

To the Clerk of Anderson County, State of Kansas
We the undersigned officers of

City of Garnett

(c) The Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.					
			2024 Adopted Budget		
	Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)	
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Computation to Determine State Library Grant	7				
Fund K.S.A.					
General 12-101a	7	2,504,861	349,067		
Debt Service 10-113		404,125	52,087		
Library 12-1220		233,600	207,214		
Airport 3-121		191,650	115,165		
Public Safety Charter Ord. 2		1,259,550	455,491		
Special Highway		450,000			
Special Parks and Recreation		16,000			
Tourism		57,000			
Economic Development		107,000			
Parkside #1		385,150			
Parkside #2		441,900			
Park Plaza North		395,650			
Electric		4,385,900			
Gas		1,990,500			
Sanitation		396,650			
Wastewater		649,575			
Water		1,691,450			
Non-Budgeted Funds-A					
Totals	XXXXXX	15,560,561	1,179,023		
Budget Hearing Notice	1			County Clerk's Use Only	
Combined Rate and Budget Hearing Notice	1				
RNR Hearing Notice					
Neighborhood Revitalization				Nov 1, 2023 Total Assessed Valuation	

Revenue Neutral Rate 36.829

Assisted by:

Address: _____

Email: _____

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	434,060	40,238	828	222	2,281	134
Debt Service						
Library	188,643	17,487	360	97	991	59
Airport	146,398	13,571	279	75	769	45
Public Safety	410,899	38,091	784	210	2,158	128
TOTAL	1,180,000	109,387	2,251	604	6,199	366

County Treas Motor Vehicle Estimate	109,387		
County Treas Recreational Vehicle Estimate		2,251	
County Treas 16/20M Vehicle Estimate		604	
County Treas Commercial Vehicle Tax Estimate			6,199
County Treas Watercraft Tax Estimate			366

Motor Vehicle Factor	<u>0.09270</u>			
Recreational Vehicle Factor	<u>0.00191</u>			
16/20M Vehicle Factor	<u>0.00051</u>			
Commercial Vehicle Factor	<u>0.00525</u>			
Watercraft Factor	<u>0.00031</u>			

City of Garnett

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Airport Fund	Capital Improvements F	18,333	22,500	22,500	12-1, 118
Airport Fund	Equipment Reserve Fun	2,500	2,500	2,500	12-1, 117
Airport Fund	Tax Refund Reserve Fun	25,000	25,000	25,000	Ord. No. 4192
Airport Fund	Tax Refund Litigation F	10,000	10,000	10,000	Ord. No. 4192
Debt Service Fund	Tax Refund Reserve Fun	25,000	25,000	25,000	Ord. No. 4192
Debt Service Fund	Tax Refund Litigation F	10,000	10,000	10,000	Ord. No. 4192
Electric Fund	Capital Improvements F	210,000	175,000	175,000	12-1, 118
Electric Fund	Debt Service Fund	34,000	34,000	34,000	12-825d
Electric Fund	Economic Development	50,000	52,000	53,500	12-825d
Electric Fund	Equipment Reserve Fun	72,500	50,000	50,000	12-1, 117
Electric Fund	Medical Reserve Fund	-	57,500	57,500	12, 2615
Electric Fund	General Fund	690,000	690,000	690,000	12-825d
Gas Fund	Capital Improvements F	7,500	7,500	7,500	12-1, 118
Gas Fund	Equipment Reserve Fun	20,250	20,250	20,250	12-1, 117
Gas Fund	Medical Reserve Fund	-	17,500	17,500	12, 2615
Gas Fund	General Fund	-	-	-	12-825d
Gas Fund	Public Safety Fund	510,000	510,000	100,000	12-825d
Gas Fund	Debt Service Fund	295,000	295,000	295,000	12-825d
General Fund	Capital Improvements F	20,000	20,000	20,000	12-1, 118
General Fund	Equipment Reserve Fun	86,500	86,500	86,500	12-1, 117
General Fund	Tax Refund Reserve Fun	45,000	45,000	45,000	Ord. No. 4192
General Fund	Medical Reserve Fund	-	145,455	172,561	12, 2615
General Fund	Tax Refund Litigation F	15,000	15,000	15,000	Ord. No. 4192
Library Fund	Capital Improvements F	5,000	5,000	5,000	12-1, 118
Library Fund	Medical Reserve Fund	-	15,500	15,500	12, 2615
Public Safety Fund	Capital Improvements F	15,000	12,500	12,500	12-1, 118
Public Safety Fund	Equipment Reserve Fun	57,500	82,500	82,500	12-1, 117
Public Safety Fund	Medical Reserve Fund	-	70,000	70,000	12, 2615
Public Safety Fund	Tax Refund Reserve Fun	45,000	45,000	45,000	Ord. No. 4192
Public Safety Fund	Tax Refund Litigation F	15,000	15,000	15,000	Ord. No. 4192
Sanitation Fund	Capital Improvements F	2,500	2,500	2,500	12-1, 118
Sanitation Fund	Equipment Reserve Fun	15,000	15,000	15,000	12-1, 117
Sanitation Fund	Medical Reserve Fund	-	17,550	17,550	12, 2615
Wastewater Fund	Capital Improvements F	92,000	92,000	92,000	12-1, 118
Wastewater Fund	Debt Service Fund	12,750	12,750	12,750	12-825d
Wastewater Fund	Equipment Reserve Fun	7,500	7,500	7,500	12-1, 117
Wastewater Fund	Public Safety Fund	90,000	90,000	90,000	12-1, 117
Wastewater Fund	Medical Reserve Fund	-	20,000	20,000	12, 2615
Water Fund	Capital Improvements F	45,000	695,000	45,000	12-1, 118
Water Fund	Debt Service Fund	-	-	-	12-825d
Water Fund	Equipment Reserve Fun	12,654	12,500	12,500	12-1, 117
Water Fund	Medical Reserve Fund	-	35,000	35,000	12, 2615
Water Fund	Public Safety Fund	-	-	510,000	12-825d
Economic Development	Medical Reserve Fund	-	5,000	5,000	12, 2615
Housing Authority	Medical Reserve Fund	-	37,500	37,500	12, 2615
Totals		2,561,487	3,603,505	3,082,111	
Adjustments					
Adjusted Totals		2,561,487	3,603,505	3,082,111	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Garnett

