

2020 ANNUAL BUDGET DOCUMENT



PREPARED BY

CHRISTOPHER T. WEINER
CITY MANAGER

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READER'S GUIDE

The 2020 Annual Budget Document is prepared in a format that strives to reduce the level of difficulty for readers not familiar with municipal budgeting systems, yet still provide comprehensive information useful in communicating the overall financial direction and policies of the City of Garnett. Often citizens have difficulty understanding the Kansas State budget forms and the information they present. The budget document provides additional narratives, graphics, and financial data at summary and detailed levels in an attempt to assist the average reader. In addition to the document, the state budget forms can be found in the appendix for reference. Each section of the budget document and its contents are described below:

Introduction – Provides a profile and brief history of the City including information regarding the local population, climate, and economy. In addition, this section describes the operating structure of the local government, identifies key municipal facilities, and provides a list of current city officials.

Budget Summary – Describes the budget process, fund structure, local taxes, and basis of accounting used in the budget document. It also provides a budget message regarding the goals and challenges facing the organization, an assessment of the major revenues and expenditures, and various city-wide budgetary statements.

Appendix – This section contains the annual state budget forms, departmental expenditures broken down to the line item level, and the City's equipment reserve plan.

CITY OVERVIEW

Introduction

The City of Garnett is located approximately one and a half hours southwest of Kansas City, in the relaxing atmosphere of East-Central Kansas. Garnett occupies approximately 3.2 square miles and is home to 3,253 full-time residents. Rail lines run through the southeastern section of the community and it is also centered along three highways, KS-31, US-59, and US-169.

History

The Garnett area was first settled in 1857 by migrants from the Kansas City and Louisville areas. The community was named in honor of W.A. Garnett, who was a prominent citizen of Louisville, Kentucky. He financed the community's establishment as well as the town's flourmill and sawmill.



Garnett's first store was built in that summer and the community's flour and sawmill were established in August. In 1858 a schoolhouse was built and it served as the first public building for public meetings and court purposes for a few years. The spring of 1859 saw the establishment of Garnett's post office and that summer Garnett was officially declared the County Seat by popular vote. The town was officially incorporated on October 7th, 1861.



The community's first newspaper, the Garnett Plaindealer, was established in 1865 by I.E. Olney. 1870 saw the City change its form of government to a City of the Third Class and saw the first railroad line constructed into the community. In the 1870's Garnett College was established in the Presbyterian Church, which now serves as the Thelma Moore Playhouse; home to the Chamber Players Community Theater. In

1881 the town suffered a disastrous fire, which burned eleven business buildings out of the heart of the town. In 1910 the City had a population of 2,334. In 1916, Holy Angels Catholic Church was constructed at a cost of \$15,000. The "White Way", or Fourth Avenue in Garnett, was also opened in 1916 with its large islands and decorative lampposts. The last hundred years has seen the town grow to a population of over 3,200 with ample services and amenities.

Climate

The City's climate varies throughout the four seasons. Garnett sits at an elevation of approximately 1,049 feet and is accustomed to experiencing hot summers, cold winters, and active spring severe weather.

Average High/Low Temperature in July:	89°/68°
Average High/Low Temperature in January:	41°/ 19°
Average Annual Rainfall:	41.19"
Average Annual Snowfall:	14"
Average Annual Sunny Days:	213

Population & Demographics

According to 2018 estimates from the U.S. Census, Garnett has a population of 3,253. Of that population approximately 52% are female and 48% are male. The racial makeup of the population is approximately 93.1% Caucasian and 6.7% Native American. The remainder of the population of Garnett is made up of another race or a combination of two or more races.



Garnett has approximately 1,481 households, of which 33% have children under the age of 18, 31% are married couples living together, and 17% are a single parent household. The average household size is 2.33 and the median age of the population is 40.9 years old.



The median income for a household in the city is \$33,346, yet Garnett exhibits significant issues regarding employment. Of the total population age 16 and over, 3.2% are unemployed, and a staggering 42.1% are classified as not in the labor force. Of those that are employed 87% are private wage or salaried workers, 9% are governmental workers, and 4% are self-employed workers.

Of Garnett's 1,481 households, 62.4% are owner-occupied, reflecting that most residents have the ability to own a home. The median value of all owner-occupied homes is \$69,500, while less than five percent (5%) of all homes in the community are less than twenty (20) years old.

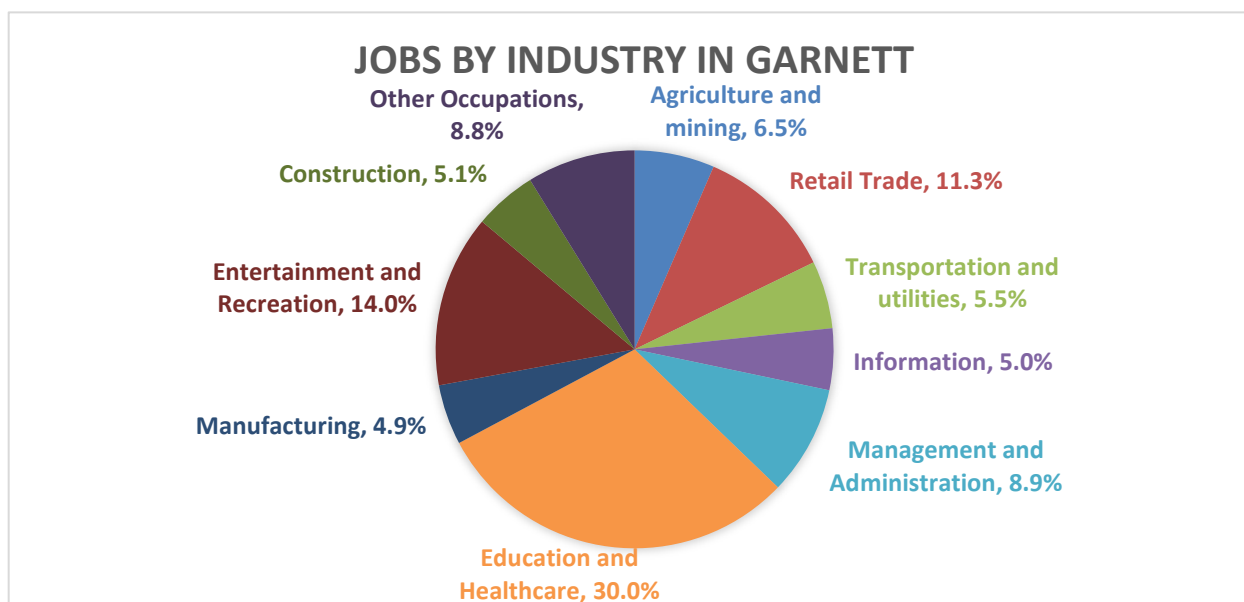
Employment by Occupation

Local Economy

Garnett has a city limit population of 3,253, but enjoys a primary trade area population of over 6,500 people. The community's local economy benefits from being at the intersection of two major U.S. Highways, 59 and 169 accounting for traffic counts of over 5,000 vehicles per day. Garnett is also headquarters to Auburn Pharmacy, Goppert State Savings Bank (GSSB), and Patriots Bank; all regional corporations. The combination of highway, railway, and airport infrastructures provide excellent transportation access for local and prospective businesses. Located within eighty (80) miles of Lawrence, Topeka, and Kansas City, Garnett provides small town living with city amenities in reach.



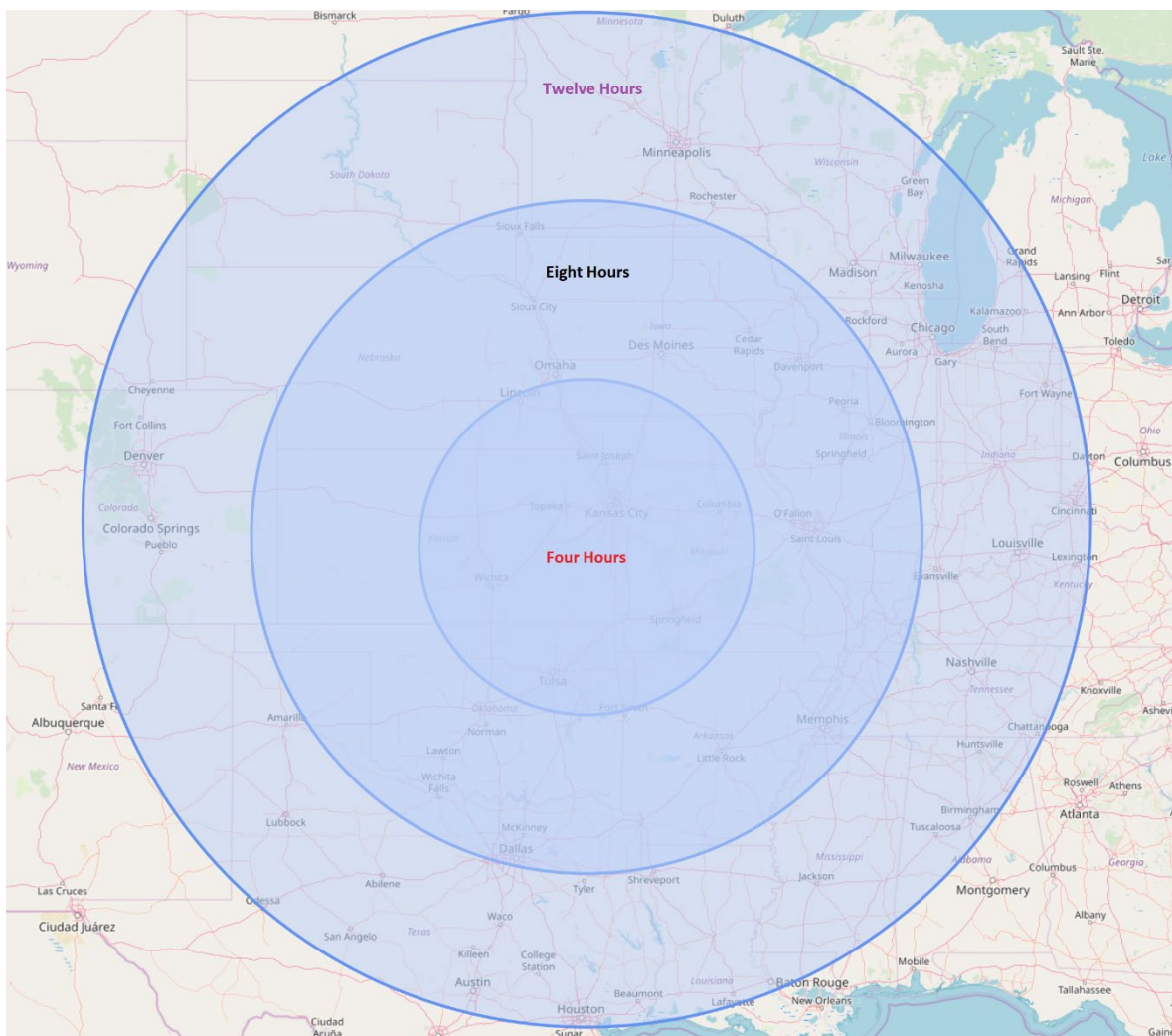
Like many rural communities, the success of Garnett's economy fluctuates with the national economy and the decisions of local shoppers. Garnett's close proximity to the Kansas City Metro area and other cities much larger in population and retail base, leads to tremendous leakage of local retail dollars annually. Approximately \$0.39 of every dollar generated in the Garnett area leaves the County. The City of Garnett works with Anderson County on a joint economic development venture, the Anderson County Development Agency, along with the Garnett Chamber of Commerce to grow and expand existing businesses as well as to attract new retail and industrial development projects to fill defined product and service gaps for businesses and residents. Even through turbulent economic times, the local economy still supports its own grocery store, a hardware store, three gas stations, various food establishments, and successful businesses in the ethanol, chemical manufacturing, and other manufacturing industries.



Government

The City of Garnett is a Kansas home rule community consisting of a commission-manager form of government with power vested in an elected, three-member City Commission. Elected at large on a non-partisan basis, Commissioners serve three-year staggered terms and the Mayor is selected by their peers on the Commission. Policy-making and legislative authority remain the responsibility of the Governing Body through various actions on ordinances, resolutions, and motions. The Governing Body adopts the budget, appoints the boards and commissions, and hires the City Manager. The City Manager is responsible for carrying out the policies and ordinances approved by Commission, for overseeing the day-to-day operations of the City, and for appointing all employees.

Location Map



City Facilities

City Hall
131 West Fifth Avenue
Garnett, Kansas 66032
(785) 448-5496

Power and Water Plant
1516 South Walnut Street
Garnett, Kansas 66032
(785) 448-3341

Garnett Housing Authority
116 Park Plaza North Avenue
Garnett, Kansas 66032
(785) 448-6990

Fire Department
132 West Fourth Avenue
Garnett, Kansas 66032
(785) 448-3042

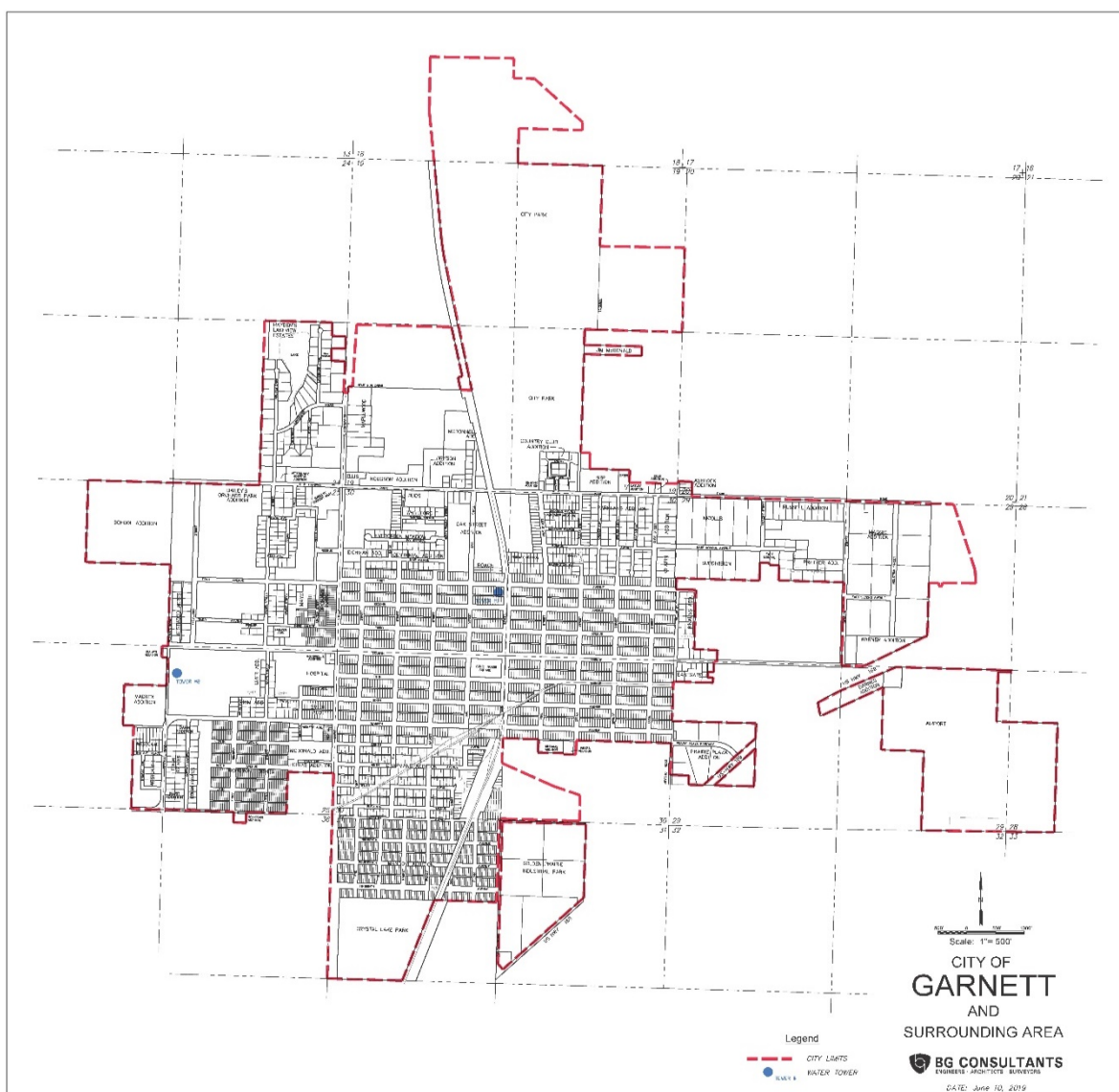
Recreation Center
101 North Lake Road
Garnett, Kansas 66032
(785) 448-3023

Garnett Public Library
125 West Fourth Avenue
Garnett, Kansas 66032
(785) 448-3388

Public Works
831 South Oak Street
Garnett, Kansas 66032
(785) 448-6262

Industrial Airport
1202 East Fourth Avenue
Garnett, Kansas 66032
(785) 448-6931

Wastewater Treatment
24791 Northeast 1700 Rd
Garnett, Kansas 66032
(785) 448-3354

City Map

LIST OF OFFICIALS

Greg A. Gwin.....Mayor

Brigitte Brecheisen-Huss.....City Commissioner

Jody Cole.....City Commissioner

Christopher T. Weiner.....City Manager

BUDGET OVERVIEW

Budget Importance

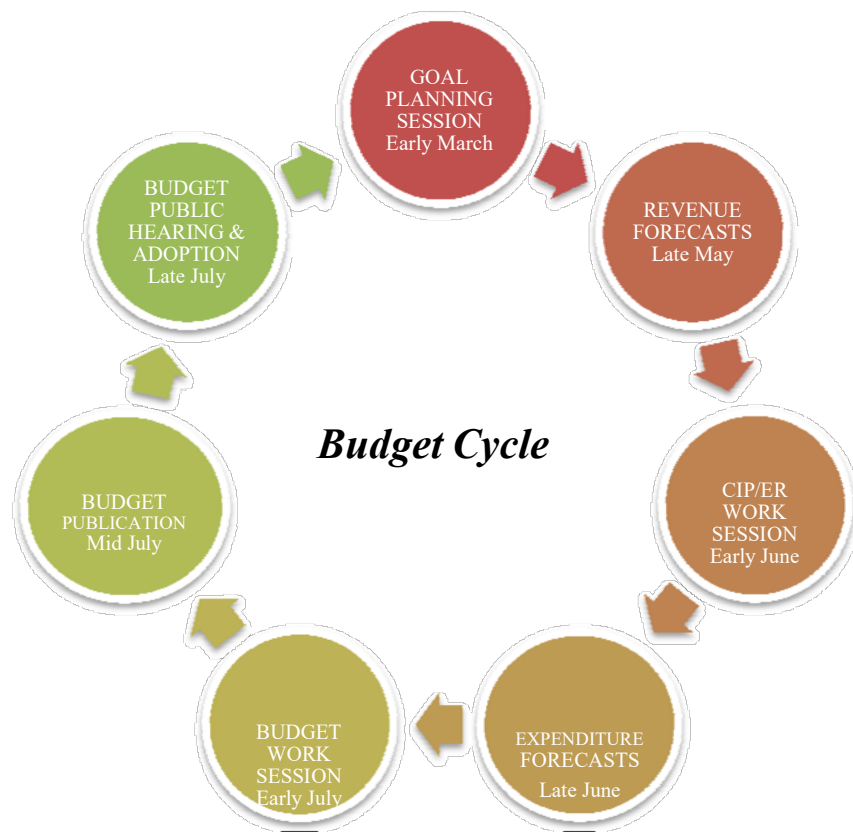
Adoption of the annual budget is the single most important process of a City's Governing Body and Management. The budget is the principal policy management tool of the Governing Body and an operations plan for management. It represents the culmination of projecting available resources for the upcoming year to create the financial plan for spending those resources. The budget often presents actual figures for prior years, projected figures for the current year, and budgeted figures for the upcoming fiscal year. The budget also has an important role as a device for communicating to residents planned activities. It describes to the residents of Garnett how public funds will be spent to achieve the objectives and reach the goals of the Governing Body.

Budget Process

The organization annually budgets on a calendar fiscal year, beginning on January 1st and ending on December 31st. Although the City legally appropriates its budget on an annual basis, the budgeting process includes discussions regarding long-range financial planning. Therefore, future carryover projections and past actual balances for all funds are included in this document. Kansas State Statute (K.S.A.) 79-2934 provides that "the budget as approved and filed with the county clerk for each year shall constitute and shall hereafter be declared to be an appropriation for each fund..." The budget provides a complete financial plan of all City funds and activities for the ensuing fiscal year in accordance with the statute.

The individual departments prepare budgets using a line-item method, providing detailed documentation for revenues and expenditures. City Commission goals and service levels, as approved by the Governing Body, assist departments in determining projected expenditures. In order to present a balanced budget, the City Manager works closely with departments to coordinate funding levels. Garnett defines a balanced budget as, "the total anticipated revenues plus the portion of anticipated reserves in excess of the established fund balance target (or in accordance with a fund balance target plan), must equal or exceed total estimated expenditures." Once compiled, the budget is presented to the City Commission at a work session in early July. Per K.S.A. 79-2929, a public hearing on the proposed budget must be held on or before August 5th. During the public hearing, the Governing Body may adopt the proposed budget with or without amendment. Adoption of the budget by the City Commission shall constitute appropriations of the amounts specified at the fund-level. Garnett encourages citizen participation in the budget process by publishing notices of the hearing in the local newspaper and doing multiple presentations on the proposed budget. Copies of the state budget forms and the annual budget document are also available for citizen review and comment.

If additional expenditures are required in excess of the expenditures approved in the City's annual budget, the City must follow the process detailed in K.S.A. 79-2929a. The Governing Body must publish a revised notice of budget hearing, hold a public hearing on the amended budget, approve and certify the amendment by ordinance. Budget amendments to the current budget year must be approved by December 31st.

Budget Flowchart**Budget Calendar**

Date	Activity
Early March	Commission Goal Planning Session
April	Initial budget discussion with Department Heads
Late May	Develop Revenue Projections
Early June	Department Budget Reviews with Department Heads
June 15th	Receive Assessed Valuation from County Clerk
Late June	Operating Budget Commission Workshop
Early July	Budget Presentation and authorize publication of budget
Late July	Public hearing and possible budget adoption
August 5 th	Last day for publishing budget and hearing notice: <i>K.S.A. 79-2929</i>
August 15 th	Last day for public hearing: <i>K.S.A. 79-2933</i>
August 25 th	Last day for filing levies and budget with county clerk: <i>K.S.A. 79-1801</i>

Budgetary Control

Once the annual budget is approved, it becomes the responsibility of the City Manager to monitor and report on the financial activity of the organization and condition of the annual budget. The City incorporates the use of financial software, policies, and procedures to provide an adequate level of control over expenditures. Ultimate budgetary responsibility is maintained at the department level. As allowed by the City Manager, requests for supplemental appropriations to the budget will be issued in a public notice and are subject to the approval of City Commission by the budget amendment process.

Budgetary Basis of Accounting

Basis of Accounting refers to the specific time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The Cash Basis Law used in the State of Kansas prohibits cities from creating a financial obligation unless there is money on hand in the proper fund with which to pay that obligation. The City adheres to the Cash Basis Law and other accounting requirements of the State of Kansas. The City's audited financial statements are also performed on the cash basis of accounting.

K.S.A. 75-1120a (a) requires municipalities in Kansas to use generally accepted accounting principles (GAAP) in the preparation of their financial statements and reports. The governing body of any municipality may waive this statutory GAAP requirement, and instead prepare its financial statements and reports based on the cash basis law and other budget laws of Kansas. To waive the GAAP requirement, the governing body must pass a resolution and said resolution must be adopted each year. The City of Garnett has determined that the requirements of K.S.A. 75-1120a (a) are not relevant to the cash basis budgeting system used. There are no revenue bond ordinances, resolutions, or other ordinances of the municipality which require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a (a). The City of Garnett adopts a resolution annually to waive GAAP reporting.

Fund Structure

Garnett, like other local governments, utilizes funds to account for the activity of specific operations, programs, and functions. The use of fund accounting is one of the major differences between commercial and governmental accounting. This form of accounting requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities, and fund balance. Even though the actual cash is kept in one operating bank account, a separate accounting record is kept of all funds by the use of a computerized accounting system. Expenditures and revenues by fund are shown in the budget document, according to this method. The City has established the minimum number of funds necessary to ensure that all receipts are expended for authorized budget purposes only.

The funds established by the City Commission for this budget are as follows:

General Fund – This fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The functions accounted for in this fund include government administration, community development, cemetery, parks, and recreation operations and maintenance, and streets and storm water operations.

