street maintenance and improvement. Overall, between the two funds, this revenue source is projected to increase based on average historical performance.
- **Sales to customers:** Charges to the City's electric, wastewater, and water utility customers. Charges are assessed through the City's monthly utility billing process and are calculated by usage at set rates. The rates for the water utility are scheduled to increase each year on July 1 until 2026. Additional rate increases for all three utilities will also go into effect within Fiscal Year 2026. The revenue from these rate increases will be utilized for debt service payments associated with the Series 2025 Temporary Improvement Note issuance. Revenue across the three utilities is expected to increase based on average historical performance, general growth in the number of customers, and rate increases.
- **Franchise fees.** A set percentage, generally 5.0%, is charged on the revenues received by the providers of telephone, cable, and gas services within the city. Franchise fees are projected to increase based on average historical performance and general growth in the community.
- **Vehicle tax:** Property taxes paid on motor vehicles. Includes taxes paid on the purchase of new vehicles, when a vehicle is registered, and when registrations are renewed. Distributions are made from the County to municipalities on a semi-quarterly basis. Overall revenue is expected to increase slightly based on the County's projections.

- Neighborhood Revitalization Program (NRP) tax rebate. The Neighborhood Revitalization Program (NRP) offers property tax rebates to property owners as a tool to promote growth and economic development. Overall rebates are expected to increase due to an overall increase in the City's mill levy rate.

Expense projection assumptions

- Salaries and wages. The salaries and wages paid to the City's full-time, part-time, and seasonal employees. The number of full-time equivalent (FTE) employees is expected to remain the same in 2025 at 26.5. Salaries and wages for full-time employees are projected to increase 4.0% over current year levels for a 3.0% across-the-board cost-of-living adjustment (COLA), and a potential 1% merit increase. COLAs are implemented to help workers keep pace with inflation in general living expenses. Employees who earn a satisfactory annual performance evaluation are eligible to receive a merit increase.
- Health insurance. The City's employer share of providing health and dental benefits to qualified employees. The City contracts with Blue Cross Blue Shield (BCBS) of Kansas for primary coverage and Freedom Claims Management, Inc. (FCMI) for secondary coverage. The City's partnership with FCMI allows it to build reserves based on the difference between budgeted and actual claims costs. In 2026, the City will utilize a portion of its reserves to help defray increases in the contract with BCBS. Expenses are projected to increase 20.0% over current year levels with the application of reserves.
- Facility maintenance. Maintenance of City-owned facilities. An investment of \$50,000 in the Sterling Municipal Pool and Bathhouse is budgeted from the General Fund to stabilize the facility while discussions are held on the future of the municipal pool. A further \$10,000 is budgeted from the General Fund towards building maintenance for the Sterling Free Public Library. The entirety of the Medical Services Fund budget of \$68,491 is dedicated towards maintenance and improvement projects for the Sterling Medical Center building.
- New equipment. The maintenance of existing equipment and the procurement of new equipment that is used in the provision of City services. The purchase of new 9-millimeter pistols for each police officer is budgeted for in 2026.
- Capital projects. Infrastructure-related projects and the procurement of heavy vehicles and equipment. Capital projects include street resurfacing and grant funding from KDOT for roadway improvements for the KMW expansion project. Financing payments towards the procurement of a new fire engine are included in the 2026 budget.
- Debt service. Principal and interest payments towards the City's outstanding loans and debt. The City has 10 outstanding issuances, which include the Series 2020 GO Bond issuances for electric, street, wastewater, and water improvements; the Series 2024 GO Bond issuance which funded the City's acquisition of the KMW expansion site property; the Series 2025 Temporary Improvement Note issuances for the electric, street, wastewater and water

improvements for the KMW expansion project; and the 2010 Sewer Revolving Loan issuance. Total City indebtedness is projected to be \$7,232,384 by the end of 2026, after a total of \$500,605 is spent during the year on debt service.

### **Overview of Major Funds**

The following selected funds represent the major groupings of accounts into which revenue is received and from which expenditures are made. The projected cash balance in a fund is listed separately and not included in the revenue totals and cash carryover is excluded from the expense budgets to more clearly present activity anticipated within the year. The City maintains other funds not discussed below due to their relative size, which include, but are not limited to, the Ambulance & Fire Equipment, Cemetery, Community Cemetery, Medical Services, Library and Special Parks funds.

#### **General Fund**

2026 Revenue: \$1,195,057

2026 Expenses: \$1,194,747

2026 Cash Balance: \$134,251

The General Fund is the primary fund for general purpose government operations. Total projected revenue for 2026 is 6.3% higher than the 2025 budget, due primarily to growth in miscellaneous charges, property tax and state assessed utility revenues. The General Fund is allocated 17.478 mills in property tax revenue for 2026, which is an increase of 1.00 mills / \$24,858 from the 2025 budget. The total expense budget for 2026 is essentially flat with the 2025 budget, increasing just of 0.1%. This reflects a balance of decreases, including for new police vehicles, pool stabilization funds, and fire transfers to reserves; and increases, including for salaries and wages, health insurance, and debt service.

#### **Special Street Fund**

2026 Revenue: \$1,167,682

2026 Expenses: \$1,123,585

2026 Cash Balance: \$1,199,150

The Special Street Fund is dedicated to the maintenance and improvement of the City's roadway network. The major recurring revenue sources in the Special Street Fund are property tax and sales tax. Revenue for 2026 is projected to increase 5.7% from the 2025 budget, due largely to growth in sales tax revenue. The fund is allocated 10.985 mills of property tax for 2026, which is level with the 2025 allocation, and an increase of \$4,728 from the 2025 budget. The City's 1% sales tax is received in this fund and is projected to grow 15.7% in line with historical average growth rates. Expenditures for 2026 are 1.1% higher than the 2025 budget, due to increases in salaries and wages, health insurance, and debt service.

#### **Electric Fund**

2026 Revenue: \$2,984,768  
2026 Expenses: \$2,678,498  
2026 Cash Balance: \$1,501,278

The Electric Fund is an enterprise fund dedicated to the operation of the City's electric utility. Enterprise funds represent business-type activities that governments undertake, such as utility systems. Electricity sales are the predominate revenue source in this fund, making up 86.4% of total revenue. Revenue for 2026 is expected to decrease -5.8%, as revenue from electricity sales has started to decline over the past three years. The expenditures budgeted for 2025 are a -14.7% decrease from the 2025 budget, attributable in part to the removal of the funds that were budgeted in 2025 for the purchase of a small bucket truck for the Electrical Distribution Department.

#### Sewer Fund

2026 Revenue: \$519,747  
2026 Expenses: \$519,173  
2026 Cash Balance: \$46,261

The Sewer Fund is an enterprise fund dedicated to the operation of the City's wastewater utility. Enterprise funds represent business-type activities that governments undertake, such as utility systems. Wastewater charges paid by the system's customers are the only significant revenue source in the fund, comprising 96.6% of total revenue. Revenue in 2026 is projected to increase 12.3% from 2025, due primarily to rate increases scheduled for 2026. Expenditures are budgeted to grow 14.0% due primarily to increases in debt service.

#### Water Fund

2026 Revenue: \$619,309  
2026 Expenses: \$611,696  
2026 Cash Balance: \$352,266

The Water Fund is an enterprise fund dedicated to the operation of the City's water utility. Enterprise funds represent business-type activities that governments undertake, such as utility systems. Nearly all the regular revenue in this fund comes from the sale of water to the utility's customers, which accounts for 96.3% of the revenue budget. In 2026, revenue is projected to increase 31.7% over the prior year, due primarily to rate increases scheduled for 2026. Expenses are anticipated to decrease -15.1%, due in large part to a significant decrease in the capital outlay budget, the resources from which have been reallocated to the fund's cash balance.

#### **Conclusion**

The 2026 Proposed Budget enables the City to continue to make progress on important community goals while at the same time limiting growth in expenditures to ease the burden placed on taxpayers. The proposed mill levy rate of 42.643

represents a prudent increase to the tax levy that enables the City to continue providing a level of service expected by the community, while limiting the impact to taxpayers to what is strictly necessary for operations. Municipal staff and elected officials and the residents of the community form a team that works everyday towards a prosperous future for Sterling, while also safeguarding the traditions that make our city unique. As City Manager, I will always strive to help lead a City organization that is honest, reliable, sensible in its actions and ambitious towards its goals and ultimately worthy of every resident's trust. This trust is the foundation of every successful community, and I believe that the budget developed for the coming year helps to maintain the confidence which Sterling's residents have in their local government.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ian Hutcheson', with a stylized, sweeping flourish at the end.

Ian Hutcheson  
City Manager



## City of Sterling Fiscal Year 2026 Organizational Chart

Citizens
Elected Officials
Civic Boards
City Departments

### Citizens

### City Commission

- Mayor
- Vice Mayor
- 3 City Commissioners

<u>Housing Authority</u> <ul style="list-style-type: none"> <li>• Chairperson</li> <li>• Vice-Chairperson</li> <li>• 3 Board Members</li> </ul>	<u>Library Board</u> <ul style="list-style-type: none"> <li>• President</li> <li>• Vice President</li> <li>• Treasurer</li> <li>• Secretary</li> <li>• 3 Board Members</li> </ul>	<u>Park Advisory Board</u> <ul style="list-style-type: none"> <li>• Chairperson</li> <li>• Vice-Chairperson</li> <li>• 4 Board Members</li> </ul>	<u>Planning Commission</u> <ul style="list-style-type: none"> <li>• Chairperson</li> <li>• Vice-Chairperson</li> <li>• Secretary</li> <li>• 4 Planning Commissioners</li> </ul>
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<u>City Manager</u>					
<ul style="list-style-type: none"> <li>• City Manager</li> </ul>					
<u>Administration</u> <ul style="list-style-type: none"> <li>• City Clerk</li> <li>• Utility Billing Clerk</li> <li>• Office Clerk</li> <li>• Custodian (PT)</li> </ul>	<u>Electric Distribution</u> <ul style="list-style-type: none"> <li>• Electric Distribution Superintendent</li> <li>• 2 Electric Linemen</li> </ul>	<u>Electric Production</u> <ul style="list-style-type: none"> <li>• Power Plant Superintendent</li> <li>• 3 Power Plant Operators</li> </ul>	<u>Community Development</u> <ul style="list-style-type: none"> <li>• City Inspector (PT)</li> </ul>	<u>Public Works</u> <ul style="list-style-type: none"> <li>• Public Works Director</li> <li>• 4 Public Works Laborers</li> </ul>	<u>Police</u> <ul style="list-style-type: none"> <li>• Police Chief</li> <li>• Police Sergeant</li> <li>• 3 Patrol Officers</li> </ul>

### City Position Totals\*

Function	2022	2023	2024	2025	2026
Administration	5	5	4	4.5	4.5
City Commission	5	5	5	5	5
Electric Distribution	3	3	3	3	3
Electric Production	2.5	2.5	4	4	4
Community Development	0	0	0	0.5	0.5
Police	5.5	5.5	5	5	5
Public Works	4.5	4.5	5.5	5	5
<b>Total</b>	<b>25.5</b>	<b>25.5</b>	<b>26.5</b>	<b>27.0</b>	<b>27.0</b>

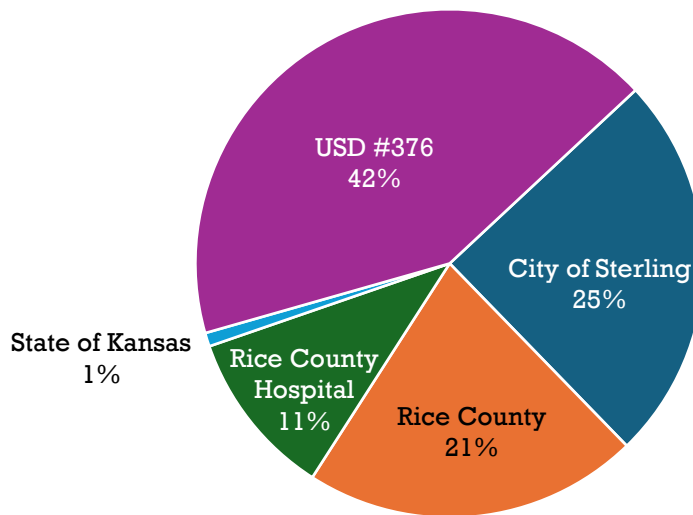
\* Position totals include all full-time and part-time positions and do not include temporary or seasonal employees.

## Budget Year Mill Levy by Taxing Unit

Taxing Subdivision	2021	2022	2023	2024	2025	2026*
City of Sterling	50.007	49.999	45.325	42.297	40.643	42.643
Rice County	37.944	36.154	31.819	30.059	32.918	36.900
Rice County Hospital	21.347	21.173	18.859	18.847	18.847	18.375
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500
USD #376	70.288	72.017	69.670	67.330	66.956	73.392
<b>Total Mill Levy</b>	<b>181.086</b>	<b>180.843</b>	<b>167.173</b>	<b>160.033</b>	<b>160.864</b>	<b>172.810</b>

\* Some 2026 mill levy rates are subject to change based on subsequently scheduled RNR hearings.

## 2026 Estimated Mill Levy by Taxing Subdivision



### Calculating the City Mill Levy Requirement

A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the tax dollars needed for financing the City budget.

First, the City (the taxing district) arrives at a total amount for expenditures in the taxing funds. In Sterling, these funds are the General Fund, Library Fund, Consolidated Street Fund, Cemetery, and the Debt Service Fund. After expenditure totals are known, all other revenue sources (non-property taxes and fees) are subtracted. The remainder is the amount to be raised from ad valorem taxes.

The tax levy rate is calculated by dividing the total revenue to be obtained from property taxes by the total assessed value for the taxing district.

## History of the Mill Levy

### City Mill Levy History by Fund

Fund	2022		2023		2024		2025		2026	
	Rev.	Mill Levy	Rev.	Mill Levy	Rev.	Mill Levy	Rev.	Mill Levy	Rev.	Mill Levy
General	\$228,510	20.986	\$255,029	19.919	\$287,929	18.149	\$285,534	16.478	\$310,392	17.478
Library	\$53,422	4.999	\$63,248	4.940	\$71,348	4.497	\$66,625	3.844	\$68,266	3.844
Fire Equip.	\$17,994	1.997	\$21,373	2.000	\$25,299	1.976	\$81,334	4.693	\$83,343	4.693
Cemetery	\$44,990	4.993	\$53,433	5.000	\$63,248	4.940	\$80,469	4.643	\$100,214	5.643
Street	\$164,575	17.015	\$181,820	17.014	\$173,485	13.550	\$190,356	10.985	\$195,083	10.985
<b>Total</b>	<b>\$489,268</b>	<b>50.007</b>	<b>\$538,558</b>	<b>49.999</b>	<b>\$580,309</b>	<b>45.325</b>	<b>\$704,318</b>	<b>40.643</b>	<b>\$757,299</b>	<b>42.643</b>

### City Assessed Valuation History

Year	Valuation	% Change
2016	\$9,411,570	2.8%
2017	\$9,687,431	2.9%
2018	\$10,228,914	5.6%
2019	\$10,576,687	3.4%
2020	\$10,828,523	2.4%
2021	\$11,242,685	3.8%
2022	\$13,644,170	21.4%
2023	\$15,865,157	16.3%
2024	\$17,327,997	9.2%
2025	\$17,758,883	2.5%

## Sales Tax Report

### Special Street Fund City Sales Tax

	2019	2020	2021	2022	2023	2024	2025 YTD
January	\$25,610	\$24,738	\$31,374	\$29,797	\$26,524	\$29,282	\$32,005
February	\$22,833	\$23,930	\$29,289	\$35,619	\$35,544	\$36,500	\$35,873
March	\$22,240	\$24,255	\$32,212	\$30,420	\$31,034	\$34,100	\$31,095
April	\$21,194	\$19,389	\$21,106	\$26,948	\$24,364	\$26,866	\$33,678
May	\$20,525	\$24,255	\$29,029	\$34,608	\$29,416	\$35,875	\$34,189
June	\$21,675	\$27,053	\$23,818	\$42,585	\$25,202	\$26,712	\$43,848
July	\$20,482	\$25,079	\$29,143	\$29,649	\$29,578	\$34,892	
August	\$24,476	\$23,342	\$22,777	\$30,241	\$28,460	\$29,969	
September	\$31,098	\$24,543	\$25,624	\$41,852	\$28,238	\$30,343	
October	\$27,252	\$26,332	\$23,747	\$20,471	\$31,369	\$39,388	
November	\$20,030	\$27,008	\$32,489	\$35,466	\$34,673	\$26,564	
December	\$23,282	\$26,067	\$31,992	\$32,787	\$27,365	\$34,615	
<b>Total</b>	<b>\$280,696</b>	<b>\$295,989</b>	<b>\$332,601</b>	<b>\$390,443</b>	<b>\$351,767</b>	<b>\$385,107</b>	<b>\$210,688</b>
<b>% Change</b>		<b>5.4%</b>	<b>12.4%</b>	<b>17.4%</b>	<b>-9.9%</b>	<b>9.5%</b>	

### General Fund Shared Sales Tax

	2019	2020	2021	2022	2023	2024	2025 YTD
January	\$15,190	\$22,972	\$18,247	\$20,245	\$19,994	\$21,113	\$21,768
February	\$17,254	\$23,033	\$18,525	\$21,061	\$27,304	\$22,781	\$24,892
March	\$14,826	\$22,408	\$20,975	\$19,691	\$22,307	\$21,139	\$22,002
April	\$15,513	\$14,806	\$15,320	\$18,941	\$20,840	\$22,422	\$19,658
May	\$16,638	\$22,408	\$20,448	\$22,339	\$22,582	\$24,585	\$23,769
June	\$14,596	\$23,733	\$17,812	\$23,332	\$22,491	\$21,645	\$27,937
July	\$19,827	\$31,386	\$18,463	\$17,537	\$23,091	\$24,576	
August	\$20,304	\$22,989	\$20,694	\$21,378	\$29,731	\$24,963	
September	\$20,167	\$17,869	\$33,491	\$28,816	\$19,812	\$22,790	
October	\$21,481	\$20,332	\$24,918	\$16,278	\$23,099	\$18,180	
November	\$22,708	\$19,639	\$21,186	\$24,028	\$23,634	\$22,137	
December	\$23,284	\$18,890	\$24,376	\$24,894	\$20,355	\$23,741	
<b>Total</b>	<b>\$221,787</b>	<b>\$260,464</b>	<b>\$254,455</b>	<b>\$258,539</b>	<b>\$275,241</b>	<b>\$270,072</b>	<b>\$140,026</b>
<b>% Change</b>		<b>17.4%</b>	<b>-2.3%</b>	<b>1.6%</b>	<b>6.5%</b>	<b>-1.9%</b>	

## 10-Year Debt Service Schedule

Type of Debt	Date of Issue	Date of Maturity	Interest Rate	Total Debt Service	Interest	2026 Principal	End Balance
<b>General Obligation (GO)</b>							
Series 2020, Electric	2/20/2020	10/1/2040	2.93%	\$751,211	\$12,256	\$25,000	\$546,263
Series 2020, Sewer	2/20/2020	10/1/2040	2.93%	\$228,823	\$3,863	\$10,000	\$164,662
Series 2020, Street	2/20/2020	10/1/2040	2.93%	\$377,461	\$5,650	\$30,000	\$160,300
Series 2020, Water	2/20/2020	10/1/2040	2.93%	\$518,606	\$8,344	\$15,000	\$372,425
Series 2024	10/24/2024	10/1/2044	5.25%	\$630,725	\$21,131	\$15,000	\$594,594
Temp Note Series 2025, Electric	5/15/2025	10/1/2028	4.20%	\$1,404,496	\$71,176	-	\$1,306,701
Temp Note Series 2025, Sewer	5/15/2025	10/1/2028	4.20%	\$1,587,195	\$80,435	-	\$1,506,760
Temp Note Series 2025, Street	5/15/2025	10/1/2028	4.20%	\$1,929,755	\$26,908	-	\$1,858,579
Temp Note Series 2025, Water	5/15/2025	10/1/2025	4.20%	\$530,968	\$97,795	-	\$504,060
<b>Total GO</b>				<b>\$7,959,240</b>	<b>\$327,558</b>	<b>\$95,000</b>	<b>\$7,014,343</b>
<b>Other</b>							
Sewer Revolving Loan	3/1/2010	9/1/2029	2.79%	\$1,571,791	\$7,073	\$70,974	\$218,040
<b>Total Other</b>				<b>\$1,571,791</b>	<b>\$7,073</b>	<b>\$70,974</b>	<b>\$218,040</b>
<b>Total Indebtedness</b>				<b>\$9,531,031</b>	<b>\$334,631</b>	<b>\$165,974</b>	<b>\$7,232,384</b>

City of Sterling, Kansas Fiscal Year 2026 Budget

Type of Debt	Interest	2027 Principal	End Balance	Interest	2028 Principal	End Balance
<b>General Obligation (GO)</b>						
Series 2020, Electric	\$11,256	\$25,000	\$510,007	\$10,256	\$30,000	\$469,750
Series 2020, Sewer	\$3,463	\$10,000	\$151,200	\$3,063	\$10,000	\$138,137
Series 2020, Street	\$4,450	\$35,000	\$120,850	\$3,050	\$35,000	\$82,800
Series 2020, Water	\$7,744	\$20,000	\$344,681	\$6,944	\$20,000	\$317,737
Series 2024	\$20,344	\$15,000	\$559,250	\$19,556	\$15,000	\$524,694
Temp Note Series 2025, Electric	\$51,660	-	\$1,281,660	\$1,230,000	\$51,660	-
Temp Note Series 2025, Sewer	\$58,380	-	\$1,448,380	\$1,390,000	\$58,380	-
Temp Note Series 2025, Street	\$70,980	-	\$1,760,980	\$1,690,000	\$70,980	-
Temp Note Series 2025, Water	\$19,530	-	\$484,530	\$19,530	\$465,000	-
<b>Total GO</b>	<b>\$247,806</b>	<b>\$105,000</b>	<b>\$6,661,537</b>	<b>\$4,372,399</b>	<b>\$756,020</b>	<b>\$1,533,118</b>
<b>Other</b>						
Sewer Revolving Loan	\$5,258	\$73,486	\$138,600	\$3,391	\$75,352	\$59,856
<b>Total Other</b>	<b>\$5,258</b>	<b>\$73,486</b>	<b>\$138,600</b>	<b>\$3,391</b>	<b>\$75,352</b>	<b>\$59,856</b>
<b>Total Indebtedness</b>	<b>\$253,064</b>	<b>\$178,486</b>	<b>\$6,800,137</b>	<b>\$246,810</b>	<b>\$4,960,352</b>	<b>\$5,902,975</b>