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Electric and Wastewater Imp	12/10/2015	10/1/2035	2.25 - 4.00	645,000	425,000	4/1 & 10/1	10/1	14,875	30,000	14,125	30,000
Total G.O. Bonds					425,000			14,875	30,000	14,125	30,000
Revenue Bonds:											
Housing Bond	3/15/2006	10/1/2028	5.00 - 5.25	2,395,000	615,000	4/1 &	10/1	32,056	90,000	27,444	95,000
Total Revenue Bonds					615,000			32,056	90,000	27,444	95,000
Other:											
Gas Utility Loan	3/24/2021	1/1/2031	0.25	2,900,000	2,324,443	1/1 & 7/1	1/1 & 7/1	34,233	274,968	56,996	267,754
Total Other					2,324,443			34,233	274,968	56,996	267,754
Total Indebtedness					3,364,443			81,164	394,968	98,565	392,754

City of Garnett

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
2023 Freightliner Trash Truck	11/21/2022	84	2.45	189,882	189,882	27,126	27,126
Totals					189,882	27,126	27,126

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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

Budgeted Year: 2024

Library found in: City of Garnett
Anderson County

As provided in KSA 79-2553 *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>2023</u>	<u>2024</u>
Ad Valorem	\$184,304	\$207,214
Delinquent Tax	\$876	\$800
Motor Vehicle Tax	\$19,403	\$17,487
Recreational Vehicle Tax	\$428	\$360
16/20M Vehicle Tax	\$32	\$97
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$205,043	\$225,958
Difference in Total Taxes:	\$20,915	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$28,641,093	\$32,013,434
Did Assessed Valuation Decrease?	No	
Levy Rate	6.576	6.473
Difference in Levy Rate:	(0.103)	
Qualify for grant:	Not Qualify	