Airport Fund – This fund is used to account for the revenues and expenses of airport operations.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Library Fund – This fund is pay for expenses incurred by the Garnett Public Library. The City of Garnett taxes its jurisdiction on behalf of the Garnett Public Library.

Public Safety Fund – This fund is used to account for the revenues and expenses associated with operations of the police and fire departments.

Special Revenue Funds – These include the Special Highway Fund, Special Parks and Recreation Fund, and Tourism Fund. Such funds are used to account for the proceeds of specific revenue sources that are legally or otherwise restricted to expenditures for specified purposes.

Enterprise Funds – This category includes the Electric, Gas, Sanitation, Water, and Wastewater Funds. The funds are used to account for operations that are financed and operated in a manner similar to private enterprise. Services provided by these funds are predominately self-supporting through user fees and charges. The majority of all activities necessary to provide such services are accounted for in these funds, including administration, operations, maintenance, finance, and related debt service.

Capital Improvements Fund – This is a non-appropriated fund used to account for the construction of major capital projects according to the Capital Improvement Plan.

Equipment Reserve Fund – This is a non-appropriated fund used to account for the purchase of major equipment replacements of \$5,000 or more according to the Equipment Reserve Plan. Equipment purchases under this threshold are made from department operating budgets.

Grant & Close Out Funds – The City's audited financial statements include funds used to account for grant related revenues and expenditures and/or funds that are obsolete due to the balance being transferred to another fund in the audited budget year. These funds are considered non-budgeted funds and as a result, are not addressed in the annual budget document.

Legal Restrictions of Budgeting

The City is subject to a number of requirements imposed by Kansas State Law and by local policy that restrict the activities of the City and provide the public with certain rights. Some of these extend beyond the budget process but are particularly important with regard to budgeting.

Budget law - Per State Law, the City must establish a budget of planned expenditures for every fund, with the exception of the Capital Improvement and Equipment Reserve funds. The budget law also prohibits the City from expending funds that exceed the amounts budgeted for those funds. The City may, without violation of the budget law, transfer budget authority within funds from department to department or between line items of expenditure. As previously mentioned, the fund budgets may be amended through the procedure prescribed for original adoption of the budget, although no additional taxes may be levied through such an amendment.

The budget law also prescribes the procedure the City must follow in order to adopt the annual budget. The law requires that the City hold a public hearing prior to adopting the budget. This hearing must be publicized by public notice in the official city newspaper at least ten days prior to the date set for the hearing.

Cash Basis Law - The Cash Basis Law used in Kansas prohibits cities from creating a financial obligation unless there is money on hand in the proper fund with which to pay that obligation.

Limit on Indebtedness - Kansas law limits cities' long-term debt (Bonds and Temporary Notes) outstanding to a maximum of 30% of assessed valuation. Assessed value for the purposes of establishing the debt limit includes the value assigned to motor vehicles. Motor vehicles are not included in the assessed value for the purposes of establishing the mill levy. Debt issued for the purposes of storm or sanitary sewers for City utilities are not subject to the limit. In addition, debt issued under some statutes may be specifically exempt by the authorizing legislation.

Open Meetings - Generally, any time a quorum of the City Commission meets for the purpose of conducting or discussing City business, the meeting must be open to the public. Kansas State Law provides for specific instances in which the Governing Body may go into executive session (non-public meeting), but no binding decisions may be made in such closed sessions. The City of Garnett prepares an agenda for all meetings and tries to provide at least twenty-four hours' notice of any meeting to all news media. The public is encouraged to attend and participate in all City Commission meetings pursuant to the rules of order. Special meetings, work sessions, or changes in the place or time of regular meetings will be announced in advance through regular news media channels.

Kansas Open Records Act - The Kansas Open Records Act provides that, unless specifically exempt by law or court ruling, all public records are open to public inspection. The basic policy is that the public has a right to public records unless that right has been limited by state or federal law. Access may be charged if substantial amounts of staff time are required to provide access.

Copies of records can be provided for a nominal fee. If a record is requested and access is denied, a specific reason for denial must be given.

Budget Document Changes

In early 2019, the City of Garnett adopted financial policies and city council goals, which became the guiding principles behind the 2020 budget. The goals and priorities set forth by the Governing Body were discussed at length during the budget adoption process and have been incorporated into this document in an effort to improve communication and understanding with Garnett's citizens.

UNDERSTANDING LOCAL TAXES

Mill Levy Tax

A mill levy is a tax rate, commonly referred to as property tax, millage tax, or ad valorem tax, that an owner is required to pay on the value of the property being taxed. Property tax can be defined as "generally a tax imposed by municipalities or taxing entities upon owners of property within their jurisdiction based on the value of such property."

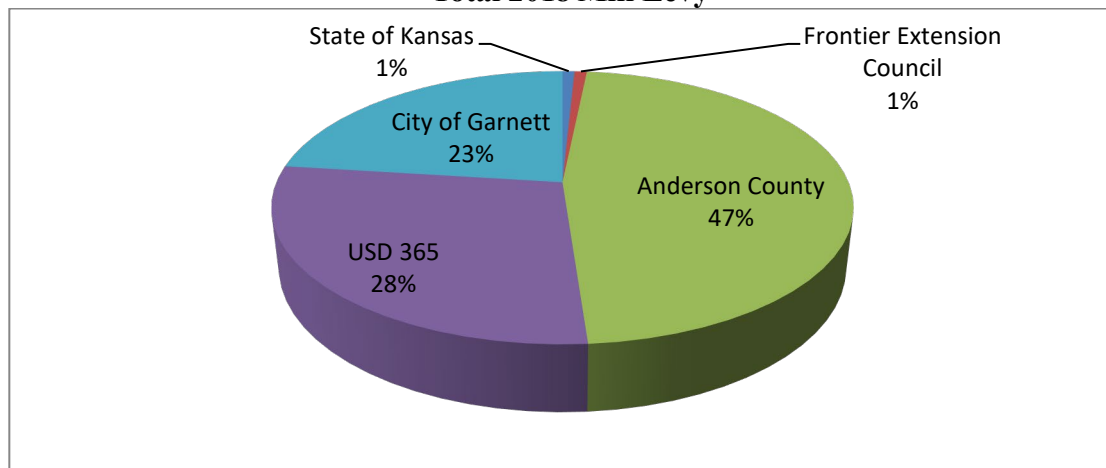
What property is taxed? - There are three types of property: Land, Improvements to Land (immovable manmade objects; i.e., buildings), and Personal (movable manmade objects).

Calculation of a Mill - A mill is expressed in tenths of a cent. For example, a tax rate of one mill per thousand means \$1 of taxes per \$1000 of assessed value.

2018 Mill Levy by Taxing Unit

Unit	Mill Levy
State of Kansas	1.500
Frontier Extension Council	1.556
Anderson County	89.347
USD 365	53.261
City of Garnett*	43.544
Total	189.208

Total 2018 Mill Levy



**The 2018 Mill Levy for the City of Garnett included 7.476 mills to support the Garnett Public Library.*

Value of your 2018 Garnett Mill Levy Dollar

Market Value of Home	\$69,500
Assessed Valuation	\$7,992.50
<i>To determine assessed valuation, multiply by 11.5% (residential)</i>	$\$69,500 \times 11.5\% = \$7,992.50$
City Tax Liability	\$348.03
<i>To determine city tax liability, divide assessed valuation by 1,000, then multiply by published mill levy</i>	$(\$7,992.50 / 1,000) \times 43.544 = \348.03
Monthly Service Expense	\$29.00
<i>To determine monthly expense for city services, divide tax liability by 12 months.</i>	$\$348.03 / 12 = \29.00



The following list represents a sampling of the City's 2018 services provided for the above \$29.00 per month:

Police & Public Safety
Fire Protection
Code Enforcement
Cemetery Maintenance
Snow Removal
Brush Dump
Airport Operations

Golf Course Support
Emergency Medical Services
City Management
Public Library
Animal Control
Storm Water Drainage
Community Development

Municipal Improvements
Building Inspection
Park Maintenance
Street Maintenance
Swimming Pool Operation
Economic Development
Recreation Programs

Sales Tax

Sales tax is a consumption-based tax, which is levied on a broad range of goods and services not subject to resale. Next to the mill levy, the local sales tax has become the most important source of revenue for local governments. Sales tax is collected in small increments over a large number of transactions as a percentage of the total sale during a local purchase. Sales tax reduces the burden on local households that pay property taxes because the tax liability is shared with non-resident consumers, renters, commuters, and tourists. City sales tax levies are authorized by election and revenues can only be used for the purpose put forth on the sales tax question.

Currently, the sales tax rate within the city is 8.5%, of which the city receives 0.5%. The State of Kansas receives the bulk of this tax at 6.5% while Anderson County receives the difference of 1.5%. The State of Kansas collects sales tax from Garnett's businesses and remits back the City's portion of the collections. The sales tax collected by the City is used for paying off debt incurred for Library and Park improvements as well as for street maintenance and improvements.

City of Garnett

131 West Fifth Avenue, Garnett, Kansas 66032

Garnett City Commission
and Citizens of Garnett



BUDGET MESSAGE

The creation of the 2020 Budget has been a challenging process requiring careful analysis and difficult decisions regarding both current and future issues facing the community. Since 2011, the City has experienced steady decreases in its cash reserves, up until the last year 2018 going into 2019. This trend resulted in a loss from 2011 to 2018 of \$1,524,494, although a \$1,263,600 surplus in 2018 significantly replenished these reserves. However, the majority of this surplus is tied up in a few, restricted purpose funds. \$291,546 is for the Housing Authority, \$204,114 is for capital improvement and equipment upgrades, \$190,000 is for a tax refund possibility due to pending litigation, while the majority of the remaining surplus is in a few utility funds which are preparing for major capital projects. While the mill (property tax) levy in the community has increased by approximately 10.5% since 2008, the City's mill levy has remained almost constant (slight decrease of .8%). However, the 2019 budget marked the fourth consecutive year the local property tax levy was increased; although the City's levy is still a third of a mill lower than it was eleven (11) years ago.

During the budget preparation process, the City carefully examined how to accomplish Governing Body goals established in 2018. In preparing 2019's budget, City staff prepared and presented five-year goals with funding priorities to guide those budget decisions. This 2019 budget includes decisions to support short-term goals such as the continuance of all services provided in the prior year, improving the attractiveness of the city, and limiting property tax increases. The 2020 budget builds upon those same goals while also allocating additional funding for the transition to the Kansas Police and Fire (KP&F) retirement program for our law enforcement officers as well as for the equipment reserve plan as presented to the City Commission. With these goals in mind, City staff has proposed a budget that maintains the quality of city services and programs with a 4.7% increase in the mill levy of 2.057 mills (to 45.601 mills). In order to accomplish this, transfers from utility funds have been significantly increased to draw down cash reserves.

Department heads and other city staff also evaluated areas where savings could be achieved or where additional services may be necessary. One such situation is in the public works department where an additional staff member is requested due to the extreme workload of the department with such limited manpower. This department has a tremendous workload which is beyond the capability of its current eight (8) staff members. Over the past fifteen (15) years, the City has reduced its staffing by nine (9) full time employees. In addition to the reduction in full time staffing, the City has also reduced the amount of seasonal summer help we have annually hired to assist with the upkeep of the City parks, cemetery, transportation system, and utilities – this number has went from ten (10) to three (3). City management continues to evaluate opportunities for future personnel cost savings such as further staffing changes, process changes to reduce overtime, and analyzing employee benefits.

The principal financial issue facing the 2020 budget and future budgets is Garnett's low tax levy fund revenue streams - primarily the mill levy and sales tax. Our assessed valuation is approximately in the middle of our group of similar population sized peers, however our mill levy and sales tax rates are both low (lowest quarter) compared to the rest of our peers.

On average a community of Garnett's size maintains an assessed valuation of \$26.7 million compared to Garnett's \$22.8 million. However, the average mill levy for communities in this group is over ten (10) mills higher at 53.48 mills. Additionally, most cities in this group also levy at least a full percentage point of sales tax compared to Garnett's 0.5%. As a result, sales tax collections in Garnett generate over \$250,000 less in revenue annually, and almost \$80 less per capita than similar Kansas counterparts. To complicate the tax revenue issue further, in 2017 Garnett's mill levy was over ten (10) mills lower than the average comparable city. Due to this, even though Garnett's assessed valuation is comparable to its peers, Garnett's mill levy generated nearly another \$250,000 less in property tax revenue than the average city in Kansas with a comparable population.

Although low tax rates continue to depress revenues, Garnett's mill levy has been steadily rising over the past few years. The City is in the unfortunate circumstance that the overall tax rate in the community is already rather high, due to other taxing entities, and therefore efforts to increase property and sales tax collections are very challenging for the community to bear. Capital improvement projects such as streets, sidewalks, city facilities, recreation facilities, and other quality of life improvements, coupled with programs for economic development, code enforcement, housing, and annexation are all likely to increase property values and the assessed valuation, thereby increasing these revenue streams.

Garnett continues its commitment to providing residents and visitors with dependable municipal services. Funding for many crucial municipal services such as administration, fire and police protection, community development, parks and recreation, transportation and stormwater services, airport services, and the public library are all provided for through property tax funds. During the budgeting process, the City identified several funds with high balances and excess reserves available to help minimize the impact of increases in the cost of operational needs on these services. By transferring excess balances that are above financial policy reserve requirements from enterprise (utility) funds to the tax levy funds, the City is able to absorb increased operational costs with the proposed 2.057 mill increase for fiscal year 2020.

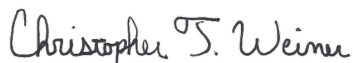
To prepare the tax levy funds for continued fiscal challenges, the City has been examining ways to grow the tax revenue base. Economic development efforts play a large role in growing the tax base through business development and retention. The City has continued economic development funding in the 2020 budget to assist these efforts. In 2019, economic development funds were increased from both the City and Anderson County in order to transition economic development from a part-time investment to a full-time focus with the hiring of a full-time economic development director. Community Development is also of vital importance as quality of life is ever growing as the key factor for residents and businesses alike in calling a community home.

Another method identified for growing the tax base is expanding the physical city limits through annexation. While some of these properties are undeveloped, acquiring the properties into Garnett's taxing jurisdiction ensures that any future development will provide additional revenue to assist with city services. Although many annexations in Kansas are controversial, through negotiation with property owners for consent annexations, these efforts can be pleasant and mutually beneficial. Consent annexation property owners will experience the benefits of acquiring additional city services while spreading the cost of those services throughout a larger portion of taxpayers. Annexation not only increases tax revenue opportunities for tax levy funds, but increases city population, increases sales tax revenues, and provides for possible future utilities growth and revenue as well.

The City of Garnett staff has worked hard to prepare the 2020 budget and annual budget document. The budget is a culmination of efforts to reduce expenditures and prepare our city for future financial needs during uncertain times. Expenditures throughout this document are shown as the City's budget authority for 2020. Actual expenditures will be minimized on numerous levels to ensure fund stability and financial responsibility.

We hope that the information in this budget document has helped to increase transparency and expand your knowledge and understanding of the 2020 Garnett City Budget.

Sincerely,

A handwritten signature in cursive script that reads "Christopher T. Weiner".

Christopher T. Weiner
City Manager

The chart below provides a comparison for communities comparable to the size of Garnett:

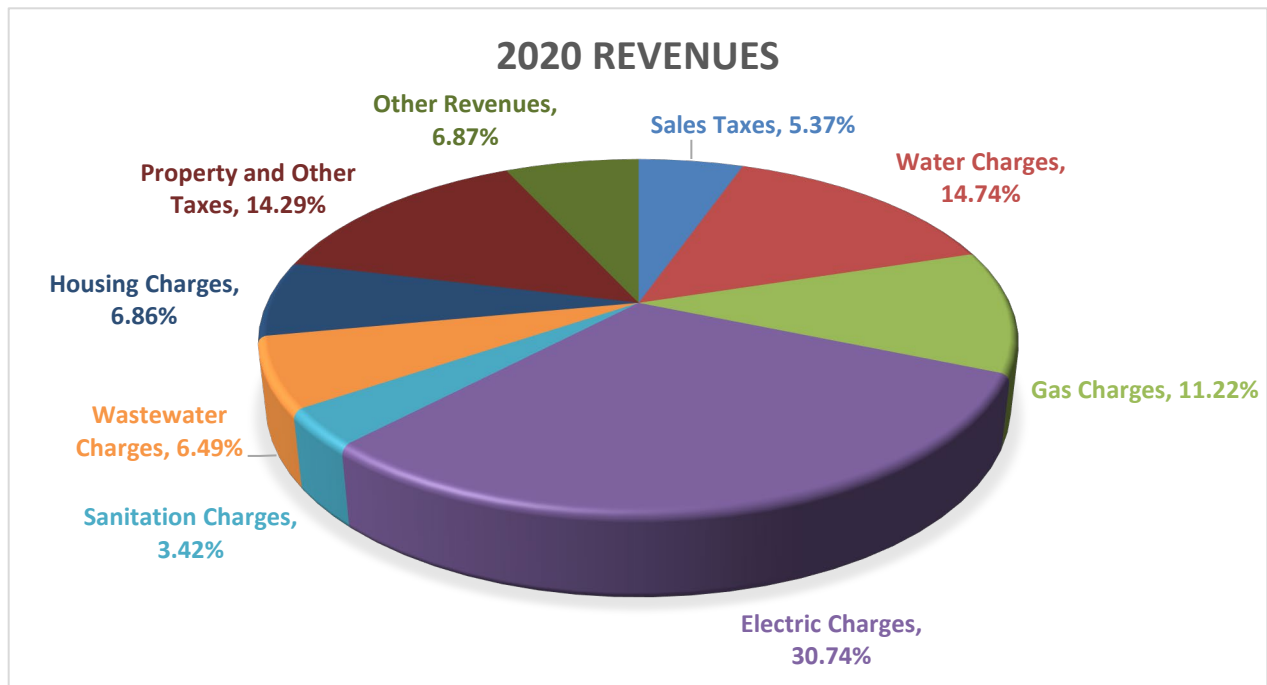
City	Population	Assessed Tangible Valuation	City Sales Tax Rate	Total City Levy	2018 Sales Tax Collections	2018 Sales Tax Collections per Capita	Property Taxes Generated
Lakin	2,176	10,468,488	1.00%	37.855	\$169,376.61	\$77.84	\$396,284.61
Anthony	2,178	12,330,019	0.50%	74.778	\$150,159.17	\$68.94	\$922,014.16
Cherryvale	2,190	7,244,958	2.75%	70.154	\$539,439.49	\$246.32	\$508,262.78
Cimarron	2,222	14,362,576	1.25%	55.992	\$245,739.93	\$110.59	\$804,189.36
Sterling	2,264	9,687,431	1.00%	52.989	\$216,876.68	\$95.79	\$513,327.28
Fredonia	2,291	10,613,244	2.50%	59.913	\$910,910.81	\$397.60	\$635,871.29
Neodesha	2,319	9,013,186	3.00%	73.136	\$597,895.42	\$257.82	\$659,188.37
Herington	2,362	25,685,325	2.50%	90.327	\$475,275.82	\$201.22	\$2,320,078.35
Eureka	2,410	10,504,567	1.00%	62.758	\$612,422.39	\$254.12	\$659,245.62
Clearwater	2,519	15,180,758	0.00%	56.144	\$0.00	\$0.00	\$852,308.48
South Hutchinson	2,539	23,602,308	0.75%	41.921	\$272,807.81	\$107.45	\$989,432.35
Phillipsburg	2,543	10,510,208	2.00%	62.801	\$806,227.47	\$317.04	\$660,051.57
Sabetha	2,584	27,488,182	1.00%	47.483	\$467,352.85	\$180.86	\$1,305,221.35
Hoisington	2,586	10,394,960	0.50%	62.767	\$185,115.07	\$71.58	\$652,460.45
Burlington	2,610	17,093,222	2.00%	40.555	\$921,515.11	\$353.07	\$693,215.62
St Marys	2,664	17,143,276	1.00%	24.497	\$287,840.40	\$108.05	\$419,958.83
Girard	2,748	12,829,690	1.00%	61.186	\$253,703.94	\$92.32	\$784,997.41
Norton	2,812	13,161,495	1.25%	65.127	\$563,223.50	\$200.29	\$857,168.68
Osage City	2,837	17,124,590	1.50%	55.840	\$481,975.28	\$169.89	\$956,237.11
Galena	2,886	19,772,294	1.00%	66.502	\$199,706.03	\$69.20	\$1,314,897.10
Hillsboro	2,887	17,908,650	1.00%	43.762	\$404,913.08	\$140.25	\$783,718.34
Kingman	3,000	17,293,619	1.00%	64.362	\$410,773.51	\$136.92	\$1,113,051.91
Ellsworth	3,047	16,745,160	1.25%	75.767	\$434,262.66	\$142.52	\$1,268,730.54
Hiawatha	3,065	22,256,756	1.50%	54.008	\$1,067,141.92	\$348.17	\$1,202,042.88
Columbus	3,104	18,013,949	1.00%	56.560	\$459,378.56	\$148.00	\$1,018,868.96
Garnett	3,264	22,864,858	0.50%	43.226	\$261,186.21	\$80.02	\$988,356.35
Holton	3,285	20,929,211	0.75%	57.732	\$652,576.86	\$198.65	\$1,208,285.21
Marysville	3,294	28,532,805	1.60%	67.424	\$1,351,834.44	\$410.39	\$1,923,795.84
Lindsborg	3,338	24,881,964	1.50%	43.667	\$460,108.37	\$137.84	\$1,086,520.72
Frontenac	3,414	21,396,889	1.25%	47.697	\$557,485.98	\$163.29	\$1,020,567.41
Mission Hills	3,600	190,094,750	1.25%	21.962	\$627,087.01	\$174.19	\$4,174,860.90
Lyons	3,671	14,995,545	1.00%	51.842	\$334,778.30	\$91.20	\$777,399.04
Beloit	3,769	26,783,387	1.00%	58.398	\$778,545.45	\$206.57	\$1,564,096.23
Hesston	3,803	31,474,149	0.00%	35.856	\$0.00	\$0.00	\$1,128,537.09
Hugoton	3,835	20,155,156	1.50%	48.750	\$656,534.18	\$171.20	\$982,563.86
Scott City	3,890	25,106,352	0.50%	72.121	\$299,137.11	\$76.90	\$1,810,695.21
Larned	3,900	18,928,495	0.50%	61.299	\$256,651.51	\$65.81	\$1,160,297.82
Baxter Springs	3,963	20,508,260	2.00%	57.727	\$513,656.14	\$129.61	\$1,183,880.33
Fairway	3,972	92,497,350	2.00%	19.914	\$809,407.01	\$203.78	\$1,841,992.23
Rose Hill	4,015	26,693,598	1.00%	40.312	\$224,859.74	\$56.00	\$1,076,072.32
Clay Center	4,069	27,401,332	2.00%	65.856	\$1,495,391.16	\$367.51	\$1,804,542.12
Osawatimie	4,308	22,370,979	1.00%	68.874	\$254,548.92	\$59.09	\$1,540,778.81
Louisburg	4,382	41,014,659	1.25%	34.434	\$1,169,788.20	\$266.95	\$1,412,298.77
Edwardsville	4,390	57,019,646	1.50%	46.155	\$654,928.64	\$149.19	\$2,631,741.76
Maize	4,438	43,776,013	0.00%	43.117	\$0.00	\$0.00	\$1,887,490.35
Goodland	4,441	31,445,135	0.25%	49.834	\$255,642.85	\$57.56	\$1,567,036.86
Russell	4,500	29,516,216	0.00%	58.957	\$0.00	\$0.00	\$1,740,187.55
Baldwin City	4,677	31,103,746	1.25%	44.753	\$468,771.60	\$100.23	\$1,391,985.94
Goddard	4,710	40,028,668	1.00%	33.230	\$860,253.33	\$182.64	\$1,330,152.64
Wamego	4,715	41,576,264	1.75%	40.016	\$1,090,570.56	\$231.30	\$1,663,715.78
Concordia	5,179	28,049,001	1.00%	57.143	\$1,077,476.05	\$208.05	\$1,602,804.06
Averages	3,327	26,775,948	1.19%	53.480	\$514,612.81	\$158.51	\$1,231,205.46

REVENUE ASSESSMENT

Citywide Revenues

In an effort to simplify the explanation of revenues, the City of Garnett has organized its revenues into ten categories: sales tax; water charges; gas charges; electric charges; sanitation charges; wastewater charges; housing charges; licenses, permits, and fees; property and other taxes; and franchise fees. The following table and chart illustrate the City's total revenue (all funds, not including internal fund transfers or use of fund balances).