Type of Debt	Interest	2029 Principal	End Balance	Interest	2030 Principal	End Balance
<b>General Obligation (GO)</b>						
Series 2020, Electric	\$9,356	\$30,000	\$430,394	\$8,456	\$30,000	\$391,938
Series 2020, Sewer	\$2,763	\$10,000	\$125,375	\$2,463	\$10,000	\$112,912
Series 2020, Street	\$2,000	\$40,000	\$40,800	\$800	\$40,000	\$0
Series 2020, Water	\$6,344	\$20,000	\$291,394	\$5,744	\$20,000	\$265,650
Series 2024	\$18,769	\$15,000	\$490,925	\$17,981	\$15,000	\$457,944
Temp Note Series 2025, Electric	-	-	-	-	-	-
Temp Note Series 2025, Sewer	-	-	-	-	-	-
Temp Note Series 2025, Street	-	-	-	-	-	-
Temp Note Series 2025, Water	-	-	-	-	-	-
<b>Total GO</b>	<b>\$39,231</b>	<b>\$115,000</b>	<b>\$5,688,887</b>	<b>\$35,444</b>	<b>\$115,000</b>	<b>\$5,538,443</b>
<b>Other</b>						
Sewer Revolving Loan	\$1,473	\$77,271	-	-	-	-
<b>Total Other</b>	<b>\$1,473</b>	<b>\$77,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Indebtedness</b>	<b>\$40,704</b>	<b>\$192,271</b>	<b>\$1,378,887</b>	<b>\$35,444</b>	<b>\$115,000</b>	<b>\$1,228,443</b>



City of Sterling, Kansas Fiscal Year 2026 Budget

Type of Debt	Interest	2031 Principal	End Balance	Interest	2032 Principal	End Balance
<b>General Obligation (GO)</b>						
Series 2020, Electric	\$391,938	\$7,856	\$30,000	\$354,082	\$7,256	\$30,000
Series 2020, Sewer	\$112,912	\$2,263	\$10,000	\$100,650	\$2,063	\$10,000
Series 2020, Street	-	-	-	-	-	-
Series 2020, Water	\$265,650	\$5,344	\$20,000	\$240,306	\$4,944	\$20,000
Series 2024	\$457,944	\$17,194	\$15,000	\$425,750	\$16,406	\$15,000
Temp Note Series 2025, Electric	-	-	-	-	-	-
Temp Note Series 2025, Sewer	-	-	-	-	-	-
Temp Note Series 2025, Street	-	-	-	-	-	-
Temp Note Series 2025, Water	-	-	-	-	-	-
<b>Total GO</b>	<b>\$32,656</b>	<b>\$75,000</b>	<b>\$1,120,787</b>	<b>\$30,669</b>	<b>\$75,000</b>	<b>\$1,015,118</b>
<b>Other</b>						
Sewer Revolving Loan	-	-	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Indebtedness</b>	<b>\$32,656</b>	<b>\$75,000</b>	<b>\$1,120,787</b>	<b>\$30,669</b>	<b>\$75,000</b>	<b>\$1,015,118</b>

Type of Debt	Interest	2033 Principal	End Balance	Interest	2034 Principal	End Balance
<b>General Obligation (GO)</b>						
Series 2020, Electric	\$6,619	\$30,000	\$280,207	\$5,981	\$35,000	\$239,225
Series 2020, Sewer	\$1,850	\$10,000	\$76,737	\$1,638	\$10,000	\$65,100
Series 2020, Street	-	-	-	-	-	-
Series 2020, Water	\$4,519	\$20,000	\$190,844	\$4,094	\$25,000	\$161,750
Series 2024	\$15,619	\$15,000	\$363,725	\$14,700	\$20,000	\$329,025
Temp Note Series 2025, Electric	-	-	-	-	-	-
Temp Note Series 2025, Sewer	-	-	-	-	-	-
Temp Note Series 2025, Street	-	-	-	-	-	-
Temp Note Series 2025, Water	-	-	-	-	-	-
<b>Total GO</b>	<b>\$28,606</b>	<b>\$75,000</b>	<b>\$911,512</b>	<b>\$26,413</b>	<b>\$90,000</b>	<b>\$795,099</b>
<b>Other</b>						
Sewer Revolving Loan	-	-	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Indebtedness</b>	<b>\$28,606</b>	<b>\$75,000</b>	<b>\$911,512</b>	<b>\$26,413</b>	<b>\$90,000</b>	<b>\$795,099</b>

City of Sterling, Kansas Fiscal Year 2026 Budget

## Proposed and Current Year Budget With 10-Year Actuals by Line Item

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>GENERAL FUND</b>												
<b>REVENUE</b>												
01-00-4101 AD VALOREM PROPERTY TAX	\$ 161,403	\$ 183,290	\$ 199,610	\$ 186,304	\$ 189,180	\$ 218,834	\$215,097	\$228,310	\$253,029	\$264,929	\$285,334	\$310,392
01-00-4102 BACK TAXES	\$ 12,191	\$ 10,638	\$ 9,142	\$ 9,042	\$ 3,083	\$ 8,830	\$9,209	\$8,342	\$9,077	\$9,420	\$10,317	\$16,320
01-00-4103 SALES TAX	\$ 183,370	\$ 160,571	\$ 184,133	\$ 188,234	\$ 221,787	\$ 236,643	\$245,418	\$258,340	\$273,241	\$270,072	\$297,796	\$272,771
01-00-4104 NEIGHBORHOOD REV.	-	-	-	-	-	-	-\$25,792	-\$26,373	-\$20,882	-\$21,827	-\$21,346	-\$21,480
01-00-4105 VEHICLE TAX	\$ 63,233	\$ 34,670	\$ 39,062	\$ 41,846	\$ 29,294	\$ 46,119	\$38,843	\$38,241	\$39,363	\$42,201	\$35,779	\$39,414
01-00-4107 IN-LIEU OF TAXES Special Assessments		\$ 2,393	\$ 1,626		\$ 31,170	\$ 7,300	\$9,270	\$10,736	\$0	\$13,030	\$9,102	\$8,471
01-00-4110 RV TAX	\$ 988	\$ 676	\$ 813	\$ 787	\$ 641	\$ 984	\$779	\$738	\$646	\$693	\$384	\$643
01-00-4112 HEAVY TRUCK	\$ 470	\$ 443	\$ 197	\$ 205	\$ 172	\$ 90	\$71	\$126	\$147	\$109	\$112	\$92
01-00-4113 COMMERCIAL TAGS	\$ 11,446	\$ 6,129	\$ 6,943	\$ 6,501	\$ 6,802	\$ 2,070	\$4,129	\$3,234	\$3,441	\$3,967	\$3,203	\$3,904
01-00-4114 OIL		\$ 763	\$ 1,205	\$ 244	\$ 149	\$ 146	-	-	-	\$223	\$0	\$143
01-00-4115 STATE ASSESSED UTILITIES		\$ 8,990	\$ 9,519	\$ 7,887	\$ 3,928	\$ 4,242	\$3,833	\$3,938	\$3,623	\$8,837	\$3,213	\$20,993
01-00-4116 GUEST TAX	-	-	-	-	-	\$ 3,300	\$8,734	\$10,123	\$8,836	\$9,030	\$10,662	\$7,822
01-00-4117 WATER CRAFT	-	-	-	-	-	-	-	-	-	-	\$186	\$233
01-00-4204 LIQUOR TAX	\$ 303	\$ 373	\$ 291	\$ 362	\$ 1,013	\$ 896	\$1,409	\$1,990	\$1,732	\$1,618	\$2,164	\$1,627

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
01-00-4302 CABLE FRANCHISE	\$ 21,114	\$ 18,014	\$ 17,144	\$ 17,172	\$ 16,523	\$ 15,788	\$14,564	\$13,449	\$12,257	\$5,634	\$11,265	\$4,474
01-00-4303 TELEPHONE FRANCHISE	\$ 6,047	\$ 5,683	\$ 6,802	\$ 5,006	\$ 6,159	\$ 3,260	\$2,962	\$4,514	\$6,915	\$14,415	\$9,138	\$19,002
01-00-4304 NATURAL GAS FRANCHISE	\$ 43,342	\$ 35,992	\$ 40,810	\$ 43,750	\$ 42,766	\$ 36,012	\$44,352	\$60,923	\$69,852	\$45,673	\$77,834	\$93,371
01-00-4305 DOG TAGS	\$ 796	\$ 1,147	\$ 890	\$ 880	\$ 95	\$ 767	\$954	\$1,855	\$1,492	\$1,285	\$1,986	\$2,174
01-00-4306 CAT TAGS	\$ 80	\$ 66	\$ 70	\$ 42	\$ 54	\$ 68	\$184	\$330	\$320	\$220	\$406	\$277
01-00-4311 BUILD, PLUMB, ELEC PERMITS	\$ 2,382	\$ 3,170	\$ 3,425	\$ 1,761	\$ 4,915	\$ 2,530	\$4,939	\$5,545	\$3,790	\$5,067	\$6,948	\$9,548
01-00-4399 MISCELLANEOUS UC/PERMITS	\$ 996	\$ 1,460	\$ 2,610	\$ 3,127	\$ 2,330	\$ 3,355	\$3,550	\$3,750	\$4,800	\$3,255	\$4,560	\$5,907
01-00-4401 SALES TO CUSTOMERS	\$ 17,673	\$ 17,606	\$ 17,679	\$ 18,359	\$ 30,183	\$ 30,346	\$30,274	\$30,267	\$30,860	\$31,350	\$39,953	\$62,876
01-00-4410 GOLF CART REGISTRATION	\$ 165	\$ 135	\$ 105	\$ 120	\$ 255	\$ 405	\$980	\$1,080	\$680	\$640	\$881	\$2,121
01-00-4412 POOL USE-REC COMMISSION	-	-	-	-	-	-	-	\$1,000	-	\$192.00	\$400	\$1,000
01-00-4413 SC POLICE CONTRACT	\$ 20,000	\$ 24,000	\$ 18,000	\$ 32,000	\$ 24,000	\$ 24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
01-00-4415 DOG IMPOUNDMENT	\$ 382	\$ 473	\$ 261	\$ 739	\$ 234	\$ 769	\$135	\$352	\$175	\$175	\$250	\$452
01-00-4417 COURT FEES	\$ 14,859	\$ 11,232	\$ 15,106	\$ 15,193	\$ 18,123	\$ 13,000	\$19,058	\$22,792	\$16,222	\$5,576	\$10,000	\$4,477
01-00-4418 LAKE CAMPING FEES	\$ 7,380	\$ 10,983	\$ 19,842	\$ 24,895	\$ 22,229	\$ 19,456	\$36,641	\$24,615	\$16,726	\$19,020	\$16,225	\$20,449
01-00-4420 SWIM TICKET SALES	\$ 7,178	\$ 6,622	\$ 8,023	\$ 7,941	\$ 2,583	\$ 2,634	\$5,143	\$3,644	\$4,730	\$3,609	\$5,007	\$5,320
01-00-4421 POOL CONCESSIONS	\$ 5,171	\$ 4,797	\$ 4,100	\$ 3,870	\$ 3,998	-	\$2,791	\$3,496	\$4,466	\$5,077	\$5,650	\$4,454

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
01-00-4423 OPIOID SETTLEMENT	-	-	-	-	-	-	-	\$333	\$3,266	\$4,295	\$2,089	\$2,208
01-00-4423 REFUSE COLLECTIONS	\$ 94,173	\$ 96,731	\$ 99,273	\$ 102,137	\$ 94,047	\$ 86,767	\$87,766	\$88,841	\$89,686	\$90,720	\$98,633	\$110,828
01-00-4497 GP BOND PROCEEDS A.2024	-	-	-	-	-	-	-	-	-	\$30,733	-	-
01-00-4499 MISC. REVENUE CHARGES	\$ 23,078	\$ 13,307	\$ 34,182	\$ 37,253	\$ 34,339	\$ 33,220	\$3,734	\$15,715	\$23,310	\$3,434	\$10,000	\$37,322
01-00-4301 INTEREST - INVESTMENTS	\$ 415	\$ 433	\$ 1,733	\$ 3,270	\$ 6,337	\$ 3,714	\$607	\$4,871	\$7,638	\$5,168	\$11,437	\$3,892
01-00-4302 INTEREST - CHECKING	\$ 60	\$ 312	\$ 68	\$ 164	\$ 387	\$ 696	\$150	\$749	\$2,084	\$3,361	\$3,126	\$2,063
01-00-4303 INTEREST - MAXIMIZER	\$ 300	\$ 1,288	\$ 1,933	\$ 2,993	\$ 4,440	\$ 3,197	\$2,167	\$2,203	\$8,968	\$10,490	\$10,760	\$2,224
01-00-4310 VETERANS WAR MEMORIAL	\$ 200	\$ 30	\$ 30	-	-	-	-	-	-	-	-	-
01-00-4602 Transfer from Sewer	\$ 17,192	\$ 18,292	\$ 18,273	\$ 23,532	\$ 18,273	\$ 18,273	\$18,273	\$18,273	\$18,273	\$0	\$17,000	\$0
01-00-4603 Transfer from Electric Fund	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000	\$ 120,000	\$ 95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$67,928	\$73,000
01-00-4606 Transfer From Water Fund	\$ 14,500	\$ 14,500	\$ 14,500	\$ 13,800	\$ 13,800	\$ 18,273	\$18,273	\$18,273	\$0	\$0	\$24,000	\$32,000
01-00-4611 FIRE DEPARTMENT GRANTS	-	-	-	-	-	-	-	\$4,273	\$2,701	-\$2,372	\$3,000	\$3,000
01-00-4699 MISCELLANEOUS OTHER	-	-	-	-	-	-	\$6,641	\$5,000	\$640		\$1,000	\$1,000
Total GFRevenue less Taxes	\$ 688,684	\$ 627,308	\$ 692,840	\$ 732,316	\$ 808,333	\$ 784,374	\$ 739,088	\$ 787,406	\$ 796,077	\$ 767,634	\$ 837,090	\$ 884,398
Total GF W Taxes	\$ 830,087	\$ 812,398	\$ 892,449	\$ 918,620	\$ 997,733	\$ 1,003,208	\$ 934,183	\$ 1,013,916	\$ 1,051,106	\$ 1,032,384	\$ 1,122,624	\$ 1,194,990
EXPENDITURES												
Administration												
Personnel												
01-00-3101 REGULAR SALARIES	\$ 38,424	\$ 60,060	\$ 60,339	\$ 63,123	\$ 65,300	\$ 69,369	\$75,420	\$80,239	\$83,841	\$61,193	\$89,633	\$81,339

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
01-00-5105 MUNICIPAL JUDGE	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,130	\$ 3,300	\$ 3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
01-00-5120 FICA EXPENSE	\$ 3,053	\$ 4,874	\$ 4,813	\$ 3,076	\$ 3,308	\$ 3,681	\$6,143	\$6,368	\$6,832	\$6,004	\$7,251	\$6,374
01-00-5121 WORKMAN'S COMP	\$ 100	\$ 92	\$ 67		\$ 100	\$ 116	\$236	\$147	\$203	\$521	\$210	\$7,080
01-00-5122 UNEMPLOYMENT INSURANCE	\$ 120	\$ 88	\$ 248	\$ 41	\$ 40	\$ 43	\$50	\$63	\$84	\$101	\$70	\$173
01-00-5123 RETIREMENT KPERS	\$ 3,108	\$ 4,803	\$ 4,381	\$ 3,338	\$ 3,774	\$ 6,033	\$6,271	\$7,130	\$6,903	\$7,130	\$8,730	\$7,827
01-00-5130 HEALTH INSURANCE	\$ 13,546	\$ 13,368	\$ 14,422	\$ 14,330	\$ 13,247	\$ 13,673	\$16,512	\$13,878	\$17,523	\$11,740	\$18,400	\$24,488
01-00-5131 ICMA CONTRIBUTION	\$ 1,086	\$ 1,247	\$ 1,348	\$ 1,841	\$ 1,461	\$ 1,489	\$1,827	\$2,633	\$2,303	\$1,394	\$1,477	\$1,954
01-00-5132 LIFE INSURANCE	\$ 123	\$ 119	\$ 137	\$ 119	\$ 177	\$ 1,434	\$103	\$329	\$128	\$141	\$300	\$463
Total Personnel	\$ 86,042	\$ 87,133	\$ 88,836	\$ 93,121	\$ 96,907	\$ 103,219	\$ 109,861	\$ 116,289	\$ 121,323	\$ 91,524	\$ 129,393	\$ 133,208
Commodities												
01-00-5201 OFFICE SUPPLIES	\$ 1,999	\$ 1,892	\$ 1,229	\$ 1,133	\$ 2,130	\$ 1,733	\$1,823	\$2,068	\$1,714	\$1,617	\$1,500	\$1,500
01-00-5299 MISC. COMMODITIES	\$ 2,913	\$ 1,427	\$ 999	\$ 1,860	\$ 2,228	\$ 4,897	\$3,123	\$1,954	\$2,704	\$7,264	\$2,500	\$2,500
Total Commodities	\$ 4,913	\$ 3,319	\$ 2,228	\$ 2,993	\$ 4,358	\$ 6,630	\$ 4,949	\$ 4,022	\$ 4,418	\$ 8,882	\$ 4,000	\$ 4,000
Contractual												
01-00-5302 PRINTING	\$ 229											
01-00-5305 AUDIT	\$ 3,188	\$ 969	\$ 3,400	\$ 1,030	\$ 2,640	\$ 3,000	\$4,463	\$1,860	\$3,474	\$4,614	\$3,860	\$3,860
01-00-5306 GAS HEAT	\$ 1,673	\$ 2,894	\$ 1,610	\$ 1,806	\$ 1,639	\$ 1,111	\$1,211	\$2,081	\$2,023	\$1,572	\$2,500	\$2,500
01-00-5307 COURT EXPENSE	\$ 3,846	\$ 2,933	\$ 4,428	\$ 2,548	\$ 3,796	\$ 2,393	\$3,931	\$3,682	\$3,863	\$947	\$3,000	\$1,000
01-00-5310 DUES & MEMBERSHIP	\$ 460	\$ 60	\$ 430	\$ 270	\$ 791	\$ 63	\$33	\$250	\$33	\$991	\$300	\$2,000

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
01-00-5311												
TRAINING	\$ 1,223	\$ 315	\$ 624	\$ 926	\$ 685	\$ 440	\$1,040	\$2,146	\$1,813	\$4,330	\$2,000	\$2,000
01-00-5313												
LIBRARY BUILDING MAINTENANCE	\$ 4,292	\$ 1,030	\$ 1,365	\$ 2,353	\$ 3,047	\$ 2,316	\$2,782	\$8,174	\$9,620	\$12,236	\$5,000	\$10,000
01-00-5315												
BUILDING MAINT.	\$ 12,618	\$ 2,654	\$ 1,869	\$ 4,771	\$ 3,459	\$ 2,211	\$3,057	\$3,791	\$3,712	\$3,553	\$3,000	\$3,000
01-00-5330												
ADVERTISING									\$440	\$1,337	\$0	\$0
01-00-5332												
INSURANCE	\$ 8,078	\$ 8,209	\$ 7,928	\$ 9,638	\$ 6,332	\$ 8,677	\$10,986	\$11,982	\$10,706	\$11,906	\$12,000	\$12,038
01-00-5343												
BOND PRINCIPAL										\$0	\$0	\$15,000
01-00-5344												
INTEREST COUPONS										\$0	\$0	\$21,131
01-00-5370												
LEGAL RETAINER	\$ 18,333	\$ 21,000	\$ 21,000	\$ 19,275	\$ 21,000	\$ 21,350	\$21,600	\$21,600	\$21,800	\$22,800	\$22,800	\$22,800
01-00-5395												
REFUSE CONTRACT PAYMENTS	\$ 87,440	\$ 89,072	\$ 91,448	\$ 94,324	\$ 86,653	\$ 79,931	\$87,782	\$74,770	\$81,232	\$83,290	\$88,000	\$110,828
01-00-5399												
MISC. CONTRACTUAL	\$ 12,310	\$ 19,233	\$ 12,237	\$ 25,457	\$ 25,505	\$ 25,330	\$28,188	\$64,682	\$87,252	\$71,487	\$30,000	\$30,368
<b>Total Contractual</b>	<b>\$ 153,692</b>	<b>\$ 148,390</b>	<b>\$ 146,340</b>	<b>\$ 162,418</b>	<b>\$ 155,567</b>	<b>\$ 147,426</b>	<b>\$ 165,096</b>	<b>\$ 195,018</b>	<b>\$ 227,970</b>	<b>\$ 219,061</b>	<b>\$ 172,460</b>	<b>\$ 236,525</b>
<b>Capital Outlay</b>												
01-00-5402												
EQUIPMENT RESERVE EXPENSE										\$50,000	-	-
01-00-5499												
MISC CAPITAL OUTLAY	\$ 38,120	\$ 7,239	\$ 13,281	\$ 21,143	\$ 83,062	\$ 7,210	\$4,226	\$2,000	\$31,935	\$1,120	\$5,000	\$0
01-00-5500												
CASH CARRY OVER									\$3,613	\$0	\$339,514	\$250,000
01-00-5503												
MAIN STREET DONATION	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$15,000	\$15,000	\$45,000	\$45,000	\$40,000	\$25,000
01-00-5508												
FIREWORKS DONATION	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000	\$15,000
01-00-5997												
REAL ESTATE PURCHASES	\$ 699									-	-	-

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
01-00-9998												
COMPREHENSIVE PLAN	\$ 19,196	\$ 24,621								-	-	-
01-00-9999												
PROJECTS	\$ 483	\$ 348								-	-	-
Total Capital Outlay	\$ 78,499	\$ 92,208	\$ 33,281	\$ 41,143	\$ 103,062	\$ 27,210	\$ 24,726	\$ 22,900	\$ 83,569	\$ 101,120	\$ 389,514	\$ 290,000
Total Administration	\$ 323,143	\$ 291,050	\$ 270,705	\$ 299,677	\$ 339,894	\$ 284,905	\$ 304,632	\$ 337,829	\$ 439,280	\$ 420,586	\$ 695,367	\$ 663,733
General Fund												
Police												
Personnel												
01-01-9101												
REGULAR SALARIES	\$ 254,073	\$ 254,325	\$ 269,319	\$ 265,316	\$ 270,169	\$ 278,023	\$301,648	\$293,356	\$313,882	\$336,755	\$323,567	\$343,869
OVERTIME										-	-	-
ANIMAL CONTROL OFFICER										-	-	-
01-01-9118										-	-	-
01-01-9120												
FICA EXPENSE	\$ 19,604	\$ 19,614	\$ 20,713	\$ 20,288	\$ 20,633	\$ 21,395	\$23,011	\$22,339	\$23,868	\$25,660	\$30,037	\$27,046
01-01-9121												
WORKMAN'S COMP	\$ 2,000	\$ 4,487	\$ 3,653	\$ 1,372	\$ 2,000	\$ 6,464	\$6,742	\$6,220	\$5,574	\$4,966	\$9,000	\$8,983
01-01-9122												
UNEMPLOYMENT INSURANCE	\$ 225	\$ 561	\$ 124	\$ 241	\$ 209	\$ 264	\$200	\$239	\$334	\$423	\$250	\$279
01-01-9123												
RETIREMENT-KPERS	\$ 25,829	\$ 23,335	\$ 23,423	\$ 24,070	\$ 25,401	\$ 26,012	\$27,049	\$26,367	\$29,057	\$33,918	\$40,162	\$36,000
01-01-9130												
HEALTH INSURANCE	\$ 70,381	\$ 68,782	\$ 65,612	\$ 63,393	\$ 81,227	\$ 86,168	\$76,714	\$74,776	\$79,948	\$86,709	\$69,849	\$81,046
01-01-9131												
ER ICMA CONTRIBUTION	\$ 2,186	\$ 2,236	\$ 2,191	\$ 2,260	\$ 2,342	\$ 2,305	\$2,488	\$2,465	\$2,632	\$2,960	\$3,500	\$2,926
01-01-9132												
LIFE INSURANCE	\$ 549	\$ 563	\$ 656	\$ 555	\$ 685	\$ 707	\$546	\$1,525	\$633	\$681	\$750	\$824
Total Personnel	\$ 374,846	\$ 373,903	\$ 385,693	\$ 377,495	\$ 402,666	\$ 421,538	\$ 438,398	\$ 427,487	\$ 455,928	\$ 492,072	\$ 477,115	\$ 500,973
Commodities												
01-01-9201												
OFFICE SUPPLIES	\$ 700	\$ 647	\$ 1,431	\$ 569	\$ 1,582	\$ 574	\$761	\$1,084	\$1,023	\$920	\$700	\$700
01-01-9203												
UNIFORM REPLACEMENT	\$ 324	\$ 1,772	\$ 2,304	\$ 1,294	\$ 1,804		\$768	\$4,073	\$1,924	\$580	\$2,500	\$2,500