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

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Garnett

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	391,057	717,950	662,484
Receipts:			
Ad Valorem Tax	594,789	424,077	XXXXXXXXXXXXXXXXXX
Delinquent Tax	13,508	3,121	2,000
Motor Vehicle Tax	47,608	65,161	40,238
Recreational Vehicle Tax	674	1,436	828
16/20M Vehicle Tax	246	108	222
Commercial Vehicle Tax	2,610	3,680	2,281
Watercraft Tax	211	247	134
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax (From County)	314,387	315,000	310,000
Sales Tax (From City)	33,454	32,000	32,000
Franchise Tax	90,248	100,000	95,000
Liquor Tax	9,352	2,250	2,250
Special Assessment Taxes	14,870	25,209	0
Alcohol Licenses	1,182	2,000	1,500
Pet Licenses	12,443	12,000	12,000
Permits and Licenses	15,045	8,500	9,000
Camping Permits	23,113	22,000	22,000
Cemetery Fees	9,480	9,000	7,500
Municipal Court Fines	85,116	95,000	120,000
Recreation Center Memberships	55,848	42,500	45,000
Recreational Tournament Fees	0	250	250
Recreational Team Sponsor Fees	0	500	500
Recreational Enrollment Fees	45,542	25,000	26,000
Recreational Event Admission Fees	10,860	10,000	10,000
Concession Stand Sales	12,301	10,000	11,000
State Program Reimbursements	33,214	26,500	26,500
Recreation Center Rental Revenue	2,189	2,250	2,250
Rental of Property	5,454	4,700	2,000
Interest on Idle Funds	59,518	180,000	35,000
Transfer from Electric Fund	690,000	690,000	690,000
Transfer from Gas Fund	0	0	0
ARPA Revenue	246,845	0	0
Sale of City Property	190	4,800	0
Neighborhood Revitalization Rebate			-4,330
Miscellaneous	104,367	11,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,534,662	2,128,289	1,501,124
Resources Available:	2,925,718	2,846,239	2,163,607

City of Garnett

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,925,718	2,846,239	2,163,607
Expenditures:			
Government Administration	773,730	833,205	950,861
Community Development Department	277,883	291,000	356,650
Parks, Recreation, and Cemetery Departme	749,132	724,000	748,400
Street & Stormwater Department	347,023	275,550	388,950
General Fund All Purpose Transfers	60,000	60,000	60,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2,207,768	2,183,755	2,504,861
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,207,768	2,183,755	2,504,861
Unencumbered Cash Balance Dec 31	717,950	662,484	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,386,238	2,438,755	2,504,861
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,504,861
Tax Required			341,254
Delinquent Comp Rate: 2.3%			7,813
Amount of 2023 Ad Valorem Tax			349,067

CPA Summary

City of Garnett

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	12,270	5,438	46,353
Receipts:			
Ad Valorem Tax	71,050	143,031	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,215	369	500
Motor Vehicle Tax	7,505	7,922	13,571
Recreational Vehicle Tax	166	175	279
16/20M Vehicle Tax	59	37	75
Commercial Vehicle Tax	445	448	769
Watercraft Tax	37	30	45
Rental of Property	8,984	5,500	6,000
Fuel Sales	12,669	12,500	12,500
Neighborhood Revitalization Rebate			-1,429
Miscellaneous	12,587	404	400
Does miscellaneous exceed 10% Total Rec			
Total Receipts	115,719	170,415	32,710
Resources Available:	127,988	175,853	79,063
Expenditures:			
Personnel Expenses	29,163	27,000	60,000
Contractual Expenses	6,202	7,500	8,950
Commodity Expenses	31,351	35,000	62,700
Transfer to Capital Improvement Fund	18,333	22,500	22,500
Transfer to Equipment Reserve Fund	2,500	2,500	2,500
Transfer to Tax Refund Reserve Fund	25,000	25,000	25,000
Transfer to Tax Refund Litigation Fund	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	122,550	129,500	191,650
Unencumbered Cash Balance Dec 31	5,438	46,353	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	146,000	163,500	191,650
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			191,650
Tax Required			112,587
Delinquent Comp Rate: 2.3%			2,578
Amount of 2023 Ad Valorem Tax			115,165