Revenue Category	2018 Actual	2019 Estimates	2020 Budget
Sales Taxes	\$ 538,672	\$ 505,000	\$ 502,500
Water Charges	\$ 1,169,486	\$ 1,295,342	\$ 1,380,000
Gas Charges	\$ 1,221,341	\$ 1,255,186	\$ 1,050,000
Electric Charges	\$ 3,289,827	\$ 3,033,282	\$ 2,877,500
Sanitation Charges	\$ 324,243	\$ 325,964	\$ 320,000
Wastewater Charges	\$ 646,241	\$ 617,751	\$ 607,500
Housing Charges	\$ 735,719	\$ 670,115	\$ 642,000
Property and Other Taxes	\$ 1,257,530	\$ 1,245,206	\$ 1,337,730
Other Revenues	\$ 657,967	\$ 656,215	\$ 642,750
Total Revenue	\$ 9,841,026	\$ 9,604,061	\$ 9,359,980



2020 Total Revenue by Category

As shown in the above table, 2020 budgeted revenue is estimated at \$9,359,980 compared to actual collections of \$9,841,026 in 2018. The City budgets revenue conservatively due to the uncertainty and fluctuation of variables which may impact collection rates (i.e. economy, weather, and external competition). This just shy of \$500,000 difference in revenue from 2018 to 2020 is primarily attributed to budgeting for milder temperatures in our summer and winter months. Our electric and gas utility revenue is heavily dependent on usage due to our rate structures.

Tax Revenue Category

Taxes represent the second to largest revenue category of the 2020 budgeted revenues, accounting for approximately 19.66% (\$1,840,228). Property and sales taxes are the major revenue sources for this category. Due to the material nature of this revenue category, the revenue sources are discussed in more detail below.

Property and Other Taxes

Property taxes are generated through a 45.601 mill levy on the assessed real and personal property valuation of \$23,684,327. In 2020, the proposed City property tax levy is \$1,080,000, which makes up 11.54% of the total revenue. Property taxes are levied based on City need, but collections are always lower than the levied amount due to delinquent tax payments. The expected delinquency rate for 2020 is 3.6%, which requires the amount of property taxes levied to be set 3.6% higher to ensure sufficient resources for planned expenditures. For the 2020 budget, the city estimated property tax revenue required based on the assessed valuation provided by the County. The levy consists of 17.451 mills used to support general operating activities, 4 mills to support the Garnett Industrial Airport, 2.2 mills to pay for debt service on long-term debt, 7.35 mills for the Garnett Public Library's expenditures, and 14.6 mills for police and fire protection services.

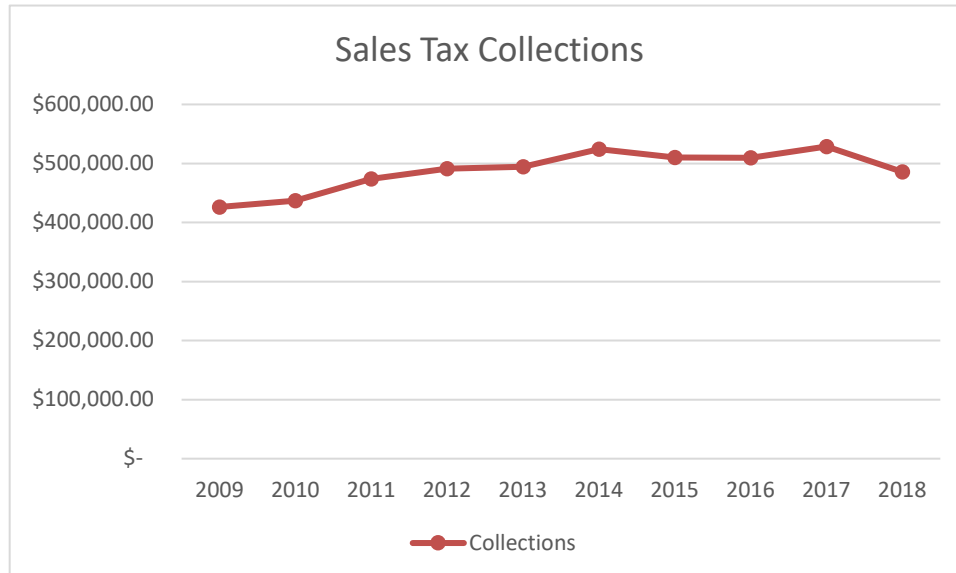
Since 1981, most motor vehicles are subject to a special tax paid at the time of registration instead of traditional property tax. K.S.A. 79-5109 provides for the distribution of revenue from the special vehicle tax among all taxing subdivisions. The distribution is made in proportion to their respective share of the prior year's total levy rate within the "tax levy unit" in which the vehicle has its tax origin. The county treasurer is required to notify the City by May 10th of the estimated amount that it is to receive the following year from the special tax. The City was notified it would receive approximately \$116,008 in revenue for motor vehicle taxes in 2020.

All cities in Kansas receive directly from the state treasurer certain highway aid payments distributed on a per capita basis. Cities must credit their payments to a separate fund to be used for construction, reconstruction, alteration, repair, and maintenance of streets within their community. The State of Kansas notified the City that the estimated revenue from this source for 2020 is \$88,720. All revenue collected from this source will be deposited in the Special Highway Fund.

Sales Tax

The City of Garnett currently levies a .5% sales tax on the retail price of goods and materials. Sales tax revenues are used to pay the debt service on the bond issued in 2008 for the construction of the Garnett Sports Complex and Library Improvements as well as for maintenance of city's transportation system. This bond is almost paid off and as a result, the resources allocated for this debt service will be transitioned over to maintaining and improving the parks, recreation, and library facilities and operations in the community. Even though the sales tax ordinance (law) authorizing this sales tax only stipulates that the resources raised shall be allocated for "street maintenance and improvements", this sales tax was marketed to the public as raising resources that would go toward maintaining and constructing new curbing and guttering along city streets. Therefore, in this 2020 budget the City has budgeted \$50,000 toward these curb and gutter projects.

For 2020, projected sales tax collections comprise 5.37% (\$502,500) of the City's annual revenue, although only about half of this is projected to come from the City's levy. The other half (\$250,000) is projected to come from a 1.5% sales tax that Anderson County levies. Based on state law, Kansas counties may levy a sales tax on all retail sales within that county, but they must split the resources collected from the sales tax with the cities within the county. This is divided amongst the County itself and all cities in the county based on the percentage of people living within a city compared to the county as a whole and the amount of property taxes that city levies compared to all property taxes levied in the county as a whole. Currently, Garnett's population of 3,253 is 41.5% of Anderson County's total population (7,833); while Garnett's property taxes levied of \$1,020,000 make up 10.2% of the property taxes levied in Anderson County (\$9,967,237). Based on the average of these two percentages, the City of Garnett receives 25.8815% of the collections from Anderson County's sales tax levy. Projections of sales tax are based on a detailed time-series analysis, economic forecasts, and anticipated changes in the local business climate. Local sales tax collections are conservatively projected to remain fairly flat, but economic development efforts could increase collections by the onset of 2020. The following chart illustrates the historical sales tax revenue trend for the City of Garnett.



User Charges/Fees Revenue Category

User charges and fees are generally intended to offset some or all of the costs associated with specific services provided to identifiable recipients. This revenue category represents by far the single largest revenue stream at approximately 74.54% (\$6,977,000), of the 2020 organization-wide revenue. These revenues include electric sales, natural gas sales, sanitation service charges, water sales, wastewater service charges, and housing rent payments. Each of these revenue sources is discussed in more detail below.

Electric Sales

Electric sales account for the largest sole source of revenue (30.74%) for the City with \$2,877,500 budgeted for 2020. This category contains the actual sale of electricity, base electric service fees, penalties, connection charges, and fees for usage of our city-owned utility poles. The City purchases electricity from multiple different power plants all over the country. The City has long-term, fixed-price contracts with these power plants that make up the majority of our wholesale purchasing portfolio at 86.5% of our electricity purchased for 2018. In 2018, the City purchased and resold 34,206,959 kilowatt hours (kWh) of electricity for an average wholesale purchase price of \$0.049 per kWh. The City charges our electric customers different rates based upon a class structure. Residential Customers pay a base charge of \$4.50 per month and a usage charge of \$0.11 per kWh for the first 80 kWh in a month, \$0.107 for the next 920 kWh in that month, and \$0.105 for all usage over 1,000 kWh within that same month. Commercial and Industrial Customers pay a base charge of \$6.00 per month and a variable usage rate again dependent upon the usage amount within a given month. Any electric customers who reside outside the Garnett city limits pay a 20% surcharge on that utility service. This rate structure is comparable to other area communities in terms of usage costs, however this base charge is extremely low. This low base charge is concerning due to the possibility of a mild summer or low usage year as the base charge is not nearly sufficient to cover fixed costs – which is the main objective of a base charge. Electric rates were last increased in 2007. Revenue generated by electric sales supports the purchase of wholesale electricity, staff and supply costs, debt service on electric improvements, and infrastructure maintenance on Garnett’s electric production and distribution systems. Electric revenues are also utilized to subsidize Garnett’s other community services such as general administration; community development; our parks, recreation, and cemetery services; our transportation and stormwater maintenance services; police protection; and fire protection. Almost 24% of our electric revenue is budgeted to go toward subsidizing these other community services in the 2020 budget.

Natural Gas Sales

Natural gas sales account for our fourth-largest source of revenue (11.22%) for the City with \$1,050,000 budgeted for 2020. This category contains the actual sale of natural gas, base gas service fees, penalties, and connection charges. The City purchases wholesale natural gas off of “the market” based on daily purchase prices. The City elects to purchase some extra gas during the spring, summer, and fall months to put into storage for use in the winter as winter gas rates are typically significantly higher. This City is planning to start using a prepay contractual arrangement to purchase a significant amount of our wholesale gas need each month at a fixed discounted rate off of the market rate each month. This will reduce the City’s wholesale purchasing costs. In 2018, the City purchased and resold 157,444 MMBtu (units) of natural gas for an average wholesale cost of \$3.39 per MMBtu. Like electricity, the City charges different base rates for different classes of natural gas customers. All residential customers pay a base charge of \$2.00 per month while commercial and industrial customers pay a base charge of \$2.50 per month. All of these classes pay a usage charge of \$8.00 per MMBtu for all usage. Customers outside of the Garnett city limits pay \$0.50 more on their base charge and a 20% surcharge on the usage cost. This rate structure is significantly different compared to other area communities. Similar to our electric rates, our base charge is incredibly low. However, our usage rate is extremely high. In fact, our usage rate is almost seventy percent (70%) higher than our neighboring, comparable communities. While this rate structure can be beneficial to the City during a year of high usage – the increased revenue is often offset by increased purchasing costs due to higher gas prices given the increased demand. Like the electric utility, in a low usage year (typically a mild winter), gas revenues will plummet with this rate structure. With such a low base charge, departmental fixed costs, such as personnel, equipment, and system maintenance will not be covered.

Conversely, this rate structure is very beneficial to consistently low users of natural gas. However, for customers who use high amounts of natural gas, whether they be a resident heating their home during a long and cold winter, or a commercial or industrial customer utilizing a lot of natural gas to heat their expansive facility or for their equipment in their processing, this rate structure can be very expensive compared to other communities. Natural gas rates were last increased in 2014. Revenue generated by natural gas sales supports the purchase of wholesale natural gas, staff and supply costs, and infrastructure maintenance on Garnett's natural gas distribution systems. Like the electric utility, natural gas revenues are also utilized to subsidize Garnett's other community services such as general administration; community development; our parks, recreation, and cemetery services; our transportation and stormwater maintenance services; police protection; and fire protection. Almost 43% of our natural gas revenue is budgeted to go toward subsidizing these other community services in the 2020 budget.

Sanitation Service Charges

Sanitation Service Charges account for \$320,000, or 3.42%, of our revenue budgeted for 2020. This category contains the service charges and late payment penalties for the pickup of refuse, or trash, from residential and business properties in the community. The City of Garnett picks up over 2,100 tons of refuse from our customers every year. All customers pay a monthly service charge of \$15.00 for sanitation service unless they are outside the City limits, in which case the charge is \$20.00 per month. The City's sanitation service rates are comparable to other area communities. Sanitation rates were last increased in 2011. Sanitation revenues support the cost of dumping refuse at the landfill and staff and supply costs. Unfortunately, due to the rising costs associated with operating a sanitation service, our revenues are not sufficient to cover our expenses.

Wastewater Service Charges

Wastewater service charges account for \$607,500, or 6.49%, of our revenue budgeted for 2020. This category contains the service charges, connection charges, and penalties for wastewater services. In 2018, the City's wastewater treatment facility treated 73,266,000 gallons of waste. All wastewater customers pay a base charge of \$20.00 per month and a usage charge of \$5.00 per gallon of water. A customer's monthly usage amount is set static after their first winter as a customer. An average of monthly water usage over winter months is used to calculate the monthly usage total for the next year. This is done with the expectation that most water used during the winter will be drained into the sewer system, while more water will be utilized over the summer months to fill swimming pools, water plants, and other uses which will not drain into the City's sewer system. This rate structure is at the high end of a comparison to other area communities. The base charge is about average while the usage charge is high compared to our peers. This rate structure was established in 2015 in an effort to fund significant wastewater system improvements. In the proposed 2020 budget, \$221,500, or 36.46% of the project wastewater revenues will go toward paying on wastewater debt service. In addition to this debt service which financed previous major improvements to the system, the City is actively pursuing the completion of further improvements in the system at a projected cost of over \$1.5 million. Revenue generated by sewer collections covers the cost of staff and supply costs, infrastructure, debt service, and maintenance of the wastewater treatment facility and sanitary sewer system.

Water Sales

Water sales account for the second-largest source of revenue (14.74%) for the City with \$1,380,000 budgeted for 2020. This category contains the actual sale of water, base water service fees, penalties, and connection charges. Revenue generated by water sales supports the treatment of raw water turning into potable (drinkable) water, staff and supply costs, and infrastructure maintenance on Garnett's water treatment facility and distribution system. In 2018, the water treatment plant produced 207,623,400 gallons of potable water. All residential customers pay a base charge of \$20.00 per month while commercial customers pay \$25.00 per month and large industrial users pay \$50.00 monthly. The usage rate is \$6.75 per 1,000 gallons for both residential and commercial customers while large industrial customers (those using more than 10 million gallons within a given month) pay \$4.00 per 1,000 gallons. These rates just became effective as of January 1st of 2019 and will increase again January 1st of 2020. At that point the rates will increase (only for residential and commercial customers) by \$2.50 for the base charge and \$0.15 for residential usage per 1,000 and \$0.20 for commercial usage per 1,000. This structure was established in order to pay the debt service for a new water treatment facility which is currently still in the design phase. The plant is expected to be operational by 2022. The 2020 rate structure (barring any changes) will have relatively high charges compared to other area communities. Similar to the wastewater rate structure, the base charge is close to average, while the usage charge is close to the high end. The revenue generated by water sales supports staff and supply costs, infrastructure, debt service on previous water system improvements, and maintenance of the water treatment facility and distribution system. Like the electric and gas utilities, water revenues are also utilized to subsidize Garnett's other community services – primarily police and fire protection. Almost 24% of our water revenue is budgeted to go toward subsidizing these other community services in the 2020 budget.

Other Revenues

Other revenues are all other revenue sources which have not been otherwise categorized. This category includes sources such as licensing and permitting fees, franchise fees, fines, investment earning, and recreational and cemetery charges. This category accounts for 6.87%, or (\$642,750) of the budgeted 2020 revenues.

Licensing and Permitting Fees

The City issues several forms of licenses and permits which grant the holder specific use privileges (i.e. the ability to sell liquor within the City). The fees, which account for less than 0.22% (\$21,000) of the 2020 budgeted revenues, are intended to offset some of the administration, recording, and regulation costs associated with those activities. Currently the City issues and collects fees for animal licenses, liquor licenses, and building permits. The City does not issue business licenses and therefore receives minimal revenue in this category.

Franchise Fees

Franchise fees are added to franchised service providers within the city limits and these fees are sent directly back to the City by the service provider. The "standard" or normal rate of franchise fee assessment is 5% of gross receipts. The City has franchise agreements for cable (Vyve Broadband), electric (Kansas City Power and Light) and telephone services (Vyve Broadband and Century Link). Franchise fees for the 2020 budget are projected to decrease as these fees have been trending downward annually with more people transitioning away from traditional cable television and landline phone services. Representing 1.07% of the City's projected 2020 revenue, franchise fees are projected to generate \$100,000.

Fines

Municipal court fines comprise less than 1.28% (\$120,000) of the City's total 2020 anticipated revenue, and include municipal court costs, fines, and other fees. The funds received are intended to serve as a deterrent and a financial punishment for committing minor crimes. Monies are used to help offset the day-to-day operations of municipal court, provide training to personnel, and support law enforcement activities. This revenue estimate is based on a flat trend of collections over previous years. This amount is slightly higher than previous years estimates however due to a change in processing fine payments. Rather than withholding costs from the posted revenues – as has been the historical method, all revenues will now be displayed while all expenditures will also be displayed.

Contractual Services and Commodity Sales

The City engages in the sale or rental of certain goods, such as selling aviation fuel at the Garnett Industrial Airport, and offering space for rent at the airport and the rental of other City land or property, such as Town Hall Center. The City also provides contractual services for other organizations, such as providing a School Resource Officer for the local Greenbush educational center and the Economic Development Director for the City and County. These types of services generate a small amount of revenue for the City. This revenue accounts for \$118,250, or approximately 1.26% of the budgeted 2020 revenue.

Investment Earnings

In an attempt to protect and maximize the return received on public funds, the City takes careful consideration when investing government funds according to State and Federal laws. Investment revenues account for almost 1.6% (\$150,000) of the budgeted 2020 revenues. Investment earnings have been trending positive over the past couple of years due to higher interest rates and the economy, although here recently that trend has started to reverse and we are seeing lower interest rates as a result of economic challenges due to the continuing national trade war with China.

Recreational and Cemetery Revenues

The City's park and recreation department houses numerous recreational activities and sporting events from a public swimming pool to football, basketball, baseball, soccer, and other sports to the recreation center. This department generates revenues through recreation center memberships, tournament fees, team sponsor fees, program enrollment fees, event admission fees, concession stand sales, camping fees, cemetery fees, and rental fees. These sources account for \$133,500, or 1.43%, of projected revenues for 2020.

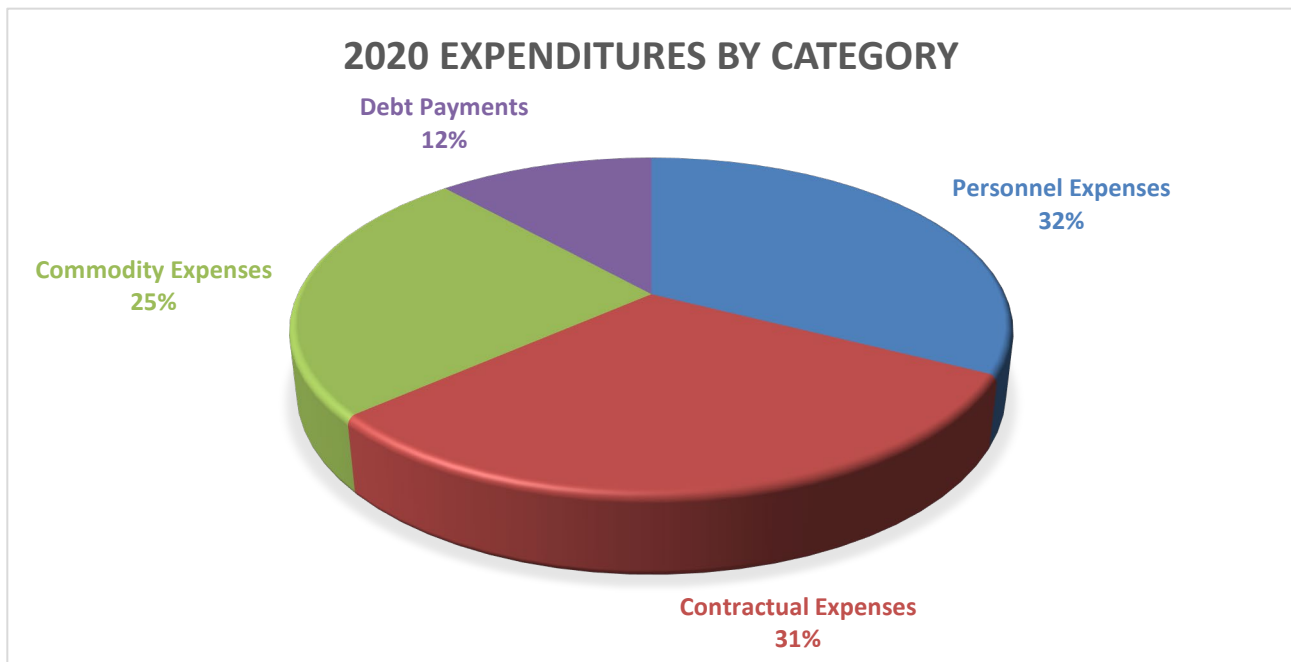
EXPENDITURE ASSESSMENT

Citywide Expenditures

In an effort to simplify the explanation of expenditures, the budget document generally organizes expenditures into five categories: Personnel Expenses, Contractual Expenses, Commodity Expenses, Debt Payments, and Transfers. A few funds have other expenditure categories for specified purposes (i.e. Special Highway Fund, Curb and Gutter Maintenance), all such expenses shall be categorized as commodity expenses for the below breakdown. The following table and chart illustrate the City's total expenditures (all funds, excluding transfers).

Expenditure Category	2018 Actual	2019 Estimate	2020 Budget
Personnel Expenses	\$ 3,407,085	\$ 3,680,000	\$ 4,088,750
Contractual Expenses	\$ 2,777,253	\$ 3,943,275	\$ 3,889,150
Commodity Expenses	\$ 1,780,191	\$ 2,333,530	\$ 3,127,837
Debt Payments	\$ 755,249	\$ 710,687	\$ 1,459,263
Total	\$ 8,719,778	\$10,667,492	\$12,565,000

2020 Expenditures by Category



In each category, when appropriate, provisions have been added to account for inflation, per information obtained via the Consumer Price Index (CPI), industry trends, and/or other government advisory sources. As was noted in the budget message, the 2020 expenditures represent the City's total budget authority, which is greater than projected expenditures for the year for all categories. The expenditure categories, as well as some of the more significant changes in spending, are discussed in more detail below.

Personnel Expenses Category

Personnel expenses represent 32.54% (\$4,088,750) of the 2020 citywide budgeted expenditures. This category includes all costs associated with personnel including regular and seasonal staff, benefits, and associated payroll taxes.

Significant changes for 2020:

- Staffing levels have been increased by two full-time positions for the proposed 2020 budget. This budget adds a full-time position in both the public works and parks, recreation, and cemetery departments. This increase in staffing will allow for more work to be accomplished and for a more proactive approach toward public works projects. While the expansion in the parks, recreation, and cemetery department will allow for additional programming to be offered with the establishment of a health and wellness coordinator.
- The 2020 budget includes a four percent (4%) allotment per department for increased employee pay. The budgeted percentage allows for possible cost-of-living adjustments and merit raises as has been discussed within the pay scale committee meetings. Based on feedback from the City Commission's representative on the committee that a cost-of-living increase of 2.5%-3% along with a potential merit increase of up to the same would be reasonable, the 2020 budget was built with a planned average of a 4% departmental increase. The total impact of the maximum potential increase in wages due to raises and staffing increases is \$138,850, a 5.3% increase above the 2019 budget.
- Employee benefits for 2020 include Medical, Dental, and Vision Insurance, Life Insurance, Short Term Disability, KPERS (Kansas Public Employee Retirement System), KP&F (Kansas Police and Firefighters – only applies to the Garnett Police Department), and employer contributions to Social Security and Medicare. The City of Garnett was fortunate to receive a slight decrease (2%) in their health insurance policy premium in 2019 as a result of changing insurance carriers for the second straight year. The City does not expect to receive the same favorable result for 2020's insurance renewal unfortunately. Due to the desire to obtain more control and information over our health insurance claims, plans, and costs, the City modified the plan designs offered to City employees for 2019. These new plan offerings included two options rather than one and included either a flexible spending account or a health savings account for the plan participant(s). The new plan offerings are richer than the previous plan provided; and in conjunction with the shift in carriers, have reduced the City's health insurance costs significantly. The budget for health insurance benefits in 2020 is down significantly, \$36,600 (8.4%) compared to 2019's budget, due to the cost savings expected from the carrier and plan design changes. As health insurance is one of the most important and desired benefits of any employer, the City hopes to have the financial ability to further improve the health care plan offered to employees. The City is transitioning to the Kansas Police and Firefighters Retirement System (KP&F) for our law enforcement officers only. This transition will increase the police department's retirement plan expenses significantly as the 2020 budgeted amount has increased by \$60,750 from 2019's budget; a 143% increase. However, some additional expenses are also due to a new contractual relationship with the Greenbush school.