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
01-01-5205 VEHICLE GAS & OIL	\$ 7,291	\$ 5,846	\$ 6,809	\$ 9,380	\$ 9,233	\$ 7,323	\$12,098	\$17,671	\$13,976	\$12,494	\$13,300	\$12,000
01-01-5207 VEHICLE EXPENSE	\$ 2,516	\$ 1,680	\$ 1,296	\$ 1,591	\$ 2,480	\$ 2,218	\$1,438	\$2,095	\$2,080	\$6,743	\$2,000	\$2,000
01-01-5208 CLOTHING ALLOWANCE	\$ 2,037	\$ 1,074	\$ 1,297	\$ 1,861	\$ 1,839	\$ 1,761	\$1,900	\$1,847	\$1,642	\$599	\$2,000	\$2,000
01-01-5211 EQUIPMENT EXPENSE	\$ 2,378	\$ 1,189	\$ 794	\$ 212	\$ 626	\$ 1,047	\$1,161	\$4,053	\$1,736	\$153	\$1,300	\$1,300
01-01-5299 MISC. COMMODITIES	\$ 1,215	\$ 1,443	\$ 2,757	\$ 2,236	\$ 1,894	\$ 2,370	\$4,306	\$4,421	\$2,713	\$725	\$2,300	\$2,300
Total Commodities	\$ 16,661	\$ 13,631	\$ 16,689	\$ 17,143	\$ 19,510	\$ 15,493	\$ 22,641	\$ 33,246	\$ 23,093	\$ 22,215	\$ 24,700	\$ 23,200
Contractual												
01-01-5301 TELEPHONE EXPENSE	\$ 1,719	\$ 1,778	\$ 2,413	\$ 2,805	\$ 3,439	\$ 4,343	\$4,096	\$3,905	\$4,381	\$3,437	\$3,300	\$3,300
01-01-5302 PRINTING										-	-	-
01-01-5303 D.A.R.E.	\$ 1,289	\$ 1,319	\$ 1,730	\$ 1,699	\$ 1,060	\$ 436	\$1,168	\$188	-\$300	\$997	\$1,300	\$1,300
01-01-5304 EVIDENCE COLLECTION	\$ 280	\$ 368	\$ 266	\$ 291	\$ 342		\$73	\$0	\$93	\$216	\$300	\$300
01-01-5310 DUES & MEMBERSHIP	\$ 290	\$ 400	\$ 390	\$ 732	\$ 912	\$ 484	\$85	\$100	\$718	\$1,370	\$1,000	\$1,000
01-01-5311 TRAINING	\$ 3,687	\$ 4,382	\$ 3,269	\$ 4,209	\$ 7,373	\$ 3,323	\$6,137	\$3,341	\$6,821	\$4,640	\$3,800	\$3,800
01-01-5312 DISPATCHING/LYONS	\$ 36,947	\$ 35,280	\$ 35,280	\$ 35,280	\$ 32,340	\$ 35,280	\$35,280	\$35,280	\$35,280	\$35,280	\$35,280	\$35,280
01-01-5313 BUILDING MAINT.	\$ 1,293	\$ 2,027	\$ 2,089	\$ 1,898	\$ 8,936	\$ 3,054	\$4,398	\$2,794	\$2,417	\$2,660	\$2,000	\$2,000
01-01-5316 VEHICLE EXPENSE	\$ 1,163	\$ 1,238	\$ 782	\$ 1,884	\$ 6,169	\$ 6,948	\$505	\$3,301	\$4,301	\$4,444	\$2,000	\$2,000
01-01-5317 EQUIPMENT EXPENSE	\$ 27		\$ 225	\$ 720	\$ 632	\$ 351	\$4,670	\$246		\$304	\$250	\$250



City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
01-00-3318 TNR PROGRAM												
										-	-	\$3,000
01-01-3319 DOG IMPOUNDMENT FEES	\$ 1,369	\$ 780	\$ 743	\$ 1,241	\$ 999	\$ 950	\$411	\$1,614	\$1,048	\$1,420	\$1,000	\$1,000
01-01-3320 RANGE UPKEEP		\$ 719		\$ 408	\$ 190	\$ 31	\$215		\$334	\$0	\$500	\$500
01-01-3332 INSURANCE	\$ 300	\$ 3,947	\$ 3,631		\$ 3,000					-	-	-
01-01-3399 MISC. CONTRACTUAL	\$ 4,437	\$ 3,727	\$ 11,628	\$ 13,980	\$ 8,862	\$ 13,432	\$10,462	\$10,268	\$10,662	\$9,487	\$10,000	\$10,000
<b>Total Contractual</b>	<b>\$ 53,002</b>	<b>\$ 57,563</b>	<b>\$ 66,488</b>	<b>\$ 64,767</b>	<b>\$ 74,514</b>	<b>\$ 70,784</b>	<b>\$ 67,501</b>	<b>\$ 63,037</b>	<b>\$ 65,756</b>	<b>\$ 64,254</b>	<b>\$ 63,330</b>	<b>\$ 66,330</b>
<b>Capital Outlay</b>												
01-01-3403 NEW EQUIPMENT	\$ 4,984	\$ 2,604	\$ 13,707	\$ 14,669	\$ 12,303	\$ 3,000	\$4,491		\$3,914	\$0	\$0	\$3,000
01-01-3404 NEW VEHICLES			\$ 23,433			\$ 41,058	\$52,335	-\$2,360		\$0	\$45,000	\$0
<b>Total Capital Outlay</b>	<b>\$ 4,984</b>	<b>\$ 2,604</b>	<b>\$ 37,140</b>	<b>\$ 14,669</b>	<b>\$ 12,303</b>	<b>\$ 44,058</b>	<b>\$ 56,826</b>	<b>\$ (2,360)</b>	<b>\$ 3,914</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 3,000</b>
<b>Total Police</b>	<b>\$ 449,493</b>	<b>\$ 447,723</b>	<b>\$ 306,010</b>	<b>\$ 474,074</b>	<b>\$ 308,993</b>	<b>\$ 331,873</b>	<b>\$ 383,366</b>	<b>\$ 323,410</b>	<b>\$ 352,691</b>	<b>\$ 378,541</b>	<b>\$ 610,145</b>	<b>\$ 395,303</b>
01-03-3403 EQUIPMENT RESERVE CAPITAL OUTLAY			\$ 1,266						\$13,827	\$0	\$12,830	\$0
<b>Fire Department</b>												
<b>Personnel</b>												
01-11-3117 FIREMEN SALARIES	\$ 4,076	\$ 4,528	\$ 3,330	\$ 3,670	\$ 6,170	\$ 6,065	\$5,478	\$7,173	\$7,236	\$8,823	\$7,200	\$9,000
01-11-3120 FICA EXPENSE	\$ 312	\$ 346	\$ 408	\$ 434	\$ 481	\$ 464	\$427	\$367	\$354	\$675	\$600	\$600
01-11-3122 UNEMPLOYMENT INSURANCE										-	-	-
<b>Total Personnel</b>	<b>\$ 4,388</b>	<b>\$ 4,874</b>	<b>\$ 3,738</b>	<b>\$ 6,104</b>	<b>\$ 6,651</b>	<b>\$ 6,529</b>	<b>\$ 5,906</b>	<b>\$ 7,742</b>	<b>\$ 7,790</b>	<b>\$ 9,498</b>	<b>\$ 7,800</b>	<b>\$ 9,600</b>
<b>Commodities</b>												
01-11-3205 VEHICLE GAS & OIL	\$ 186	\$ 736	\$ 199	\$ 287	\$ 333	\$ 216	\$170	\$630	\$306	\$913	\$750	\$750
01-11-3211 EQUIPMENT EXPENSE	\$ 1,036	\$ 198	\$ 415	\$ 250		\$ 1,724	\$1,823	\$1,241	\$1,373	\$4,878	\$2,000	\$2,000

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
01-11-5299												
MISC. COMMODITIES	\$ 790	\$ 763	\$ 130	\$ 410	\$ 270	\$ 423	\$ 210	\$1,063	\$679	\$1,336	\$700	\$700
<b>Total Commodities</b>	<b>\$ 2,012</b>	<b>\$ 1,697</b>	<b>\$ 764</b>	<b>\$ 947</b>	<b>\$ 623</b>	<b>\$ 2,365</b>	<b>\$ 2,203</b>	<b>\$ 2,954</b>	<b>\$ 2,561</b>	<b>\$ 7,126</b>	<b>\$ 3,430</b>	<b>\$ 3,430</b>
<b>Contractual</b>												
01-11-5301												
TELEPHONE EXPENSE									-	-	-	-
01-11-5311												
TRAINING	36.83			\$ 75					\$323	\$0	\$500	\$500
01-11-5315												
BUILDING MAINT.	\$ 761	\$ 2,649	\$ 2,111	\$ 730	\$ 966	\$ 241	\$1,082	\$521	\$931	\$1,884	\$1,000	\$1,000
01-11-5316												
VEHICLE EXPENSE	\$ 388		\$ 483	\$ 642	\$ 2,010	\$ 386	\$3,488	\$2,783	\$1,883	\$431	\$1,230	\$1,230
01-11-5399												
MISC. CONTRACTUAL	\$ 3,730	\$ 6,138	\$ 9,453	\$ 8,747	\$ 6,397	\$ 6,381	\$6,490	\$10,283	\$10,926	\$13,223	\$8,000	\$13,000
<b>Total Contractual</b>	<b>\$ 6,879</b>	<b>\$ 8,787</b>	<b>\$ 12,050</b>	<b>\$ 10,214</b>	<b>\$ 9,573</b>	<b>\$ 7,208</b>	<b>\$ 11,060</b>	<b>\$ 13,591</b>	<b>\$ 14,066</b>	<b>\$ 13,541</b>	<b>\$ 10,730</b>	<b>\$ 17,730</b>
<b>Capital Outlay</b>												
NEW EQUIPMENT	\$ 3,077	\$ 2,257	\$ 377	\$ 2,883			\$3,332		\$4,442	\$0	\$3,300	\$3,000
01-11-5403												
CAPITAL IMPROVEMENT TRANSFER										\$7,927	\$3,000	\$0
01-11-5505												
<b>Total Capital Outlay</b>	<b>\$ 3,077</b>	<b>\$ 2,257</b>	<b>\$ 377</b>	<b>\$ 2,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,332</b>	<b>\$ -</b>	<b>\$ 4,442</b>	<b>\$ 7,927</b>	<b>\$ 10,500</b>	<b>\$ 3,000</b>
<b>Total Fire Department</b>	<b>\$ 18,355</b>	<b>\$ 17,616</b>	<b>\$ 18,929</b>	<b>\$ 20,148</b>	<b>\$ 16,847</b>	<b>\$ 16,102</b>	<b>\$ 22,701</b>	<b>\$ 24,287</b>	<b>\$ 28,839</b>	<b>\$ 40,092</b>	<b>\$ 32,500</b>	<b>\$ 35,800</b>
<b>Health and Sanitation Department</b>												
<b>Personnel</b>												
01-12-5101												
REGULAR SALARIES			\$ 893						-	-	-	-
01-12-5120												
SOCIAL SECURITY			\$ 68						-	-	-	-
01-12-5133												
UNEMPLOYMENT INSURANCE									-	-	-	-
<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 961</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Commodities</b>												
01-12-5213												
SPRAYING CHEMICALS	\$ 2,238	\$ 2,043	\$ 2,083	\$ 226	\$ 438	\$ 2,112	\$501		\$6,341	\$7,139	\$2,250	\$8,000
01-12-5299												
MISC. COMMODITIES	\$ 44	\$ -	\$ 230			\$ 31	\$293		\$439	\$667	\$300	\$300
<b>Total Commodities</b>	<b>\$ 2,282</b>	<b>\$ 2,043</b>	<b>\$ 2,313</b>	<b>\$ 226</b>	<b>\$ 438</b>	<b>\$ 2,143</b>	<b>\$ 794</b>	<b>\$ -</b>	<b>\$ 6,780</b>	<b>\$ 7,806</b>	<b>\$ 2,750</b>	<b>\$ 8,300</b>

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Contractual</b>												
01-12-3399												
MISC. CONTRACTUAL	\$ 70	\$ 2,138	\$ 4,500	\$ 1,955	\$ 25,000					\$0	\$0	\$0
<b>Total Contractual</b>	\$ 70	\$ 2,138	\$ 4,500	\$ 1,955	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>												
01-12-3403												
NEW EQUIPMENT										-	-	-
<b>Total Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Health and Sanitation</b>	\$ 2,352	\$ 4,203	\$ 7,799	\$ 2,181	\$ 25,438	\$ 2,163	\$ 796	\$ -	\$ 6,780	\$ 7,806	\$ 2,730	\$ 8,500
<b>Park Department</b>												
<b>Commodities</b>												
01-15-3205												
VEHICLE GAS & OIL	\$ 400	\$ 1,001	\$ 326	\$ 111	\$ 687	\$ 240	\$ 588	\$1,771	\$2,793	\$2,368	\$1,500	\$1,500
01-15-3211												
EQUIPMENT EXPENSE	\$ 825	\$ 2,513	\$ 229		\$ 623	\$ 343	\$1,023	\$6,623	\$8,630	\$1,719	\$7,000	\$5,000
01-15-3240												
CAMPGROUND MAINTENANCE							\$100	\$34	\$28	\$146	\$300	\$300
01-15-3241												
PARK MAINTENANCE	\$ 7,992	\$ 24,250	\$ 20,012	\$ 18,220	\$ 10,634	\$ 4,194	\$12,143	\$20,279	\$10,598	\$5,151	\$14,000	\$12,000
01-15-3299												
MISCELLANEOUS	\$ 318	\$ 148	\$ 1,010	\$ 1,525	\$ 536	\$ 694	\$4,109	\$993	\$3,334	\$1,676	\$3,000	\$3,000
<b>Total Commodities</b>	\$ 9,535	\$ 27,912	\$ 21,577	\$ 19,856	\$ 12,480	\$ 5,471	\$ 17,964	\$ 29,704	\$ 23,425	\$ 11,061	\$ 26,000	\$ 22,000
<b>Contractual</b>												
01-15-3323												
PARK MAINT. CONTRACTUAL		\$ 150	\$ 48		\$ 1,400		\$1,600	\$3,429	-	-	-	-
01-15-3332												
INSURANCE	\$ 200				\$ 300					-	-	-
01-15-3399												
MISC. CONTRACTUAL	\$ 2,593	\$ 514	\$ 881	\$ 1,023	\$ 632	\$ 335	\$1,349		\$1,038	\$930	\$1,000	\$1,000
<b>Total Contractual</b>	\$ 2,793	\$ 664	\$ 929	\$ 1,023	\$ 2,552	\$ 335	\$ 2,949	\$ 3,429	\$ 1,038	\$ 930	\$ 1,000	\$ 1,000
<b>Capital Outlay</b>												
01-15-3403												
NEW EQUIPMENT		\$ 6,803	\$ 3,792	\$ 26,249	\$ 14,346		\$16,141			\$0	\$2,500	\$0
<b>Total Capital Outlay</b>	\$ -	\$ 6,803	\$ 3,792	\$ 26,249	\$ 14,346	\$ -	\$ 16,141	\$ -	\$ -	\$ -	\$ 2,500	\$ -
<b>Total Park</b>	\$ 12,328	\$ 35,378	\$ 28,298	\$ 47,128	\$ 29,378	\$ 5,806	\$ 37,054	\$ 33,133	\$ 26,464	\$ 12,011	\$ 29,500	\$ 23,000

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Municipal Pool</b>												
<b>Personnel</b>												
01-17-5107												
POOL MANAGER	\$ 10,652	\$ 4,807	\$ 7,357	\$ 5,803	\$ 6,102	\$ (608)	\$ 0	\$14,391	\$13,332	\$14,386	\$14,000	\$14,000
01-17-5108												
LIFEGAURDS	\$ 21,267	\$ 30,543	\$ 25,075	\$ 26,356	\$ 19,699	\$ 16,640	\$28,618	\$21,443	\$23,343	\$23,859	\$20,000	\$20,000
01-17-5120												
FICA EXPENSE	\$ 2,442	\$ 2,704	\$ 2,481	\$ 2,460	\$ 1,973	\$ 1,407	\$2,196	\$2,757	\$2,799	\$2,926	\$4,161	\$4,161
01-17-5122												
UNEMPLOYMENT INSURANCE	\$ 32	\$ 88	\$ 32	\$ 33	\$ 23	\$ 27	\$19	\$31	\$34	\$33	\$30	\$30
<b>Total Personnel</b>	\$ 34,393	\$ 38,142	\$ 34,943	\$ 34,652	\$ 27,797	\$ 17,466	\$ 30,833	\$ 38,822	\$ 39,509	\$ 41,506	\$ 38,211	\$ 38,211
<b>Commodities</b>												
01-17-5220												
POOL CONCESSIONS	\$ 4,731	\$ 2,666	\$ 3,417	\$ 2,854	\$ 3,327	\$ 98	\$1,637	\$2,475	\$3,695	\$4,035	\$3,500	\$3,500
01-17-5222												
POOL SUPPLIES	\$ 2,920	\$ 2,094	\$ 3,424	\$ 3,627	\$ 158	\$ 963	\$1,126	\$753	\$2,417	\$732	\$1,000	\$11,000
01-17-5235												
BUILDING MAINTENANCE	\$ 175	\$ 1,027	\$ 263	\$ 1,523	\$ 486	\$ 1,631	\$22	\$307	\$649	\$695	\$300	\$300
01-17-5250												
POOL CHEMICALS	\$ 10,488	\$ 11,530	\$ 8,863	\$ 9,068	\$ 11,914	\$ 9,398	\$13,252	\$10,619	\$17,456	\$26,425	\$15,000	\$15,000
01-17-5299												
MISC. COMMODITIES	\$ 578	\$ 617	\$ 544	\$ 637	\$ 165	\$ 1,879	\$1,710	\$5,922	\$4,355	\$2,868	\$4,000	\$12,000
<b>Total Commodities</b>	\$ 18,892	\$ 17,933	\$ 16,513	\$ 17,709	\$ 16,050	\$ 13,969	\$ 17,767	\$ 20,076	\$ 28,571	\$ 34,754	\$ 24,000	\$ 42,000
<b>Contractual</b>												
01-17-5315												
BUILDING MAINT.	\$ 1,036	\$ 980	\$ 560	\$ 638	\$ 221	\$ 382	\$371	\$3,078	\$1,534	\$0	\$17,000	\$12,000
01-17-5380												
POOL MAINTENANCE	\$ 67	\$ 2,163	\$ 1,500	\$ 2,445		\$ 9,094	\$985	\$6,654	\$7,477	\$0	\$36,000	\$11,000
01-17-5399												
MISC. CONTRACTUAL	\$ 397	\$ 1,436	\$ 1,815	\$ 1,023	\$ 1,753	\$ 38,885	\$3,957	\$3,623	\$10,183	\$933	\$3,000	\$3,000
<b>Total Contractual</b>	\$ 1,499	\$ 4,579	\$ 3,875	\$ 4,106	\$ 1,974	\$ 48,361	\$ 5,313	\$ 13,355	\$ 19,194	\$ 933	\$ 26,000	\$ 26,000
<b>Capital Outlay</b>												
01-17-5403												
NEW EQUIPMENT	\$ 1,887	\$ 15,969	\$ 2,246		\$ 2,385					\$1,860	\$32,000	\$12,000
<b>Total Capital Outlay</b>	\$ 1,887	\$ 15,969	\$ 2,246	\$ -	\$ 2,385	\$ -	\$ -	\$ -	\$ -	\$ 1,860	\$ 32,000	\$ 12,000

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Total Pool</b>	\$ 56,671	\$ 76,623	\$ 57,378	\$ 56,467	\$ 48,206	\$ 79,796	\$ 53,914	\$ 72,253	\$ 87,274	\$ 79,052	\$ 150,211	\$ 118,211
<b>Total General Fund</b>	\$ 862,343	\$ 872,993	\$ 889,318	\$ 899,675	\$ 988,776	\$ 940,243	\$ 1,004,463	\$ 990,912	\$ 1,155,175	\$ 1,138,088	\$ 1,533,323	\$ 1,444,747
<b>WATER FUND</b>												
<b>REVENUE</b>												
02-00-4401 SALES TO CUSTOMERS	\$ 288,352	\$ 280,614	\$ 280,749	\$ 280,146	\$ 339,947	\$ 346,238	\$355,850	\$370,013	\$396,087	\$422,196	\$464,282	\$596,532
02-00-4403 RECONNECT CHARGES	\$ 1,175	\$ 540	\$ 775	\$ 825	\$ 655	\$ 750	\$330	\$545	\$375	\$250	\$300	\$222
02-00-4405 UTILITY CONNECTION FEE	\$ 1,805	\$ 1,880	\$ 2,040	\$ 1,955	\$ 1,985	\$ 1,825	\$2,560	\$2,735	\$2,875	\$2,300	\$2,000	\$1,461
02-00-4407 TANK WATER SALES	\$ 506	\$ 199	\$ 240	\$ 374	\$ 735	\$ 996	\$1,056	\$453	\$1,388	\$1,340	\$500	\$302
02-00-4409 CAPITAL IMPROVEMENT	\$ 3,276	\$ 3,993	\$ 4,014	\$ 17,235	\$ 14,363	\$ 17,263	\$18,672	\$16,374	\$14,219	\$327,045	\$0	\$19,908
02-00-4411 NEW SERVICE				\$ 350				\$2,000	\$1,000	\$1,000	\$0	\$0
02-00-4414 CWL SUR-CHARGE	\$ 78	\$ 157	\$ 268	\$ 227	\$ (26)					\$0	\$0	\$0
02-00-4499 MISC & ARPA FUNDS	\$ 1,937	\$ 4,135	\$ 2,320	\$ 14,831	\$ 14,892	\$ 751	\$6,137	\$5,331	\$12,764	\$272	\$5,000	\$884
02-00-4602 TRF FROM OTHER FUNDS										-	-	-
BOND PROCEEDS						\$ 74,184				-	-	-
<b>Total Revenue</b>	\$ 297,328	\$ 291,518	\$ 290,405	\$ 315,943	\$ 372,551	\$ 442,007	\$ 384,625	\$ 397,451	\$ 428,708	\$ 754,403	\$ 472,082	\$ 619,309
<b>EXPENDITURES</b>												
<b>Water Treatment</b>												
<b>Personnel</b>												
<b>Personnel Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Commodities</b>												
02-50-5211 EQUIPMENT EXPENSE	\$ 154	\$ 477	\$ 3,307	\$ 997	\$ 14,551		\$20,420	\$1,259		\$443	\$1,000	\$1,000
02-50-5223 OPERATING SUPPLIES	\$ 8			\$ 118				\$67		\$160	\$500	\$500