Adopted Budget	Prior Year	Current Year	Proposed Budget
Public Safety	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	78,096	75,885	76,034
Receipts:			
Ad Valorem Tax	316,319	401,448	XXXXXXXXXXXXXXXXXX
Delinquent Tax	9,937	1,652	2,500
Motor Vehicle Tax	40,585	35,272	38,091
Recreational Vehicle Tax	902	777	784
16/20M Vehicle Tax	185	59	210
Commercial Vehicle Tax	2,182	1,993	2,158
Watercraft Tax	196	120	128
Transfer from Gas Fund	510,000	510,000	100,000
Transfer from Wastewater Fund	90,000	90,000	90,000
Transfer from Water Fund	0	0	510,000
Neighborhood Revitalization Rebate			-5,650
Miscellaneous	1,940	828	
Does miscellaneous exceed 10% Total Re			
Total Receipts	972,245	1,042,148	738,221
Resources Available:	1,050,341	1,118,034	814,255
Expenditures:			
Personnel Expenses	743,125	700,000	883,200
Contractual Expenses	53,150	62,000	63,250
Commodity Expenses	105,681	115,000	148,100
Transfer to Capital Improvement Fund	15,000	12,500	12,500
Transfer to Equipment Reserve Fund	57,500	82,500	82,500
Transfer to Medical Reserve Fund	0	70,000	70,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	974,456	1,042,000	1,259,550
Unencumbered Cash Balance Dec 31	75,885	76,034	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	1,150,000	1,182,100	1,259,550
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,259,550
Tax Required			445,295
Delinquent Comp Rate: 2.3%			10,196
Amount of 2023 Ad Valorem Tax			455,491

CPA Summary

City of Garnett

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	-9,764	0
Receipts:			
Ad Valorem Tax	625	0	XXXXXXXXXXXX
Delinquent Tax	1,600	1,600	1,600
Motor Vehicle Tax	8,869	8,000	
Recreational Vehicle Tax	210	200	
16/20M Vehicle Tax	27	30	
Commercial Vehicle Tax	481	500	
Watercraft Tax	45	40	
Anderson County Contribution	10,830	10,500	10,500
Transfer from Electric Fund	34,000	34,000	34,000
Transfer from Gas Fund	295,000	295,000	295,000
Transfer from Wastewater Fund	12,750	12,750	12,750
Transfer from Water Fund	0	21,019	
Neighborhood Revitalization Rebate			-646
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	364,438	383,639	353,204
Resources Available:	364,438	373,875	353,204
Expenditures:			
Electric and Wastewater Bond - Principal	30,000	30,000	30,000
Electric and Wastewater Bond - Interest	15,550	14,875	14,125
Transfer to Tax Refund Reserve Fund	25,000	25,000	25,000
Transfer to Tax Refund Litigation Fund	10,600	10,000	10,000
Gas Loan Payment - Principal	286,944	288,000	268,000
Gas Loan Payment - Interest	6,709	6,000	57,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	374,202	373,875	404,125
Unencumbered Cash Balance Dec 31	-9,764	0	XXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	375,000	374,672	404,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	404,125
See Tab B		Tax Required	50,921
	Delinquent Comp Rate:	2.3%	1,166
	Amount of 2023 Ad Valorem Tax		52,087

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,722	19,988	13,800
Receipts:			
Ad Valorem Tax	174,010	184,304	XXXXXXXXXXXX
Delinquent Tax	5,156	876	800
Motor Vehicle Tax	19,891	19,403	17,487
Recreational Vehicle Tax	442	428	360
16/20M Vehicle Tax	104	32	97
Commercial Vehicle Tax	1,092	1,096	991
Watercraft Tax	96	73	59
Donations	0	0	0
Neighborhood Revitalization Rebate			-2,570
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	200,790	206,212	17,224
Resources Available:	222,512	226,200	31,024
Expenditures:			
Personnel Expenses	142,494	137,000	149,350
Contractual Expenses	13,853	13,900	15,250
Commodity Expenses	41,178	41,000	48,500
Transfer to Capital Improvement Fund	5,000	5,000	5,000
Transfer to Medical Reserve Fund	0	15,300	15,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	202,524	212,400	233,600
Unencumbered Cash Balance Dec 31	19,988	13,800	XXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	214,000	218,000	233,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	233,600
		Tax Required	202,576
	Delinquent Comp Rate:	2.3%	4,638
	Amount of 2023 Ad Valorem Tax		207,214