Contractual Expenses Category

The contractual expenses category represents approximately 30.95% (\$3,889,150) of the 2020 budgeted expenditures. This category is made up of expenditures which by their nature are performed by persons or firms external to the organization. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Some examples of expenditures which fall under this category include administrative services, technical services, rentals/leases, and non-personnel related insurance premiums. There are no significant changes budgeted for in the 2020 budget in this category.

Commodity Expenses Category

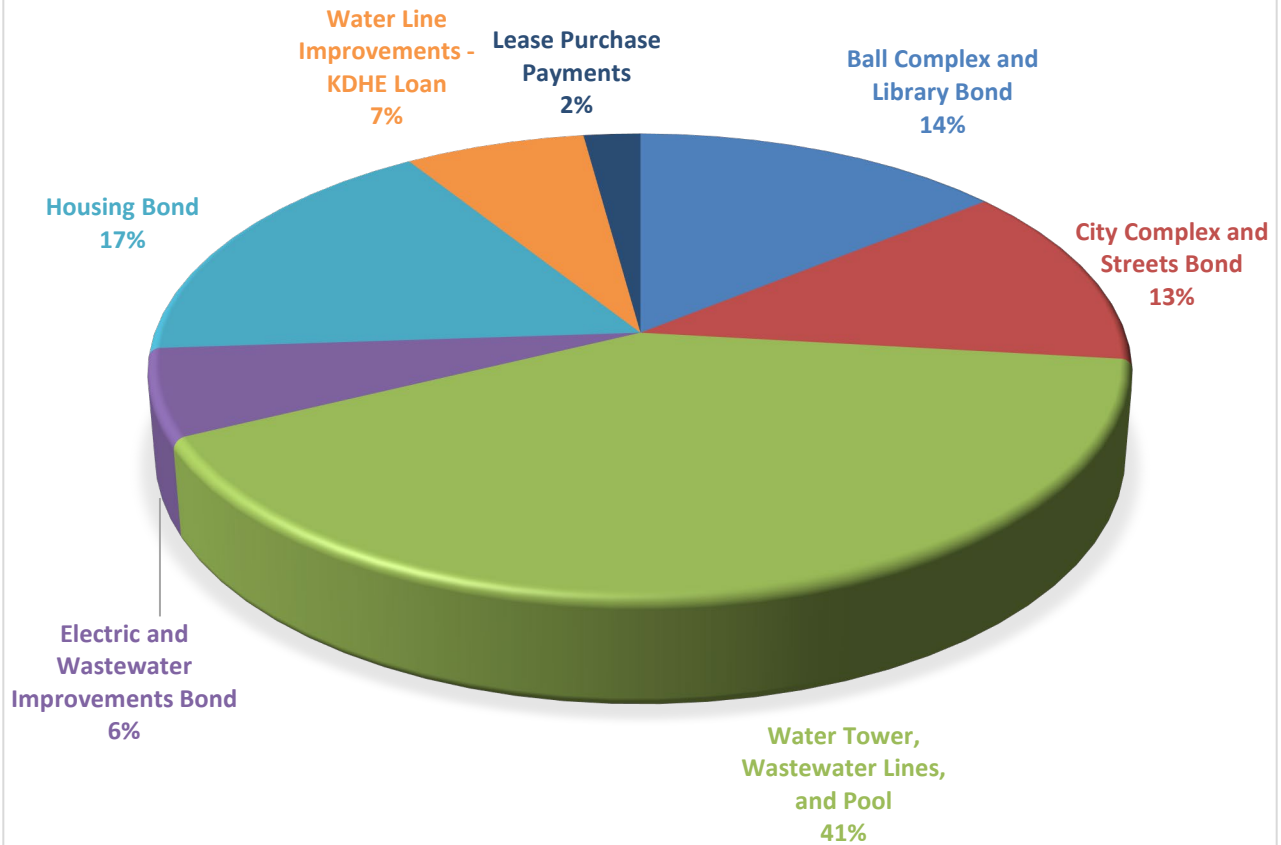
Commodity expenses account for about 24.89% (\$3,127,837) of the 2020 budgeted expenditures. Expenditures in this category are for items that are purchased and consumed, worn out, or deteriorated through use. Supplies, utilities, fuel, and maintenance expenses are included in this category. This category also accounts for any purchases made of a capital improvement or equipment nature. Due to the reserve nature of the capital improvements and equipment reserve funds, the budgeted expenditures (budget authority) in this category significantly exceed actual expected expenditures.

Debt Payments Category

This category is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. Kansas State Statute (K.S.A.) 10-308 limits the total bonded indebtedness to 30% of the city's assessed valuation, thus the legal debt limit for the City of Garnett is \$7,105,298.10. The City currently has a total indebtedness of \$3,728,332, in compliance with statute. However, K.S.A. 10-309 exempts debt related to infrastructure improvements from this limitation – which will be necessary for the issuance of debt for the new planned water treatment facility. The City of Garnett's current outstanding debt is for City, Library, and Recreational facility improvements, street improvements, electric, water, and sewer system improvements, and housing improvements. The City currently has \$1,155,000 bonded indebtedness subject to the K.S.A. 10-308 debt limit.

Debt expenditures in this category account for approximately 11.56% (\$1,459,263) of the 2020 budgeted expenditures. Expenditures include annual bond principal, bond interest, and lease purchase payments for various projects and equipment. Tax dollars received from an entity paying their taxes under protest have also been included in this category as they may need to be repaid in 2020 if the case is decided in the entity's favor. Significant expenditures in this category for 2020 are included on the next page.

2020 DEBT PAYMENTS



Debt Payments (and Tax Repayments)

Ball Complex and Library Bond	\$98,800
City Complex and Streets Bond	\$88,508
Water Tower, Wastewater Lines, and Pool	\$286,150
Electric and Wastewater Improvements Bond	\$42,750
Housing Bond	\$119,263
Water Line Improvements Loan	\$47,783
Lease Purchase Payments	\$15,000
Tax Reserve Expenses*	\$760,000

**These expenses, once the tax appeal process has concluded, shall become debts.*

OTHER SOURCES/USES

Interfund Transfers

In order to accommodate financial fluctuations and changing needs of the community, the City is often required to transfer non-restricted revenues from one fund to another. Transfers are simply considered expenses in one fund and receipts in another fund. The following transfers are scheduled for 2020:

	Transfer Out	Transfer In	2020 Budget
1.	Airport Fund	Capital Improvements Fund	\$20,000
2.	Airport Fund	Equipment Reserve Fund	\$2,500
3.	Airport Fund	Tax Refund Reserve Fund	\$25,000
4.	Airport Fund	Tax Refund Litigation Fund	\$10,000
5.	Debt Service Fund	Tax Refund Reserve Fund	\$25,000
6.	Debt Service Fund	Tax Refund Litigation Fund	\$10,000
7.	Electric Fund	Capital Improvements Fund	\$175,000
8.	Electric Fund	Debt Service Fund	\$31,000
9.	Electric Fund	Economic Development Fund	\$35,000
10.	Electric Fund	Equipment Reserve Fund	\$90,000
11.	Electric Fund	General Fund	\$690,000
12.	Gas Fund	Capital Improvements Fund	\$10,000
13.	Gas Fund	Equipment Reserve Fund	\$17,500
14.	Gas Fund	General Fund	\$180,000
15.	Gas Fund	Public Safety Fund	\$270,000
16.	General Fund	Capital Improvements Fund	\$27,500
17.	General Fund	Equipment Reserve Fund	\$120,000
18.	General Fund	Tax Refund Reserve Fund	\$45,000
19.	General Fund	Tax Refund Litigation Fund	\$15,000
20.	Library Fund	Capital Improvements Fund	\$5,000
21.	Public Safety Fund	Capital Improvements Fund	\$52,500
22.	Public Safety Fund	Equipment Reserve Fund	\$57,500
23.	Public Safety Fund	Tax Refund Reserve Fund	\$45,000
24.	Public Safety Fund	Tax Refund Litigation Fund	\$15,000
25.	Sanitation Fund	Capital Improvements Fund	\$2,500
26.	Sanitation Fund	Equipment Reserve Fund	\$15,000
27.	Wastewater Fund	Capital Improvements Fund	\$50,000
28.	Wastewater Fund	Debt Service Fund	\$221,500
29.	Wastewater Fund	Equipment Reserve Fund	\$20,000
30.	Water Fund	Capital Improvements Fund	\$50,000
31.	Water Fund	Debt Service Fund	\$125,000
32.	Water Fund	Equipment Reserve Fund	\$12,500
33.	Water Fund	Public Safety Fund	\$330,000

1. Transfer to reserve fund for future airport capital improvements.
2. Transfer to reserve fund for future airport equipment purchases.
3. Transfer to reserve fund for anticipated future tax refund payment.
4. Transfer to reserve fund for anticipated future tax refund litigation expenses.
5. Transfer to reserve fund for anticipated future tax refund payment.
6. Transfer to reserve fund for anticipated future tax refund litigation expenses.
7. Transfer to reserve fund for future electric capital improvements.
8. Transfer to make debt payments on electrical improvements not paid off yet.
9. Transfer to subsidize economic development operations.

10. *Transfer to reserve fund for future electric equipment purchases.*
11. *Transfer to subsidize administration; community development; parks, recreation, and cemetery; and street and stormwater operations.*
12. *Transfer to reserve fund for future natural gas capital improvements.*
13. *Transfer to reserve fund for future natural gas equipment purchases.*
14. *Transfer to subsidize administration; community development; parks, recreation, and cemetery; and street and stormwater operations.*
15. *Transfer to subsidize police and fire operations.*
16. *Transfer to reserve fund for future administrative; community development; parks, recreation, and cemetery; and street and stormwater capital improvements.*
17. *Transfer to reserve fund for future administrative; community development; parks, recreation, and cemetery; and street and stormwater equipment purchases.*
18. *Transfer to reserve fund for anticipated future tax refund payment.*
19. *Transfer to reserve fund for anticipated future tax refund litigation expenses.*
20. *Transfer to reserve fund for future library capital improvements.*
21. *Transfer to reserve fund for future police and fire capital improvements.*
22. *Transfer to reserve fund for future police and fire equipment purchases.*
23. *Transfer to reserve fund for anticipated future tax refund payment.*
24. *Transfer to reserve fund for anticipated future tax refund litigation expenses.*
25. *Transfer to reserve fund for future sanitation capital improvements.*
26. *Transfer to reserve fund for future sanitation equipment purchases.*
27. *Transfer to reserve fund for future wastewater capital improvements.*
28. *Transfer to make debt payments on wastewater improvements not paid off yet.*
29. *Transfer to reserve fund for future wastewater equipment purchases.*
30. *Transfer to reserve fund for future water capital improvements.*
31. *Transfer to make debt payments on water improvements not paid off yet.*
32. *Transfer to reserve fund for future water equipment purchases.*
33. *Transfer to subsidize police and fire operations.*

Fund Balance

The City of Garnett defines a fund balance as the accumulation of the difference between the fund's revenues and expenditures each year. A fund balance exists when the fund's projected revenues for the year exceed budgeted expenditures. Although the State of Kansas requires that the fund balances of tax-supported funds be used as available resources for the upcoming budget year, fund balances will still occur when revenue projections are met or exceeded, and/or the full budget authority is not spent. In an effort to maintain fund balances and increase available resources for future budgets, the City of Garnett does not spend its annual budget authority in most funds.

In 2020, the City will spend down fund balances in almost all funds. Many funds have large fund balances that have slowly accumulated over the years. Most of these funds do not need as high of a balance as the City desires a fund balance reserve equal to three (3) months operating expenses and they are projected to exceed this threshold to begin 2020. As a result, the citywide fund balance is anticipated to decrease approximately 48% or \$3,263,043. A listing of changes in fund balances for fiscal year 2020 per fund is presented in the chart below.

Fund Balances after Anticipated Expenditures

Fund	Beginning Balance	2020 Revenues	2020 Expenditures	2020 Surplus/(Deficit)	Ending Balance
General	\$155,131	\$2,119,869	\$2,275,000	(\$155,131)	\$0
Airport	\$7,630	\$117,370	\$125,000	(\$7,630)	\$0
Debt Service	\$37,950	\$562,050	\$600,000	(\$37,950)	\$0
Library	\$16,196	\$186,304	\$202,500	(\$16,196)	\$0
Public Safety	\$97,635	\$1,014,865	\$1,112,500	(\$97,635)	\$0
Special Highway	\$110,730	\$213,720	\$225,000	(\$11,280)	\$99,450
Tourism	\$27,887	\$25,000	\$30,000	(\$5,000)	\$22,887
Special Parks & Recreation	\$5,001	\$4,500	\$5,000	(\$500)	\$4,501
Economic Development	\$20,932	\$74,000	\$75,000	(\$1,000)	\$19,932
Parkside #1	\$544,084	\$150,000	\$190,000	(\$40,000)	\$504,084
Parkside #2	\$283,919	\$176,000	\$180,000	(\$4,000)	\$279,919
Park Plaza North	\$133,037	\$316,000	\$310,000	\$6,000	\$139,037
Electric	\$1,736,976	\$2,877,500	\$3,700,000	(\$822,500)	\$914,476
Gas	\$1,036,969	\$1,050,000	\$1,560,000	(\$510,000)	\$526,969
Sanitation	\$173,425	\$320,000	\$390,000	(\$70,000)	\$103,425
Wastewater	\$192,657	\$607,500	\$700,000	(\$92,500)	\$100,157
Water	\$1,168,340	\$1,380,000	\$1,750,000	(\$370,000)	\$798,340
Capital Improvements	\$358,434	\$392,500	\$700,000	(\$307,500)	\$50,934
Equipment Reserve	\$140,000	\$335,000	\$475,000	(\$140,000)	\$0
Tax Refund Reserve	\$420,000	\$140,000	\$560,000	(\$420,000)	\$0
Tax Refund Litigation	\$150,000	\$50,000	\$200,000	(\$150,000)	\$0
Total	\$6,816,933	\$12,111,957	\$15,365,000	(\$3,252,822)	\$3,564,111

* 2020 revenues & expenditures do not match the revenue and expenditure assessment charts because this chart includes transfers in and transfers out of funds.

Following sound financial management, the City Manager identifies target fund balances for each budgeted fund which is approved annually by the Governing Body. By maintaining appropriate fund balances in each of its funds, the City is able to adapt to changing market conditions, take advantage of unforeseen opportunities, and maintain adequate cash balances given the uncertain nature of the economy.

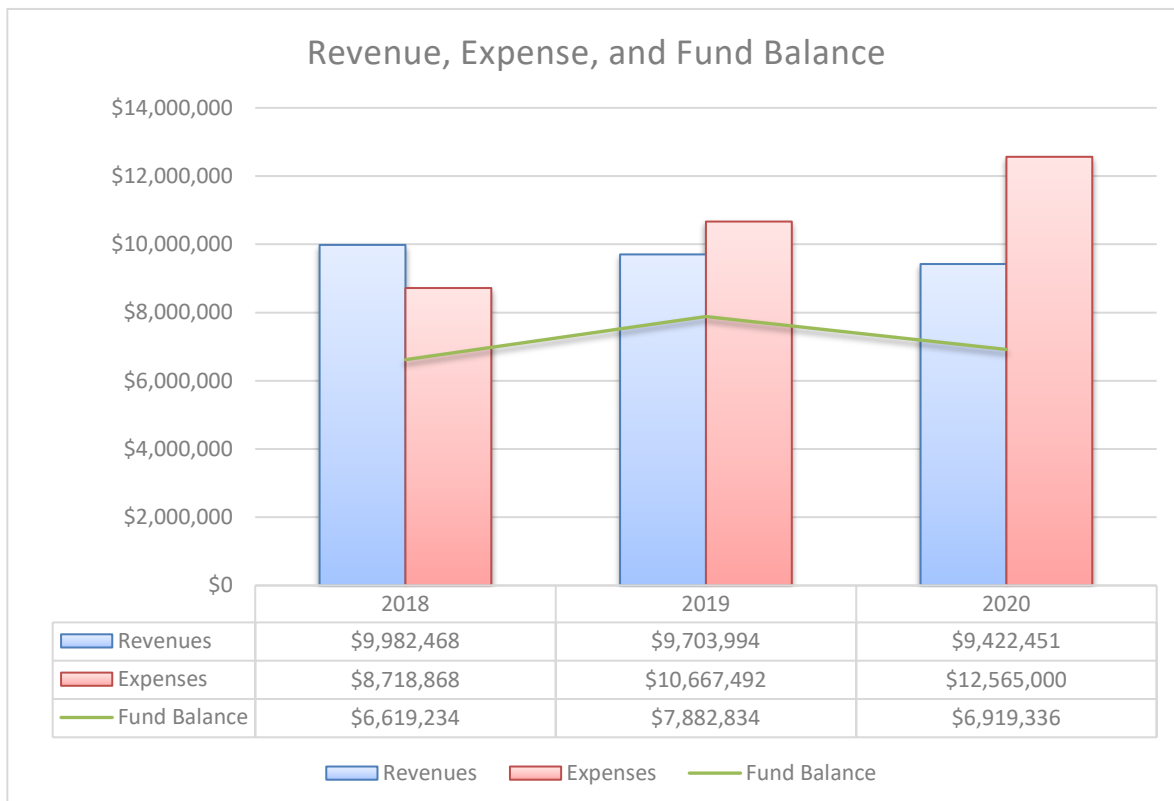
In 2020, the tax levy funds are all expected to end the year without a reserve as has been the City's historical practice. The City's enterprise, or utility, funds are all projected to see significant reductions in their fund balances as they increasingly subsidize other governmental operations and set aside reserves into the capital improvement or equipment reserve funds.

The Capital Improvements and Equipment Reserve Funds should not actually see expenditures meeting the budgeted amounts. As the purpose of these funds is as a reserve for their corresponding operations, the full amount of resources available to that particular operation is budgeted each year for tracking and transparency purposes. The actual anticipated expenditures from both of these funds is detailed later on in this document. Resolution of the property tax appeal case is anticipated in 2020, which will see the tax refund funds closed with disbursement of these resources in reimbursement or in allotment to tax levy funds who have contributed to the reserves.

CITYWIDE SUMMARY

	2018 Actual	2019 Estimate	2020 Budget
Revenues			
Taxes	\$1,707,546	\$1,661,606	\$1,713,981
Other Revenues	\$888,065	\$844,815	\$831,470
User Charges/Fees	\$7,386,857	\$7,197,573	\$6,877,000
Total Revenue	\$9,982,468	\$9,703,994	\$9,422,451
Expenditures			
Personnel Expenses	\$3,407,085	\$3,680,000	\$4,088,750
Contractual Expenses	\$2,777,253	\$3,943,275	\$3,889,150
Commodity Expenses	\$1,779,281	\$2,333,530	\$3,127,837
Debt Payments	\$755,249	\$710,687	\$1,459,263
Total Expenditures	\$8,718,868	\$10,667,492	\$12,565,000
Annual Gain/(Loss)	\$1,263,600	(\$963,498)	(\$3,142,549)
Cumulative Balance			
Beginning Balance	\$6,619,234	\$7,882,834	\$6,919,336
Change in Balance	\$1,263,600	(\$963,498)	*((\$3,142,549))

**Will not expend all budget authority.*



CERTIFICATE

2020

To the Clerk of Anderson County, State of Kansas

We, the undersigned, officers of

City of Garnett

- 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 expenditures for the various funds for the year 2020; and
 (3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
		Page No.			
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<u>Fund</u>	<u>K.S.A.</u>				
General	12-101a	8	2,275,000	413,305	
Airport	3-121	9	125,000	94,730	
Debt Service	10-113	10	600,000	52,095	
Library	12-1220	10	202,500	174,090	
Public Safety	Charter Ord. 27	11	1,112,500	345,780	
Special Highway		11	200,000		
Tourism		12	30,000		
Special Parks and Recreation		12	5,000		
Economic Development		12	75,000		
Parkside #1		13	190,000		
Parkside #2		13	180,000		
Park Plaza North		13	310,000		
Electric		14	3,700,000		
Gas		14	1,560,000		
Sanitation		15	390,000		
Wastewater		15	700,000		
Water		15	1,750,000		
Capital Improvements		16	700,000		
Equipment Reserve		16	475,000		
Tax Refund Reserve		17	560,000		
Tax Refund Litigation		17	200,000		
Totals		xxxxxx	15,340,000	1,080,000	
Resolution required? Notice of the vote to adopt required to be published?				No	County Clerk's Use Only
Budget Summary		18			
Neighborhood Revitalization Rebate		19			
Assisted by:					Nov 1, 2019 Total Assessed Valuation

Assisted by: _____

Address: _____

Mayor, Greg A. Gwin

Email: _____

City Commissioner, Brigitte Brecheisen-Huss

Attest: _____, 2019

City Commissioner, Jody Cole

County Clerk

Governing Body

Computation to Determine Limit for 2020**Base Levy**

1) Total Tax Levy Amount (Dollars) in 2019 (From 2019 Budget - Certificate Page)	1,020,000	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2019 Library Levy (Dollars) (From 2019 Budget - Certificate Page)	175,135	
2019 Recreation Commission Levy (Dollars) (From 2019 Budget - Certificate Page)	0	
2019 Other Governmental Unit Levy (Dollars) (From 2019 Budget - Certificate Page)	0	
3) Net Tax Levy (Base)		<u>844,865</u>

Percentage Adjustments

4) CPI Adjustment - 1.5% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		12,673
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	62,815	
6) 2019 Personal Property Valuation (From June 15th County Clerk Valuation Document)	1,475,678	
2018 Personal Property Valuation (From June 15th County Clerk Valuation Document)	2,650,791	
Increase in Total Personal Property Valuations (cannot be less than zero)	0	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	0	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	14,930	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	62,320	
9a) Expiration of TIF district, rural housing incentive district, neighborhood revitalization district, or other similar property tax rebate or reduction program (incremental increase in assessed valuation over base)	0	
10) Total Assessed Value of Adjustments		<u>140,065</u>
11) Total Assessed Valuation - June 15, 2019 (From June 15th County Clerk Valuation Document)	23,684,327	
12) Adjustment Percentage (Line 10 / (Line 11 - Line 10))	0.5949%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		5,026
14) Total Percentage Adjustments		<u>17,699</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2020 Budget (From 2020 Budget - Certificate Page)	52,095	
Less: Property Tax Revenues Spent on Debt Service in 2019 Budget (From 2019 Budget - Certificate Page)	37,470	
Difference		14,625
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2020 Budget (obligations must have incurred prior to July 1, 2016)	0	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2019 Budget	0	
		0
17) Property Tax Revenues Spent on Special Assessments in 2020 Budget		0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2020 Budget		0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2020 Budget		0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2020 Budget		0
21) Law Enforcement Expenses - 2020 Budget (Do not include building construction or remodeling costs)	855,000	
Law Enforcement Expenses - 2019 Budget (Do not include building construction or remodeling costs)	725,000	
CPI Adjustment - 1.5%	10875	
Law Enforcement Expenses - 2019 Budget (Indexed by CPI)	735,875	
Increased Law Enforcement Expense in 2020 Budget		119,125
22) Fire Protection Expenses - 2020 Budget (Do not include building construction or remodeling costs)	145,000	
Fire Protection Expenses - 2019 Budget (Do not include building construction or remodeling costs)	172,500	
CPI Adjustment - 1.5%	2588	
Fire Protection Expenses - 2109 Budget (Indexed by CPI)	175,088	
Increased Fire Protection Expense		0
23) Emergency Medical Expenses - 2020 Budget (Do not include building construction or remodeling costs)	0	
Emergency Medical Expenses - 2019 Budget (Do not include building construction or remodeling costs)	0	
CPI Adjustment - 1.5%	0	
Emergency Medical Expenses - 2019 Budget (Indexed by CPI)	0	
Increased Emergency Medical Expense		0
Total Increased Tax Revenue Adjustment		<u>133,750</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2020 Budget	174,090
24a) Recreation Commission Levy 2020 Budget	0
24b) Other Governmental Levy 2020 Budget	0
25) Total Levies on Behalf of Another Political or Governmental Subdivision	<u>174,090</u>
26) Levy of a Dissolved Taxing Entity (only used in the first year the county/city takes over for the dissolved entity)	<u>0</u>
27) Total Computed Tax Levy	<u>1,170,404</u>