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
02-50-5224												
CHLORINE	\$ 7,348	\$ 3,212	\$ 3,224	\$ 3,790	\$ 4,723	\$ 2,487	\$9,339	\$2,302	\$3,813	\$6,213	\$3,300	\$3,300
02-50-5299												
MISC. COMMODITIES			\$ -	\$ 133	\$ 116	\$ 29				\$162	\$0	\$0
Commodities Total	\$ 7,310	\$ 3,688	\$ 6,532	\$ 7,038	\$ 19,390	\$ 2,526	\$ 29,779	\$ 3,828	\$ 3,813	\$ 6,980	\$ 7,000	\$ 7,000
Contractual												
02-50-5317												
EQUIPMENT EXPENSE		\$ 17,269			\$ 2,573	\$ 3,624				\$166	\$0	\$3,000
02-50-5328												
POWER FOR PUMPS	\$ 662	\$ 613	\$ 397	\$ 363	\$ 704	\$ 683	\$1,468	\$949	\$997	\$1,333	\$1,300	\$1,300
02-50-5329												
WATER TESTING	\$ 1,238	\$ 833	\$ 485	\$ 1,276	\$ 478	\$ 2,578	\$141	\$319	\$1,163	\$780	\$1,300	\$1,300
02-50-5399												
MISC. & ARPA		\$ 9		\$ 2,994		\$ 1,126		\$3,061	\$1,746	\$130	\$3,000	\$3,000
Contractual Total	\$ 1,900	\$ 18,726	\$ 1,082	\$ 4,833	\$ 3,737	\$ 10,011	\$ 1,609	\$ 4,329	\$ 3,908	\$ 2,648	\$ 3,800	\$ 10,800
Capital Outlay												
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Total	\$ 9,409	\$ 22,414	\$ 7,614	\$ 11,871	\$ 23,147	\$ 12,537	\$ 31,387	\$ 8,157	\$ 9,723	\$ 9,629	\$ 12,800	\$ 17,800
Water Distribution												
Personnel												
02-60-5101												
REGULAR SALARIES	\$ 62,223	\$ 61,048	\$ 63,330	\$ 71,443	\$ 70,361	\$ 73,643	\$72,168	\$61,952	\$82,607	\$83,062	\$83,083	\$96,680
OVERTIME												
02-60-5120												
FICA EXPENSE	\$ 4,803	\$ 3,960	\$ 3,120	\$ 3,464	\$ 3,382	\$ 3,661	\$3,333	\$4,731	\$6,316	\$6,378	\$6,303	\$7,440
02-60-5121												
WORKMAN'S COMP	\$ 2,300	\$ 1,682	\$ 1,206	\$ 960	\$ 2,000	\$ 1,781	\$1,636	\$1,714	\$1,299	\$1,163	\$2,000	\$7,216
02-60-5122												
UNEMPLOYMENT INSURANCE	\$ 147	\$ 146	\$ 73	\$ 69	\$ 44	\$ 34	\$41	\$33	\$78	\$94	\$60	\$26
02-60-5123												
RETIREMENT-KPERS	\$ 3,883	\$ 3,474	\$ 3,292	\$ 3,543	\$ 3,830	\$ 3,991	\$6,181	\$8,339	\$6,824	\$7,320	\$7,029	\$9,210
02-60-5130												
HEALTH INSURANCE	\$ 19,641	\$ 18,259	\$ 16,343	\$ 13,268	\$ 17,784	\$ 19,063	\$19,270	\$20,124	\$20,833	\$19,946	\$23,983	\$39,736

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
02-60-5131												
ER ICMA CONTRIBUTION	\$ 553	\$ 558	\$ 578	\$ 594	\$ 603	\$ 641	\$ 633	\$ 465	\$ 696	\$ 716	\$ 717	\$ 834
02-60-5132												
LIFE INSURANCE	\$ 156	\$ 143	\$ 164	\$ 151	\$ 172	\$ 150	\$ 103	\$ 329	\$ 174	\$ 177	\$ 175	\$ 252
Total Personnel	\$ 95,908	\$ 91,271	\$ 94,528	\$ 99,094	\$ 102,196	\$ 106,984	\$ 105,585	\$ 97,709	\$ 118,848	\$ 121,038	\$ 125,534	\$ 161,394
Commodities												
02-60-5205												
VEHICLE GAS & OIL	\$ 4,253	\$ 3,741	\$ 4,303	\$ 5,333	\$ 4,665	\$ 3,778	\$ 5,448	\$ 7,083	\$ 2,729	\$ 4,468	\$ 5,500	\$ 5,500
02-60-5206												
METER EXPENSE	\$ 839	\$ 2,475	\$ 860	\$ 2,884	\$ 1,575	\$ 4,823	\$ 4,419	\$ 428	\$ 22,452	\$ 12,708	\$ 15,000	\$ 20,000
02-60-5207												
VEHICLE EXPENSE	\$ 42	\$ 1,437	\$ 129	\$ 317	\$ 327	\$ 988	\$ 717	\$ 3,322		\$ 733	\$ 1,000	\$ 1,000
02-60-5211												
EQUIPMENT EXPENSE	\$ 272	\$ 1,508	\$ 1,825	\$ 277	\$ 2,119	\$ 83	\$ 523	\$ 4,280	\$ 1,121	\$ 1,984	\$ 2,000	\$ 2,000
02-60-5219												
TOOLS	\$ 341	\$ 318	\$ 2,783	\$ 1,432	\$ 813	\$ 5,296	\$ 1,034	\$ 1,859	\$ 1,269	\$ 961	\$ 1,000	\$ 1,000
02-60-5223												
OPERATING SUPPLIES	\$ 11,599	\$ 14,382	\$ 11,567	\$ 31,671	\$ 33,593	\$ 25,608	\$ 64,462	\$ 30,207	\$ 56,425	\$ 106,839	\$ 40,000	\$ 35,000
02-60-5235												
BUILDING MAINTENANCE	\$ 733	\$ 494		\$ 359	\$ 87	\$ 88		\$ 8	\$ 243	\$ 2,697	\$ 500	\$ 500
02-60-5299												
MISC. COMMODITIES	\$ 1,400	\$ 2,689	\$ 2,398	\$ 2,395	\$ 1,436	\$ 7,834	\$ 2,357	\$ 13,771	\$ 7,657	\$ 18,764	\$ 10,000	\$ 8,000
Total Commodities	\$ 19,479	\$ 27,043	\$ 23,865	\$ 44,668	\$ 44,615	\$ 48,488	\$ 78,959	\$ 60,958	\$ 91,897	\$ 148,154	\$ 75,000	\$ 73,000
Contractual												
02-60-5301												
TELEPHONE EXPENSE	\$ 850	\$ 835	\$ 939	\$ 1,003	\$ 1,147	\$ 1,034	\$ 1,107	\$ 1,130	\$ 1,023	\$ 930	\$ 1,100	\$ 1,100
02-60-5310												
DUES & MEMBERSHIP	\$ 94		\$ 95	\$ 75	\$ 980	\$ 22	\$ 95		\$ 1,608	\$ 0	\$ 1,000	\$ 1,000
02-60-5311												
TRAINING	\$ 580	\$ 664	\$ 738	\$ 1,756	\$ 980	\$ 559	\$ 330	\$ 1,878	\$ 1,404	\$ 2,168	\$ 2,500	\$ 2,500
02-60-5316												
VEHICLE EXPENSE		\$ 793			\$ 500	\$ 103				\$ 0	\$ 0	\$ 5,000
02-60-5399												
MISC. CONTRACTUAL	\$ 3,361	\$ 5,042	\$ 5,480	\$ 8,989	\$ 6,580	\$ 4,450	\$ 7,576	\$ 4,808	\$ 6,787	\$ 5,511	\$ 7,000	\$ 7,000

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Total Contractual</b>	\$ 4,884	\$ 7,333	\$ 7,272	\$ 11,823	\$ 10,187	\$ 6,168	\$ 9,108	\$ 7,816	\$ 10,821	\$ 8,609	\$ 11,600	\$ 16,600
<b>Capital Outlay</b>												
02-60-2403												
NEW EQUIPMENT										-	-	-
<b>Total Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Water Distribution</b>	\$ 120,271	\$ 123,647	\$ 123,663	\$ 133,583	\$ 136,998	\$ 161,630	\$ 193,632	\$ 166,483	\$ 221,367	\$ 278,820	\$ 212,154	\$ 230,994
<b>Water Administration</b>												
<b>Personnel</b>												
02-70-5101												
Regular Salaries	\$ 30,119	\$ 30,788	\$ 33,374	\$ 36,704	\$ 38,900	\$ 62,767	\$ 70,073	\$ 74,437		\$ 26,218	\$ 74,282	\$ 0
02-70-5106												
CLERICAL									\$ 72,118	\$ 41,333	\$ 0	\$ 66,189
02-70-5116												
CITY TREAS/BILL CLERK							\$ 9,031		-	-	-	
02-70-5120												
FICA EXPENSE	\$ 3,917	\$ 3,981	\$ 4,144	\$ 4,344	\$ 4,331	\$ 4,924	\$ 6,177	\$ 3,866	\$ 3,682	\$ 3,231	\$ 3,832	\$ 3,174
02-70-5121												
WORKMAN'S COMP	\$ 100	\$ 92	\$ 67	\$ 125	\$ 100	\$ 116	\$ 11	\$ 147		\$ 305	\$ 123	\$ 198
02-70-5122												
UNEMPLOYMENT INSURANCE	\$ 28	\$ 128	\$ 89	\$ 38	\$ 41	\$ 38	\$ 30	\$ 63	\$ 90	\$ 101	\$ 61	\$ 23
02-70-5123												
RETIREMENT-KPERS	\$ 3,673	\$ 4,984	\$ 4,704	\$ 3,956	\$ 6,434	\$ 6,698	\$ 7,325	\$ 7,249	\$ 7,343	\$ 7,719	\$ 7,771	\$ 7,880
02-70-5130												
HEALTH INSURANCE	\$ 13,346	\$ 13,367	\$ 13,649	\$ 14,330	\$ 16,443	\$ 16,928	\$ 16,312	\$ 13,878	\$ 16,490	\$ 12,448	\$ 18,964	\$ 21,623
02-70-5131												
ER ICMA CONTRIBUTION	\$ 1,086	\$ 1,247	\$ 1,348	\$ 1,842	\$ 1,461	\$ 1,341	\$ 1,888	\$ 2,616	\$ 2,492	\$ 1,374	\$ 2,367	\$ 1,770
02-70-5132												
LIFE INSURANCE	\$ 103	\$ 119	\$ 137	\$ 120	\$ 128	\$ 131	\$ 128	\$ 332	\$ 104	\$ 121	\$ 130	\$ 28
<b>Personnel Total</b>	\$ 74,574	\$ 74,704	\$ 79,712	\$ 83,480	\$ 88,058	\$ 93,183	\$ 111,194	\$ 106,390	\$ 104,521	\$ 94,873	\$ 109,772	\$ 102,883
<b>Commodities</b>												
02-70-5201												
OFFICE SUPPLIES	\$ 2,186	\$ 2,043	\$ 1,979	\$ 1,390	\$ 2,839	\$ 2,299	\$ 2,812	\$ 2,979	\$ 2,713	\$ 2,737	\$ 3,000	\$ 3,000
02-70-5299												
MISC. COMMODITIES	\$ 267	\$ 371	\$ 233	\$ 1,204	\$ 340	\$ 168	\$ 333	\$ 243	\$ 761	\$ 1,772	\$ 300	\$ 300



# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Total Commodities</b>	\$ 2,453	\$ 2,616	\$ 2,234	\$ 2,794	\$ 3,399	\$ 2,467	\$ 3,167	\$ 3,224	\$ 3,476	\$ 4,529	\$ 3,500	\$ 3,500
<b>Contractual</b>												
02-70-5305												
AUDIT	\$ 3,188	\$ 969	\$ 3,200	\$ 1,050	\$ 2,640	\$ 3,000	\$4,463	\$3,860	\$3,474	\$4,439	\$3,860	\$3,860
02-70-5310												
DUES & MEMBERSHIP	\$ 213	\$ 920	\$ 380	\$ 905	\$ 333	\$ 905	\$905	\$905	\$905	\$905	\$900	\$900
02-70-5311												
TRAINING	\$ 948	\$ 200	\$ 920		\$ 330	\$ 440	\$840	\$2,096	\$1,588	\$881	\$2,000	\$2,000
02-70-5332												
INSURANCE	\$ 4,389	\$ 4,104	\$ 3,964	\$ 4,819	\$ 4,905	\$ 4,338	\$5,493	\$6,362	\$3,353	\$5,933	\$5,933	\$6,019
02-70-5343												
BOND PRINCIPAL	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,904	\$ 25,000	\$35,000	\$30,272	\$25,000	\$15,000	\$15,000	\$15,000
02-70-5344												
INTEREST COUPONS	\$ 2,728	\$ 2,498	\$ 2,268	\$ 2,038	\$ 825	\$ 1,320	\$18,570	\$3,767	\$10,268	\$9,544	\$8,944	\$106,739
02-70-5399												
MISC. CONTRACTUAL	\$ 3,567	\$ 13,844	\$ 11,033	\$ 13,204	\$ 11,499	\$ 8,431	\$8,785	\$11,006	\$28,052	\$11,808	\$10,000	\$8,000
<b>Total Contractual</b>	\$ 37,032	\$ 44,535	\$ 41,763	\$ 44,015	\$ 46,436	\$ 43,434	\$ 74,057	\$ 60,268	\$ 74,640	\$ 48,530	\$ 46,637	\$ 142,518
<b>Capital Outlay</b>												
02-70-5499												
MISC CAPITAL OUTLAY	\$ 7,339		\$ 3,142	\$ 31,369	\$ 11,156					-	-	-
02-70-5500												
CASH CARRY OVER										\$0	\$188,889	\$161,986
02-70-5505												
TRANSFER TO OTHER FUND	\$ 14,500	\$ 14,500	\$ 14,500	\$ 13,800	\$ 13,800	\$ 18,275	\$18,275	\$18,275	\$0	\$0	\$24,000	\$32,000
TRANSFER TO RESERVE						\$ 74,184				\$60,000		
02-70-5506												
CLEAN DRINKING WATER FEE	\$ 2,012	\$ 1,864	\$ 1,738	\$ 1,881	\$ 1,694	\$ 1,641	\$1,705	\$1,688	\$1,709	\$2,116	\$2,000	\$2,000
UTILITY DEPOSITS-RETURNED												
02-70-5550										\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</b>	\$ 23,851	\$ 16,364	\$ 21,400	\$ 49,050	\$ 28,650	\$ 94,100	\$ 19,980	\$ 19,963	\$ 1,709	\$ 62,116	\$ 214,889	\$ 195,986
<b>Total Water Administration</b>	\$ 137,910	\$ 138,219	\$ 145,111	\$ 179,340	\$ 166,543	\$ 233,204	\$ 208,398	\$ 190,045	\$ 184,346	\$ 210,048	\$ 374,818	\$ 444,889
02-80-5507												
CAPITAL IMPROVEMENT											\$ 310,000	\$ 60,000
<b>Total Capital Improvement</b>											\$ 310,000	\$ 60,000
<b>Total Water Fund</b>	\$ 267,790	\$ 286,280	\$ 278,390	\$ 346,796	\$ 346,688	\$ 407,391	\$ 433,437	\$ 364,685	\$ 415,636	\$ 498,497	\$ 909,772	\$ 773,683

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>ELECTRIC FUND</b>												
<b>REVENUES</b>												
03-00-4401												
SALES TO CUSTOMERS	\$ 2,437,391	\$ 2,278,379	\$ 2,277,041	\$ 2,382,244	\$ 2,422,994	\$ 2,277,333	\$2,376,604	\$2,736,118	\$2,794,246	\$2,331,346	\$2,943,938	\$2,579,822
03-00-4402												
UTILITY DEPOSITS		\$ 230			\$ (131)		\$80	\$10		\$0	\$0	\$0
03-00-4403												
RECONNECT CHARGES	\$ 900	\$ 613	\$ 600	\$ 600	\$ 393	\$ 373	\$323	\$423	\$373	\$373	\$330	\$132
03-00-4404												
CFR	\$ 136,600	\$ 136,600	\$ 136,600	\$ 117,430	\$ 143,330	\$ 98,976	\$104,313	\$104,307	\$77,571	\$13,469	\$73,062	\$0
03-00-4405												
UTILITY CONNECTION FEE	\$ 2,303	\$ 2,330	\$ 2,393	\$ 2,240	\$ 2,205	\$ 2,010	\$3,130	\$3,230	\$3,293	\$2,890	\$3,493	\$3,192
03-00-4411												
NEW SERVICE	\$ 230	\$ 123	\$ 623	\$ 373	\$ 373		\$133	\$694	\$3,770	\$1,346	\$670	\$1,336
03-00-4412												
YARD LIGHTS										\$0	\$0	\$0
03-00-4414												
POLE ATTACHMENTS							\$11,288	\$1,179		\$0	\$7,918	\$7,300
03-00-4422												
TCR						\$ 82	\$3,829	\$28,046	\$38,824	\$13,206	\$33,433	\$0
03-00-4431												
GRR										-	-	\$282,777
03-00-4499												
MISC. REVENUE CHARGES	\$ 29,196	\$ 22,929	\$ 14,363	\$ 49,933	\$ 32,805	\$ 8,870	\$110,042	\$48,636	\$137,937	\$122,834	\$105,343	\$109,809
TRF IN					\$ 166,000					-	-	-
Temp Note Proceeds					\$ 92,000					-	-	-
FEMA REIMBURSEMENT										-	-	-
<b>Total Electric Revenue</b>	<b>\$ 2,626,642</b>	<b>\$ 2,461,448</b>	<b>\$ 2,431,823</b>	<b>\$ 2,352,842</b>	<b>\$ 2,880,173</b>	<b>\$ 2,388,048</b>	<b>\$ 2,610,216</b>	<b>\$ 2,942,643</b>	<b>\$ 3,076,038</b>	<b>\$ 2,683,864</b>	<b>\$3,168,433</b>	<b>\$2,984,768</b>
<b>Electric Production</b>												
<b>Personnel</b>												
03-30-5101												
REGULAR SALARIES	\$ 113,137	\$ 123,864	\$ 131,803	\$ 134,376	\$ 140,313	\$ 120,071	\$130,438	\$163,239	\$180,240	\$184,443	\$137,000	\$180,469
OVERTIME									\$26,000		\$20,832	
03-30-5120												
FICA EXPENSE	\$ 8,886	\$ 10,122	\$ 10,136	\$ 10,284	\$ 10,777	\$ 9,269	\$10,018	\$12,352	\$13,873	\$14,205	\$13,689	\$13,930

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
03-50-5121												
WORKMAN'S COMP	\$ 4,000	\$ 3,276	\$ 2,253	\$ 4,000	\$ 4,000	\$ 1,702	\$1,393	\$1,288	\$1,063	\$976	\$3,000	\$3,515
03-50-5122												
UNEMPLOYMENT INSURANCE	\$ 131	\$ 309	\$ 208	\$ 152	\$ 132	\$ 151	\$131	\$172	\$251	\$260	\$134	\$90
03-50-5123												
RETIREMENT-KPERS	\$ 11,984	\$ 12,430	\$ 11,325	\$ 12,519	\$ 13,793	\$ 11,521	\$11,692	\$15,299	\$19,359	\$17,386	\$18,245	\$19,348
03-50-5130												
HEALTH INSURANCE	\$ 19,065	\$ 20,007	\$ 23,177	\$ 22,205	\$ 24,908	\$ 12,106	\$26,879	\$31,573	\$38,662	\$63,026	\$45,322	\$88,164
03-50-5131												
ER ICMA CONTRIBUTION	\$ 1,022	\$ 1,150	\$ 1,109	\$ 1,147	\$ 1,185	\$ 1,236	\$1,002	\$1,353	\$1,796	\$1,436	\$1,570	\$1,627
03-50-5132												
LIFE INSURANCE	\$ 286	\$ 277	\$ 334	\$ 280	\$ 346	\$ 403	\$264	\$750	\$364	\$370	\$600	\$607
Total Personnel	\$ 160,511	\$ 173,435	\$ 180,346	\$ 184,963	\$ 195,656	\$ 156,459	\$ 182,037	\$ 226,226	\$ 283,610	\$ 282,122	\$ 260,382	\$ 307,750
Commodities												
03-50-5205												
VEHICLE GAS & OIL	\$ 424	\$ 418	\$ 345	\$ 477	\$ 583	\$ 253	\$717	\$855	\$1,193	\$1,021	\$900	\$900
03-50-5207												
VEHICLE EXPENSE	\$ 300	\$ 204	\$ 97	\$ 171		\$ 135	\$17	\$208	\$226	\$278	\$150	\$150
03-50-5219												
TOOLS		\$ 6,794	\$ 338	\$ 2,528	\$ 754		\$58	\$720	\$57	\$413	\$750	\$750
03-50-5223												
OPERATING SUPPLIES	\$ 6,367	\$ 2,632	\$ 7,700	\$ 3,813	\$ 5,713	\$ 3,483	\$4,856	\$9,303	\$6,192	\$8,319	\$5,500	\$5,500
03-50-5229												
COOLING TOWER SUPPLIES	\$ 383	\$ 601	\$ 258	\$ 738	\$ 218	\$ 230			\$5	\$1,331	\$250	\$250
03-50-5230												
ELEC. EQUIP EXPENSE	\$ 7,154	\$ 2,368	\$ 4,342		\$ 1,595	\$ 12,315	\$559	\$20,256	\$2,199	\$23,738	\$5,000	\$8,000
03-50-5232												
DIESEL FUEL & FREIGHT	\$ 8,290			\$ 9,043			\$32,131	\$13,347	\$12,438	\$11,246	\$15,000	\$24,000
03-50-5233												
LUBE OIL	\$ 92	\$ 1,987	\$ 2,303	\$ 1,190	\$ 761	\$ 441	\$1,800	\$4,386	\$3,442	\$0	\$3,500	\$3,500
03-50-5235												
BUILDING MAINTENANCE	\$ 806	\$ 6,359	\$ 978	\$ 623	\$ 238	\$ 2,578	\$1,471	\$6,957	\$0	\$6	\$1,000	\$1,000