CPA Summary

City of Garnett

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	532,376	461,674	209,864
Receipts:			
State of Kansas Gas Tax	87,200	88,190	87,530
County Transfers Gas	0	0	0
Sales Tax (From City Levy)	301,088	305,000	305,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	388,288	393,190	392,530
Resources Available:	920,664	854,864	602,394
Expenditures:			
Street Projects	452,964	600,000	360,000
Curb and Gutter Projects	2,250	35,000	75,000
Sidewalk Projects	0	10,000	10,000
Alley Projects	3,775	0	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	458,989	645,000	450,000
Unencumbered Cash Balance Dec 31	461,674	209,864	152,394
2022/2023/2024 Budget Authority Amount	635,000	645,000	450,000

0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	11,046	20,398	22,098
Receipts:			
Liquor Taxes	9,352	1,700	1,700
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,352	1,700	1,700
Resources Available:	20,398	22,098	23,798
Expenditures:			
Programs	0	0	16,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	16,000
Unencumbered Cash Balance Dec 31	20,398	22,098	7,798
2022/2023/2024 Budget Authority Amount	10,000	4,000	16,000

CPA Summary

City of Garnett

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Tourism			
Unencumbered Cash Balance Jan 1	63,519	66,917	47,417
Receipts:			
Transient Guest Tax	32,792	22,500	22,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,792	22,500	22,500
Resources Available:	96,312	89,417	69,917
Expenditures:			
Programs	0	4,500	4,500
Local Event Grants	24,127	30,000	45,000
Marketing	5,269	7,500	7,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,395	42,000	57,000
Unencumbered Cash Balance Dec 31	66,917	47,417	12,917
2022/2023/2024 Budget Authority Amount	35,000	42,000	57,000

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Economic Development			
Unencumbered Cash Balance Jan 1	26,173	42,750	42,750
Receipts:			
Outside Contribution	50,000	52,000	53,500
Donation	0	0	0
Programs	2,096	0	0
Transfer from Electric	50,000	52,000	53,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	102,096	104,000	107,000
Resources Available:	128,269	146,750	149,750
Expenditures:			
Personnel Expenses	74,451	80,150	83,300
Contractual Expenses	1,463	3,350	3,400
Commodity Expenses	9,605	15,500	15,300
Transfer to Medical Reserve Fund	0	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	85,519	104,000	107,000
Unencumbered Cash Balance Dec 31	42,750	42,750	42,750
2022/2023/2024 Budget Authority Amount	10,000	104,000	107,000

See Tab A

CPA Summary

City of Garnett

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	586,334	93,390	24,640
Receipts:			
Residential Revenue	1,227,780	1,360,000	1,400,000
Commercial Revenue	265,337	380,000	450,000
Industrial Revenue	179,009	270,000	310,000
City Usage	16,582	20,000	30,000
Penalty Revenue	9,308	5,000	10,000
Connection Revenue	2,502	2,500	2,500
Outside Contributions			
Miscellaneous	183.3	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,700,700	2,037,500	2,202,500
Resources Available:	2,287,034	2,130,890	2,227,140
Expenditures:			
Personnel Expenses	168,856	178,000	188,000
Contractual Expenses	1,135,615	1,014,400	1,259,900
Commodity Expenses	56,424	63,600	72,350
Transfer to Capital Improvement Fund	7,500	7,500	7,500
Transfer to Equipment Reserve Fund	20,250	20,250	20,250
Transfer to General Fund	0	0	0
Transfer to Public Safety Fund	510,000	510,000	100,000
Transfer to Debt Service	295,000	295,000	325,000
Transfer to Medical Reserve Fund	0	17,500	17,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,193,644	2,106,250	1,990,500
Unencumbered Cash Balance Dec 31	93,390	24,640	236,640
2022/2023/2024 Budget Authority Amount	2,411,850	2,106,250	1,990,500

Adopted Budget

Sanitation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	161,214	204,636	275,986
Receipts:			
All Customers Revenue	396,777	410,000	410,000
City Usage	6,280	3,500	3,500
Penalty Revenue	2,586	950	950
Miscellaneous	652	11,500	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	406,295	425,950	414,450
Resources Available:	567,509	630,586	690,436
Expenditures:			
Personnel Expenses	170,912	141,250	162,250
Contractual Expenses	109,359	113,300	115,550
Commodity Expenses	50,253	50,000	51,550
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	15,000	15,000	20,000
Payment on Trash Truck Loan	14,850	15,000	27,250
Transfer to Medical Reserve Fund	0	17,550	17,550
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	362,873	354,600	396,650
Unencumbered Cash Balance Dec 31	204,636	275,986	293,786
2022/2023/2024 Budget Authority Amount	455,000	354,600	396,650