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

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	407,585	44,091	665	175	1,228	198
Debt Service	37,470	4,053	61	16	113	18
Library	175,135	18,945	286	75	528	85
Airport	97,440	10,541	159	42	294	47
Public Safety	302,370	32,709	493	130	911	147
TOTAL	1,020,000	110,339	1,664	438	3,074	495

County Treas Motor Vehicle Estimate	<u>110,340</u>					
County Treas Recreational Vehicle Estimate		<u>1,663</u>				
County Treas 16/20M Vehicle Estimate			<u>437</u>			
County Treas Commercial Vehicle Tax Estimate				<u>3,073</u>		
County Treas Watercraft Tax Estimate						<u>496</u>

Motor Vehicle Factor	<u>0.10818</u>					
Recreational Vehicle Factor		<u>0.00163</u>				
16/20M Vehicle Factor			<u>0.00043</u>			
Commercial Vehicle Factor				<u>0.00301</u>		
Watercraft Factor						<u>0.00049</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Airport Fund	Capital Improvements Fund	17,500	20,000	20,000	12-1, 118
Airport Fund	Equipment Reserve Fund	2,500	2,500	2,500	12-1, 117
Airport Fund	Tax Refund Reserve Fund	25,000	25,000	25,000	Ord. No. 4192
Airport Fund	Tax Refund Litigation Fund	10,000	10,000	10,000	Ord. No. 4192
Debt Service Fund	Tax Refund Reserve Fund	25,000	25,000	25,000	Ord. No. 4192
Debt Service Fund	Tax Refund Litigation Fund	10,000	10,000	10,000	Ord. No. 4192
Electric Fund	Capital Improvements Fund	50,000	209,750	175,000	12-1, 118
Electric Fund	Debt Service Fund	35,000	31,000	31,000	12-825d
Electric Fund	Economic Development Fund	20,000	34,000	35,000	12-825d
Electric Fund	Equipment Reserve Fund	240,000	30,000	90,000	12-1, 117
Electric Fund	General Fund	440,000	420,000	690,000	12-825d
Gas Fund	Capital Improvements Fund	7,500	7,500	10,000	12-1, 118
Gas Fund	Equipment Reserve Fund	22,500	22,500	17,500	12-1, 117
Gas Fund	General Fund	-	60,000	180,000	12-825d
Gas Fund	Public Safety Fund	200,000	300,000	270,000	12-825d
General Fund	Capital Improvements Fund	25,000	20,000	27,500	12-1, 118
General Fund	Equipment Reserve Fund	17,750	70,000	120,000	12-1, 117
General Fund	Tax Refund Reserve Fund	45,000	45,000	45,000	Ord. No. 4192
General Fund	Tax Refund Litigation Fund	15,000	15,000	15,000	Ord. No. 4192
Library Fund	Capital Improvements Fund	24,000	5,000	5,000	12-1, 118
Public Safety Fund	Capital Improvements Fund	5,000	52,500	52,500	12-1, 118
Public Safety Fund	Equipment Reserve Fund	35,000	67,500	57,500	12-1, 117
Public Safety Fund	Tax Refund Reserve Fund	45,000	45,000	45,000	Ord. No. 4192
Public Safety Fund	Tax Refund Litigation Fund	15,000	15,000	15,000	Ord. No. 4192
Sanitation Fund	Capital Improvements Fund	2,500	2,500	2,500	12-1, 118
Sanitation Fund	Equipment Reserve Fund	15,000	15,000	15,000	12-1, 117
Wastewater Fund	Capital Improvements Fund	17,500	17,500	50,000	12-1, 118
Wastewater Fund	Debt Service Fund	240,000	227,750	221,500	12-825d
Wastewater Fund	Equipment Reserve Fund	47,500	5,000	20,000	12-1, 117
Water Fund	Capital Improvements Fund	30,000	30,000	50,000	12-1, 118
Water Fund	Debt Service Fund	127,500	127,500	125,000	12-825d
Water Fund	Equipment Reserve Fund	22,500	12,500	12,500	12-1, 117
Water Fund	Public Safety Fund	300,000	300,000	330,000	12-825d
	Totals	2,134,250	2,280,000	2,800,000	
	Adjustments				
	Adjusted Totals	2,134,250	2,280,000	2,800,000	

*Note:

Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Ball Complex and Library Bond	2/1/2008	10/1/2020	3.80 - 4.00	875,000	185,000	4/1 & 10/1	10/1	7,400	90,000	3,800	95,000
City Complex and Streets Bond	2/1/2008	10/1/2023	3.70 - 4.15	1,190,000	285,000	4/1 & 10/1	10/1	11,628	80,000	8,508	80,000
Water Tower, Wastewater Lines, and Pool	10/1/2012	10/1/2023	2.00 - 2.50	3,010,000	1,165,000	4/1 & 10/1	10/1	27,113	265,000	21,150	265,000
Electric and Wastewater Improvements Bond	12/10/2015	10/1/2035	2.25 - 4.00	645,000	565,000	4/1 & 10/1	10/1	18,750	25,000	17,750	25,000
Total G.O. Bonds					2,200,000			64,891	460,000	51,208	465,000
Revenue Bonds:											
Housing Bond	3/15/2006	10/1/2028	4.25-5.25	2,395,000	930,000	4/1 & 10/1	10/1	48,013	75,000	44,263	75,000
Total Revenue Bonds					930,000			48,013	75,000	44,263	75,000
Other:											
Water Line Improvements - KDHE Loan	10/15/2009	8/1/2031	3.63	944,702	491,693	2/1 & 8/1	2/1 & 8/1	17,577	30,206	16,471	31,312
Total Other					491,693			17,577	30,206	16,471	31,312
Total Indebtedness					3,621,693			130,481	565,206	111,942	571,312

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 On Jan 1, 2019	Payments Due 2019	Payments Due 2020
2017 Freightliner Trash Truck	8/19/2016	120	2.50	129,961	106,639	14,854	14,854
Totals					106,639	14,854	14,854

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

Payments are made from the following funds:

	2018	2019
Sanitation Fund	14,854	14,854

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

Budgeted Year: 2020

Library found in: City of Garnett
Anderson County

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>2019</u>	<u>2020</u>
Ad Valorem	\$166,378	\$174,090
Delinquent Tax	\$4,786	\$0
Motor Vehicle Tax	\$18,750	\$18,945
Recreational Vehicle Tax	\$275	\$286
16/20M Vehicle Tax	\$87	\$75
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$190,276	\$193,396
Difference in Total Taxes:	\$3,120	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$23,424,888	\$23,684,327
Did Assessed Valuation Decrease?	No	
Levy Rate	7.476	7.350
Difference in Levy Rate:	(0.126)	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	524,428	418,025	155,131
Receipts:			
Ad Valorem Tax	332,456	387,206	xxxxxxxxxxxxxxxx
Delinquent Tax	12,026	9,654	0
Motor Vehicle Tax	40,032	34,000	44,091
Recreational Vehicle Tax	627	500	665
16/20M Vehicle Tax	161	217	175
Commercial Vehicle Tax	1,633	1,580	1,228
Watercraft Tax	186	154	198
Special Assessments	2,875	1,033	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax (From County)	255,788	255,000	252,500
Sales Tax (From City)	0	25,000	25,000
Franchise Tax	136,856	112,500	100,000
Liquor Tax	4,486	4,300	4,500
Alcohol Licenses	2,275	2,050	1,500
Pet Licenses	12,192	11,750	11,500
Permits and Licenses	8,927	8,750	8,000
Camping Permits	19,007	15,500	15,000
Cemetery Fees	7,145	6,000	5,000
Municipal Court Fines	99,609	100,000	120,000
Recreation Center Memberships	44,537	47,500	45,000
Recreational Tournament Fees	1,200	1,000	1,000
Recreational Team Sponsor Fees	2,250	2,000	2,000
Recreational Enrollment Fees	33,514	25,000	22,500
Recreational Event Admission Fees	13,294	10,000	7,500
Concession Stand Sales	12,366	10,000	10,000
State Program Reimbursements	26,571	25,000	25,000
Recreation Center Rental Revenue	1,330	750	500
Rental of Property	5,232	2,000	2,000
Interest on Idle Funds	159,492	160,000	150,000
Transfer from Electric Fund	440,000	420,000	690,000
Transfer from Gas Fund	0	60,000	180,000
Neighborhood Revitalization Rebate	-6,497		-3,931
Miscellaneous	16,871	8,662	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,686,441	1,747,106	1,720,926
Resources Available:	2,210,869	2,165,131	1,876,057

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	2,210,869	2,165,131	1,876,057
Expenditures:			
Government Administration	681,493	755,000	825,000
Community Development Department	194,269	225,000	285,000
Parks, Recreation, and Cemetery Department	579,799	647,500	762,500
Street and Stormwater Department	277,283	322,500	342,500
General Fund All Purpose Transfers	60,000	60,000	60,000
Subtotal detail (Should agree with detail)	1,792,844	2,010,000	2,275,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,792,844	2,010,000	2,275,000
Unencumbered Cash Balance Dec 31	418,025	155,131	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	1,850,000	2,020,000	2,275,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,275,000
Tax Required			398,943
Delinquent Comp Rate: 3.6%			14,362
Amount of 2019 Ad Valorem Tax			413,305

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detailed Expenditures	Actual for 2018	Estimate for 2019	Year for 2020
Expenditures:			
Government Administration			
Personnel Expenses	541,959	554,000	625,250
Contractual Expenses	71,015	126,000	118,250
Commodity Expenses	60,769	70,000	71,500
Transfer to Capital Improvement Fund	2,500	2,500	5,000
Transfer to Equipment Reserve Fund	5,250	2,500	5,000
Total	681,493	755,000	825,000
Community Development Department			
Personnel Expenses	152,046	154,000	207,500
Contractual Expenses	3,518	4,500	5,000
Commodity Expenses	33,705	61,500	67,500
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	2,500	2,500	2,500
Total	194,269	225,000	285,000
Parks, Recreation, and Cemetery Department			
Personnel Expenses	369,995	389,000	450,000
Contractual Expenses	45,323	50,500	55,500
Commodity Expenses	132,503	158,000	164,500
Payment on Mower Loan	9,478	0	0
Transfer to Capital Improvement Fund	17,500	12,500	17,500
Transfer to Equipment Reserve Fund	5,000	37,500	75,000
Total	579,799	647,500	762,500
Street and Stormwater Department			
Personnel Expenses	222,948	222,500	240,000
Contractual Expenses	5,687	6,500	7,000
Commodity Expenses	41,148	63,500	55,500
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	5,000	27,500	37,500
Total	277,283	322,500	342,500
General Fund All Purpose Transfers			
Transfer to Tax Refund Reserve Fund	45,000	45,000	45,000
Transfer to Tax Refund Litigation Fund	15,000	15,000	15,000
Total	60,000	60,000	60,000
Page Total	1,792,844	2,010,000	2,275,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	17,980	8,124	7,630
Receipts:			
Ad Valorem Tax	74,936	92,568	xxxxxxxxxxxxxxxx
Delinquent Tax	1,720	1,874	0
Motor Vehicle Tax	6,769	6,995	10,541
Recreational Vehicle Tax	100	100	159
16/20M Vehicle Tax	24	34	42
Commercial Vehicle Tax	260	331	294
Watercraft Tax	29	34	47
Rental of Property	7,226	6,250	5,750
Gas Sales	12,381	10,250	10,000
Neighborhood Revitalization Rebate	-1,465		-901
Miscellaneous	559	220	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	102,539	118,656	25,932
Resources Available:	120,519	126,780	33,562
Expenditures:			
Personnel Expenses	23,278	26,000	27,000
Contractual Expenses	5,862	11,000	11,650
Commodity Expenses	28,255	24,650	28,850
Transfer to Capital Improvement Fund	17,500	20,000	20,000
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
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	112,395	119,150	125,000
Unencumbered Cash Balance Dec 31	8,124	7,630	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	120,000	124,000	125,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			125,000
Tax Required			91,438
Delinquent Comp Rate: 3.6%			3,292
Amount of 2019 Ad Valorem Tax			94,730

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	54,162	79,002	37,950
Receipts:			
Ad Valorem Tax	79,807	35,597	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,101	2,107	0
Motor Vehicle Tax	6,988	7,500	4,053
Recreational Vehicle Tax	106	111	61
16/20M Vehicle Tax	26	36	16
Commercial Vehicle Tax	276	450	113
Watercraft Tax	31	37	18
Special Assessment Taxes	25,087	22,484	19,000
Streets Bond Reimbursement From County	12,440	12,050	11,500
Sales Tax (From City Levy)	141,442	100,000	100,000
Transfer from Electric	35,000	31,000	31,000
Transfer from Wastewater	240,000	227,750	221,500
Transfer from Water	127,500	127,500	125,000
Neighborhood Revitalization Rebate	-1,560		-496
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	669,244	566,622	511,765
Resources Available:	723,406	645,624	549,715
Expenditures:			
Ball Complex and Library Bond - Principal	85,000	90,000	95,000
Ball Complex and Library Bond - Interest	10,630	7,400	3,800
City Complex and Streets Bond - Principal	100,000	80,000	80,000
City Complex and Streets Bond - Interest	15,528	11,628	8,508
Water, Sewer, and Pool Bond - Principal	260,000	265,000	265,000
Water, Sewer, and Pool Bond - Principal	32,963	27,113	21,150
Electric and Wastewater Bond - Principal	25,000	25,000	25,000
Electric and Wastewater Bond - Interest	19,750	18,750	17,750
Wastewater Belt Press Bond - Principal	10,000	0	0
Wastewater Belt Press Bond - Interest	2,750	0	0
Water Line Improvements Loan - Principal	29,138	30,206	31,312
Water Line Improvements Loan - Interest	18,645	17,577	16,471
Transfer to Tax Refund Reserve Fund	25,000	25,000	25,000
Transfer to Tax Refund Litigation Fund	10,000	10,000	10,000
Miscellaneous	0	0	1,009
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	644,404	607,674	600,000
Unencumbered Cash Balance Dec 31	79,002	37,950	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	645,000	607,750	600,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	3.6%		1,810
Amount of 2019 Ad Valorem Tax			52,095

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	9,767	12,442	16,196
Receipts:			
Ad Valorem Tax	177,332	166,378	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,799	4,786	0
Motor Vehicle Tax	16,835	18,750	18,945
Recreational Vehicle Tax	253	275	286
16/20M Vehicle Tax	63	87	75
Commercial Vehicle Tax	659	785	528
Watercraft Tax	75	82	85
Gifts & Memorials	47	36	0
Neighborhood Revitalization Rebate	-3,465		-1,656
Miscellaneous	5,758	2,575	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	202,356	193,754	18,263
Resources Available:	212,123	206,196	34,459
Expenditures:			
Personnel Expenses	122,939	129,500	140,000
Contractual Expenses	9,793	11,250	12,000
Commodity Expenses	42,949	44,250	45,500
Transfer to Capital Improvement Fund	24,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	199,681	190,000	202,500
Unencumbered Cash Balance Dec 31	12,442	16,196	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	200,000	200,000	202,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	3.6%		6,049
Amount of 2019 Ad Valorem Tax			174,090

FUND PAGE FOR FUNDS BOTH WITH AND WITHOUT A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Public Safety	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	95,839	128,508	97,635
Receipts:			
Ad Valorem Tax	288,132	287,252	xxxxxxxxxxxxxxxxxx
Delinquent Tax	12,426	10,113	0
Motor Vehicle Tax	41,669	27,750	32,709
Recreational Vehicle Tax	613	450	493
16/20M Vehicle Tax	186	212	130
Commercial Vehicle Tax	1,593	1,350	911
Watercraft Tax	181	134	147
School Resource Officer Services	0	37,500	50,000
Sale of City Property	927	0	0
Transfer from Gas Fund	200,000	300,000	270,000
Transfer from Water Fund	300,000	300,000	330,000
Neighborhood Revitalization Rebate	-5,631		-3,289
Miscellaneous	1,494	1,866	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	841,590	966,627	681,101
Resources Available:	937,429	1,095,135	778,736
Expenditures:			
Fire Department			
Personnel Expenses	104,897	107,500	69,000
Contractual Expenses	2,364	4,250	4,500
Commodity Expenses	38,246	45,750	54,000
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	17,500	17,500	17,500
Total	165,507	177,500	147,500
Police Department			
Personnel Expenses	464,588	556,000	707,500
Contractual Expenses	30,706	39,000	43,000
Commodity Expenses	68,120	65,000	64,500
Transfer to Capital Improvement Fund	2,500	50,000	50,000
Transfer to Equipment Reserve Fund	17,500	50,000	40,000
Total	583,414	760,000	905,000
Public Safety Fund All Purpose Transfers			
Transfer to Tax Refund Reserve Fund	45,000	45,000	45,000
Transfer to Tax Refund Litigation Fund	15,000	15,000	15,000
Total	60,000	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	808,921	997,500	1,112,500
Unencumbered Cash Balance Dec 31	128,508	97,635	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	900,000	1,010,000	1,112,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,112,500
	Tax Required		333,764
Delinquent Comp Rate:	3.6%		12,016
Amount of 2019 Ad Valorem Tax			345,780

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	27,981	97,130	110,730
Receipts:			
State of Kansas Gas Tax	88,656	88,600	88,720
Sales Tax (From City Levy)	141,442	125,000	125,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	230,098	213,600	213,720
Resources Available:	258,079	310,730	324,450
Expenditures:			
Street Maintenance	158,573	125,000	150,000
Curb and Gutter Maintenance	0	40,000	50,000
Sidewalk Maintenance	0	25,000	15,000
Alley Maintenance	2,376	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	160,949	200,000	225,000
Unencumbered Cash Balance Dec 31	97,130	110,730	99,450
2018/2019/2020 Budget Authority Amount:	200,000	200,000	225,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	19,190	32,887	27,887
Receipts:			
Transient Guest Tax	26,480	25,000	25,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,480	25,000	25,000
Resources Available:	45,670	57,887	52,887
Expenditures:			
Local Event Grants	11,119	20,000	20,000
Marketing	1,664	7,500	7,500
Programs	0	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,783	30,000	30,000
Unencumbered Cash Balance Dec 31	32,887	27,887	22,887
2018/2019/2020 Budget Authority Amount:	25,000	30,000	30,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	865	5,701	5,001
Receipts:			
Liquor Tax	4,836	4,300	4,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,836	4,300	4,500
Resources Available:	5,701	10,001	9,501
Expenditures:			
Programs	0	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	5,000	5,000
Unencumbered Cash Balance Dec 31	5,701	5,001	4,501
2018/2019/2020 Budget Authority Amount:	5,000	5,000	5,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	17,683	19,926	20,932
Receipts:			
Anderson County Contributions	12,500	34,000	35,000
E-Community Contributions	0	2,000	4,000
Programs	1,967	1,006	0
Transfer From Electric Fund	20,000	34,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,467	71,006	74,000
Resources Available:	52,150	90,932	94,932
Expenditures:			
Personnel Expenses	29,086	61,750	64,250
Contractual Expenses	75	3,000	3,250
Commodity Expenses	3,063	5,250	7,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,224	70,000	75,000
Unencumbered Cash Balance Dec 31	19,926	20,932	19,932
2018/2019/2020 Budget Authority Amount:	50,000	70,000	75,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parkside #1	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	498,370	558,603	544,084
Receipts:			
Rental of Property	93,267	85,000	80,000
HUD Subsidy	88,855	70,000	70,000
Deposits	2,719	914	0
Miscellaneous	0	67	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	184,841	155,981	150,000
Resources Available:	683,211	714,584	694,084
Expenditures:			
Personnel Expenses	50,133	55,000	60,000
Contractual Expenses	27,349	32,750	32,500
Commodity Expenses	47,126	82,750	97,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	124,608	170,500	190,000
Unencumbered Cash Balance Dec 31	558,603	544,084	504,084
2018/2019/2020 Budget Authority Amount:	175,000	185,000	190,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parkside #2	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	179,685	259,102	283,919
Receipts:			
Rental of Property	120,302	115,000	105,000
HUD Subsidy	87,757	70,000	70,000
Deposits	2,236	1,500	1,000
Miscellaneous	0	67	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	210,295	186,567	176,000
Resources Available:	389,980	445,669	459,919
Expenditures:			
Personnel Expenses	50,132	55,000	60,000
Contractual Expenses	30,008	35,000	35,000
Commodity Expenses	50,738	71,750	85,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	130,878	161,750	180,000
Unencumbered Cash Balance Dec 31	259,102	283,919	279,919
2018/2019/2020 Budget Authority Amount:	160,000	170,000	180,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Park Plaza North	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	54,071	107,220	133,037
Receipts:			
Rental of Property	338,521	325,000	315,000
Deposits	2,062	2,500	1,000
Miscellaneous	0	67	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	340,583	327,567	316,000
Resources Available:	394,654	434,787	449,037
Expenditures:			
Personnel Expenses	50,132	55,000	60,000
Contractual Expenses	37,289	37,075	35,500
Commodity Expenses	78,500	86,500	95,000
Housing Bond - Principal	70,000	75,000	75,000
Housing Bond - Interest	51,513	48,013	44,263
Miscellaneous	0	162	237
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	287,434	301,750	310,000
Unencumbered Cash Balance Dec 31	107,220	133,037	139,037
2018/2019/2020 Budget Authority Amount:	310,000	309,000	310,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,887,519	2,036,444	1,736,976
Receipts:			
Residential Revenue	1,729,961	1,600,000	1,500,000
Commercial Revenue	319,254	300,000	275,000
Industrial Revenue	963,966	900,000	875,000
Security Lights	13,170	12,500	12,500
City Usage	238,701	200,000	200,000
Penalty Revenue	12,151	10,000	7,500
New Connection Charges	2,564	7,500	5,000
Electric Pole Rental	2,187	2,841	2,500
Transfer From Sewerage Reserve Fund	58,500	0	0
Miscellaneous	7,873	441	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,348,327	3,033,282	2,877,500
Resources Available:	5,235,846	5,069,726	4,614,476
Expenditures:			
Personnel Expenses	565,161	522,250	511,250
Contractual Expenses	1,689,989	1,860,000	1,925,000
Commodity Expenses	159,252	225,750	242,750
Transfer to Capital Improvement Fund	50,000	209,750	175,000
Transfer to Debt Service Fund	35,000	31,000	31,000
Transfer to Economic Development Fund	20,000	34,000	35,000
Transfer to Equipment Reserve Fund	240,000	30,000	90,000
Transfer to General Fund	440,000	420,000	690,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,199,402	3,332,750	3,700,000
Unencumbered Cash Balance Dec 31	2,036,444	1,736,976	914,476
2018/2019/2020 Budget Authority Amount:	3,200,000	3,340,000	3,700,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Gas	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	915,689	1,171,533	1,036,969
Receipts:			
Residential Revenue	869,324	850,000	750,000
Commercial Revenue	171,299	225,000	150,000
Industrial Revenue	163,513	160,000	135,000
City Usage	11,441	12,500	10,000
Penalty Revenue	2,586	7,500	5,000
New Connection Charges	1,848	0	0
Miscellaneous	1,330	186	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,221,341	1,255,186	1,050,000
Resources Available:	2,137,030	2,426,719	2,086,969
Expenditures:			
Personnel Expenses	115,183	137,500	164,750
Contractual Expenses	584,725	812,000	863,500
Commodity Expenses	35,589	50,250	54,250
Transfer to Capital Improvement Fund	7,500	7,500	10,000
Transfer to Equipment Reserve Fund	22,500	22,500	17,500
Transfer to General Fund	0	60,000	180,000
Transfer to Public Safety Fund	200,000	300,000	270,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	965,497	1,389,750	1,560,000
Unencumbered Cash Balance Dec 31	1,171,533	1,036,969	526,969
2018/2019/2020 Budget Authority Amount:	1,250,000	1,410,000	1,560,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	211,731	202,461	173,425
Receipts:			
Customer Charges	321,206	320,000	315,000
City Usage	128	3,500	3,500
Penalty Revenue	1,456	1,500	1,500
Miscellaneous	1,453	964	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	324,243	325,964	320,000
Resources Available:	535,974	528,425	493,425
Expenditures:			
Personnel Expenses	174,059	181,250	208,250
Contractual Expenses	90,429	90,950	92,000
Commodity Expenses	36,671	50,300	57,250
Payment on Trash Truck Loan	14,854	15,000	15,000
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	15,000	15,000	15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	333,513	355,000	390,000
Unencumbered Cash Balance Dec 31	202,461	173,425	103,425
2018/2019/2020 Budget Authority Amount:	380,000	377,500	390,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	300,000	334,906	192,657
Receipts:			
Customer Charges	641,219	610,000	600,000
City Usage	355	3,500	3,500
Penalty Revenue	4,447	4,000	4,000
New Connection Charges	200	0	0
Miscellaneous	20	251	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	646,241	617,751	607,500
Resources Available:	946,241	952,657	800,157
Expenditures:			
Personnel Expenses	154,509	184,000	196,500
Contractual Expenses	19,895	31,500	30,500
Commodity Expenses	131,427	294,250	181,500
Transfer to Capital Improvement Fund	17,500	17,500	50,000
Transfer to Debt Service Fund	240,000	227,750	221,500
Transfer to Equipment Reserve Fund	47,500	5,000	20,000
Miscellaneous	504		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	611,335	760,000	700,000
Unencumbered Cash Balance Dec 31	334,906	192,657	100,157
2018/2019/2020 Budget Authority Amount:	650,000	895,000	700,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,495,284	1,705,248	1,168,340
Receipts:			
Residential Revenue	617,674	750,000	800,000
Commercial Revenue	92,571	100,000	110,000
Large Industrial Revenue	256,283	300,000	325,000
Rural Water Districts Revenue	160,396	125,000	125,000
City Usage	34,961	15,000	15,000
Penalty Revenue	5,698	5,000	5,000
New Connection Charges	1,838	0	
Transfer From Sewerage Reserve Fund	100,000	0	0
Miscellaneous	65	342	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,269,486	1,295,342	1,380,000
Resources Available:	2,764,770	3,000,590	2,548,340
Expenditures:			
Personnel Expenses	216,040	289,750	297,500
Contractual Expenses	123,226	788,000	615,000
Commodity Expenses	239,850	284,500	320,000
Transfer to Capital Improvement Fund	30,000	30,000	50,000
Transfer to Debt Service Fund	127,500	127,500	125,000
Transfer to Equipment Reserve Fund	22,500	12,500	12,500
Transfer to Public Safety Fund	300,000	300,000	330,000
Miscellaneous	406	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,059,522	1,832,250	1,750,000
Unencumbered Cash Balance Dec 31	1,705,248	1,168,340	798,340
2018/2019/2020 Budget Authority Amount:	1,715,000	1,855,000	1,750,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	118,990	279,934	358,434
Receipts:			
Transfer From General Fund	25,000	20,000	27,500
Transfer From Airport Fund	17,500	20,000	20,000
Transfer From Library Fund	24,000	5,000	5,000
Transfer From Public Safety Fund	5,000	52,500	52,500
Transfer From Electric Fund	50,000	209,750	175,000
Transfer From Gas Fund	7,500	7,500	10,000
Transfer From Sanitation Fund	2,500	2,500	2,500
Transfer From Wastewater Fund	17,500	17,500	50,000
Transfer From Water Fund	30,000	30,000	50,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	179,000	364,750	392,500
Resources Available:	297,990	644,684	750,934
Expenditures:			
Government Administration	0	5,000	5,000
Community Development	0	2,500	5,000
Parks, Recreation, and Cemetery Department	0	10,000	100,000
Street and Stormwater Department	0	2,500	5,000
Airport	18,056	15,000	25,000
Library	0	4,000	35,000
Police Department	0	32,500	70,000
Fire Department	0	2,500	5,000
Electric Utility	0	184,750	250,000
Gas Utility	0	5,000	20,000
Sanitation Utility	0	2,500	5,000
Wastewater Utility	0	10,000	75,000
Water Utility	0	10,000	100,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,056	286,250	700,000
Unencumbered Cash Balance Dec 31	279,934	358,434	50,934
2018/2019/2020 Budget Authority Amount:	185,000	491,750	700,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Equipment Reserve	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	43,168	140,000
Receipts:			
Transfer From General Fund	17,750	70,000	120,000
Transfer From Airport Fund	2,500	2,500	2,500
Transfer From Public Safety Fund	35,000	67,500	57,500
Transfer From Electric Fund	240,000	30,000	90,000
Transfer From Gas Fund	22,500	22,500	17,500
Transfer From Sanitation Fund	15,000	15,000	15,000
Transfer From Wastewater Fund	47,500	5,000	20,000
Transfer From Water Fund	22,500	12,500	12,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	402,750	225,000	335,000
Resources Available:	402,750	268,168	475,000
Expenditures:			
Government Administration	5,250	0	7,500
Community Development	2,500	0	5,000
Parks, Recreation, and Cemetery Department	0	42,500	75,000
Street and Stormwater Department	5,000	20,000	45,000
Airport	0	0	7,500
Police Department	18,138	49,362	40,000
Fire Department	0	0	52,500
Electric Utility	238,102	4,398	117,500
Gas Utility	26,543	5,957	30,000
Sanitation Utility	0	0	45,000
Wastewater Utility	41,549	5,951	25,000
Water Utility	22,500	0	25,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	359,582	128,168	475,000
Unencumbered Cash Balance Dec 31	43,168	140,000	0
2018/2019/2020 Budget Authority Amount:	100,000	260,000	475,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tax Refund Reserve	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	140,000	280,000	420,000
Receipts:			
Transfer From Airport Fund	25,000	25,000	25,000
Transfer From Debt Service Fund	25,000	25,000	25,000
Transfer From General Fund	45,000	45,000	45,000
Transfer From Public Safety Fund	45,000	45,000	45,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	140,000	140,000	140,000
Resources Available:	280,000	420,000	560,000
Expenditures:			
Tax Refund Payments	0	0	560,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	560,000
Unencumbered Cash Balance Dec 31	280,000	420,000	0
2018/2019/2020 Budget Authority Amount:	185,000	491,750	560,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tax Refund Litigation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	50,000	100,000	150,000
Receipts:			
Transfer From Airport Fund	10,000	10,000	10,000
Transfer From Debt Service Fund	10,000	10,000	10,000
Transfer From General Fund	15,000	15,000	15,000
Transfer From Public Safety Fund	15,000	15,000	15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,000	50,000	50,000
Resources Available:	100,000	150,000	200,000
Expenditures:			
Tax Refund Litigation Expenses	0	0	200,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	200,000
Unencumbered Cash Balance Dec 31	100,000	150,000	0
2018/2019/2020 Budget Authority Amount:	100,000	260,000	200,000