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
03-50-5242												
SAFETY EQUIPMENT			\$ 60							\$308	\$600	\$600
03-50-5243												
ENGINE COOLING WAT MAINT		\$ 1,348	\$ 2,833	\$ 87		\$ 2,370		\$4,927	\$2,373	\$736	\$4,000	\$1,000
03-50-5244												
ENGINE MAINT. PARTS	\$ 2,393	\$ 19,538	\$ 17,176	\$ 46,108	\$ 21,283	\$ 3,542	\$91,759	\$45,100	\$20,830	\$3,433	\$30,000	\$10,000
03-50-5245												
ENGINE MAINT. FILTERS		\$ 1,464	\$ 4,627	\$ 2,763	\$ 2,740	\$ 1,742	\$3,093	\$2,088	\$2,841	\$2,676	\$3,000	\$3,000
03-50-5299												
MISC. COMMODITIES	\$ 553	\$ 950	\$ 176	\$ 747	\$ 688	\$ 1,100	\$1,271	\$1,844	\$8,028	\$2,525	\$2,000	\$2,000
Total Commodities	\$ 26,767	\$ 44,663	\$ 41,233	\$ 68,288	\$ 34,573	\$ 28,199	\$ 137,732	\$ 109,991	\$ 59,846	\$ 56,030	\$ 71,630	\$ 60,630
Contractual												
03-50-5301												
TELEPHONE EXPENSE	\$ 1,678	\$ 1,687	\$ 2,036	\$ 2,221	\$ 2,255	\$ 2,216	\$1,744	\$1,737	\$1,747	\$1,501	\$1,750	\$1,750
03-50-5306												
GAS HEAT	\$ 1,796	\$ 1,267	\$ 1,022	\$ 1,720	\$ 1,946	\$ 833	\$1,228	\$2,475	\$3,930	\$3,755	\$3,750	\$3,750
03-50-5311												
TRAINING	\$ 850	\$ 601	\$ 1,583	\$ 1,870	\$ 1,117	\$ 1,320	\$1,962	\$300	\$0	\$43	\$1,000	\$1,000
03-50-5315												
BUILDING MAINTENANCE	\$ 1,192	\$ 1,714	\$ 990	\$ 958	\$ 5,960	\$ 2,531	\$723	\$1,132	\$2,309	\$1,745	\$2,000	\$2,000
03-50-5316												
VEHICLE EXPENSE			\$ 2,580	\$ 147						\$0	\$0	\$0
03-50-5334												
ELEC GENERATOR REPAIRS							\$26,689			\$0	\$0	\$0
03-50-5336												
GAS FOR GENERATORS	\$ 3,355	\$ 3,270	\$ 4,518	\$ 4,233	\$ 3,979	\$ 3,511	\$5,611	\$3,384	\$3,168	\$1,961	\$3,500	\$3,500
03-50-5357												
COOLING TOWER WATER	\$ 812	\$ 855	\$ 1,232	\$ 914	\$ 853	\$ 1,206	\$1,154	\$1,325	\$1,311	\$1,177	\$800	\$800
03-50-5358												
PURCHASED POWER	\$ 1,163,845	\$ 1,107,970	\$ 1,074,501	\$ 1,187,745	\$ 1,167,908	\$ 1,085,704	\$1,179,181	\$1,630,886	\$1,404,119	\$1,167,073	\$1,540,000	\$1,159,344
03-50-5397												
KMEA TRANSPORTATION COST	\$ 1,235	\$ 1,349	\$ 2,956	\$ 2,153	\$ 695	\$ 847	\$3,054	\$2,630	\$2,692	\$897	\$2,500	\$2,500

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
03-50-3399												
MISC. CONTRACTUAL	\$ 35,522	\$ 12,203	\$ 10,907	\$ 12,353	\$ 31,381	\$ 17,640	\$6,033	\$19,134	\$35,695	\$15,323	\$15,700	\$15,700
<b>Total Contractual</b>	<b>\$ 1,212,284</b>	<b>\$ 1,130,816</b>	<b>\$ 1,101,926</b>	<b>\$ 1,214,314</b>	<b>\$ 1,216,094</b>	<b>\$ 1,115,808</b>	<b>\$ 1,227,378</b>	<b>\$ 1,663,003</b>	<b>\$ 1,454,969</b>	<b>\$ 1,193,475</b>	<b>\$ 1,571,000</b>	<b>\$ 1,190,344</b>
<b>Capital Outlay</b>												
03-50-3403												
NEW EQUIPMENT	\$ 14,916	\$ 16,492	\$ 12,067	\$ 41,810	\$ 104,932				\$21,897	\$0	\$0	\$0
03-50-5496												
CATALYTIC CONVERTORS												
<b>Total Capital Outlay</b>	<b>\$ 14,916</b>	<b>\$ 16,492</b>	<b>\$ 12,067</b>	<b>\$ 41,810</b>	<b>\$ 104,932</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Electric Production</b>	<b>\$ 1,414,477</b>	<b>\$ 1,365,406</b>	<b>\$ 1,335,571</b>	<b>\$ 1,309,375</b>	<b>\$ 1,331,255</b>	<b>\$ 1,300,466</b>	<b>\$ 1,547,147</b>	<b>\$ 1,999,220</b>	<b>\$ 1,820,323</b>	<b>\$ 1,531,627</b>	<b>\$ 1,903,032</b>	<b>\$ 1,338,744</b>
<b>Electric Distribution</b>												
<b>Personnel</b>												
03-60-5101												
REGULAR SALARIES	\$ 169,804	\$ 173,439	\$ 176,431	\$ 174,177	\$ 192,883	\$ 230,206	\$221,773	\$199,232	\$209,490	\$217,776	\$212,433	\$237,232
	\$ -											
03-60-5120												
FICA EXPENSE	\$ 13,105	\$ 13,387	\$ 13,539	\$ 13,322	\$ 14,787	\$ 17,598	\$16,906	\$15,142	\$15,792	\$16,582	\$16,301	\$18,308
03-60-5121												
WORKMAN'S COMP	\$ 6,000	\$ 3,276	\$ 2,253	\$ 6,830	\$ 5,000	\$ 1,774	\$1,593	\$1,288	\$1,063	\$976	\$2,000	\$2,951
03-60-5122												
UNEMPLOYMENT INSURANCE	\$ 193	\$ 381	\$ 231	\$ 171	\$ 129	\$ 184	\$131	\$160	\$221	\$200	\$157	\$84
03-60-5123												
RETIREMENT-KPERS	\$ 17,638	\$ 16,409	\$ 15,169	\$ 15,474	\$ 19,550	\$ 21,804	\$20,742	\$18,642	\$19,648	\$21,809	\$21,422	\$25,402
03-60-5130												
HEALTH INSURANCE	\$ 38,320	\$ 38,081	\$ 44,613	\$ 35,154	\$ 41,906	\$ 46,937	\$47,241	\$49,743	\$54,650	\$45,505	\$30,286	\$48,692
03-60-5131												
ER ICMA CONTRIBUTION	\$ 1,505	\$ 1,532	\$ 1,542	\$ 1,387	\$ 1,551	\$ 1,924	\$1,873	\$1,754	\$1,831	\$1,836	\$1,784	\$2,078
03-60-5132												
LIFE INSURANCE	\$ 347	\$ 356	\$ 411	\$ 359	\$ 446	\$ 424	\$334	\$1,114	\$417	\$341	\$900	\$487
<b>Total Personnel</b>	<b>\$ 246,932</b>	<b>\$ 246,880</b>	<b>\$ 254,188</b>	<b>\$ 246,894</b>	<b>\$ 276,252</b>	<b>\$ 320,831</b>	<b>\$ 310,592</b>	<b>\$ 287,075</b>	<b>\$ 303,112</b>	<b>\$ 305,025</b>	<b>\$ 285,283</b>	<b>\$ 336,234</b>
<b>Commodities</b>												
03-60-5205												
VEHICLE GAS & OIL	\$ 4,848	\$ 4,981	\$ 5,238	\$ 5,258	\$ 4,861	\$ 3,536	\$5,200	\$8,406	\$7,780	\$6,824	\$6,500	\$6,500
03-60-5207												
VEHICLE EXPENSE	\$ 93	\$ 488	\$ 157	\$ 400	\$ 427	\$ 926	\$618	\$593	\$566	\$376	\$500	\$500

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
03-60-5211 EQUIPMENT EXPENSE	\$ 699	\$ 334	\$ 321	\$ 725	\$ 16,999	\$ 435	\$ 984	\$ 403	\$ 562	\$ 335	\$ 1,000	\$ 1,000
03-60-5219 TOOLS	\$ 1,397	\$ 1,639	\$ 1,599	\$ 843	\$ 1,375	\$ 839	\$ 3,202	\$ 1,709	\$ 3,853	\$ 2,373	\$ 2,000	\$ 2,000
03-60-5223 OPERATING SUPPLIES	\$ 32,165	\$ 19,638	\$ 43,783	\$ 29,344	\$ 11,064	\$ 48,448	\$ 30,800	\$ 58,769	\$ 81,687	\$ 73,063	\$ 80,000	\$ 80,000
03-60-5234 LINE PROJECTS				\$ 3,060	\$ 36,532	\$ 184,513	\$ 80,833	\$ 12,653	\$ 0	\$ 0	\$ 85,000	\$ 85,000
03-60-5235 BUILDING MAINTENANCE	\$ 730	\$ 523	\$ 184	\$ 462	\$ 879		\$ 554	\$ 312	\$ 79	\$ 366	\$ 750	\$ 750
03-60-5236 STREET LIGHTS	\$ 5,214	\$ 16,195	\$ 1,556	\$ 26,462	\$ 8,764	\$ 3,028	\$ 739	\$ 1,909	\$ 1,640	\$ 2,599	\$ 1,500	\$ 1,500
03-60-5242 SAFETY EQUIPMENT	\$ 95	\$ 439	\$ 648	\$ 942	\$ 1,801	\$ 1,745	\$ 479	\$ 593	\$ 745	\$ 1,724	\$ 1,000	\$ 1,000
03-60-5248 NEW TRANSFORMERS	\$ 12,702	\$ 7,270	\$ 33,803	\$ 14,973	\$ 9,317		\$ 9,476	\$ 11,522	\$ 83,852	\$ 14,827	\$ 20,000	\$ 15,000
03-60-5299 MISC. COMMODITIES	\$ 1,273	\$ 1,734	\$ 7,820	\$ 2,081	\$ 838	\$ 2,127	\$ 1,178	\$ 1,400	\$ 14,691	\$ 2,158	\$ 2,500	\$ 2,500
Total Commodities	\$ 59,215	\$ 53,281	\$ 95,109	\$ 84,550	\$ 112,857	\$ 245,597	\$ 134,063	\$ 98,269	\$ 199,435	\$ 104,646	\$ 200,750	\$ 175,750
Contractual												
03-60-5301 TELEPHONE EXPENSE	\$ 908	\$ 912	\$ 939	\$ 1,003	\$ 1,006	\$ 1,034	\$ 1,106	\$ 1,131	\$ 1,053	\$ 930	\$ 1,200	\$ 1,200
03-60-5306 GAS HEAT	\$ 3,503	\$ 2,686	\$ 3,426	\$ 4,033	\$ 4,134	\$ 3,760	\$ 3,610	\$ 5,427	\$ 6,967	\$ 3,108	\$ 5,500	\$ 5,500
03-60-5311 TRAINING	\$ 1,710	\$ 2,920	\$ 2,209	\$ 2,948	\$ 2,951	\$ 3,361	\$ 2,625	\$ 1,607	\$ 1,200	\$ 2,004	\$ 1,500	\$ 1,500
03-60-5314 TREE TRIMMING MAINT.	\$ 15,840	\$ 15,444	\$ 16,200	\$ 16,044	\$ 16,798	\$ 9,758	\$ 16,710	\$ 19,822	\$ 21,464	\$ 21,152	\$ 20,000	\$ 20,000
03-60-5315 BUILDING MAINT.	\$ 1,916	\$ 190	\$ 316	\$ 433	\$ 853	\$ 1,186	\$ 1,378	\$ 741	\$ 929	\$ 1,018	\$ 1,000	\$ 1,000
03-60-5316 VEHICLE EXPENSE		\$ 2,235	\$ 22	\$ 33	\$ 2,229		\$ 8,398	\$ 6,709	\$ 2,371	\$ 2,550	\$ 1,500	\$ 1,500

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
03-60-5317												
EQUIPMENT EXPENSE	\$ 2,859	\$ 2,543	\$ 3,243	\$ 6,670	\$ 3,814	\$ 13,473	\$2,980	\$14,250	\$2,854	\$7,886	\$3,000	\$3,000
03-60-5340												
METER TESTING AND REPAIR		\$ 2,321	\$ 2,311				\$196		\$0	\$0	\$500	\$500
03-60-5346												
TRANSFORMER OIL TESTING	\$ 852	\$ 253	\$ 380			\$ 253		\$268	\$2,399	\$163	\$2,500	\$1,000
03-60-5355												
TRANSFORMER REPAIR	\$ 732		\$ 602	\$ 703			\$548			\$4,249	\$2,000	\$2,000
03-60-5399												
MISC. CONTRACTUAL	\$ 4,000	\$ 23,089	\$ 9,880	\$ 18,797	\$ 20,628	\$ 11,432	\$8,974	\$8,055	\$11,692	\$22,428	\$7,500	\$7,500
Total Contractual	\$ 32,319	\$ 52,593	\$ 39,530	\$ 50,664	\$ 52,413	\$ 44,257	\$ 46,525	\$ 58,010	\$ 50,929	\$ 65,488	\$ 46,200	\$ 44,700
Capital Outlay												
03-60-5403												
NEW EQUIPMENT					\$ 1,813				-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Distribution	\$ 338,467	\$ 352,753	\$ 388,826	\$ 382,108	\$ 443,333	\$ 610,705	\$ 491,180	\$ 443,354	\$ 553,496	\$ 475,159	\$ 532,233	\$ 556,684
Electric Administration												
Personnel												
03-70-5101												
REGULAR SALARIES	\$ 49,113	\$ 53,528	\$ 53,374	\$ 56,704	\$ 58,900	\$ 62,768	\$73,065	\$74,437	\$72,118	\$74,806	\$76,620	\$71,327
03-70-5116												
CITY TREAS/BILL CLERK			\$ 2,595						\$825	\$1,436	\$0	\$6,007
03-70-5120												
FICA EXPENSE	\$ 3,840	\$ 4,191	\$ 4,343	\$ 4,344	\$ 4,551	\$ 4,924	\$5,712	\$5,866	\$5,745	\$5,929	\$6,050	\$6,038
03-70-5121												
WORKMAN'S COMP	tttttttttttttt	\$ 92	\$ 67	\$ 126		\$ 122	\$11	\$147	\$197	\$300	\$300	\$220
03-70-5122												
UNEMPLOYMENT INSURANCE	\$ 132	\$ 128	\$ 89	\$ 58	\$ 41	\$ 59	\$50	\$65	\$85	\$101	\$65	\$20
03-70-5123												
RETIREMENT-KPERS	\$ 5,108	\$ 4,803	\$ 4,851	\$ 5,296	\$ 5,825	\$ 6,033	\$6,450	\$7,030	\$6,735	\$7,653	\$7,836	\$7,507
03-70-5130												
HEALTH INSURANCE	\$ 15,119	\$ 13,368	\$ 15,423	\$ 14,330	\$ 14,992	\$ 16,905	\$16,512	\$15,878	\$16,481	\$20,996	\$9,163	\$48,262
03-70-5131												
ER ICMA CONTRIBUTION	\$ 1,086	\$ 1,247	\$ 1,548	\$ 1,841	\$ 1,461	\$ 1,489	\$1,855	\$2,616	\$2,492	\$1,772	\$2,000	\$1,932

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
03-70-5132												
LIFE INSURANCE	\$ 124	\$ 119	\$ 137	\$ 120	\$ 142	\$ 192	\$116	\$335	\$137	\$151	\$120	\$219
Total Personnel	\$ 74,523	\$ 77,476	\$ 82,426	\$ 82,819	\$ 85,912	\$ 92,482	\$ 103,770	\$ 106,374	\$ 104,815	\$ 113,149	\$ 102,154	\$ 141,332
Commodities												
03-70-5201												
OFFICE SUPPLIES	\$ 4,885	\$ 4,412	\$ 4,130	\$ 4,742	\$ 3,680	\$ 4,762	\$5,357	\$5,826	\$5,070	\$9,973	\$4,000	\$4,000
03-70-5299												
MISC. COMMODITIES	\$ 1,362	\$ 1,836	\$ 2,578	\$ 3,022	\$ 3,242	\$ 190	\$820	\$1,182	\$2,731	\$1,925	\$2,000	\$2,000
Total Commodities	\$ 6,248	\$ 6,248	\$ 6,729	\$ 7,764	\$ 10,922	\$ 4,952	\$ 6,177	\$ 7,008	\$ 7,801	\$ 11,898	\$ 6,000	\$ 6,000
Contractual												
03-70-5301												
TELEPHONE EXPENSE	\$ 3,098	\$ 2,317	\$ 2,528	\$ 2,939	\$ 2,665	\$ 2,832	\$3,559	\$3,304	\$3,796	\$3,867	\$3,600	\$3,600
03-70-5305												
AUDIT	\$ 3,188	\$ 969	\$ 6,200	\$ 1,050	\$ 2,640	\$ 3,300	\$4,465	\$3,860	\$3,474	\$4,438	\$3,860	\$3,860
03-70-5310												
DUES & MEMBERSHIP	\$ 3,755	\$ 3,291	\$ 6,117	\$ 6,782	\$ 8,692	\$ 7,708	\$7,555	\$9,002	\$8,025	\$11,522	\$8,500	\$8,500
03-70-5311												
TRAINING	\$ 1,286	\$ 3,420	\$ 3,375	\$ 3,008	\$ 4,070	\$ 1,119	\$1,975	\$3,118	\$4,060	\$1,383	\$1,500	\$1,500
03-70-5332												
INSURANCE	\$ 69,223	\$ 66,384	\$ 63,428	\$ 77,112	\$ 78,654	\$ 88,295	\$87,880	\$90,659	\$163,578	\$176,423	\$95,244	\$72,227
03-70-5343												
BOND PRINCIPAL	\$ 170,580	\$ 165,246	\$ 111,732	\$ 58,840	\$ 30,123	\$ 56,370	\$70,246	\$67,874	\$80,391	\$20,000	\$25,000	\$25,000
03-70-5344												
INTEREST COUPONS	\$ 2,453	\$ 1,573	\$ 575			\$ 3,382	\$25,267	\$27,628	\$14,856	\$15,054	\$13,256	\$83,432
03-70-5399												
MISC. CONTRACTUAL	\$ 37,048	\$ 44,643	\$ 45,959	\$ 56,274	\$ 146,229	\$ 58,632	\$34,894	\$47,107	\$105,966	\$88,379	\$50,000	\$75,000
Total Contractual	\$ 292,631	\$ 289,842	\$ 239,934	\$ 206,005	\$ 273,073	\$ 223,838	\$ 235,840	\$ 252,752	\$ 384,146	\$ 321,068	\$ 200,960	\$ 273,119
Capital Outlay												
03-70-5499												
MISC CAPITAL OUTLAY	\$ 4,985		\$ 12,528	\$ 12,219	\$ 14,123			\$13,571	\$18,815	-\$39,541	\$0	\$0
03-70-5496												
MED CENTER PROJECT					\$ 65,522				\$0	\$0	\$0	\$0
Total Capital Outlay	\$ 4,985	\$ -	\$ 12,528	\$ 12,219	\$ 79,645	\$ -	\$ -	\$ 13,571	\$ 18,815	\$ (39,541)	\$ -	\$ -



# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Projects</b>												
03-70-5300												
CASH CARRY OVER										\$0	\$929,711	\$1,510,252
03-70-5301												
KS STATE SALES TAX	\$ 76,556	\$ 71,227	\$ 73,054	\$ 77,813	\$ 78,154	\$ 60,033	\$80,011	\$86,926	\$89,614	\$80,362	\$92,862	\$64,420
03-70-5302												
COMPENSATING USE TAX	\$ 1,331	\$ 1,379	\$ 2,859	\$ 1,488	\$ 2,133	\$ 10,920	\$1,388	\$3,286	\$4,224	\$3,152	\$3,000	\$3,000
03-70-5304												
TRANSFER - REVENUE BOND						\$ 450,000			-	-	-	-
03-70-5305												
TRANSFER TO OTHER FUNDS	\$ 115,000	\$ 115,000	\$ 115,000	\$ 281,000	\$ 120,000	\$ 95,000	\$95,000	\$95,000	\$231,535	\$95,000	\$67,928	\$75,000
03-70-5350												
EQUIPMENT RESERVE TRANSFER										\$0	\$231,230	\$0
03-70-5351												
SET-OFF PROGRAM COLLECT	\$ 740	\$ 38	\$ 867	\$ 395	\$ 642	\$ 476	\$533	\$575	\$257	632.28	0	0
<b>Total Projects</b>	\$ 193,627	\$ 187,643	\$ 191,740	\$ 360,706	\$ 200,929	\$ 616,429	\$ 176,932	\$ 185,787	\$ 325,649	\$ 179,146	\$ 395,020	\$ 1,652,672
<b>Total Electric Admin.</b>	\$ 572,014	\$ 561,211	\$ 533,356	\$ 669,513	\$ 650,481	\$ 937,710	\$ 522,720	\$ 565,492	\$ 841,226	\$ 585,720	\$ 704,134	\$ 2,073,323
<b>Total Electric Fund</b>	\$ 2,324,938	\$ 2,279,372	\$ 2,257,754	\$ 2,560,996	\$ 2,645,071	\$ 2,848,881	\$ 2,561,047	\$ 3,008,066	\$ 3,215,046	\$ 2,792,506	\$ 3,139,399	\$ 4,188,751
<b>BOND AND INTEREST FUND</b>												
<b>REVENUES</b>												
08-00-4101												
AD VALOREM PROPERTY TAX										\$0	\$0	\$0
08-00-4102												
BACK TAXES										\$0	\$0	\$0
08-00-4105												
VEHICLE TAX										\$0	\$0	\$0
08-00-4108												
SPECIAL ASSESSMENTS										\$0	\$0	\$0
08-00-4110												
RV TAX										\$0	\$0	\$0
08-00-4112												
HEAVY TRUCK										\$0	\$0	\$0
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>												
<b>Contractual</b>												

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
08-00-5493												
SUBSTATION PROJECT								\$112,906		\$0	\$0	\$0
08-00-5344												
INTEREST COUPONS												
Contractual Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,906	\$ -	\$ -	\$ -	\$ -
Projects												
08-00-5505												
TRANSFER TO OTHER FUNDS	\$ 192	\$ 17										
Total Projects	\$ 192	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOND PROJECT FUND	\$ 192	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,906	\$ -	\$ -	\$ -	\$ -
LIBRARY FUND												
REVENUES												
10-00-4101												
AD VALOREM PROPERTY TAX	\$ 38,752	\$ 38,409	\$ 39,328	\$ 40,093	\$ 41,561	\$ 43,405	\$46,612	\$53,422	\$63,248	\$65,645	\$66,625	\$68,266
10-00-4102												
BACK TAXES	\$ 1,775	\$ 2,092	\$ 1,708	\$ 1,762	\$ 633	\$ 1,915	\$2,016	\$1,973	\$2,144	\$2,308	\$2,788	\$1,483
10-00-4104												
NEIGHBORHOOD REV.												
10-00-4105												
VEHICLE TAX	\$ 8,720	\$ 8,262	\$ 7,302	\$ 8,245	\$ 6,304	\$ 10,088	\$8,800	\$9,084	\$9,377	\$10,462	\$8,866	\$9,196
10-00-4110												
RV TAX	\$ 132	\$ 155	\$ 169	\$ 155	\$ 138	\$ 215	\$177	\$180	\$154	\$172	\$145	\$151
10-00-4112												
HEAVY TRUCK	\$ 94	\$ 83	\$ 47	\$ 44	\$ 15	\$ 19	\$150	\$27	\$35	\$26	\$27	\$22
10-00-4113												
COMMERCIAL TAGS	\$ 1,530	\$ 1,460	\$ 1,439	\$ 1,281	\$ 1,464	\$ 454	\$801	\$1,244	\$1,296	\$1,461	\$1,289	\$1,378
10-00-4114												
OIL			\$ 237	\$ 52	\$ 33	\$ 33	\$-1,647	\$0	\$0	\$5.74	\$0	\$33
10-00-4115												
STATE ASSESSED UTILITIES			\$ 2,671	\$ 1,697	\$ 1,320	\$ 961	\$916	\$938	\$899	\$2,190	\$989	\$4,109
10-00-4117												
WATER CRAFT										\$0	\$46	\$54