CPA Summary

City of Garnett

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	223,001	323,026	371,901
Receipts:			
All Customers Revenue	650,260	675,000	675,000
City Usage	3,255	3,000	3,000
Penalty Revenue	4,574	3,000	3,000
New Connection Charges	1,179	0	0
Miscellaneous	640	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	659,908	681,000	681,000
Resources Available:	882,909	1,004,026	1,052,901
Expenditures:			
Personnel Expenses	207,178	191,250	206,625
Contractual Expenses	13,905	36,350	37,350
Commodity Expenses	136,549	182,275	183,350
Transfer to Capital Improvement Fund	92,000	92,000	92,000
Transfer to Equipment Reserve Fund	7,500	7,500	7,500
Transfer to Debt Service Fund	12,750	12,750	12,750
Transfer to Public Safety Fund	90,000	90,000	90,000
Transfer to Medical Reserve Fund	0	20,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	559,883	632,125	649,575
Unencumbered Cash Balance Dec 31	323,026	371,901	403,326
2022/2023/2024 Budget Authority Amount	601,500	632,125	649,575

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	2,221,378	2,708,939	2,433,244
Receipts:			
Rental of Property	2,400	2,400	2,400
Residential Revenue	808,823	800,000	800,000
Commercial Revenue	144,305	115,000	115,000
Industrial Revenue	316,116	300,000	300,000
Wholesale Revenue	131,962	120,000	120,000
City Usage	31,184	22,000	22,000
Penalty Revenue	6,687	5,000	5,000
New Connection Charges	2,352	600	600
Miscellaneous	29	3,305	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,443,859	1,368,305	1,365,000
Resources Available:	3,665,237	4,077,244	3,798,244
Expenditures:			
Personnel Expenses	258,432	265,000	298,750
Contractual Expenses	211,708	250,400	361,050
Commodity Expenses	428,504	386,100	429,150
Transfer to Capital Improvements Fund	45,000	695,000	45,000
Transfer to Equipment Reserve Fund	12,654	12,500	12,500
Transfer to Debt Service Fund	0	0	0
Transfer to Public Safety Fund	0	0	510,000
Transfer to Medical Reserve Fund	0	35,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	956,298	1,644,000	1,691,450
Unencumbered Cash Balance Dec 31	2,708,939	2,433,244	2,106,794
2022/2023/2024 Budget Authority Amount	1,613,250	1,644,000	1,691,450

CPA Summary

City of Garnett

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parkside #1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	459,045	460,761	356,111
Receipts:			
Rental of Property	107,826	90,000	100,000
HUD Subsidy	55,564	60,000	55,000
Deposits	1,119	1,000	1,000
Miscellaneous	30	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	164,539	151,000	156,000
Resources Available:	623,584	611,761	512,111
Expenditures:			
Personnel Expenses	59,891	63,350	69,000
Contractual Expenses	33,063	37,750	40,500
Commodity Expenses	69,869	142,050	263,150
Transfer to Medical Reserve Fund	0	12,500	12,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	162,823	255,650	385,150
Unencumbered Cash Balance Dec 31	460,761	356,111	126,961
2022/2023/2024 Budget Authority Amount	215,000	255,650	385,150

Adopted Budget

Parkside #2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	438,010	448,766	386,366
Receipts:			
Rental of Property	132,708	115,000	125,000
HUD Subsidy	69,277	70,000	70,000
Deposits	1,078	500	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	203,063	185,500	196,000
Resources Available:	641,072	634,266	582,366
Expenditures:			
Personnel Expenses	59,685	63,350	69,000
Contractual Expenses	35,973	37,750	40,500
Commodity Expenses	96,648	134,300	319,900
Transfer to Medical Reserve Fund	0	12,500	12,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	192,307	247,900	441,900
Unencumbered Cash Balance Dec 31	448,766	386,366	140,466
2022/2023/2024 Budget Authority Amount	215,000	247,900	441,900