NOTICE OF BUDGET HEARING

2020

The governing body of

City of Garnett

will meet on July 9th, 2019 at 6:00 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	1,792,844	15.085	2,010,000	17.400	2,275,000	413,305	17.451
Airport	112,395	3.400	119,150	4.160	125,000	94,730	4.000
Debt Service	644,404	3.621	607,674	1.600	600,000	52,095	2.200
Library	199,681	8.046	190,000	7.476	202,500	174,090	7.350
Public Safety	808,921	13.074	997,500	12.908	1,112,500	345,780	14.600
Special Highway	160,949		200,000		225,000		
Tourism	12,783		30,000		30,000		
Special Parks and Recreation			5,000		5,000		
Economic Development	32,224		70,000		75,000		
Parkside #1	124,608		170,500		190,000		
Parkside #2	130,878		161,750		180,000		
Park Plaza North	287,434		301,750		310,000		
Electric	3,199,402		3,332,750		3,700,000		
Gas	965,497		1,389,750		1,560,000		
Sanitation	333,513		355,000		390,000		
Wastewater	611,335		760,000		700,000		
Water	1,059,522		1,832,250		1,750,000		
Capital Improvements	18,056		286,250		700,000		
Equipment Reserve	359,582		128,168		475,000		
Tax Refund Reserve					560,000		
Tax Refund Litigation					200,000		
Totals	10,854,028	43.226	12,947,492	43.544	15,365,000	1,080,000	45.601
Less: Transfers	2,134,250		2,280,000		2,800,000		
Net Expenditure	8,719,778		10,667,492		12,565,000		
Total Tax Levied	988,355		1,020,000		xxxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	22,864,858		23,424,888		23,684,327		
Outstanding Indebtedness,							
January 1,	<u>2017</u>		<u>2018</u>		<u>2019</u>		
G.O. Bonds	3,375,000		2,670,000		2,200,000		
Revenue Bonds	1,185,000		1,055,000		930,000		
Other	548,938		520,831		491,693		
Lease Purchase Principal	148,227		129,961		106,639		
Total	5,257,165		4,375,792		3,728,332		

*Tax rates are expressed in mills

Christopher T. Weiner

City Official Title: City Manager

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	409,232	17.279	3,931
Debt Service	51,581	2.178	496
Library	172,375	7.278	1,656
Airport	93,796	3.960	901
Public Safety	342,372	14.456	3,289
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	1,069,356	45.150	10,273

23,684,327

Valuation Factor: 23,684.327

227,528

Neighborhood Revitalization factor: 227.528

**This information comes from the 2020 Budget Summary page.

Government Administration

Line Item	2018		2019		2020
	Budgeted	Actual	Budgeted	Projected	Budgeted
Personnel Expenses					
Full Time Wages	\$390,000	\$338,111	\$391,250	\$362,500	\$420,250
Commission Salaries	\$16,800	\$17,559	\$16,800	\$17,750	\$17,750
Legal Service Salaries	\$40,700	\$39,209	\$42,400	\$40,000	\$42,500
Overtime Wages	\$1,000	\$16,991	\$2,500	\$7,000	\$2,500
Part Time Wages	\$0	\$5,019	\$0	\$0	\$0
FICA	\$34,500	\$30,202	\$34,750	\$32,750	\$37,000
KPERS	\$37,250	\$34,159	\$40,250	\$37,500	\$40,750
Unemployment Tax	\$500	\$463	\$1,250	\$1,000	\$1,250
Worker's Compensation	\$8,000	\$4,060	\$9,000	\$500	\$750
Medical Insurance	\$62,500	\$56,188	\$70,000	\$55,000	\$62,500
Totals	\$591,250	\$541,958	\$608,200	\$554,000	\$625,250

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$12,500	\$27,732	\$30,000	\$32,500	\$35,000
Audit Services	\$8,500	\$6,650	\$8,500	\$7,500	\$8,500
Election Services	\$1,750	\$0	\$0	\$8,000	\$5,000
Service Contracts	\$6,000	\$7,013	\$7,500	\$7,500	\$7,000
Dues and Subscriptions	\$6,500	\$5,764	\$9,000	\$5,000	\$5,000
Broadcasting Services	\$500	\$143	\$0	\$0	\$0
Court and State Fees and Expenses	\$500	\$136	\$40,000	\$40,000	\$40,000
Utility Deposit Interest Refund	\$250	\$105	\$250	\$500	\$250
Engineering Fees	\$0	\$0	\$0	\$5,000	\$2,500
Software Maintenance	\$12,500	\$23,472	\$13,000	\$20,000	\$15,000
Totals	\$49,000	\$71,015	\$108,250	\$126,000	\$118,250

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$4,000	\$6,706	\$5,000	\$7,000	\$7,500
Telephone	\$1,500	\$4,381	\$2,500	\$5,000	\$5,000
Internet	\$500	\$1,175	\$1,000	\$750	\$750
Printing, Forms, and Tags	\$1,000	\$5,555	\$5,000	\$7,000	\$7,000
Travel	\$1,000	\$2,188	\$1,750	\$2,500	\$2,500
Copy Machine Rental	\$2,500	\$2,160	\$1,750	\$2,000	\$0
Office Supplies	\$2,500	\$10,503	\$8,000	\$10,000	\$10,000
Janitorial Supplies	\$750	\$1,568	\$1,250	\$1,750	\$1,750
Professional Development	\$2,500	\$2,807	\$4,500	\$4,500	\$5,000
Legal Documentation	\$2,500	\$4,073	\$2,500	\$3,750	\$3,750
IT Supplies	\$2,500	\$418	\$4,500	\$3,750	\$4,000
Building Maintenance	\$2,500	\$4,156	\$3,000	\$3,500	\$3,500
Emergency Management Equipment	\$2,500	\$2,861	\$2,500	\$2,000	\$2,500
Electric Expense	\$4,000	\$6,318	\$8,000	\$6,000	\$6,250
Gas Expense	\$2,000	\$2,090	\$3,000	\$3,000	\$3,250
Sanitation Expense	\$350	\$304	\$350	\$250	\$250
Wastewater Expense	\$300	\$274	\$300	\$250	\$250
Water Expense	\$350	\$306	\$350	\$250	\$250
Landscaping	\$0	\$0	\$0	\$1,250	\$1,000
Meeting Expense	\$500	\$2,208	\$800	\$1,500	\$2,500
City Vehicle Fuel	\$500	\$640	\$1,500	\$2,750	\$3,000
City Vehicle Maintenance	\$500	\$78	\$1,000	\$1,250	\$1,500
Totals	\$34,750	\$60,769	\$58,550	\$70,000	\$71,500

Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$5,000
Equipment Reserve Fund	\$2,500	\$5,250	\$2,500	\$2,500	\$5,000
Total	\$5,000	\$7,750	\$5,000	\$5,000	\$10,000

Grand Total	\$680,000	\$681,492	\$780,000	\$755,000	\$825,000
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Community Development Department

Line Item	2018		2019		2020
	Budgeted	Actual	Budgeted	Projected	Budgeted
Personnel Expenses					
Full Time Salaries	\$142,500	\$116,248	\$120,500	\$120,000	\$157,500
Overtime Wages	\$500	\$126	\$500	\$750	\$500
FICA	\$11,000	\$9,200	\$9,250	\$9,250	\$12,250
KPERS	\$13,500	\$11,874	\$12,000	\$12,000	\$15,250
Unemployment Tax	\$250	\$113	\$500	\$500	\$500
Worker's Compensation	\$500	\$83	\$250	\$250	\$250
Medical Insurance	\$18,000	\$14,401	\$21,250	\$11,250	\$21,250
Total	\$186,250	\$152,046	\$164,250	\$154,000	\$207,500

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$1,000	\$1,424	\$1,750	\$1,750	\$1,750
Service Contracts	\$500	\$1,764	\$1,750	\$1,500	\$1,000
Dues and Subscriptions	\$500	\$329	\$1,250	\$1,250	\$2,250
Total	\$2,000	\$3,517	\$4,750	\$4,500	\$5,000

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$1,000	\$1,999	\$1,800	\$2,000	\$2,250
Telephone	\$500	\$1,029	\$1,000	\$1,250	\$1,250
Internet	\$250	\$565	\$250	\$500	500
Printing, Forms, and Tags	\$1,000	\$7,271	\$7,000	\$8,500	\$7,500
Travel	\$500	\$622	\$1,000	\$1,000	\$1,250
Copy Machine Rental	\$1,000	\$609	\$1,000	\$1,000	\$0
Office Supplies	\$1,000	\$1,042	\$1,000	\$5,500	\$1,750
Janitorial Supplies	\$500	\$208	\$500	\$250	\$250
Professional Development	\$1,500	\$759	\$1,500	\$1,500	\$2,000
IT Supplies	\$1,000	\$33	\$1,000	\$750	\$1,000
Building Maintenance	\$1,500	\$236	\$1,500	\$1,500	\$2,500
Electric Expense	\$4,500	\$1,135	\$3,800	\$4,000	\$4,000
Gas Expense	\$1,000	\$9	\$900	\$2,500	\$2,500
Sanitation Expense	\$250	\$456	\$250	\$500	\$500
Wastewater Expense	\$250	\$274	\$250	\$750	\$750
Water Expense	\$250	\$34	\$250	\$500	\$500
Flags and Banners	\$1,500	\$2,155	\$1,750	\$2,000	\$7,000
Demolition Expenses	\$10,000	\$0	\$8,000	\$5,000	\$7,500
Sidewalk Renovation	\$20,000	\$4,806	\$17,500	\$10,000	\$15,000
Community Programs	\$5,000	\$5,000	\$0	\$4,000	\$0
Optimist Building Utilities	\$750	\$453	\$750	\$500	\$750
County Fire Barn Utilities	\$750	\$517	\$750	\$500	\$750
Quonset Hut Utilities	\$500	\$0	\$500	\$500	\$500
Community Building Utilities	\$1,000	\$898	\$1,000	\$1,000	\$1,000
Country Club Lane Hydrant	\$250	\$302	\$250	\$500	\$500
Landscaping	\$0	0	\$0	\$2,000	\$1,500
Marketing Supplies	\$5,000	\$2,092	\$750	\$2,000	\$2,500
City Vehicle Fuel	\$500	\$1,112	\$1,000	\$1,000	\$1,500
City Vehicle Maintenance	\$500	\$86	\$750	\$500	\$500
Total	\$61,750	\$33,704	\$56,000	\$61,500	\$67,500

Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Equipment Reserve Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000

Grand Total	\$255,000	\$194,267	\$230,000	\$225,000	\$285,000
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Parks, Recreation, and Cemetery

Line Item	2018		2019		2020
	Budgeted	Actual	Budgeted	Projected	Budgeted
Personnel Expenses					
Full Time Salaries	\$180,000	\$185,208	\$205,250	\$195,000	\$240,250
Overtime Wages	\$1,000	\$9,980	\$1,500	\$6,750	\$4,000
Part Time Salaries	\$77,500	\$79,745	\$80,000	\$85,000	\$90,000
Programming Salaries	\$35,000	\$23,383	\$35,000	\$30,000	\$32,500
FICA	\$22,500	\$22,627	\$24,750	\$24,250	\$28,250
KPERS	\$17,000	\$21,006	\$20,750	\$20,000	\$23,500
Unemployment Tax	\$500	\$755	\$1,000	\$1,000	\$1,000
Worker's Compensation	\$7,000	\$5,701	\$7,500	\$4,750	\$5,500
Medical Insurance	\$22,000	\$21,590	\$24,250	\$22,250	\$25,000
Totals	\$362,500	\$369,995	\$400,000	\$389,000	\$450,000
Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$8,750	\$7,372	\$7,750	\$9,250	\$10,000
Service Contracts	\$250	\$1,429	\$3,000	\$2,000	\$6,000
Dues and Subscriptions	\$750	\$75	\$250	\$250	\$500
Tournament Fees	\$1,500	\$1,450	\$1,500	\$1,500	\$1,750
Trail Depot Security	\$1,000	\$310	\$750	\$500	\$750
Portable Restroom Services	\$4,500	\$8,871	\$8,500	\$9,500	\$9,250
Cleaning Services	\$500	\$405	\$500	\$500	\$500
Golf Course Support	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Sales Taxes	\$250	\$343	\$500	\$500	\$500
Credit Card Fees	\$0	\$68	\$0	\$1,500	\$1,250
Totals	\$42,500	\$45,322	\$47,750	\$50,500	\$55,500
Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$250	\$0	\$250	\$100	\$100
Telephone	\$1,500	\$1,448	\$1,500	\$1,750	\$2,500
Internet	\$1,250	\$885	\$1,000	\$1,000	\$1,250
Printing, Forms, and Tags	\$250	\$836	\$1,000	\$1,600	\$1,750
Travel	\$250	\$317	\$250	\$750	\$750
Office Supplies	\$500	\$1,165	\$750	\$1,000	\$1,250
Janitorial Supplies	\$2,000	\$1,845	\$2,000	\$2,500	\$2,500
Professional Development	\$250	\$1,063	\$500	\$1,000	\$1,000
IT Supplies	\$1,000	\$1,192	\$500	\$1,000	\$1,000
Building Maintenance	\$4,000	\$6,682	\$4,750	\$10,000	\$7,500
Electric Expense	\$22,500	\$16,992	\$17,500	\$19,000	\$20,000
Gas Expense	\$5,000	\$5,094	\$6,500	\$11,000	\$11,500
Sanitation Expense	\$2,250	\$1,972	\$2,250	\$1,250	\$1,500
Wastewater Expense	\$2,500	\$1,722	\$2,250	\$1,750	\$2,000
Water Expense	\$9,500	\$9,693	\$9,500	\$10,000	\$11,000
Tool Purchases	\$2,250	\$220	\$1,500	\$1,500	\$1,500
Equipment Maintenance	\$6,500	\$6,653	\$7,500	\$6,250	\$6,250
Equipment Fuel	\$4,000	\$3,985	\$4,250	\$4,250	\$4,750
Uniforms and PPE	\$250	\$184	\$250	\$200	\$250
Swimming Pool Maintenance	\$6,000	\$1,097	\$3,750	\$5,750	\$4,000
Dock Maintenance	\$1,500	\$16	\$1,000	\$1,000	\$1,000
Cemetery Monument Maintenance	\$500	\$6	\$500	\$500	\$500
Chemicals and Paint	\$4,000	\$10,869	\$12,500	\$12,500	\$12,500
Fish Feed	\$3,000	\$0	\$2,500	\$1,750	\$1,900
Trout Purchases	\$5,000	\$5,000	\$4,000	\$5,000	\$5,000
Rock, Sand and Concrete	\$4,500	\$2,411	\$3,500	\$4,000	\$4,500
Grass Seed and Mulch	\$500	\$574	\$2,000	\$1,000	\$750
Campsite Electricity	\$1,500	\$4,765	\$3,250	\$5,000	\$5,000
Athletic Field Maintenance	\$1,500	\$5,891	\$6,000	\$6,750	\$9,000
Baseball Supplies	\$4,000	\$4,976	\$3,750	\$4,750	\$4,500
Basketball Supplies	\$500	\$1,467	\$1,500	\$1,750	\$1,500
Soccer Supplies	\$3,000	\$2,480	\$2,500	\$3,000	\$3,000
Football Supplies	\$2,000	\$4,165	\$3,000	\$3,000	\$4,000
Pool Supplies	\$1,000	\$3,099	\$2,000	\$2,000	\$2,000
Concession Stand Supplies	\$10,000	\$12,566	\$12,000	\$12,750	\$13,000
Watering Golf Course	\$3,500	\$3,028	\$2,000	\$3,000	\$3,250
Cheer Supplies	\$0	\$594	\$0	\$600	\$750
Volleyball Supplies	\$0	\$303	\$0	\$500	\$500
Vehicle Fuel	\$2,500	\$4,471	\$5,000	\$4,000	\$5,500
Vehicle Maintenance	\$2,500	\$2,778	\$2,500	\$3,500	\$4,000
Total	\$123,000	\$132,502	\$137,250	\$158,000	\$164,500
Lease Purchases	Budgeted	Actual	Budgeted	Projected	Budgeted
Mower Loan Payment	\$9,500	\$9,478	\$0	\$0	\$0
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$17,500	\$17,500	\$12,500	\$12,500	\$17,500
Equipment Reserve Fund	\$5,000	\$5,000	\$37,500	\$37,500	\$75,000
Total	\$22,500	\$22,500	\$50,000	\$50,000	\$92,500
Grand Total	\$560,000	\$579,797	\$635,000	\$647,500	\$762,500

Street and Stormwater Department

Line Item	2018		2019		2020
	Budgeted	Actual	Budgeted	Projected	Budgeted
Personnel Expenses					
Full Time Salaries	\$176,250	\$166,429	\$165,000	\$164,500	\$176,000
Overtime Wages	\$1,000	\$3,160	\$1,000	\$5,000	\$5,000
FICA	\$13,500	\$12,689	\$12,750	\$13,000	\$13,500
KPERS	\$16,750	\$16,179	\$16,500	\$16,500	\$17,000
Unemployment Tax	\$250	\$140	\$250	\$500	\$500
Worker's Compensation	\$5,750	\$3,131	\$5,750	\$5,500	\$6,000
Medical Insurance	\$22,250	\$21,219	\$26,250	\$17,500	\$22,000
Totals	\$235,750	\$222,948	\$227,500	\$222,500	\$240,000
Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$5,000	\$4,525	\$6,000	\$4,250	\$4,750
Service Contracts	\$250	\$120	\$250	\$750	\$750
Dues and Subscriptions	\$250	\$273	\$250	\$500	\$500
Landfill Charges	\$500	\$768	\$1,000	\$1,000	\$1,000
Totals	\$6,000	\$5,687	\$7,500	\$6,500	\$7,000
Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Telephone	\$750	\$307	\$500	\$500	\$500
Internet	\$500	\$444	\$750	\$500	\$500
Travel	\$250	\$0	\$250	\$250	\$250
Office Supplies	\$0	\$17	\$0	\$250	\$250
Janitorial Supplies	\$0	\$64	\$0	\$250	\$250
Professional Development	\$250	\$0	\$250	\$250	\$250
IT Supplies	\$250	\$159	\$250	\$250	\$250
Electric Expense	\$1,500	\$642	\$1,500	\$750	\$750
Gas Expense	\$1,000	\$1	\$1,000	\$1,750	\$2,000
Sanitation Expense	\$250	\$224	\$250	\$250	\$250
Wastewater Expense	\$250	\$110	\$250	\$250	\$250
Water Expense	\$250	\$126	\$500	\$250	\$250
Tool Purchases	\$2,000	\$3,206	\$2,000	\$3,000	\$2,500
Equipment Maintenance	\$4,000	\$6,158	\$6,000	\$5,500	\$5,500
Equipment Fuel	\$4,000	\$3,778	\$4,000	\$5,000	\$5,000
Uniforms and PPE	\$500	\$44	\$500	\$250	\$500
Chemicals and Paint	\$3,000	\$1,286	\$2,500	\$4,000	\$3,000
Rock, Sand and Concrete	\$5,000	\$2,137	\$5,000	\$5,000	\$4,500
Sign and Sign Materials	\$3,000	\$2,372	\$2,500	\$2,500	\$2,500
Street Sweeper Brooms	\$2,000	\$0	\$2,000	\$1,750	\$1,000
Ice Control	\$7,500	\$7,340	\$7,500	\$7,500	\$7,500
Culverts	\$4,500	\$118	\$2,500	\$2,500	\$2,500
Vehicle Fleet Expenses	\$0	\$0	\$0	\$250	\$250
Cold Patch Asphalt	\$1,000	\$3,013	\$2,000	\$6,750	\$2,000
Vehicle Fuel	\$4,000	\$7,903	\$5,000	\$7,500	\$8,000
Vehicle Maintenance	\$5,000	\$1,697	\$3,000	\$6,500	\$5,000
Totals	\$50,750	\$41,147	\$50,000	\$63,500	\$55,500
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Equipment Reserve Fund	\$5,000	\$5,000	\$27,500	\$27,500	\$37,500
Total	\$7,500	\$7,500	\$30,000	\$30,000	\$40,000
Grand Total	\$300,000	\$277,281	\$315,000	\$322,500	\$342,500