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Total Revenues</b>	\$ 49,474	\$ 50,403	\$ 52,902	\$ 53,329	\$ 51,468	\$ 57,090	\$ 57,824	\$ 60,386	\$ 71,974	\$ 76,910	\$ 75,436	\$ 79,980
<b>EXPENDITURES</b>												
<b>Contractual</b>												
10-00-3339												
PAYMENT TO LIBRARY TREAS	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$57,824	\$60,330	\$69,390	\$77,485	\$75,390	\$79,980
<b>Contractual Total</b>	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$ 57,824	\$ 60,330	\$ 69,390	\$ 77,485	\$ 75,390	\$ 79,980
10-00-5500												
CASH CARRY-OVER										\$0	\$0	\$1,927
<b>Library Fund Total</b>	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$ 57,824	\$ 60,330	\$ 69,390	\$ 77,485	\$ 75,390	\$ 81,907
<b>CEMETERY FUND</b>												
<b>REVENUES</b>												
15-00-4101												
AD VALOREM PROPERTY TAX	\$ 38,666	\$ 38,409	\$ 39,328	\$ 40,358	\$ 41,562	\$ 43,467	\$44,990	\$53,433	\$63,248	\$72,946	\$80,469	\$100,214
15-00-4102												
BACK TAXES	\$ 1,774	\$ 2,028	\$ 1,707	\$ 1,762	\$ 635	\$ 1,918	\$1,993	\$1,974	\$2,145	\$2,337	\$2,268	\$4,810
15-00-4104												
NEIGHBORHOOD REVIT.								-\$6,283	-\$5,179	-\$5,997	-\$5,932	-\$6,935
15-00-4105												
VEHICLE TAX	\$ 8,720	\$ 8,244	\$ 8,097	\$ 8,244	\$ 6,338	\$ 10,097	\$8,812	\$9,084	\$9,378	\$10,462	\$9,851	\$11,107
15-00-4110												
RV TAX	\$ 161	\$ 155	\$ 169	\$ 107	\$ 126	\$ 216	\$177	\$180	\$154	\$172	\$161	\$182
15-00-4112												
HEAVY TRUCK	\$ 138	\$ 83	\$ 47	\$ 43	\$ 30	\$ 19	\$16	\$29	\$35	\$26	\$30	\$26
15-00-4113												
COMMERCIAL TAGS	\$ 1,530	\$ 1,437	\$ 1,439	\$ 1,281	\$ 1,472	\$ 454	\$937	\$1,244	\$1,296	\$1,462	\$1,432	\$1,664
15-00-4114												
OIL		\$ 159	\$ 237	\$ 53	\$ 33	\$ 33				\$59	\$0	\$38
15-00-4115												
STATE ASSESSED UTILITIES		\$ 1,863	\$ 1,875	\$ 1,706	\$ 1,301	\$ 963	\$916	\$938	\$899	\$2,433	\$879	\$5,250
15-00-4117												
WATER CRAFT										\$0	\$46	\$66
<b>Total Revenues</b>	\$ 49,459	\$ 52,400	\$ 52,901	\$ 53,554	\$ 51,497	\$ 57,167	\$ 57,841	\$ 60,599	\$ 71,976	\$ 83,898	\$ 89,158	\$ 116,422

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>EXPENDITURES</b>												
<b>Projects</b>												
15-00-3309												
PAYMENT TO STERLING CEM	\$ 30,916	\$ 36,346	\$ 32,901	\$ 31,673	\$ 33,136	\$ 37,167	\$ 37,813	\$ 60,333	\$ 69,392	\$ 71,460	\$ 88,783	\$ 116,423
<b>Total Projects</b>	\$ 30,916	\$ 36,346	\$ 32,901	\$ 31,673	\$ 33,136	\$ 37,167	\$ 37,813	\$ 60,333	\$ 69,392	\$ 71,460	\$ 88,783	\$ 116,423
15-00-3300												
CASH CARRY-OVER												\$ 14,003
<b>Total Cemetery Fund 15</b>	\$ 30,916	\$ 36,346	\$ 32,901	\$ 31,673	\$ 33,136	\$ 37,167	\$ 37,813	\$ 60,333	\$ 69,392	\$ 71,460	\$ 88,783	\$ 130,428
<b>COMMUNITY CEMETERY</b>												
<b>REVENUES</b>												
16-00-4106												
TOWNSHIP DISTRIBUTION	\$ 1,733	\$ 4,000	\$ 4,000	\$ 4,217	\$ 4,000	\$ 4,000	\$ 4,000	\$ 1,793	\$ 77,392	\$ 73,460	\$ 4,000	\$ 8,000
16-00-4406												
LOT SALES	\$ 700	\$ 900	\$ 1,930	\$ 1,860	\$ 360	\$ 1,260	\$ 1,710	\$ 1,270	\$ 1,960	\$ 2,094	\$ 2,038	\$ 1,639
16-00-4408												
DEEDS	\$ 132	\$ 274	\$ 223	\$ 336	\$ 126	\$ 147	\$ 168	\$ 189	\$ 210	\$ 273	\$ 201	\$ 192
16-00-4416												
STONE SETTING	\$ 180	\$ 230	\$ 283	\$ 293	\$ 180	\$ 193	\$ 120	\$ 213	\$ 630	\$ 125	\$ 271	\$ 441
16-00-4419												
GRAVE OPENING/CLOSING	\$ 7,073	\$ 7,000	\$ 11,000	\$ 10,130	\$ 11,330	\$ 8,900	\$ 10,460	\$ 12,300	\$ 8,270	\$ 13,930	\$ 8,338	\$ 11,237
16-00-4428												
TRANSFER FROM LEVY	\$ 33,183	\$ 30,647	\$ 32,901	\$ 31,673	\$ 37,136	\$ 37,137	\$ 36,019	\$ 60,333		\$ 0	\$ 88,783	\$ 116,337
16-00-4439												
Cemetery Misc.Revenue	\$ 101		\$ 330		\$ 22,600	\$ 982	\$ 73	\$ 2,760		\$ 0	\$ 2,705	\$ 0
16-00-4301												
INTEREST ON INVESTMENTS	\$ 2,803	\$ 1,649	\$ 1,701	\$ 1,712	\$ 1,749	\$ 171	\$ 26,277	\$ 1,403	\$ 696	\$ 2,881	\$ 1,891	\$ 1,661
16-00-4303												
INTEREST - MAXIMIZER	\$ 198	\$ 178	\$ 229	\$ 322	\$ 308	\$ 133	\$ 93	\$ 139	\$ 839	\$ 1,964	\$ 1,341	\$ 981
16-00-4304												
Interest on Unemploy.Escrow										-	-	-
<b>Total Revenues</b>	\$ 66,106	\$ 64,878	\$ 72,819	\$ 70,767	\$ 98,229	\$ 72,967	\$ 98,924	\$ 80,806	\$ 90,197	\$ 96,747	\$ 109,608	\$ 140,348
<b>EXPENDITURES</b>												
<b>Personnel</b>												

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
16-00-5101 REGULAR SALARIES	\$ 59,732	\$ 39,549	\$ 47,149	\$ 52,775	\$ 52,493	\$ 51,937	\$54,615	\$50,277	\$59,722	\$57,322	\$64,433	\$80,376
16-00-5120 FICA EXPENSE	\$ 4,610	\$ 2,440	\$ 3,693	\$ 4,037	\$ 4,013	\$ 3,992	\$4,168	\$3,831	\$4,330	\$4,387	\$4,919	\$5,731
16-00-5121 WORK COMP	\$ 2,000	\$ 1,629	\$ 1,431		\$ 700	\$ 1,862	\$1,869	\$902	\$1,613	\$1,473	\$0	\$4,612
16-00-5122 UNEMPLOYMENT INSURANCE	\$ 33	\$ 76	\$ 37	\$ 12	\$ 44	\$ 37	\$41	\$36	\$73	\$60	\$73	\$37
16-00-5123 RETIREMENT-KPERS-EMPLOYER	\$ 6,201	\$ 4,216	\$ 3,898	\$ 4,490	\$ 4,724	\$ 4,863	\$4,848	\$7,378	\$3,442	\$5,702	\$6,481	\$7,308
16-00-5130 HEALTH INSURANCE	\$ 12,370	\$ 13,300	\$ 12,469	\$ 10,600	\$ 12,180	\$ 16,637	\$19,270	\$20,131	\$21,732	\$13,026	\$13,099	\$21,600
16-00-5131 ER L.C.M.A. CONTRIBUTION	\$ 529	\$ 418	\$ 420	\$ 432	\$ 440	\$ 468	\$469	\$373	\$497	\$488	\$364	\$601
16-00-5132 LIFE INSURANCE	\$ 103	\$ 102	\$ 121	\$ 105	\$ 1,329	\$ 142	\$122	\$318	\$134	\$136	\$200	\$200
Personnel Total	\$ 85,378	\$ 61,730	\$ 69,238	\$ 72,431	\$ 75,925	\$ 79,958	\$ 83,401	\$ 83,446	\$ 93,788	\$ 82,593	\$ 89,771	\$ 120,483
Commodities												
16-00-5205 VEHICLE GAS & OIL	\$ 822	\$ 167	\$ 410	\$ 138	\$ 444	\$ 348	\$217	\$179	\$137	\$1,137	\$200	\$200
16-00-5207 VEHICLE EXPENSE	\$ 1,609	\$ 106		\$ 10	\$ 13	\$ 8	\$134	\$1,942	\$4,266	\$8	\$300	\$300
16-00-5211 EQUIPMENT EXPENSE		\$ 233		\$ 109	\$ 13	\$ 228	\$0	\$633	\$0	\$4,728	\$4,000	\$4,000
16-00-5260 CEMETERY MAINTENANCE	\$ 10											
16-00-5299 MISC. COMMODITIES	\$ 730	\$ 3,002	\$ 1,143	\$ 734	\$ 268		\$620	\$5,103	\$4,852	\$946	\$2,000	\$2,000
Total Commodities	\$ 3,170	\$ 3,508	\$ 1,553	\$ 1,011	\$ 742	\$ 784	\$ 991	\$ 7,879	\$ 9,236	\$ 6,840	\$ 6,700	\$ 6,700
Contractual												
16-00-5332 INSURANCE	\$ 1,488	\$ 1,012	\$ 1,025		\$ 1,077		\$1,121	\$1,182	\$1,334	\$1,363	\$0	\$0
16-00-5399 MISC. CONTRACTUAL	\$ 3,493	\$ 2,921	\$ 3,013	\$ 4,863	\$ 3,403	\$ 6,333	\$2,921	\$10,022	\$3,093	\$8,302	\$5,000	\$5,000

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Total Contractual</b>	\$ 6,993	\$ 3,933	\$ 4,038	\$ 4,863	\$ 4,480	\$ 6,333	\$ 4,042	\$ 11,204	\$ 6,629	\$ 10,067	\$ 5,000	\$ 5,000
<b>Capital Outlay</b>												
16-00-2403												
NEW EQUIPMENT			\$ 9,978		\$ 27,600				\$ 57,040	\$ 0	\$ 10,000	\$ 5,000
<b>Total Capital Outlay</b>	\$ -	\$ -	\$ 9,978	\$ -	\$ 27,600	\$ -	\$ -	\$ -	\$ 57,040	\$ -	\$ 10,000	\$ 5,000
16-00-3500												
CASH CARRY-OVER												\$ 160,699
<b>Total Community Cemetery</b>				\$ -	\$ 108,747	\$ 87,073	\$ 90,434	\$ 102,329	\$ 166,713	\$ 99,500	\$ 111,471	\$ 297,884
<b>SEWER FUND</b>												
<b>REVENUES</b>												
18-00-4401												
SALES TO CUSTOMERS	\$ 383,434	\$ 372,686	\$ 360,319	\$ 369,369	\$ 370,733	\$ 383,483	\$ 405,071	\$ 415,663	\$ 424,062	\$ 402,944	\$ 435,933	\$ 502,269
18-00-4499												
Sewer Miscellaneous	\$ 3,781	\$ 1,493	\$ 53	\$ 64	\$ 3,063	\$ 4,309	\$ 3,570	\$ 7,631	\$ 6,580	\$ 9,857	\$ 20,000	\$ 17,478
18-00-4605												
TRANSFER FROM OTHER FUNDS				\$ 166,000					-	-	-	-
TEMP NOTE PROCEEDS					\$ 3,000				-	-	-	-
<b>Total Revenues</b>	\$ 389,235	\$ 374,179	\$ 360,373	\$ 535,433	\$ 380,818	\$ 387,792	\$ 408,642	\$ 423,296	\$ 430,642	\$ 412,801	\$ 455,933	\$ 519,747
<b>EXPENDITURES</b>												
<b>Sewer Collection</b>												
<b>Commodities</b>												
18-40-5211												
EQUIPMENT EXPENSE		\$ 1,716	\$ 462	\$ 1,763	\$ 34	\$ 2,670	\$ 1,034	\$ 1,842	\$ 316	\$ 1,500	\$ 1,500	\$ 1,500
18-40-5223												
OPERATING SUPPLIES	\$ 2,168	\$ 1,312	\$ 2,366	\$ 1,619	\$ 1,716	\$ 407	\$ 1,747	\$ 1,662	\$ 16,668	\$ 15,849	\$ 6,000	\$ 6,000
18-40-5299												
MISC. COMMODITIES		\$ 308	\$ 178		\$ 3	\$ 242	\$ 266	\$ 803		\$ 57	\$ 800	\$ 800
<b>Commodities Total</b>	\$ 2,168	\$ 3,337	\$ 3,007	\$ 3,382	\$ 1,733	\$ 3,319	\$ 3,048	\$ 4,309	\$ 16,984	\$ 17,406	\$ 8,300	\$ 8,300
<b>Contractual</b>												
18-40-5327												
MAINTENANCE EXPENSE	\$ 443	\$ 13,270	\$ 13,869	\$ 10,563	\$ 12,201	\$ 20,649	\$ 13,822	\$ 32,346	\$ 30,729	\$ 29,013	\$ 15,000	\$ 15,000
18-40-5399												
MISC. CONTRACTUAL	\$ 14,723	\$ 1,233	\$ 2,076	\$ 806	\$ 766	\$ 1,611	\$ 1,692	\$ 1,959	\$ 2,020	\$ 1,062	\$ 1,500	\$ 1,500
<b>Total Contractual</b>	\$ 15,170	\$ 14,503	\$ 15,946	\$ 11,371	\$ 12,967	\$ 22,260	\$ 15,513	\$ 34,305	\$ 32,749	\$ 30,075	\$ 16,500	\$ 16,500

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Total Sewer Collection</b>	\$ 17,338	\$ 17,842	\$ 18,932	\$ 14,753	\$ 14,722	\$ 25,579	\$ 18,561	\$ 38,614	\$ 49,733	\$ 47,481	\$ 24,800	\$ 24,800
<b>Sewer Treatment</b>												
<b>Personnel</b>												
18-41-5101												
REGULAR SALARIES	\$ 63,124	\$ 62,837	\$ 56,591	\$ 67,529	\$ 65,476	\$ 65,276	\$75,628	\$105,672	\$101,387	\$97,282	\$104,429	\$109,870
18-41-5120												
FICA EXPENSE	\$ 4,871	\$ 4,714	\$ 5,123	\$ 5,164	\$ 5,008	\$ 5,020	\$5,798	\$8,066	\$7,731	\$7,444	\$7,963	\$8,441
18-41-5121												
WORKMAN'S COMP	\$ 2,000	\$ 1,280	\$ 1,047	\$ 560	\$ 2,000	\$ 1,405	\$1,385	\$1,313	\$941	\$896	\$2,000	\$2,000
18-41-5122												
UNEMPLOYMENT INSURANCE	\$ 38	\$ 143	\$ 73	\$ 70	\$ 44	\$ 53	\$41	\$55	\$79	\$86	\$63	\$64
18-41-5123												
RETIREMENT-KPERS	\$ 3,870	\$ 3,474	\$ 3,292	\$ 3,542	\$ 3,732	\$ 3,386	\$6,516	\$12,217	\$8,427	\$8,954	\$8,680	\$10,660
18-41-5130												
HEALTH INSURANCE	\$ 14,808	\$ 18,238	\$ 16,643	\$ 15,241	\$ 16,326	\$ 19,000	\$19,270	\$20,129	\$21,733	\$18,750	\$24,993	\$23,068
18-41-5131												
ER ICMA CONTRIBUTION	\$ 551	\$ 558	\$ 577	\$ 594	\$ 590	\$ 599	\$655	\$790	\$857	\$842	\$883	\$779
18-41-5132												
LIFE INSURANCE	\$ 132	\$ 143	\$ 164	\$ 151	\$ 1,605	\$ 150	\$114	\$151	\$168	\$137	\$154	\$154
<b>Personnel Total</b>	\$ 91,414	\$ 93,389	\$ 85,511	\$ 94,851	\$ 96,781	\$ 96,889	\$ 109,407	\$ 148,393	\$ 141,322	\$ 134,393	\$ 149,165	\$ 155,036
<b>Commodities</b>												
18-41-5211												
EQUIPMENT EXPENSE	\$ 2,708	\$ 90	\$ 2,651	\$ 281	\$ 2,019		\$8,669			\$4,307	\$10,000	\$5,000
18-41-5223												
OPERATING SUPPLIES	\$ 1,692	\$ 3,708	\$ 214	\$ 3,209	\$ 3,575	\$ 1,305	\$1,953	\$4,345	\$7,518	\$15,932	\$5,000	\$5,000
18-41-5299												
MISC. COMMODITIES	\$ 678	\$ 697	\$ 170	\$ 1,082	\$ 1,094	\$ 927	\$803	\$6,702	\$1,351	\$205	\$7,500	\$2,000
<b>Total Commodities</b>	\$ 5,078	\$ 4,495	\$ 3,035	\$ 4,572	\$ 6,688	\$ 2,232	\$ 11,425	\$ 11,047	\$ 8,869	\$ 20,444	\$ 22,500	\$ 12,000
<b>Contractual</b>												
18-41-5301												
TELEPHONE EXPENSE	\$ 143						\$324	\$110	\$670	\$382	\$775	\$775
18-41-5306												
GAS HEAT	\$ 1,625	\$ 909	\$ 514	\$ 1,057	\$ 934	\$ 1,003	\$1,934	\$1,129	\$3,244	\$786	\$2,000	\$2,000

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
18-41-5311												
TRAINING	\$ 275	\$ 200	\$ 345	\$ 230	\$ 330	\$ 440	\$330	\$663	\$705	\$68	\$300	\$300
18-41-5361												
POWER LIGHTS	\$ 3,287	\$ 3,790	\$ 4,653	\$ 3,800	\$ 9,222	\$ 3,618	\$4,641	\$5,293	\$5,040	\$4,651	\$6,500	\$6,500
18-41-5399												
MISC. CONTRACTUAL	\$ 2,987	\$ 2,916	\$ 516	\$ 3,607	\$ 4,465	\$ 3,235	\$5,230	\$14,278	\$8,816	\$3,163	\$7,000	\$7,000
Total Contractual	\$ 10,318	\$ 7,816	\$ 6,028	\$ 8,714	\$ 14,951	\$ 10,296	\$ 12,459	\$ 21,473	\$ 18,475	\$ 9,050	\$ 16,775	\$ 16,775
Total Sewer Treatment	\$ 106,810	\$ 105,700	\$ 94,575	\$ 108,137	\$ 118,420	\$ 109,417	\$ 133,292	\$ 180,913	\$ 168,666	\$ 163,887	\$ 188,440	\$ 183,811
Sewer Administration												
Personnel												
18-42-5101												
REGULAR SALARIES	\$ 49,114	\$ 50,787	\$ 53,374	\$ 56,704	\$ 58,900	\$ 62,769	\$70,643	\$74,436		\$0	\$65,952	\$0
18-42-5106												
CLERICAL									\$64,031	\$67,553	\$0	\$65,372
18-42-5120												
FICA EXPENSE	\$ 3,840	\$ 3,979	\$ 4,143	\$ 4,343	\$ 4,551	\$ 4,923	\$5,524	\$5,865	\$5,063	\$5,250	\$5,215	\$5,165
18-42-5121												
WORKMAN'S COMP		\$ 92	\$ 67	\$ 126	\$ 100	\$ 116	\$11	\$147		\$305	\$150	\$120
18-42-5122												
UNEMPLOYMENT INSURANCE	\$ 28	\$ 130	\$ 89	\$ 58	\$ 41	\$ 58	\$50	\$65	\$85	\$68	\$60	\$61
18-42-5123												
RETIREMENT-KPERS	\$ 3,672	\$ 4,983	\$ 4,704	\$ 3,955	\$ 6,420	\$ 6,654	\$6,552	\$7,391	\$7,018	\$7,872	\$7,229	\$7,299
18-42-5130												
HEALTH INSURANCE	\$ 14,224	\$ 13,368	\$ 15,422	\$ 14,330	\$ 15,247	\$ 15,997	\$16,357	\$15,878	\$16,495	\$12,342	\$18,968	\$19,328
18-42-5131												
ER ICMA CONTRIBUTION	\$ 1,086	\$ 1,247	\$ 1,547	\$ 1,840	\$ 1,460	\$ 1,541	\$1,820	\$2,616	\$2,424	\$1,374	\$2,497	\$2,521
18-42-5132												
LIFE INSURANCE 18-42-5132	\$ 119	\$ 119	\$ 137	\$ 120	\$ 1,335	\$ 140	\$128	\$530	\$124	\$124	\$140	\$140
Total Personnel	\$ 74,084	\$ 74,705	\$ 79,482	\$ 83,476	\$ 88,054	\$ 92,198	\$ 101,085	\$ 106,928	\$ 95,240	\$ 94,889	\$ 100,211	\$ 100,006
Commodities												
18-42-5299												
MISC. COMMODITIES	\$ 1,418	\$ 1,807	\$ 1,587	\$ 2,297	\$ 2,785	\$ 2,725	\$3,168	\$3,319	\$3,170	\$2,008	\$3,400	\$3,400
Total Commodities	\$ 1,418	\$ 1,807	\$ 1,587	\$ 2,297	\$ 2,785	\$ 3,300	\$ 3,168	\$ 3,319	\$ 3,170	\$ 2,008	\$ 3,400	\$ 3,400



# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Contractual</b>												
18-42-5305												
AUDIT	\$ 3,188	\$ 969	\$ 3,200	\$ 1,030	\$ 2,640	\$ 3,300	\$4,463	\$3,860	\$3,474	\$4,439	\$3,860	\$3,860
18-42-5332												
INSURANCE	\$ 4,389	\$ 4,104	\$ 3,220	\$ 4,819	\$ 4,926	\$ 4,337	\$5,493	\$6,362	\$5,353	\$5,953	\$5,953	\$5,953
18-42-5342												
INTEREST COUPONS	\$ 11,859	\$ 23,844	\$ 23,434	\$ 10,139	\$ 19,355	\$ 16,969	\$23,280	\$14,719	-	-	-	-
18-42-5343												
BOND PRINCIPLE	\$ 63,717	\$ 53,798	\$ 55,310	\$ 67,607	\$ 88,583	\$ 60,104	\$66,793	\$73,687	\$70,313	\$72,148	\$74,035	\$80,974
18-42-5344												
INTEREST COUPONS									\$18,983	\$15,021	\$12,901	\$91,370
18-42-5399												
MISC. CONTRACTUAL	\$ 7,811	\$ 44,178	\$ 21,044	\$ 17,562	\$ 26,638	\$ 26,320	\$27,443	\$15,900	\$48,873	\$24,548	\$25,000	\$25,000
<b>Total Contractual</b>	\$ 92,964	\$ 126,893	\$ 108,208	\$ 101,177	\$ 142,144	\$ 111,230	\$ 127,473	\$ 114,528	\$ 146,998	\$ 122,109	\$ 121,748	\$ 207,157
<b>Capital Outlay</b>												
18-42-5497												
EDA PROJECT					\$ 43,334					-	-	-
18-42-5499										0	0	0
MISC CAPITAL OUTLAY		\$ 7,595	\$ 11,253	\$ 213,928	\$ 9,392				\$-5,296	\$0	\$0	\$0
<b>Total Capital Outlay</b>	\$ -	\$ 7,595	\$ 11,253	\$ 213,928	\$ 52,726	\$ -	\$ -	\$ -	\$ (5,296)	\$ -	\$ -	\$ -
18-42-5500												
CASH CARRY OVER										\$0	\$47,988	\$155,233
<b>Projects</b>												
18-42-5505												
TRANSFER TO OTHER FUNDS	\$ 17,000	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$18,275	\$18,275	\$18,275	\$0	\$17,000	\$0
18-42-5999												
SEWER LAGOON PROJECT										-	-	-
<b>Total Projects</b>	\$ 17,000	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ -	\$ 17,000	\$ 155,233
<b>Total Sewer Administration</b>	\$ 185,463	\$ 229,275	\$ 218,805	\$ 419,153	\$ 303,984	\$ 225,203	\$ 230,001	\$ 243,050	\$ 258,387	\$ 219,006	\$ 242,360	\$ 463,796
<b>Total Sewer Fund</b>	\$ 309,613	\$ 352,816	\$ 332,332	\$ 542,043	\$ 437,126	\$ 360,199	\$ 401,854	\$ 462,577	\$ 476,786	\$ 430,374	\$ 455,600	\$ 674,407
<b>CONSOLIDATED STREET AND HIGHWAY FUND</b>												
<b>REVENUES</b>												
19-00-4101												
AD VALOREM PROPERTY TAX	\$ 154,896	\$ 121,333	\$ 130,252	\$ 144,552	\$ 142,916	\$ 145,323	\$164,573	\$181,820	\$173,483	\$177,446	\$190,356	\$195,083
19-00-4102	\$ 154,896	\$ 121,333	\$ 130,252	\$ 144,552		\$ 160,000						
BACK TAXES	\$ 1,374	\$ 3,176	\$ 4,334	\$ 3,318	\$ 2,120	\$ 6,598	\$6,813	\$6,666	\$7,117	\$6,673	\$7,304	\$11,174

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
19-00-4104 NEIGHBORHOOD REVL								-\$21,381	-\$14,205	-\$14,624	-\$14,432	-\$13,500
19-00-4105 VEHICLE TAX	\$ 2,147	\$ 32,729	\$ 23,579	\$ 27,306	\$ 22,723	\$ 34,967	\$29,478	\$30,998	\$31,913	\$28,763	\$23,966	\$26,273
19-00-4110 RV TAX	\$ 32	\$ 638	\$ 434	\$ 513	\$ 509	\$ 743	\$591	\$613	\$524	\$471	\$392	\$430
19-00-4111 CITY SALES TAX	\$ 261,228	\$ 240,366	\$ 268,770	\$ 310,585	\$ 280,696	\$ 293,947	\$341,639	\$390,443	\$351,767	\$385,107	\$362,814	\$419,834
19-00-4112 HEAVY TRUCK	\$ 223	\$ 21	\$ 186	\$ 133	\$ 112	\$ 70	\$53	\$96	\$119	\$88	\$74	\$62
19-00-4113 COMMERCIAL TAGS	\$ 377	\$ 3,786	\$ 4,645	\$ 4,242	\$ 3,276	\$ 1,563	\$3,134	\$4,239	\$4,411	\$4,306	\$3,484	\$3,936
19-00-4114 OIL		\$ 501	\$ 787	\$ 189	\$ 113	\$ 111				\$152	\$0	\$120
19-00-4115 STATE ASSESSED UTILITIES		\$ 3,890	\$ 6,211	\$ 6,117	\$ 4,473	\$ 3,219	\$3,120	\$3,192	\$2,466	\$3,919	\$3,699	\$6,103
19-00-4117 WATER CRAFT										\$0	\$124	\$155
19-00-4203 CONNECTING LINK	\$ 8,742	\$ 8,748	\$ 4,333	\$ 6,538	\$ 4,339	\$ 7,243	\$14,560	\$14,570	\$14,570	\$14,580	\$0	\$0
19-00-4205 SPEC CITY/COUNTY HIGHWAY	\$ 60,447	\$ 60,972	\$ 60,741	\$ 61,123	\$ 60,800	\$ 57,483	\$63,647	\$60,807	\$62,107	\$61,851	\$63,846	\$59,990
19-00-4499 MISC. REVENUE CHARGES	\$ 128		\$ 7,654		\$ 17,816	\$ 1,613	\$116,309	\$16,708	\$6,889	\$5,600	\$10,000	\$5,000
19-00-46-- SPECIAL HIGHWAY TRF	\$ 299,303									-	-	-
19-00-4623 ECO DEVO BROADWAY COST SHARE					\$ 670,000				\$0	\$ -	\$ 453,000	\$ 453,000
<b>Total Revenues</b>	<b>\$ 943,996</b>	<b>\$ 603,494</b>	<b>\$ 644,198</b>	<b>\$ 711,168</b>	<b>\$ 1,211,913</b>	<b>\$ 567,561</b>	<b>\$ 743,922</b>	<b>\$ 688,771</b>	<b>\$ 641,161</b>	<b>\$ 676,331</b>	<b>\$ 1,104,627</b>	<b>\$ 1,167,682</b>
<b>EXPENDITURES</b>												
<b>Personnel</b>												
19-00-5101 REGULAR SALARIES	\$ 70,560	\$ 79,144	\$ 65,530	\$ 71,416	\$ 71,406	\$ 77,177	\$87,641	\$118,055	\$103,113	\$106,598	\$115,352	\$119,134

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
19-00-5120												
FICA EXPENSE	\$ 5,123	\$ 6,814	\$ 5,120	\$ 5,462	\$ 5,481	\$ 5,931	\$6,719	\$9,300	\$7,866	\$8,138	\$8,817	\$9,157
19-00-5121												
WORKMAN'S COMP	\$ 1,878	\$ 2,784	\$ 2,504	\$ -	\$ 2,000	\$ 2,948	\$2,951	\$2,481	\$1,764	\$1,871	\$2,950	\$2,405
19-00-5122												
UNEMPLOYMENT INSURANCE	\$ 63	\$ 147	\$ 73	\$ 70	\$ 44	\$ 53	\$41	\$55	\$76	\$113	\$80	\$43
19-00-5123												
RETIREMENT-KPERS	\$ 6,406	\$ 5,653	\$ 5,415	\$ 6,204	\$ 6,643	\$ 7,092	\$7,837	\$12,893	\$8,713	\$9,920	\$11,054	\$11,587
19-00-5130												
HEALTH INSURANCE	\$ 18,788	\$ 18,259	\$ 16,668	\$ 15,249	\$ 16,352	\$ 18,599	\$19,188	\$20,129	\$21,734	\$24,560	\$18,460	\$57,395
19-00-5131												
ER ICMA CONTRIBUTION	\$ 548	\$ 558	\$ 578	\$ 594	\$ 615	\$ 685	\$750	\$790	\$792	\$843	\$950	\$959
19-00-5132												
LIFE INSURANCE	\$ 95	\$ 143	\$ 164	\$ 150	\$ 1,616	\$ 150	\$123	\$338	\$174	\$211	\$400	\$209
Personnel Total	\$ 103,461	\$ 113,503	\$ 96,073	\$ 99,145	\$ 104,157	\$ 112,635	\$ 125,249	\$ 164,251	\$ 144,230	\$ 152,273	\$ 158,063	\$ 200,883
Commodities												
19-00-5205												
VEHICLE GAS AND OIL	\$ 9,201	\$ 11,427	\$ 10,197	\$ 11,384	\$ 9,605	\$ 7,302	\$12,581	\$18,721	\$22,386	\$19,450	\$19,000	\$19,000
19-00-5207												
VEHICLE EXPENSE	\$ 2,072	\$ 1,277	\$ 1,154	\$ 989	\$ 3,942	\$ 1,363	\$3,086	\$5,698	\$22,086	\$6,352	\$10,000	\$10,000
19-00-5209												
CRACKFILLING MATERIAL										-	-	-
19-00-5211												
EQUIP EXPENSE	\$ 12,031	\$ 7,551	\$ 15,023	\$ 10,258	\$ 9,345	\$ 17,535	\$28,232	\$18,295	\$15,224	\$10,714	\$18,500	\$18,500
19-00-5215												
STREET MATERIALS	\$ 14,469	\$ 39,885	\$ 46,289	\$ 35,086	\$ 26,882	\$ 19,102	\$16,166	\$23,280	\$24,844	\$19,208	\$25,000	\$25,000
19-00-5216												
WEED CONTROL	\$ 127	\$ 320	\$ 90	\$ 644	\$ 105	\$ 18	\$1,200	\$1,399	\$87	\$621	\$1,600	\$1,600
19-00-5217												
STREET SIGNS	\$ 867	\$ 572	\$ 26,724	\$ 4,993	\$ 1,643	\$ 3,764	\$761	\$5,774	\$53	\$303	\$1,500	\$1,500
19-00-5218												
STREET PAINT	\$ 30	\$ 911	\$ 13	\$ 819	\$ 540	\$ 154	\$1,654	\$3,940		\$56	\$500	\$500

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
19-00-5219												
TOOLS	\$ 31	\$ 1,162	\$ 3,748	\$ 2,490	\$ 2,739	\$ 1,694	\$1,117	\$4,962	\$2,433	\$1,140	\$1,000	\$1,000
19-00-5246												
SNOW REMOVAL	\$ 141	\$ 343	\$ 704	\$ 846	\$ 429	\$ 333	\$1,169	\$136	\$573	\$438	\$730	\$730
19-00-5299												
MISC COMMODITIES	\$ 7,032	\$ 4,162	\$ 4,442	\$ 6,628	\$ 2,296	\$ 1,472	\$3,233	\$16,873	\$30,657	\$14,734	\$20,000	\$20,000
Total Commodities	\$ 34,768	\$ 34,808	\$ 97,031	\$ 74,137	\$ 37,526	\$ 32,937	\$ 69,218	\$ 99,298	\$ 118,367	\$ 73,035	\$ 97,830	\$ 97,830
Contractual												
19-00-5316												
VEHICLE EXPENSE	\$ 1,200	\$ 112	\$ 1,004	\$ 2,711	\$ 6,430		\$2,232	\$723	\$13,387	\$1,163	\$3,000	\$3,000
19-00-5321												
STREET REPAIRS		\$ 356,208		\$ 167,560	\$ 710,676	\$ 185,836	\$174,112	\$1,337	\$263,633	\$230,467	\$703,000	\$650,000
19-00-5332												
INSURANCE										\$0	\$0	\$12,038
19-00-5343												
LEASE PAYMENT								\$18,008	\$12,983	\$12,983	\$13,000	\$23,397
19-00-5344												
BOND & INTEREST PAYMENT						\$ 20,000	\$20,000	\$30,025	\$31,736	\$36,830	\$36,830	\$62,338
19-00-5383							\$17,311					
WARRIORWAY TRAIL	\$ 300							\$30,000		\$0	\$0	\$0
19-00-5399												
MISC. CONTRACTUAL	\$ 27,846	\$ 4,927	\$ 8,222	\$ 1,922	\$ 10,609	\$ 26,316	\$76,084	\$83,723	\$108,481	\$29,647	\$33,000	\$38,860
Total Contractual	\$ 29,346	\$ 361,247	\$ 9,226	\$ 172,193	\$ 727,715	\$ 232,132	\$ 289,939	\$ 163,836	\$ 432,442	\$ 361,111	\$ 810,830	\$ 809,833
Capital Outlay												
19-00-5403												
NEW EQUIPMENT		\$ 3,330	\$ 28,962		\$ 11,300	\$ 19,300	\$40,000	\$19,800		\$0	\$30,000	\$0
19-00-5498												
CLEVELAND PATH PROJECT								\$89,000		\$0	\$0	\$0
19-00-5499												
MISC CAPITAL OUTLAY	\$ 207,303	\$ 74,183	\$ 20,260	\$ 40,181				\$19,373	\$29,114	\$0	\$13,000	\$13,000
CDBG Jackson Street				\$ 33,567	\$ 231,730	\$ 9,427			-	-	-	-
CCUP				\$ 9,300	\$ 17,100				-	-	-	-
19-00-5504												
TRANSFER TO BOND FUND						\$ 336,000				\$0	\$0	\$0
Total Capital Outlay	\$ 207,303	\$ 77,734	\$ 49,243	\$ 103,248	\$ 260,330	\$ 384,927	\$ 40,000	\$ 128,173	\$ 29,114	\$ -	\$ 43,000	\$ 13,000

# City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
19-00-3300												
CASH CARRY OVER											\$ 848,441	\$ 1,037,609
Total Special Street Fund	\$ 375,079	\$ 607,292	\$ 251,574	\$ 450,723	\$ 1,149,748	\$ 782,671	\$ 524,426	\$ 557,338	\$ 724,153	\$ 386,419	\$ 1,111,763	\$ 2,161,193
RESCUE PROJECTS												
REVENUES												
20-00-4499												
RESCUE PROJECTS REVENUE								\$168,357		\$0	\$0	\$0
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,357	\$ -	\$ -	\$ -	\$ -
EXPENDITURES												
Capital Outlay								\$200,739		\$0	\$0	\$0
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,739	\$ -	\$ -	\$ -	\$ -
20-00-5499												
TRF TO SPC STRT	\$ 199,503	\$ -	\$ -	\$ -	\$ -					\$0	\$0	\$0
Total Other	\$ 199,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESCUE PROJECTS	\$ 199,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,739	\$ -	\$ -	\$ -	\$ -
SPECIAL PARKS FUND												
REVENUES												
26-00-4204												
LIQUOR TAX	\$ 305	\$ 573	\$ 291	\$ 562	\$ 1,015	\$ 896	\$ 1,409	\$ 1,990	\$ 1,732	\$ 1,818	\$ 1,738	\$ 1,627
Total Revenues	\$ 305	\$ 573	\$ 291	\$ 562	\$ 1,015	\$ 896	\$ 1,409	\$ 1,990	\$ 1,732	\$ 1,818	\$ 1,738	\$ 1,627
EXPENDITURES												
Capital Outlay												
26-00-5403												
NEW EQUIPMENT			\$ 4,320						\$1,732	\$0	\$13,986	\$10,000
Capital Outlay Total	\$ -	\$ -	\$ 4,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,732	\$ -	\$ 13,986	\$ 10,000
Projects												
26-00-5300												
CASH CARRY OVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,429
Projects Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,429
Total Special Parks Fund	\$ -	\$ -	\$ 4,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,732	\$ -	\$ 13,986	\$ 15,429
MEDICAL SERVICES FUND												
REVENUES												
31-00-4609												
RENT ON MEDICAL ARTS BLDG	\$ 31,896	\$ 31,896	\$ 31,296	\$ 31,896	\$ 31,396	\$ 31,696	\$31,896	\$31,396	\$31,896	\$31,896	\$31,896	\$33,491
31-00-4699												
MISCELLANEOUS								\$6,309		\$36,562	\$0	\$0

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
<b>Total Revenues</b>	\$ 31,896	\$ 31,896	\$ 31,296	\$ 31,896	\$ 31,596	\$ 31,696	\$ 31,896	\$ 38,105	\$ 31,896	\$ 68,438	\$ 31,896	\$ 33,491
<b>EXPENDITURES</b>												
<b>Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
<b>Personnel Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			-	\$0	\$0	\$0
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
<b>Commodities Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			-	\$0	\$0	\$0
<b>Contractual</b>												
31-00-5315												
BUILDING MAINT.	\$ 11,412	\$ 695	\$ 677	\$ 7,734	\$ 2,536	\$ 7,702	\$114,915	\$33,526	-\$28,075	\$72,485	\$31,896	\$33,481
31-00-5343												
LEASE PAYMENT	\$ 24,192	\$ 24,192	\$ 20,139	\$ 11,608					\$0	\$0	\$0	\$0
31-00-5399												
MISC. CONTRACTUAL	\$ 7,610	\$ 918	\$ 3,527	\$ 897	\$ 1,127	\$ 1,144	\$1,454	\$1,180	\$731	\$1,339	\$0	\$0
<b>Contractual Total</b>	\$ 43,214	\$ 25,805	\$ 24,363	\$ 20,239	\$ 3,683	\$ 8,846	\$ 116,369	\$ 34,706	\$ (27,344)	\$ 73,825	\$31,896	\$33,481
<b>Projects</b>												
31-00-5500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
CASH CARRY OVER												
<b>Projects Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
<b>Total Medical Services</b>	\$ 43,214	\$ 25,805	\$ 24,363	\$ 20,239	\$ 3,683	\$ 8,846	\$ 116,369	\$ 34,706	\$ (27,344)	\$ 73,825	\$ 31,896	\$ 68,481
<b>AMBULANCE FIRE EQUIPMENT FUND</b>												
<b>REVENUES</b>												
34-00-4101												
AD VALOREM PROPERTY TAX	\$ 16,048	\$ 15,365	\$ 15,731	\$ 16,130	\$ 16,618	\$ 18,204	\$17,994	\$21,373	\$25,299	\$36,467	\$81,334	\$83,343
34-00-4102												
BACK TAXES	\$ 710	\$ 822	\$ 686	\$ 709	\$ 255	\$ 770	\$806	\$797	\$862	\$965	\$1,023	\$2,475
34-00-4104												
NRP								-\$2,513	-\$2,072	-\$2,987	-\$2,966	-\$5,768
34-00-4105												
VEHICLE TAX	\$ 3,489	\$ 3,420	\$ 2,438	\$ 3,298	\$ 2,536	\$ 4,038	\$3,687	\$3,635	\$3,751	\$4,185	\$4,926	\$11,227
34-00-4110												
RV TAX	\$ 35	\$ 76	\$ 67	\$ 62	\$ 55	\$ 86	\$74	\$72	\$62	\$69	\$81	\$184
34-00-4112												
HEAVY TRUCK	\$ 64	\$ 33	\$ 19	\$ 17	\$ 6	\$ 8	\$6	\$12	\$14	\$473	\$15	\$26

City of Sterling, Kansas Fiscal Year 2026 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
34-00-4113												
COMMERCIAL TAGS	\$ 622	\$ 393	\$ 376	\$ 512	\$ 423	\$ 182	\$393	\$497	\$519	\$383	\$716	\$1,682
34-00-4114												
OIL				\$ 21	\$ 177					\$26	\$0	\$22
34-00-4115												
STATE ASSESSED				\$ 682	\$ 327	\$ 403	\$366	\$373	\$360	\$754	\$340	\$1,113
34-00-4117												
WATER CRAFT										\$0	\$26	\$66
34-00-4498												
FROM COUNTY							\$4,430	\$39,613		\$0	\$0	\$0
TRANSFER FROM OTHER (EQUIP)										-	\$3,300	\$3,300
34-00-4602												
Total Revenues	\$ 20,988	\$ 20,310	\$ 19,339	\$ 21,431	\$ 20,399	\$ 23,691	\$ 27,776	\$ 63,863	\$ 28,795	\$ 40,537	\$ 91,195	\$ 99,870
EXPENDITURES												
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$0
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$0
Commodities Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual												
34-00-4498												
FIRE TRUCK LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$0
34-00-3343												
LEASE PAYMENT											\$60,738	\$60,000
Total Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,738	\$ 60,000
Capital Outlay												
34-00-3499												
MISC CAPITAL OUTLAY				\$ 167,914			\$26,443	\$103,332	\$22,040	\$119,471	\$29,860	\$71,860
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 167,914	\$ -	\$ -	\$ 26,443	\$ 103,332	\$ 22,040	\$ 119,471	\$ 29,860	\$ 71,860
34-00-3300												
CASH CARRY OVER											\$ 48,139	\$ 123,144
Total Ambulance and Fire Equipment	\$ -	\$ -	\$ -	\$ 167,914	\$ -	\$ -	\$ 26,443	\$ 103,332	\$ 22,040	\$ 119,471	\$ 90,618	\$ 233,004
Total All City Funds	\$ 4,529,241	\$ 4,545,772	\$ 4,177,025	\$ 5,040,061	\$ 5,732,959	\$ 5,492,400	\$ 5,216,297	\$ 5,998,781	\$ 6,219,526	\$ 5,616,164	\$ 7,473,218	\$ 10,091,926

# Kansas Department of Administration State Budget Forms

State of Kansas  
City

2026

## CERTIFICATE

To the Clerk of Rice County, State of Kansas

We, the undersigned, officers of

**City of Sterling**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and  
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

		2026 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>	Page No.			
Allocation of MVT, RVT, and 16/20M Veh Tax	2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	6			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	1,444,747	310,392
Debt Service	10-113	8		
Library	12-1220	8	81,907	68,266
Consolidated Street		9	2,161,194	195,083
Cemetery		9	130,428	100,214
Ambulance & Fire Equip.		10	255,004	83,343
		10		
Special Highway		11		
Medical Services		11	68,491	
Special Parks		12	15,429	
Water		12	773,682	
Sewer		13	674,406	
Electric		13	4,188,750	
Community Cemetery		14	297,884	
<b>Totals</b>	xxxxxx	10,091,922	757,299	
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice	15			
RNR Hearing Notice				
Neighborhood Revitalization	16			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 39.660

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Date Attested: \_\_\_\_\_ 2025

County Clerk

Governing Body



# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	285,534	39,414	645	92	5,904	233
Debt Service						
Library	66,625	9,196	151	22	1,378	54
Consolidated Street	190,356	26,275	430	62	3,936	155
Cemetery	80,469	11,107	182	26	1,664	66
Ambulance & Fire Equi	81,334	11,227	184	26	1,682	66
TOTAL	704,318	97,219	1,592	228	14,564	574

County Treas Motor Vehicle Estimate 97,219

County Treas Recreational Vehicle Estimate 1,592

County Treas 16/20M Vehicle Estimate 228

County Treas Commercial Vehicle Tax Estimate 14,564

County Treas Watercraft Tax Estimate 574

Motor Vehicle Factor 0.13803

Recreational Vehicle Factor 0.00226

16/20 Vehicle Factor 0.00032

Commercial Vehicle Factor 0.02068

Watercraft Factor 0.00082

# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Electric	General	95,000	67,928	75,000	K.S.A.12-825d
Water	General	-	24,000	32,000	K.S.A.12-825d
Sewer	General	-	17,000	-	K.S.A.12-825d
	<b>Totals</b>	95,000	108,928	107,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	95,000	108,928	107,000	