CPA Summary

City of Garnett

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Park Plaza North	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	478,398	526,470	539,670
Receipts:			
Rental of Property	347,547	320,000	330,000
Deposits	538	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	348,084	320,500	330,500
Resources Available:	826,482	846,970	870,170
Expenditures:			
Personnel Expenses	61,474	63,450	69,000
Contractual Expenses	32,689	47,250	47,250
Commodity Expenses	82,918	125,300	144,150
Housing Bond - Principal	85,000	90,000	95,000
Housing Bond - Interest	37,931	32,250	27,500
Transfer to Medical Reserve Fund	0	12,500	12,500
Cash Forward (2024 column)			
Miscellaneous			250
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	300,013	307,300	395,650
Unencumbered Cash Balance Dec 31	526,470	539,670	474,520
2022/2023/2024 Budget Authority Amount	375,649	371,000	395,650

Adopted Budget

Electric	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	2,159,770	1,794,643	1,909,293
Receipts:			
Residential Revenue	2,051,857	2,200,000	2,350,000
Commercial Revenue	407,592	600,000	600,000
Industrial Revenue	1,140,396	1,200,000	1,400,000
City Usage	286,642	200,000	200,000
Penalty Revenue	20,058	2,500	2,500
New Connection Charges	4,156	2,000	2,000
Security Lights	14,662	12,000	12,000
Pole Rental	3,911	2,500	2,500
Solar Electric Revenue	0	0	0
Commercial Solar Revenue	0	0	0
Miscellaneous	1,084	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,930,358	4,219,000	4,569,000
Resources Available:	6,090,129	6,013,643	6,478,293
Expenditures:			
Personnel Expenses	485,830	560,450	585,250
Contractual Expenses	2,534,812	2,214,700	2,438,950
Commodity Expenses	218,285	270,700	301,700
Transfer to Capital Improvement Fund	210,000	175,000	175,000
Transfer to Equipment Reserve Fund	72,500	50,000	50,000
Transfer to General Fund	690,000	690,000	690,000
Transfer to Debt Service Fund	34,000	34,000	34,000
Transfer to Economic Development Fund	50,000	52,000	53,500
Transfer to Medical Reserve Fund	0	57,500	57,500
Cash Forward (2024 column)			
Miscellaneous	60		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,295,486	4,104,350	4,385,900
Unencumbered Cash Balance Dec 31	1,794,643	1,909,293	2,092,393
2022/2023/2024 Budget Authority Amount	4,472,050	4,104,350	4,385,900

CPA Summary

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	No
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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Garnett

will meet on August 8, 2023 at 5:30 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,207,768	24.630	2,183,755	15.158	2,504,861	349,067	10.904
Debt Service	374,202		373,875		404,125	52,087	1.627
Library	202,524	7.335	212,400	6.576	233,600	207,214	6.473
Airport	122,550	2.995	129,500	5.102	191,650	115,165	3.597
Public Safety	974,456	13.333	1,042,000	14.330	1,259,550	455,491	14.228
Special Highway	458,989		645,000		450,000		
Special Parks and Recreation					16,000		
Tourism	29,395		42,000		57,000		
Economic Development	85,519		104,000		107,000		
Parkside #1	162,823		255,650		385,150		
Parkside #2	192,307		247,900		441,900		
Park Plaza North	300,013		307,300		395,650		
Electric	4,295,486		4,104,350		4,385,900		
Gas	2,193,644		2,106,250		1,990,500		
Sanitation	362,873		354,600		396,650		
Wastewater	559,883		632,125		649,575		
Water	956,298		1,644,000		1,691,450		
Non-Budgeted Funds-A	502,438						
Totals	13,981,169	48.293	14,384,705	41.166	15,560,561	1,179,023	36.829
Revenue Neutral Rate**							36.829
Less: Transfers	2,561,487		3,603,505		3,055,005		
Net Expenditure	11,419,681		10,781,200		12,505,556		
Total Tax Levied	1,180,000		1,180,000		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	24,434,447		28,641,093		32,013,434		
Outstanding Indebtedness,							
January 1,	2021		2022		2023		
G.O. Bonds	1,275,000		455,000		425,000		
Revenue Bonds	780,000		700,000		615,000		
Other	0		2,611,745		2,324,443		
Lease Purchase Principal	81,890		69,157		189,882		
Total	2,136,890		3,835,902		3,554,325		

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Travis Wilson
City Official Title: City Manager