Airport

Line Item	2018		2019		2020
	Budgeted	Actual	Budgeted	Projected	Budgeted
Personnel Expenses					
Contract Employee Salaries	\$25,650	\$23,278	\$26,150	\$26,000	\$27,000
Worker's Compensation	\$250	\$0	\$250	\$0	\$0
Medical Insurance	\$100	\$0	\$100	\$0	\$0
Totals	\$26,000	\$23,278	\$26,500	\$26,000	\$27,000

	Budgeted	Actual	Budgeted	Projected	Budgeted
Contractual Expenses					
Property and Liability Insurance	\$5,250	\$5,752	\$5,250	\$6,000	\$6,200
Service Contracts	\$0	\$0	\$3,750	\$4,000	\$4,200
Dues and Subscriptions	\$250	\$10	\$250	\$100	\$250
Credit Card Fees	\$0	\$99	\$0	\$900	\$1,000
Totals	\$5,500	\$5,861	\$9,250	\$11,000	\$11,650

	Budgeted	Actual	Budgeted	Projected	Budgeted
Commodity Expenses					
Telephone	\$1,750	\$763	\$750	\$850	\$1,000
Internet	\$1,000	\$1,158	\$1,000	\$1,000	\$1,100
Travel	\$250	\$300	\$500	\$300	\$500
Office Supplies	\$0	\$0	\$0	\$200	\$250
Janitorial Supplies	\$0	\$0	\$0	\$100	\$100
Professional Development	\$0	\$0	\$500	\$650	\$750
Building Maintenance	\$4,000	\$1,720	\$2,000	\$2,000	\$4,000
Electric Expense	\$4,500	\$3,165	\$3,000	\$3,500	\$3,650
Gas Expense	\$750	\$524	\$750	\$650	\$750
Sanitation Expense	\$250	\$259	\$250	\$275	\$300
Wastewater Expense	\$250	\$93	\$250	\$125	\$150
Water Expense	\$250	\$200	\$300	\$250	\$300
Equipment Maintenance	\$4,000	\$4,581	\$2,500	\$1,250	\$1,250
Chemicals and Paint	\$500	\$90	\$250	\$250	\$250
Aviation Fuel	\$17,500	\$14,910	\$17,500	\$12,500	\$13,500
Vehicle Fuel	\$250	\$318	\$500	\$250	\$400
Vehicle Maintenance	\$750	\$175	\$700	\$500	\$600
Totals	\$36,000	\$28,254	\$30,750	\$24,650	\$28,850

	Budgeted	Actual	Budgeted	Projected	Budgeted
Transfers					
Capital Improvement Fund	\$15,000	\$17,500	\$20,000	\$20,000	\$20,000
Equipment Reserve Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Tax Refund Reserve Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Tax Refund Litigation Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Totals	\$52,500	\$55,000	\$57,500	\$57,500	\$57,500

Grand Total	\$120,000	\$112,393	\$124,000	\$119,150	\$125,000
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Library

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Salaries	\$37,250	\$40,920	\$38,000	\$38,500	\$39,500
Part Time Salaries	\$72,250	\$58,632	\$64,500	\$62,500	\$70,000
FICA	\$8,250	\$7,200	\$8,000	\$7,750	\$8,500
KPERS	\$5,250	\$8,512	\$9,000	\$8,750	\$8,500
Unemployment Tax	\$250	\$61	\$250	\$500	\$500
Worker's Compensation	\$750	\$552	\$250	\$100	\$100
Medical Insurance	\$11,000	\$7,061	\$14,000	\$11,400	\$12,900
Total	\$135,000	\$122,938	\$134,000	\$129,500	\$140,000
Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$11,000	\$7,658	\$9,250	\$8,500	\$9,250
Service Contracts	\$500	\$1,644	\$1,500	\$2,000	\$2,000
Dues and Subscriptions	\$1,000	\$491	\$1,250	\$750	\$750
Total	\$12,500	\$9,793	\$12,000	\$11,250	\$12,000
Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$1,000	\$1,044	\$1,000	\$1,000	\$1,250
Telephone	\$2,000	\$2,158	\$1,250	\$1,250	\$1,500
Internet	\$1,500	\$1,435	\$1,000	\$1,000	\$1,000
Printing, Forms, and Tags	\$0	\$0	\$0	\$250	\$250
Janitorial Supplies	\$0	\$203	\$0	\$250	\$250
Professional Development	\$1,300	\$464	\$1,250	\$750	\$750
IT Supplies	\$1,800	\$3,441	\$2,000	\$1,750	\$1,750
Building Maintenance	\$6,000	\$3,979	\$6,750	\$4,500	\$4,500
Electric Expense	\$7,000	\$6,597	\$7,500	\$5,500	\$5,500
Gas Expense	\$2,500	\$2,514	\$2,500	\$5,000	\$5,000
Sanitation Expense	\$250	\$165	\$250	\$250	\$250
Wastewater Expense	\$250	\$385	\$250	\$500	\$500
Water Expense	\$250	\$409	\$500	\$500	\$750
Equipment Maintenance	\$1,100	\$1,127	\$2,250	\$1,500	\$1,500
Furniture	\$600	\$966	\$2,000	\$1,500	\$1,500
Materials and Resources	\$14,750	\$14,200	\$14,750	\$14,250	\$14,500
Supplies	\$4,100	\$3,289	\$4,500	\$3,500	\$3,750
Programs	\$600	\$573	\$1,250	\$750	\$750
Memorials	\$2,500	\$0	\$0	\$0	\$0
Vehicle Fuel	\$0	\$0	\$0	\$250	\$250
Total	\$47,500	\$42,949	\$49,000	\$44,250	\$45,500
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$5,000	\$24,000	\$5,000	\$5,000	\$5,000
Grand Total	\$200,000	\$199,680	\$200,000	\$190,000	\$202,500

Fire Department

Line Item	2018		2019		2020
	Budgeted	Actual	Budgeted	Projected	Budgeted
Personnel Expenses					
Full Time Salaries	\$60,000	\$62,490	\$61,000	\$61,000	\$31,250
Overtime Wages	\$500	\$0	\$500	\$0	\$250
Volunteer Salaries	\$22,500	\$22,694	\$22,500	\$25,000	\$25,000
FICA	\$6,500	\$6,301	\$6,500	\$7,000	\$4,500
KPERS	\$5,100	\$5,707	\$6,250	\$6,000	\$3,250
Unemployment Tax	\$250	\$47	\$250	\$500	\$250
Worker's Compensation	\$2,250	\$2,893	\$4,000	\$3,000	\$1,500
Medical Insurance	\$4,900	\$4,765	\$5,500	\$5,000	\$3,000
Total	\$102,000	\$104,897	\$106,500	\$107,500	\$69,000

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$3,500	\$1,930	\$2,500	\$3,250	\$3,500
Service Contracts	\$250	\$428	\$250	\$750	\$750
Dues and Subscriptions	\$250	\$6	\$250	\$250	\$250
Totals	\$4,000	\$2,364	\$3,000	\$4,250	\$4,500

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Telephone	\$750	\$405	\$500	\$500	\$500
Internet	\$500	\$979	\$750	\$1,000	\$1,000
Travel	\$750	\$0	\$1,000	\$1,000	\$750
Office Supplies	\$0	\$116	\$0	\$250	\$250
Janitorial Supplies	\$0	\$0	\$0	\$250	\$250
Professional Development	\$1,500	\$956	\$1,500	\$1,000	\$1,250
IT Supplies	\$0	\$0	\$0	\$0	\$750
Building Maintenance	\$0	\$246	\$0	\$250	\$500
Electric Expense	\$1,500	\$1,858	\$2,500	\$2,250	\$2,250
Gas Expense	\$250	\$1,300	\$1,500	\$3,000	\$3,000
Sanitation Expense	\$250	\$113	\$250	\$250	\$250
Wastewater Expense	\$250	\$250	\$250	\$300	\$500
Water Expense	\$250	\$265	\$500	\$450	\$500
Tool Purchases	\$5,000	\$1,565	\$7,500	\$2,000	\$2,500
Equipment Maintenance	\$8,500	\$14,187	\$7,000	\$9,000	\$10,000
Uniforms and PPE	\$0	\$2,492	\$0	\$7,500	\$7,500
Radio Maintenance	\$2,500	\$86	\$1,250	\$500	\$750
SCBA Tanks	\$2,500	\$183	\$3,000	\$2,500	\$7,500
Water Rescue Equipment	\$1,500	\$0	\$2,000	\$2,000	\$2,000
Vehicle Fuel	\$10,000	\$2,728	\$3,500	\$2,250	\$2,000
Vehicle Maintenance	\$13,000	\$10,517	\$12,500	\$9,500	\$10,000
Totals	\$49,000	\$38,245	\$45,500	\$45,750	\$54,000

Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Equipment Reserve Fund	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
Total	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

Grand Total	\$175,000	\$165,506	\$175,000	\$177,500	\$147,500
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Police Department

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Salaries	\$387,250	\$334,669	\$400,000	\$372,500	\$425,000
Overtime Wages	\$35,000	\$16,275	\$23,500	\$18,500	\$20,000
Part Time Salaries	\$5,000	\$4,490	\$2,750	\$2,500	\$2,500
On-Call Wages	\$7,500	\$1,546	\$5,000	\$1,000	\$2,500
FICA	\$33,500	\$24,433	\$33,000	\$32,500	\$36,000
KPERS/KP&F	\$40,500	\$33,272	\$42,500	\$42,500	\$103,250
Unemployment Tax	\$500	\$189	\$1,250	\$1,000	\$1,250
Worker's Compensation	\$5,000	\$3,202	\$5,000	\$5,250	\$6,000
Medical Insurance	\$40,000	\$46,512	\$60,000	\$42,500	\$71,000
SRO Program Wages	\$0	\$0	\$0	\$37,750	\$40,000
Total	\$554,250	\$464,587	\$573,000	\$556,000	\$707,500

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$9,500	\$8,171	\$10,000	\$9,750	\$11,000
Service Contracts	\$17,500	\$15,450	\$22,500	\$22,000	\$22,500
Dues and Subscriptions	\$500	\$153	\$500	\$500	\$500
Inmate Housing	\$12,500	\$6,931	\$12,500	\$6,750	\$9,000
Total	\$40,000	\$30,706	\$45,500	\$39,000	\$43,000

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$1,500	\$586	\$1,000	\$500	\$500
Telephone	\$3,500	\$2,610	\$2,500	\$2,250	\$2,500
Internet	\$1,000	\$800	\$1,250	\$1,000	\$1,000
Printing, Forms, and Tags	\$1,250	\$181	\$500	\$500	\$500
Travel	\$750	\$330	\$1,500	\$2,500	\$2,500
Janitorial Supplies	\$0	\$0	\$0	\$1,000	\$1,000
Professional Development	\$2,500	\$665	\$3,000	\$2,000	\$2,500
IT Supplies	\$0	\$127	\$0	\$1,250	\$1,500
Building Maintenance	\$0	\$36	\$0	\$2,500	\$2,500
Electric Expense	\$5,500	\$6,721	\$5,500	\$6,750	\$6,750
Gas Expense	\$1,000	\$1,586	\$1,000	\$1,750	\$1,750
Sanitation Expense	\$250	\$88	\$250	\$250	\$250
Wastewater Expense	\$250	\$89	\$250	\$250	\$250
Water Expense	\$250	\$327	\$250	\$500	\$500
Tool Purchases	\$2,250	\$15,320	\$3,500	\$3,250	\$3,500
Uniforms and PPE	\$4,500	\$8,468	\$4,500	\$4,500	\$4,500
Radio Maintenance	\$1,250	\$162	\$1,000	\$250	\$500
Ammunition	\$3,000	\$2,406	\$3,000	\$3,250	\$3,000
Narcotic Supplies	\$500	\$0	\$500	\$500	\$500
Animal Disposal	\$5,000	\$4,154	\$5,000	\$4,500	\$4,500
Vehicle Fleet Expenses	\$0	\$0	\$0	\$1,250	\$1,250
Vehicle Fuel	\$12,000	\$14,911	\$15,000	\$15,000	\$15,250
Vehicle Maintenance	\$7,000	\$8,556	\$7,000	\$9,500	\$7,500
Total	\$53,250	\$68,120	\$56,500	\$65,000	\$64,500

Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$2,500	\$2,500	\$50,000	\$50,000	\$50,000
Equipment Reserve Fund	\$15,000	\$17,500	\$50,000	\$50,000	\$40,000
Total	\$17,500	\$20,000	\$100,000	\$100,000	\$90,000

Grand Total	\$665,000	\$583,413	\$775,000	\$760,000	\$905,000
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Economic Development

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Salaries	\$45,000	\$24,479	\$45,000	\$45,250	\$47,000
FICA	\$0	\$2,307	\$3,500	\$3,500	\$3,750
KPERS	\$0	\$2,266	\$4,500	\$4,500	\$4,750
Unemployment Tax	\$0	\$2	\$250	\$250	\$250
Worker's Compensation	\$0	\$0	\$250	\$250	\$250
Medical Insurance	\$0	\$33	\$6,500	\$8,000	\$8,250
Total	\$45,000	\$29,086	\$60,000	\$61,750	\$64,250

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$0	\$0	\$250	\$250	\$250
Service Contracts	\$0	\$75	\$0	\$250	\$250
Dues and Subscriptions	\$0	\$0	\$1,000	\$500	\$750
Revolving Business Loans	\$2,500	\$0	\$2,000	\$2,000	\$2,000
Total	\$2,500	\$75	\$3,250	\$3,000	\$3,250

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$0	\$0	\$250	\$100	\$100
Telephone	\$0	\$0	\$500	\$500	\$500
Internet	\$0	\$0	\$250	\$200	\$200
Printing, Forms, and Tags	\$0	\$0	\$250	\$200	\$200
Travel	\$500	\$1,331	\$1,000	\$750	\$1,000
Office Supplies	\$0	\$0	\$250	\$100	\$100
Janitorial Supplies	\$0	\$0	\$250	\$150	\$150
Professional Development	\$0	\$443	\$2,500	\$2,000	\$2,250
IT Supplies	\$0	\$1,049	\$500	\$250	\$250
Building Maintenance	\$0	\$0	\$250	\$250	\$250
Electric Expense	\$0	\$0	\$0	\$250	\$250
Gas Expense	\$0	\$0	\$0	\$250	\$250
Sanitation Expense	\$0	\$0	\$0	\$250	\$250
Wastewater Expense	\$0	\$0	\$0	\$250	\$250
Water Expense	\$0	\$0	\$0	\$250	\$250
Equipment Maintenance	\$0	\$0	\$250	\$250	\$250
Meeting Expenses	\$0	\$177	\$0	\$500	\$500
City Vehicle Fuel	\$0	\$63	\$250	\$500	\$250
City Vehicle Maintenance	\$0	\$0	\$250	\$250	\$250
Total	\$500	\$3,063	\$6,750	\$7,250	\$7,500

Grand Total	\$48,000	\$32,224	\$70,000	\$72,000	\$75,000
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Park Side One

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$33,250	\$32,859	\$36,000	\$35,000	\$36,250
Overtime Wages	\$300	\$113	\$300	\$250	\$250
Part Time Wages	\$3,750	\$3,550	\$3,750	\$3,750	\$3,750
FICA and Medicare	\$3,000	\$2,306	\$3,000	\$3,000	\$3,250
KPERS	\$3,750	\$3,403	\$4,000	\$3,750	\$4,000
Unemployment Tax	\$250	\$15	\$250	\$250	\$250
Worker's Compensation	\$700	\$514	\$700	\$750	\$750
Medical Insurance	\$10,000	\$7,373	\$11,000	\$8,250	\$11,500
Total	\$55,000	\$50,132	\$59,000	\$55,000	\$60,000

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$23,250	\$20,365	\$22,750	\$22,500	\$23,000
Audit Services	\$0	\$0	\$2,000	\$2,000	\$2,000
Service Contracts	\$6,000	\$6,075	\$5,500	\$6,000	\$5,000
Dues and Subscriptions	\$150	\$16	\$150	\$250	\$1,000
Housing Deposit Refunds	\$600	\$892	\$1,500	\$2,000	\$1,500
Total	\$30,000	\$27,349	\$31,900	\$32,750	\$32,500

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$250	\$13	\$100	\$100	\$100
Telephone	\$750	\$1,171	\$1,000	\$1,750	\$1,500
Internet	\$500	\$180	\$250	\$200	\$250
Printing, Forms, and Tags	\$250	\$0	\$250	\$150	\$250
Travel	\$250	\$0	\$250	\$250	\$250
Office Supplies	\$250	\$203	\$500	\$500	\$250
Janitorial Supplies	\$250	\$117	\$250	\$200	\$250
Professional Development	\$250	\$187	\$250	\$250	\$250
Publications	\$150	\$25	\$250	\$100	\$150
IT Supplies	\$250	\$0	\$250	\$250	\$250
Building Maintenance	\$46,250	\$9,380	\$46,000	\$40,500	\$50,000
Electric Expense	\$20,500	\$19,888	\$21,500	\$20,000	\$22,500
Gas Expense	\$4,250	\$4,370	\$7,000	\$5,000	\$5,750
Sanitation Expense	\$1,000	\$1,394	\$1,500	\$1,500	\$1,500
Wastewater Expense	\$4,500	\$3,995	\$4,500	\$4,000	\$4,500
Water Expense	\$5,250	\$4,707	\$6,000	\$5,250	\$6,000
Equipment Maintenance	\$4,600	\$1,213	\$3,000	\$2,000	\$3,000
Television	\$0	\$0	\$500	\$0	\$0
City Vehicle Fuel	\$250	\$277	\$500	\$500	\$500
City Vehicle Maintenance	\$250	\$8	\$250	\$250	\$250
Total	\$90,000	\$47,126	\$94,100	\$82,750	\$97,500

Grand Total	\$175,000	\$124,606	\$185,000	\$170,500	\$190,000
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Park Side Two

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$33,250	\$32,858	\$36,000	\$35,000	\$36,250
Overtime Wages	\$300	\$113	\$300	\$250	\$250
Part Time Wages	\$3,750	\$3,550	\$3,750	\$3,750	\$3,750
FICA and Medicare	\$3,000	\$2,306	\$3,000	\$3,000	\$3,250
KPERS	\$3,750	\$3,403	\$4,000	\$3,750	\$4,000
Unemployment Tax	\$250	\$15	\$250	\$250	\$250
Worker's Compensation	\$700	\$514	\$700	\$750	\$750
Medical Insurance	\$10,000	\$7,373	\$11,000	\$8,250	\$11,500
Total	\$55,000	\$50,131	\$59,000	\$55,000	\$60,000

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$23,250	\$22,556	\$25,000	\$25,000	\$25,000
Audit Services	\$0	\$0	\$2,000	\$2,000	\$2,000
Service Contracts	\$6,000	\$5,830	\$6,000	\$6,000	\$5,000
Dues and Subscriptions	\$150	\$16	\$150	\$250	\$1,000
Housing Deposit Refunds	\$600	\$1,605	\$1,750	\$1,750	\$2,000
Total	\$30,000	\$30,007	\$34,900	\$35,000	\$35,000

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$250	\$6	\$100	\$100	\$100
Telephone	\$750	\$1,171	\$1,000	\$1,750	\$1,500
Internet	\$500	\$180	\$250	\$200	\$750
Printing, Forms, and Tags	\$250	\$0	\$250	\$150	\$250
Travel	\$250	\$0	\$250	\$250	\$250
Office Supplies	\$250	\$186	\$500	\$500	\$250
Janitorial Supplies	\$250	\$123	\$250	\$200	\$250
Professional Development	\$250	\$206	\$250	\$250	\$250
Publications	\$150	\$25	\$250	\$100	\$150
IT Supplies	\$250	\$0	\$250	\$250	\$250
Building Maintenance	\$26,250	\$10,684	\$26,000	\$24,000	\$32,500
Electric Expense	\$22,500	\$20,865	\$20,000	\$22,250	\$25,000
Gas Expense	\$6,000	\$5,483	\$9,500	\$6,000	\$7,000
Sanitation Expense	\$1,000	\$955	\$1,500	\$1,000	\$1,250
Wastewater Expense	\$5,000	\$4,446	\$5,000	\$5,000	\$5,000
Water Expense	\$6,000	\$4,953	\$6,500	\$6,000	\$6,500
Equipment Maintenance	\$4,600	\$1,178	\$3,000	\$3,000	\$3,000
Television	\$0	\$0	\$500	\$0	\$0
City Vehicle Fuel	\$250	\$277	\$500	\$500	\$500
City Vehicle Maintenance	\$250	\$0	\$250	\$250	\$250
Total	\$75,000	\$50,738	\$76,100	\$71,750	\$85,000

Grand Total	\$160,000	\$130,877	\$170,000	\$161,750	\$180,000
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Park Plaza North

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$33,250	\$32,858	\$36,000	\$35,000	\$36,250
Overtime Wages	\$300	\$113	\$300	\$250	\$250
Part Time Wages	\$3,750	\$3,550	\$3,750	\$3,750	\$3,750
FICA and Medicare	\$3,000	\$2,306	\$3,000	\$3,000	\$3,250
KPERS	\$3,750	\$3,403	\$4,000	\$3,750	\$4,000
Unemployment Tax	\$250	\$15	\$250	\$250	\$250
Worker's Compensation	\$700	\$514	\$700	\$750	\$750
Medical Insurance	\$10,000	\$7,373	\$11,000	\$8,250	\$11,500
Total	\$55,000	\$50,132	\$59,000	\$55,000	\$60,000
Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$23,500	\$25,458	\$27,500	\$27,500	\$27,500
Audit Services	\$0	\$0	\$2,000	\$2,000	\$2,000
Service Contracts	\$1,000	\$9,558	\$3,750	\$3,500	\$3,500
Dues and Subscriptions	\$150	\$16	\$150	\$250	\$250
Housing Deposit Refunds	\$1,850	\$2,256	\$1,500	\$3,825	\$2,250
Total	\$26,500	\$37,288	\$34,900	\$37,075	\$35,500
Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$250	\$6	\$175	\$100	\$100
Telephone	\$750	\$1,171	\$1,000	\$1,750	\$1,500
Internet	\$500	\$180	\$250	\$200	\$250
Printing, Forms, and Tags	\$250	\$0	\$250	\$150	\$250
Travel	\$250	\$0	\$250	\$250	\$250
Office Supplies	\$250	\$266	\$500	\$500	\$250
Janitorial Supplies	\$250	\$188	\$250	\$200	\$250
Professional Development	\$250	\$186	\$250	\$250	\$250
Publications	\$150	\$25	\$250	\$100	\$150
IT Supplies	\$250	\$0	\$250	\$250	\$250
Building Maintenance	\$18,000	\$20,404	\$17,500	\$17,500	\$20,000
Electric Expense	\$34,000	\$30,984	\$35,000	\$32,500	\$35,000
Gas Expense	\$8,000	\$3,887	\$7,000	\$4,500	\$6,250
Sanitation Expense	\$2,000	\$1,302	\$1,500	\$1,000	\$1,500
Wastewater Expense	\$7,000	\$6,880	\$7,000	\$7,000	\$7,000
Water Expense	\$8,750	\$6,476	\$8,000	\$8,000	\$8,500
Equipment Maintenance	\$4,600	\$2,403	\$3,000	\$2,000	\$3,000
Television	\$5,000	\$3,856	\$8,750	\$9,500	\$9,500
City Vehicle Fuel	\$250	\$277	\$500	\$500	\$500
City Vehicle Maintenance	\$250	\$8	\$250	\$250	\$250
Total	\$91,000	\$78,500	\$91,925	\$86,500	\$95,000
Housing Bond - Principal	\$70,000	\$70,000	\$75,000	\$75,000	\$75,000
Housing Bond - Interest	\$51,513	\$51,513	\$48,013	\$48,013	\$44,263
Management Fee to Parkside #1	\$7,500	\$0	\$0	\$0	\$0
Management Fee to Parkside #2	\$7,500	\$0	\$0	\$0	\$0
Total	\$136,513	\$121,513	\$123,013	\$123,013	\$119,263
Miscellaneous	\$987	\$0	\$162	\$162	\$237
Grand Total	\$310,000	\$287,432	\$309,000	\$301,750	\$310,000