\*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020 - Water	2/20/2020	10/1/2040	2.93	395,000	360,000	4/1,10/1	10/1	8,944	15,000	8,344	15,000
Series 2020 - Electric	2/20/2020	10/1/2040	2.93	570,000	530,000	4/1,10/1	10/1	13,256	25,000	12,256	25,000
Series 2020 - Street	2/20/2020	10/1/2040	2.93	310,000	235,000	4/1,10/1	10/1	6,850	30,000	5,650	30,000
Series 2020 - Sewer	2/20/2020	10/1/2040	2.93	175,000	160,000	4/1,10/1	10/1	4,063	5,000	3,863	10,000
Series A, 2024 - General Fund	10/24/2024	10/1/2044	5.25	410,000	410,000	4/1,10/1	10/1	18,595	15,000	21,131	15,000
GO Temp Series 2025 Water	5/15/2025	10/1/2028	4.20	1,690,000	0	4/1,10/1				97,795	
GO Temp Series 2025 Sewer	5/15/2025	10/1/2028	4.20	1,390,000	0	4/1,10/1				80,435	
GO Temp Series 2025 Electrical	5/15/2025	10/1/2028	4.20	1,230,000	0	4/1,10/1				71,176	
GO Temp Series 2025 Street	5/15/2025	10/1/2025	4.20	465,000	0	4/1,10/1				26,908	
<b>Total G.O. Bonds</b>					<b>1,695,000</b>			<b>51,708</b>	<b>90,000</b>	<b>327,558</b>	<b>95,000</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
Sewer Revolving Loan	3/1/2010	9/1/2029	2.79	1,220,348	432,271	3/1,9/1	3/1,9/1	8,838	69,035	7,073	70,974
<b>Total Other</b>					<b>432,271</b>			<b>8,838</b>	<b>69,035</b>	<b>7,073</b>	<b>70,974</b>
<b>Total Indebtedness</b>					<b>2,127,271</b>			<b>60,546</b>	<b>159,035</b>	<b>334,631</b>	<b>165,974</b>

State of Kansas  
City

2026

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Street Sweeper	4/16/2021	4/16/2026	2.68	60,400	25,041	12,983	12,983
2024 Grasshopper Rding Mower	4/5/2024	4/5/2027	6.69	13,157	13,157	5,865	4,986
2025 Grasshopper Riding Mower	3/20/2025	2/20/2028	6.16	8,432	8,432	2,571	3,086
2011 CASE Skid Steer	2/3/2025	2/5/2028	0.00	50,080	50,080	0	10,911
Totals					96,710	21,419	31,965

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# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

## WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

### Budgeted Year: 2026

Library found in: City of Sterling  
Rice County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

#### First test:

	Current Year	Proposed Year
	<u>2025</u>	<u>2026</u>
Ad Valorem Tax	\$66,625	\$68,266
Delinquent Tax	\$2,788	\$1,493
Motor Vehicle Tax	\$8,866	\$9,196
Recreational Vehicle Tax	\$145	\$151
16/20M Vehicle Tax	\$27	\$22
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$78,451	\$79,128
Difference in Total Taxes:	\$677	
Qualify for grant:	Qualify	

#### Second test:

Assessed Valuation	\$17,327,997	\$17,758,883
Did Assessed Valuation Decrease?	No	
Levy Rate	3.844	3.844
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State

State of Kansas  
City

2026

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	361,373	333,793	263,025
Receipts:			
Ad Valorem Tax	264,929	285,534	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,420	10,317	16,520
Motor Vehicle Tax	42,201	35,779	39,414
Recreational Vehicle Tax	693	584	645
1620M Vehicle Tax	109	112	92
Commercial Vehicle Tax	5,967	5,203	5,904
Watercraft Tax	0	186	233
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	1,818	2,164	1,627
State Assessed Utilities	8,837	3,213	20,995
Local Sales Tax	270,072	297,796	272,771
Franchise Tax	65,722	98,655	116,847
License and Permits	8,962	12,389	17,576
Dog and Cat Fees	1,680	2,642	2,303
Burn Site/Park Improvements (Sales 2 Cus	51,350	59,953	62,876
Camping	19,020	16,225	20,449
Refuse Collections	90,720	98,655	110,828
Swimming Pool and Concessions	8,878	11,057	10,774
Sterling College Police Contract	24,000	24,000	24,000
Court Fines	5,576	10,000	4,477
Guest Tax	9,050	10,662	7,822
Opioid Settlement	4,295	2,089	2,208
Fire Department Grant	-2,372	3,000	3,000
Oil	225	0	143
GO Bond Proceeds, Series 2024	30,735	0	0
Transfers In:			
Electric	95,000	67,928	75,000
Water	0	24,000	32,000
Sewer	0	17,000	0
In Lieu of Tax (IRB)	15,050	9,102	8,471
Interest on Idle Funds	19,019	25,343	10,181
Neighborhood Revitalization Rebate	-21,827	-21,546	-21,480
Miscellaneous	3,454	11,000	38,322
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,032,584</b>	<b>1,123,042</b>	<b>884,598</b>
<b>Resources Available:</b>	<b>1,393,956</b>	<b>1,456,835</b>	<b>1,147,624</b>
Expenditures:			
Administration	350,589	355,854	413,735
Police	578,541	622,995	595,501
Fire	32,165	32,500	35,800
Health and Sanitation	7,806	2,750	8,500
Parks	12,011	29,500	23,000
Pool	79,052	150,211	118,211
Cash Reserve (2026 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>1,060,163</b>	<b>1,193,810</b>	<b>1,444,747</b>
Unencumbered Cash Balance Dec 31	333,793	263,025	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,501,630	1,533,323	1,444,747
		Non-Appropriated Balance	9,135
		Total Expenditure/Non-Appr Balance	1,453,882
		Tax Required	306,258
Delinquent Comp Rate: 1.4%			4,134
		Amount of 2025 Ad Valorem Tax	<b>310,392</b>

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# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Expenditures:</b>			
<b>Administration</b>			
Salaries	91,524	129,394	133,209
Commodities	8,882	4,000	4,000
Contractuals	219,063	172,460	200,395
Capital Outlay	1,120	5,000	0
Main Street Donation	25,000	40,000	25,000
Fireworks Donation	5,000	5,000	15,000
Principal and Interest Payments	0	0	36,131
<b>Total</b>	<b>350,589</b>	<b>355,854</b>	<b>413,735</b>
<b>Police</b>			
Salaries	492,072	477,115	500,971
Commodities	22,215	24,700	23,200
Contractuals	64,254	63,330	66,330
Capital Outlay	0	57,850	5,000
<b>Total</b>	<b>578,541</b>	<b>622,995</b>	<b>595,501</b>
<b>Fire</b>			
Salaries	9,498	7,800	9,600
Commodities	7,126	3,450	3,450
Contractual	15,541	10,750	17,750
Capital Outlay/CIP Transfer	0	10,500	5,000
<b>Total</b>	<b>32,165</b>	<b>32,500</b>	<b>35,800</b>
<b>Health and Sanitation</b>			
Commodities	7,806	2,750	8,500
Contractual	0	0	0
<b>Total</b>	<b>7,806</b>	<b>2,750</b>	<b>8,500</b>
<b>Parks</b>			
Commodities	11,061	26,000	22,000
Contractual	950	1,000	1,000
Capital Outlay	0	2,500	0
<b>Total</b>	<b>12,011</b>	<b>29,500</b>	<b>23,000</b>
<b>Swimming Pool</b>			
Salaries	41,506	38,211	38,211
Commodities	34,754	24,000	42,000
Contractual	933	56,000	26,000
Capital Outlay	1,860	32,000	12,000
<b>Total</b>	<b>79,052</b>	<b>150,211</b>	<b>118,211</b>
<b>Salaries</b>			
<b>Contractual</b>			
<b>Commodities</b>			
<b>Capital Outlay</b>			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
<b>Contractual</b>			
<b>Commodities</b>			
<b>Capital Outlay</b>			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>1,060,163</b>	<b>1,193,810</b>	<b>1,194,747</b>

# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Rentalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	0	0	0
<b>Resources Available</b>	0	0	0
Expenditures			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Library</b>			
Unencumbered Cash Balance Jan 1	2,446	1,871	2,835
Receipts			
Ad Valorem Tax	65,645	66,625	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,308	2,783	1,493
Motor Vehicle Tax	10,462	8,666	9,186
Recreational Vehicle Tax	172	145	151
16/20M Vehicle Tax	26	27	22
Commercial Vehicle Tax	1,461	1,423	1,378
Watercraft Tax	0	46	54
Oil	56	0	35
State Assessed Utilities	2,190	1,773	4,109
Interest on Idle Funds			
Neighborhood Rentalization Rebate	-5,408	-5,339	-4,724
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	76,910	76,354	11,714
<b>Resources Available</b>	79,356	78,225	14,549
Expenditures			
Contractual	77,485	75,390	79,980
Cash Carryover	0	0	1,927
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	77,485	75,390	81,907
Unencumbered Cash Balance Dec 31	1,871	2,835	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	77,485	76,788	81,907
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,907
		Tax Required	67,357
		Delinquent Comp Rate: 1.4%	909
		Amount of 2025 Ad Valorem Tax	68,266

CPA Summary
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# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Consolidated Street	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	883,334	1,003,247	996,112
Receipts:			
Ad Valorem Tax	177,446	190,356	xxxxxxxxxxxx
Delinquent Tax	6,673	7,304	11,174
Motor Vehicle Tax	28,763	23,966	26,275
Recreational Vehicle Tax	471	392	430
16/20M Vehicle Tax	88	74	62
Commercial Vehicle Tax	4,306	3,484	3,536
Watercraft Tax	0	124	135
City Sales Tax	383,107	362,814	419,854
Oil	152	0	120
State Assessed Utilities	5,919	3,699	6,103
Connecting Link	14,580	0	0
Spec City/County Highway	61,851	63,846	59,990
Eco Devo Proceeds	0	453,000	453,000
Interest on Idle Funds			
Neighborhood Rentalization Rebate	(14,624)	-14,432	-13,500
Miscellaneous	5,600	10,000	5,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>676,331</b>	<b>1,104,627</b>	<b>972,598</b>
<b>Resources Available:</b>	<b>1,559,666</b>	<b>2,107,874</b>	<b>1,968,710</b>
Expenditures:			
Personal Services	152,273	158,062	200,882
Commodities	73,035	97,850	97,850
Contractual	294,261	774,000	747,295
Capital Outlay	0	45,000	15,000
Bond and Interest Payments	36,850	36,850	62,258
Projects	0	0	0
Cash Reserve (2026 column)			1,037,609
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>556,419</b>	<b>1,111,762</b>	<b>2,161,194</b>
Unencumbered Cash Balance Dec 31	1,003,247	996,112	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,733,444	1,960,203	2,161,194
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,161,194
Tax Required			192,484
Delinquent Comp Rate: 1.4%			2,599
Amount of 2025 Ad Valorem Tax			195,083

Adopted Budget

Cemetery	Prior Year	Current Year	Proposed Budget
	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	2,475	14,914	15,340
Receipts:			
Ad Valorem Tax	72,946	80,469	xxxxxxxxxxxx
Delinquent Tax	2,337	2,268	4,810
Motor Vehicle Tax	10,462	9,851	11,107
Recreational Vehicle Tax	172	161	182
16/20M Vehicle Tax	26	30	26
Commercial Vehicle Tax	1,462	1,432	1,664
Watercraft Tax	0	51	66
Oil	59	0	38
Interest on Idle Funds	2,433	879	5,250
Neighborhood Rentalization Rebate	-5,997	-5,932	-6,935
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>83,898</b>	<b>89,209</b>	<b>16,208</b>
<b>Resources Available:</b>	<b>86,373</b>	<b>104,123</b>	<b>31,548</b>
Expenditures:			
Payment to Sterling Cemetery	71,459	88,783	116,423
Cash Reserve (2026 column)			14,005
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>71,459</b>	<b>88,783</b>	<b>130,428</b>
Unencumbered Cash Balance Dec 31	14,914	15,340	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	85,410	94,412	130,428
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			130,428
Tax Required			98,879
Delinquent Comp Rate: 1.4%			1,335
Amount of 2025 Ad Valorem Tax			100,214

CPA Summary

# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Ambulance &amp; Fire Equip.</b>			
Unencumbered Cash Balance Jan 1	173,843	94,909	156,244
Receipts:			
Ad Valorem Tax	36,467	81,334	xxxxxxxxxxxx
Delinquent Tax	965	1,023	2,475
Motor Vehicle Tax	4,185	4,926	11,227
Recreational Vehicle Tax	69	81	184
16/20M Vehicle Tax	473	15	26
Commercial Vehicle Tax	585	716	1,682
Watercraft Tax	0	26	66
Oil	26	0	22
State Assessed Utilities	754	540	1,113
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,987	-2,966	-5,768
Miscellaneous	0	5,500	5,500
Does miscellaneous exceed 10% of Total \$			
<b>Total Receipts</b>	<b>40,537</b>	<b>91,195</b>	<b>16,527</b>
<b>Resources Available:</b>	<b>214,380</b>	<b>186,104</b>	<b>172,771</b>
Expenditures:			
Contractual	0	0	60,000
Capital Outlay	119,471	29,860	71,860
Cash Reserve (2026 column)			123,144
Miscellaneous			
Does miscellaneous exceed 10% of Total \$			
<b>Total Expenditures</b>	<b>119,471</b>	<b>29,860</b>	<b>255,004</b>
Unencumbered Cash Balance Dec 31	94,909	156,244	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	169,257	138,757	255,004
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	255,004
		Tax Required	82,233
Delinquent Comp Rate:	1.4%		1,110
Amount of 2025 Ad Valorem Tax			83,343

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total \$			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total \$			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	1.4%		0
Amount of 2025 Ad Valorem Tax			0

CFA Summary

# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	59,990
Receipts:			
State of Kansas Gas Tax		59,990	59,990
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>59,990</b>	<b>59,990</b>
<b>Resources Available:</b>	<b>0</b>	<b>59,990</b>	<b>119,980</b>
Expenditures:			
Street Repair and Maint			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	59,990	119,980
2024/2025/2026 Budget Authority Amount	0	0	0

Adopted Budget Medical Services	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	73,632	68,265	68,265
Receipts:			
Rent on Medical Center	31,896	31,896	33,491
Reimbursements	36,562	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>68,458</b>	<b>31,896</b>	<b>33,491</b>
<b>Resources Available:</b>	<b>142,090</b>	<b>100,161</b>	<b>101,756</b>
Expenditures:			
Building Maintenance	73,825	31,896	33,491
Cash Reserve (2026 column)			35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>73,825</b>	<b>31,896</b>	<b>68,491</b>
Unencumbered Cash Balance Dec 31	68,265	68,265	33,265
2024/2025/2026 Budget Authority Amount	143,064	31,896	68,491

CPA Summary

# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Special Parks</b>			
Unencumbered Cash Balance Jan 1	10,247	12,065	13,803
Receipts:			
Local Alcohol Liquor Tax	1,818	1,738	1,627
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>1,818</b>	<b>1,738</b>	<b>1,627</b>
<b>Resources Available:</b>	<b>12,065</b>	<b>13,803</b>	<b>15,430</b>
Expenditures:			
New Equipment	0	0	10,000
Cash Reserve (2026 column)			5,429
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>15,429</b>
Unencumbered Cash Balance Dec 31	12,065	13,803	1
2024/2025/2026 Budget Authority Amount	12,205	13,986	15,429

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Water</b>			
Unencumbered Cash Balance Jan 1	86,979	402,875	154,373
Receipts:			
Sales to Customers	422,196	464,282	596,532
Connection Fees	2,550	2,300	1,683
Tank Water Sales	1,340	500	302
Water Tower Rent		0	
Connection Fees		300	
payment from Verizon-Lease	327,045	0	19,908
Interest on Idle Funds			
Miscellaneous	1,272	5,000	884
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>754,403</b>	<b>472,382</b>	<b>619,309</b>
<b>Resources Available:</b>	<b>841,382</b>	<b>875,257</b>	<b>773,682</b>
Expenditures:			
PRODUCTION			
Commodities	6,818	7,000	7,000
Contractuals	2,810	5,800	10,800
DISTRIBUTION			
Salaries	121,058	125,555	161,393
Commodities	149,153	75,000	73,000
Contractuals	8,609	11,600	16,600
ADMINISTRATION			
Salaries	94,873	109,772	102,885
Commodities	4,529	3,500	3,500
Contractuals	12,178	12,713	12,779
Revolving Loan Principal & Interest	24,554	23,944	121,739
Transfer to General Fund	0	24,000	32,000
Clean Drinking Water Fee	2,116	2,000	2,000
Transfer to Capital Improvements	0	310,000	60,000
Cash Reserve ( column)			161,986
Miscellaneous	11,808	10,000	8,000
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>438,507</b>	<b>720,884</b>	<b>773,682</b>
Unencumbered Cash Balance Dec 31	402,875	154,373	0
2024/2025/2026 Budget Authority Amount	535,328	909,773	773,682

CPA Summary

# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Sewer</b>			
Unencumbered Cash Balance Jan 1	172,470	154,898	155,233
Receipts			
Sales to Customers	402,944	435,935	502,269
Interest on Idle Funds			
Miscellaneous	9,857	20,000	17,478
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>412,801</b>	<b>455,935</b>	<b>519,747</b>
<b>Resources Available</b>	<b>585,271</b>	<b>610,833</b>	<b>674,980</b>
Expenditures			
COLLECTION			
Commodities	17,406	8,300	8,300
Contractuals	30,075	16,500	16,500
TREATMENT			
Salaries	134,393	149,165	155,036
Commodities	20,444	22,500	12,000
Contractuals	9,050	16,775	16,775
ADMINISTRATION			
Salaries	94,889	100,211	100,005
Commodities	2,008	3,400	3,400
Contractuals	10,392	9,813	9,813
Capital Outlay	0	0	0
Principal and Interest Payments	87,170	86,936	172,344
Transfer to General Fund	0	17,000	0
Sewer Lagoon Project	0	0	
Cash Reserve (2026 column)			155,233
Miscellaneous	24,548	25,000	25,000
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>430,373</b>	<b>455,600</b>	<b>674,406</b>
Unencumbered Cash Balance Dec 31	154,898	155,233	574
2024/2025/2026 Budget Authority Amount	646,882	503,588	674,406

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Electric</b>			
Unencumbered Cash Balance Jan 1	1,317,408	1,499,146	1,510,252
Receipts			
Sales to Customers	2,531,546	2,943,958	2,579,822
Connect Fees	3,265	3,845	3,324
New Service	1,546	670	1,536
Capacity Purchase Reserve	13,469	73,062	0
TCR	13,206	33,435	0
Pole Attachment	0	7,918	7,500
GRR	0	0	282,777
Interest on Idle Funds			
Miscellaneous	122,834	105,545	109,809
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,685,864</b>	<b>3,168,433</b>	<b>2,984,708</b>
<b>Resources Available</b>	<b>4,003,273</b>	<b>4,667,579</b>	<b>4,495,020</b>
Expenditures			
PRODUCTION			
Salaries	282,122	260,382	307,749
Commodities	56,030	71,650	60,650
Contractuals	1,193,475	1,571,000	1,190,344
Capital Outlay	0	0	0
DISTRIBUTION			
Salaries	305,025	285,283	336,235
Commodities	104,646	200,750	175,750
Contractuals	65,488	46,200	44,700
Capital Outlay	0	0	0
ADMINISTRATION			
Salaries	113,149	102,154	141,531
Commodities	11,898	6,000	6,000
Contractuals	197,635	112,704	164,687
Capital Outlay	(39,541)	0	0
KMW Project	0	0	0
Bond and Interest Payments	35,054	38,256	108,432
Transfer for Bucket Truck	0	231,230	0
Transfer to General Fund		67,928	
Other Transfers	95,000	67,928	75,000
Cash Reserve (2026 column)			1,510,252
Miscellaneous	84,146	95,862	67,420
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>2,504,127</b>	<b>3,157,327</b>	<b>4,188,750</b>
Unencumbered Cash Balance Dec 31	1,499,146	1,510,252	306,270
2024/2025/2026 Budget Authority Amount	4,482,482	4,069,110	4,188,750

State of Kansas  
City

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<b>Adopted Budget</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Proposed Budget</b>
<b>Community Cemetery</b>	<b>Actual for 2024</b>	<b>Estimate for 2025</b>	<b>Year for 2026</b>
Unencumbered Cash Balance Jan 1	155,115	162,562	160,699
Receipts:			
Township Distribution	75,460	4,000	8,000
Lot Sales	2,094	2,058	1,659
Deeds	273	201	192
Stone Setting	125	271	441
Grave Opening/Closing	13,950	8,358	11,257
Transfer from Levy	0	88,783	116,357
Cemetery Misc Revenue	0	2,705	0
Interest on Investments	2,881	1,891	1,661
Interest - Maximizer	1,964	1,341	981
Perpetual Care Lot Sales	10,177	0	
Mincer Interest on Investments	13	0	
Manz Interest on Investments	9	0	
Mead Interest on Investments	3	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	106,948	109,608	140,548
Resources Available:	262,063	272,170	301,247
Expenditures:			
Personal Services	82,593	89,771	120,485
Commodities	6,840	6,700	6,700
Contractual	10,067	5,000	5,000
Capital Outlay	0	10,000	5,000
Cash Reserve (2026 column)			160,699
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	99,500	111,471	297,884
Unencumbered Cash Balance Dec 31	162,562	160,699	3,363
2024/2025/2026 Budget Authority Amount	0	111,471	297,884

CPA Summary
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# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

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## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**City of Sterling**

will meet on September 2, 2025 at 7:00 PM at Sterling City Hall, 114 N. Broadway Ave., Sterling KS 67579 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Sterling City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,060,163	18.149	1,193,810	16.478	1,444,747	310,392	17.478
Debt Service							
Library	77,485	4.497	75,390	3.844	81,907	68,266	3.844
Consolidated Street	556,419	12.156	1,111,762	10.985	2,161,194	195,083	10.985
Cemetery	71,459	4.997	88,783	4.643	130,428	100,214	5.643
Ambulance & Fire Equip.	119,471	2.498	29,860	4.693	255,004	83,343	4.693
Special Highway							
Medical Services	73,825		31,896		68,491		
Special Parks					15,429		
Water	438,507		720,884		773,682		
Sewer	430,373		455,600		674,406		
Electric	2,504,127		3,157,327		4,188,750		
Community Cemetery	99,500		111,471		297,884		
Totals	5,431,329	42.297	6,976,783	40.643	10,091,922	757,299	42.643
Revenue Neutral Rate**							39.660
Less: Transfers	95,000		108,928		107,000		
Net Expenditure	5,336,329		6,867,855		9,984,922		
Total Tax Levied	671,047		704,318		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	15,865,157		17,327,997		17,758,883		
Outstanding Indebtedness,							
January 1,	2023		2024		2025		
G.O. Bonds	1,360,000		1,285,000		1,695,000		
Revenue Bonds	0		0		0		
Other	497,584		432,271		432,271		
Lease Purchase Principal	101,484		50,269		96,710		
Total	1,959,068		1,767,540		2,223,981		

\*Tax rates are expressed in mills

\*\* Revenue Neutral Rate as defined by KSA 79-2985

**Jessi Dobson**

City Official Title: City Clerk

# City of Sterling, Kansas Fiscal Year 2026 Budget

State of Kansas  
City

City of Sterling

2026

## 2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	310,392	17.478	21,480
Debt Service			0
Library	68,266	3.844	4,724
Consolidated Street	195,083	10.985	13,500
Cemetery	100,214	5.643	6,935
Ambulance & Fire Equip	83,343	4.693	5,768
			0
TOTAL	757,297	42.643	52,407

2025 July 1 Valuation: 17,758,883

Valuation Factor: 17,758.883

Neighborhood Revitalization Subj to Rebate: 1,228,952

Neighborhood Revitalization factor: 1228.952

\*\*This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.