Electric Production

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$205,000	\$207,809	\$130,000	\$170,000	\$140,000
Overtime Wages	\$4,000	\$4,340	\$3,750	\$4,000	\$5,000
FICA	\$15,750	\$13,921	\$10,250	\$13,500	\$11,250
KPERS	\$19,250	\$20,407	\$13,250	\$17,250	\$14,000
Unemployment Tax	\$250	\$109	\$250	\$500	\$500
Worker's Compensation	\$2,750	\$1,500	\$3,000	\$2,250	\$2,500
Medical Insurance	\$28,000	\$33,545	\$34,500	\$32,500	\$35,000
Totals	\$275,000	\$281,630	\$195,000	\$240,000	\$208,250

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$20,000	\$52,055	\$55,000	\$80,000	\$85,000
Service Contracts	\$15,000	\$821	\$10,000	\$1,250	\$1,500
Dues and Subscriptions	\$7,500	\$2,679	\$7,500	\$2,750	\$5,000
Sales and Use Taxes	\$1,500	\$892	\$2,500	\$1,000	\$1,000
Wholesale Power Purchases	\$1,700,000	\$1,616,022	\$1,760,000	\$1,750,000	\$1,800,000
Totals	\$1,744,000	\$1,672,470	\$1,835,000	\$1,835,000	\$1,892,500

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Telephone	\$6,250	\$7,363	\$7,500	\$7,500	\$7,500
Internet	\$1,250	\$427	\$750	\$500	\$750
Printing, Forms, and Tags	\$250	\$45	\$250	\$250	\$250
Travel	\$500	\$564	\$1,000	\$750	\$1,000
Office Supplies	\$250	\$736	\$750	\$250	\$750
Janitorial Supplies	\$500	\$738	\$750	\$750	\$750
Professional Development	\$1,000	\$380	\$1,000	\$1,250	\$1,250
IT Supplies	\$1,000	\$120	\$1,000	\$750	\$1,000
Building Maintenance	\$7,500	\$830	\$5,000	\$6,500	\$5,000
Electric Expense	\$40,000	\$40,572	\$55,000	\$50,000	\$52,500
Gas Expense	\$750	\$427	\$750	\$2,000	\$2,250
Sanitation Expense	\$250	\$615	\$750	\$750	\$500
Wastewater Expense	\$250	\$235	\$250	\$250	\$250
Water Expense	\$250	\$784	\$250	\$250	\$250
Tool Purchases	\$1,000	\$430	\$1,000	\$1,000	\$1,000
Power Plant Oil and Diesel Fuel	\$15,000	\$94	\$21,500	\$15,000	\$16,000
Equipment Maintenance	\$17,500	\$6,735	\$20,000	\$5,000	\$12,500
Uniforms and PPE	\$500	\$44	\$500	\$500	\$500
Chemicals and Paint	\$5,000	\$588	\$2,500	\$2,000	\$2,000
Vehicle Fuel	\$1,000	\$1,503	\$1,250	\$1,250	\$1,250
Vehicle Maintenance	\$1,000	\$526	\$1,000	\$1,500	\$1,000
Totals	\$101,000	\$63,756	\$122,750	\$98,000	\$108,250

Grand Total	\$2,120,000	\$2,017,856	\$2,152,750	\$2,173,000	\$2,209,000
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Electric Distribution

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$206,500	\$205,827	\$215,000	\$195,000	\$210,000
Overtime Wages	\$20,000	\$17,587	\$16,500	\$20,000	\$20,000
FICA	\$16,000	\$16,290	\$17,750	\$16,500	\$17,750
KPERS	\$19,500	\$20,998	\$22,750	\$20,750	\$22,250
Unemployment Tax	\$250	\$118	\$250	\$500	\$750
Worker's Compensation	\$2,750	\$1,669	\$3,000	\$2,000	\$2,250
Medical Insurance	\$20,000	\$21,041	\$26,250	\$27,500	\$30,000
Totals	\$285,000	\$283,530	\$301,500	\$282,250	\$303,000

Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$20,000	\$4,446	\$7,500	\$10,500	\$11,000
Contracts	\$10,000	\$2,187	\$5,000	\$2,400	3000
Dues and Subscriptions	\$7,500	\$1,486	\$2,500	\$2,000	\$2,500
Sales and Use Taxes	\$3,000	\$7,770	\$17,500	\$10,000	\$15,000
One Call Expenses	\$500	\$107	\$250	\$100	\$200
Rental of Property	\$0	\$1,523	\$750	\$0	\$800
Totals	\$41,000	\$17,519	\$33,500	\$25,000	\$32,500

Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Telephone	\$2,500	\$267	\$500	\$750	\$750
Internet	\$750	\$252	\$250	\$500	\$500
Printing, Forms, and Tags	\$250	\$15	\$250	\$750	\$750
Travel	\$750	\$889	\$750	\$750	\$1,000
Office Supplies	\$250	\$331	\$500	\$1,000	\$1,000
Janitorial Supplies	\$250	\$242	\$250	\$250	\$250
Professional Development	\$1,500	\$4,400	\$5,000	\$5,000	\$5,000
Legal Documentation	\$0	\$0	\$0	\$500	\$500
IT Supplies	\$750	\$107	\$500	\$500	\$1,000
Building Maintenance	\$2,500	\$96	\$2,500	\$2,500	\$2,500
Tool Purchases	\$5,000	\$3,986	\$5,000	\$6,000	\$5,000
Equipment Maintenance	\$11,000	\$3,794	\$10,000	\$7,500	\$7,500
Uniforms and PPE	\$4,000	\$4,265	\$4,500	\$4,500	\$5,000
Chemicals and Paint	\$2,000	\$673	\$1,000	\$2,000	\$2,500
Rock, Sand, and Concrete	\$0	\$0	\$0	\$500	\$500
Vehicle Fleet Expenses	\$500	\$59	\$500	\$250	\$250
Electric Meters	\$15,000	\$2,346	\$7,500	\$5,000	\$7,500
Electric Poles	\$12,500	\$13,038	\$12,500	\$10,000	\$12,500
Electric Wire	\$3,000	\$368	\$5,000	\$6,000	\$6,000
Transformers	\$30,000	\$19,720	\$25,000	\$22,500	\$22,500
Distribution System Parts	\$5,500	\$11,454	\$12,500	\$12,500	\$12,500
Street Light Fixtures	\$25,000	\$16,660	\$15,000	\$15,000	\$15,000
Community Christmas Lighting	\$1,000	\$942	\$1,000	\$1,000	\$2,000
Vehicle Fuel	\$5,000	\$6,396	\$7,500	\$7,500	\$7,500
Vehicle Maintenance	\$7,500	\$5,193	\$10,000	\$15,000	\$15,000
Totals	\$136,500	\$95,495	\$127,500	\$127,750	\$134,500

Grand Total	\$462,500	\$396,545	\$462,500	\$435,000	\$470,000
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Electric Transfers					
Line Item	2018		2019		2020
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$50,000	\$50,000	\$209,750	\$209,750	\$175,000
Equipment Reserve Fund	\$20,000	\$240,000	\$30,000	\$30,000	\$90,000
General Fund	\$480,000	\$440,000	\$420,000	\$420,000	\$690,000
Debt Service Fund	\$35,000	\$35,000	\$31,000	\$31,000	\$31,000
Economic Development Fund	\$20,000	\$20,000	\$34,000	\$34,000	\$35,000

Electric Totals					
Personnel Expenses	\$560,000	\$565,160	\$496,500	\$522,250	\$511,250
Contractual Expenses	\$1,785,000	\$1,689,989	\$1,868,500	\$1,860,000	\$1,925,000
Commodity Expenses	\$250,000	\$159,251	\$250,250	\$225,750	\$242,750
Capital Improvement Fund	\$50,000	\$50,000	\$209,750	\$209,750	\$175,000
Equipment Reserve Fund	\$20,000	\$240,000	\$30,000	\$30,000	\$90,000
General Fund	\$480,000	\$440,000	\$420,000	\$420,000	\$690,000
Debt Service Fund	\$35,000	\$35,000	\$31,000	\$31,000	\$31,000
Economic Development Fund	\$20,000	\$20,000	\$34,000	\$34,000	\$35,000
Total Expenses	\$3,200,000	\$3,199,400	\$3,340,000	\$3,332,750	\$3,700,000

Gas

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$117,500	\$85,220	\$90,000	\$95,000	\$114,500
Overtime Wages	\$7,500	\$4,654	\$5,000	\$4,750	\$5,000
FICA and Medicare	\$9,750	\$6,364	\$7,500	\$7,750	\$9,250
KPERS	\$11,750	\$7,578	\$9,500	\$10,000	\$11,500
Unemployment Tax	\$250	\$231	\$250	\$250	\$500
Worker's Compensation	\$2,250	\$1,847	\$2,000	\$1,250	\$1,500
Medical Insurance	\$22,000	\$9,289	\$23,250	\$18,500	\$22,500
Totals	\$171,000	\$115,182	\$137,500	\$137,500	\$164,750
Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$4,000	\$1,879	\$4,250	\$4,250	\$4,500
Contracts	\$7,500	\$2,610	\$2,500	\$2,000	\$2,000
Dues and Subscriptions	\$1,000	\$2,619	\$2,500	\$2,750	\$3,000
Sales and Use Taxes	\$1,500	\$2,068	\$9,500	\$2,900	\$3,000
One Call Expenses	\$500	\$100	\$250	\$100	\$200
Wholesale Gas Purchases	\$800,000	\$573,925	\$800,000	\$800,000	\$850,000
Rental of Property	\$0	\$1,523	\$750	\$0	\$800
Totals	\$814,500	\$584,724	\$819,750	\$812,000	\$863,500
Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Telephone	\$1,000	\$272	\$500	\$500	\$750
Internet	\$500	\$281	\$500	\$250	\$500
Printing, Forms, and Tags	\$250	\$198	\$250	\$750	\$750
Travel	\$750	\$106	\$1,000	\$750	\$1,000
Office Supplies	\$750	\$605	\$500	\$750	\$750
Janitorial Supplies	\$500	\$220	\$250	\$250	\$250
Professional Development	\$1,000	\$0	\$1,000	\$1,000	\$1,000
IT Supplies	\$1,000	\$234	\$1,250	\$1,000	\$1,000
Building Maintenance	\$2,500	\$1,756	\$2,500	\$2,500	\$2,500
Electric Expense	\$2,000	\$1,301	\$1,750	\$1,500	\$1,750
Gas Expense	\$750	\$474	\$750	\$500	\$500
Sanitation Expense	\$250	\$60	\$250	\$250	\$250
Wastewater Expense	\$250	\$62	\$250	\$250	\$250
Water Expense	\$250	\$64	\$250	\$250	\$250
Tool Purchases	\$2,000	\$2,253	\$3,000	\$3,000	\$3,000
Equipment Maintenance	\$5,000	\$1,736	\$5,000	\$2,250	\$2,500
Uniforms and PPE	\$1,000	\$524	\$1,500	\$750	\$750
Chemicals and Paint	\$1,500	\$1,182	\$1,500	\$1,000	\$1,000
Rock, Sand, and Concrete	\$0	\$363	\$500	\$500	\$750
Grass Seed and Mulch	\$0	\$210	\$250	\$250	\$250
Vehicle Fleet Expenses	\$250	\$0	\$250	\$250	\$250
Gas Meters	\$10,000	\$8,139	\$10,000	\$8,250	\$9,000
Gas Line	\$10,000	\$530	\$10,000	\$6,000	\$7,000
Gas Fittings and Valves	\$2,500	\$9,883	\$10,000	\$10,000	\$10,000
Gas Regulators	\$2,500	\$575	\$3,250	\$1,000	\$1,250
Vehicle Fuel	\$3,000	\$3,398	\$4,000	\$3,000	\$3,500
Vehicle Maintenance	\$2,500	\$1,164	\$2,500	\$3,500	\$3,500
Totals	\$52,000	\$35,589	\$62,750	\$50,250	\$54,250
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$7,500	\$7,500	\$7,500	\$7,500	\$10,000
Equipment Reserve Fund	\$5,000	\$22,500	\$22,500	\$22,500	\$17,500
General Fund	\$0	\$0	\$60,000	\$60,000	\$180,000
Public Safety Fund	\$200,000	\$200,000	\$300,000	\$300,000	\$270,000
Totals	\$212,500	\$230,000	\$390,000	\$390,000	\$477,500
Grand Total	\$1,250,000	\$965,495	\$1,410,000	\$1,389,750	\$1,560,000

Sanitation

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$160,250	\$134,296	\$150,000	\$130,000	\$150,000
Overtime Wages	\$2,000	\$45	\$1,500	\$500	\$1,000
FICA and Medicare	\$12,500	\$9,656	\$11,750	\$10,000	\$11,750
KPERS	\$15,250	\$12,353	\$15,000	\$13,000	\$14,750
Unemployment Tax	\$250	\$65	\$250	\$500	\$500
Worker's Compensation	\$6,500	\$4,627	\$8,500	\$7,250	\$7,750
Medical Insurance	\$12,500	\$13,017	\$20,500	\$20,000	\$22,500
Totals	\$209,250	\$174,059	\$207,500	\$181,250	\$208,250
Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$4,500	\$3,545	\$4,500	\$5,000	\$5,250
Contracts	\$250	\$655	\$750	\$700	\$700
Dues and Subscriptions	\$250	\$213	\$0	\$250	\$250
Landfill Charges	\$80,000	\$84,492	\$80,000	\$85,000	\$85,000
Rental of Property	\$0	\$1,523	\$750	\$0	\$800
Totals	\$85,000	\$90,428	\$86,000	\$90,950	\$92,000
Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Telephone	\$750	\$252	\$500	\$250	\$250
Internet	\$500	\$193	\$250	\$250	\$250
Printing, Forms, Tags	\$0	\$0	\$0	\$250	\$250
Travel	\$250	\$0	\$250	\$250	\$250
Office Supplies	\$750	\$54	\$250	\$250	\$250
Janitorial Supplies	\$500	\$26	\$250	\$250	\$250
Professional Development	\$250	\$0	\$250	\$250	\$250
IT Supplies	\$500	\$155	\$500	\$250	\$250
Building Maintenance	\$2,500	\$86	\$1,500	\$1,500	\$1,500
Electric Expense	\$2,000	\$1,614	\$2,000	\$2,000	\$2,250
Gas Expense	\$750	\$631	\$750	\$1,500	\$1,750
Sanitation Expense	\$250	\$72	\$250	\$250	\$150
Wastewater Expense	\$250	\$75	\$250	\$250	\$150
Water Expense	\$250	\$80	\$250	\$250	\$200
Tool Purchases	\$2,000	\$175	\$1,000	\$750	\$750
Equipment Maintenance	\$2,000	\$1,476	\$2,500	\$1,300	\$2,000
Uniforms and PPE	\$1,000	\$205	\$1,000	\$750	\$750
Chemicals and Paint	\$750	\$112	\$250	\$250	\$250
Vehicle Fleet Expenses	\$500	\$0	\$500	\$500	\$500
Trash Bins	\$5,000	\$2,700	\$5,000	\$5,000	\$5,000
Vehicle Fuel	\$12,500	\$12,791	\$14,000	\$15,000	\$15,000
Vehicle Maintenance	\$20,000	\$15,972	\$20,000	\$19,000	\$25,000
Totals	\$53,250	\$36,670	\$51,500	\$50,300	\$57,250
Lease Purchases	Budgeted	Actual	Budgeted	Projected	Budgeted
Trash Truck Loan Payment	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvements Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Equipment Reserve Fund	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
Grand Total	\$380,000	\$333,657	\$377,500	\$355,000	\$390,000

Wastewater

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$97,750	\$108,055	\$125,000	\$125,000	\$133,750
Overtime Wages	\$10,000	\$9,274	\$7,500	\$10,000	\$10,000
FICA and Medicare	\$8,250	\$8,155	\$10,500	\$10,500	\$11,000
KPERS	\$10,250	\$10,930	\$13,500	\$13,500	\$14,000
Unemployment Tax	\$250	\$53	\$500	\$500	\$500
Worker's Compensation	\$2,250	\$1,528	\$2,500	\$2,000	\$2,250
Medical Insurance	\$21,750	\$16,513	\$25,500	\$22,500	\$25,000
Totals	\$150,500	\$154,509	\$185,000	\$184,000	\$196,500
Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$4,500	\$2,305	\$5,000	\$5,250	\$5,500
Service Contracts	\$10,000	\$6,400	\$8,500	\$5,900	\$6,500
Dues and Subscriptions	\$250	\$253	\$250	\$1,750	\$1,800
One Call Expenses	\$500	\$100	\$250	\$100	\$200
Engineering Fees	\$2,500	\$3,023	\$2,500	\$10,000	\$7,500
Sludge Disposal	\$7,000	\$7,812	\$8,500	\$8,500	\$9,000
Totals	\$24,750	\$19,894	\$25,000	\$31,500	\$30,500
Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Telephone	\$2,000	\$1,990	\$2,000	\$2,000	\$2,000
Internet	\$1,000	\$954	\$750	\$1,750	\$1,750
Printing, Forms, and Tags	\$250	\$17	\$250	\$750	\$500
Travel	\$250	\$309	\$500	\$500	\$500
Office Supplies	\$1,000	\$110	\$500	\$500	\$500
Janitorial Supplies	\$500	\$224	\$500	\$250	\$250
Professional Development	\$500	\$641	\$750	\$750	\$750
IT Supplies	\$500	\$0	\$500	\$250	\$500
Building Maintenance	\$2,500	\$807	\$2,000	\$1,500	\$2,500
Electric Expense	\$65,000	\$48,661	\$65,000	\$65,000	\$66,500
Gas Expense	\$1,000	\$1,133	\$1,500	\$3,000	\$3,500
Sanitation Expense	\$250	\$240	\$250	\$250	\$250
Wastewater Expense	\$250	\$200	\$250	\$250	\$250
Water Expense	\$9,000	\$8,120	\$9,250	\$15,000	\$16,250
Tool Purchases	\$1,500	\$687	\$1,000	\$1,000	\$1,000
Equipment Maintenance	\$32,500	\$28,290	\$31,000	\$32,000	\$35,000
Uniforms and PPE	\$500	\$162	\$500	\$250	\$250
Chemicals and Paint	\$7,000	\$4,533	\$10,000	\$12,500	\$12,500
Vehicle Fleet Expenses	\$250	\$0	\$250	\$250	\$250
Wastewater Line	\$75,000	\$31,284	\$300,000	\$150,000	\$30,000
Wastewater Fittings	\$5,000	\$262	\$1,000	\$1,000	\$1,000
Vehicle Fuel	\$1,500	\$2,281	\$2,000	\$2,500	\$2,500
Vehicle Maintenance	\$5,000	\$520	\$5,000	\$3,000	\$3,000
Totals	\$212,250	\$131,426	\$434,750	\$294,250	\$181,500
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvements Fund	\$17,500	\$17,500	\$17,500	\$17,500	\$50,000
Equipment Reserve Fund	\$5,000	\$47,500	\$5,000	\$5,000	\$20,000
Debt Service Fund	\$240,000	\$240,000	\$227,750	\$227,750	\$221,500
Totals	\$262,500	\$305,000	\$250,250	\$250,250	\$291,500
Grand Totals	\$650,000	\$610,829	\$895,000	\$760,000	\$700,000

Water

Line Item	2018		2019		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Wages	\$116,500	\$152,418	\$242,500	\$212,500	\$215,500
Overtime Wages	\$10,000	\$5,659	\$5,000	\$5,000	\$5,000
FICA	\$9,750	\$10,839	\$19,000	\$16,750	\$17,000
KPERS	\$12,000	\$15,275	\$24,500	\$21,500	\$21,250
Unemployment Tax	\$250	\$82	\$250	\$750	\$750
Worker's Compensation	\$2,250	\$998	\$2,000	\$3,250	\$3,500
Medical Insurance	\$22,000	\$30,768	\$46,750	\$30,000	\$34,500
Totals	\$172,750	\$216,040	\$340,000	\$289,750	\$297,500
Contractual Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$15,000	\$32,025	\$11,000	\$11,850	\$12,500
Service Contracts	\$10,000	\$3,181	\$5,500	\$7,000	\$7,500
Dues and Subscriptions	\$750	\$3,084	\$2,000	\$3,000	\$3,000
Sales and Use Taxes	\$0	\$875	\$0	\$1,000	\$1,000
One Call Expenses	\$500	\$100	\$250	\$150	\$200
Water Quality Testing	\$5,000	\$10,302	\$5,500	\$15,000	\$15,000
Engineering Fees	\$770,000	\$72,136	\$750,000	\$750,000	\$575,000
Rental of Property	\$0	\$1,523	\$750	\$0	\$800
Totals	\$801,250	\$123,225	\$775,000	\$788,000	\$615,000
Commodity Expenses	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$0	\$0	\$0	\$4,000	\$2,250
Telephone	\$1,250	\$1,048	\$1,250	\$1,000	\$1,250
Internet	\$750	\$851	\$750	\$750	\$1,000
Printing, Forms, and Tags	\$250	\$740	\$250	\$1,000	\$1,000
Travel	\$750	\$482	\$750	\$1,000	\$1,000
Office Supplies	\$750	\$1,110	\$750	\$750	\$750
Janitorial Supplies	\$500	\$179	\$500	\$250	\$250
Professional Development	\$1,500	\$1,128	\$2,000	\$1,250	\$2,000
IT Supplies	\$1,000	\$258	\$1,000	\$1,000	\$1,000
Building Maintenance	\$15,000	\$880	\$10,000	\$5,000	\$10,000
Electric Expense	\$75,000	\$72,408	\$75,000	\$85,000	\$90,000
Gas Expense	\$750	\$546	\$750	\$750	\$750
Sanitation Expense	\$250	\$366	\$250	\$250	\$250
Wastewater Expense	\$250	\$192	\$250	\$250	\$250
Water Expense	\$250	\$5,897	\$250	\$4,500	\$5,000
Tool Purchases	\$2,500	\$633	\$2,000	\$5,000	\$5,000
Equipment Maintenance	\$20,000	\$5,716	\$15,000	\$7,500	\$15,000
Uniforms and PPE	\$1,500	\$118	\$2,000	\$1,000	\$1,500
Chemicals and Paint	\$100,000	\$110,678	\$100,000	\$120,000	\$125,000
Rock and Sand	\$0	\$141	\$1,000	\$2,000	\$2,000
Vehicle Fleet Expenses	\$250	\$70	\$250	\$250	\$250
Water Meters and Pits	\$15,000	\$8,377	\$15,000	\$10,000	\$15,000
Fire Hydrants	\$7,500	\$0	\$4,500	\$2,500	\$4,500
Water Line	\$20,000	\$12,076	\$20,000	\$12,500	\$17,500
Water Fittings and Valves	\$7,500	\$10,757	\$7,500	\$10,000	\$10,000
Vehicle Fuel	\$3,000	\$3,588	\$5,000	\$4,000	\$4,500
Vehicle Maintenance	\$3,000	\$1,610	\$4,000	\$3,000	\$3,000
Totals	\$278,500	\$239,849	\$270,000	\$284,500	\$320,000
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$30,000	\$30,000	\$30,000	\$30,000	\$50,000
Equipment Reserve Fund	\$5,000	\$22,500	\$12,500	\$12,500	\$12,500
Debt Service Fund	\$127,500	\$127,500	\$127,500	\$127,500	\$125,000
Public Safety Fund	\$300,000	\$300,000	\$300,000	\$300,000	\$330,000
Totals	\$462,500	\$480,000	\$470,000	\$470,000	\$517,500
Grand Total	\$1,715,000	\$1,059,114	\$1,855,000	\$1,832,250	\$1,750,000