

2021 ANNUAL BUDGET DOCUMENT



PREPARED BY

CHRISTOPHER T. WEINER
CITY MANAGER

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READER'S GUIDE

The 2021 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 3,262 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 2019 estimates from the State of Kansas, Garnett has a population of 3,262. Of that population approximately 52% are female and 48% are male. The racial makeup of the population is approximately 95% Caucasian, 2% Native American, 2% Hispanic, and 1% African American.

Garnett has approximately 1,470 households, of which 26% have children under the age of 18, 46% are married couples living together, and 6% are a single parent household. The average household size is 2.1 and the median age of the population is 43.8 years old. Approximately 8% of the population lacks health insurance.



The median income for a household in the city is \$37,395, yet Garnett exhibits significant issues regarding employment. Prior to the recent pandemic outbreak of COVID-19 this year, of the total population age 16 and over, only 2% were unemployed, however a staggering 40.9% are classified as not in the labor force. Of those that are employed 86% are private wage or salaried workers, 11% are governmental workers, and 3% are self-employed workers.

Of Garnett's 1,470 households, 70% are owner-occupied, reflecting that most residents have the ability to own a home. The median value of all owner-occupied homes is \$80,400, while less than seven percent (7%) of all homes in the community are less than twenty (20) years old. The median cost of a rental home in the community is \$695 per month.

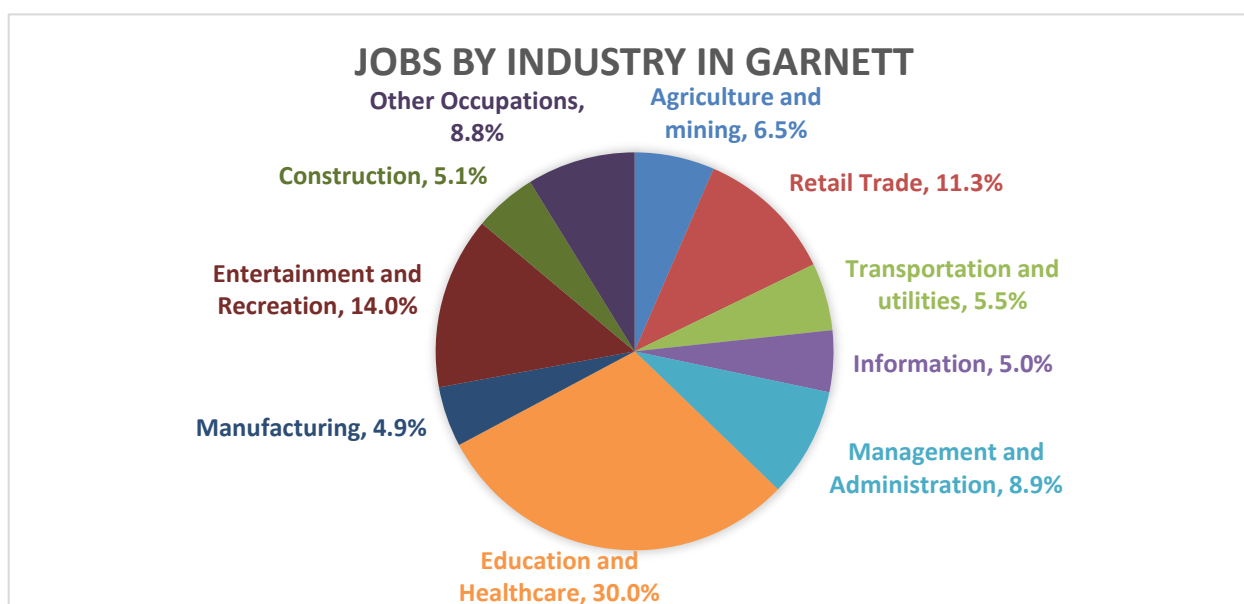
Employment by Occupation

Local Economy

Garnett has a city limit population of 3,262, 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.



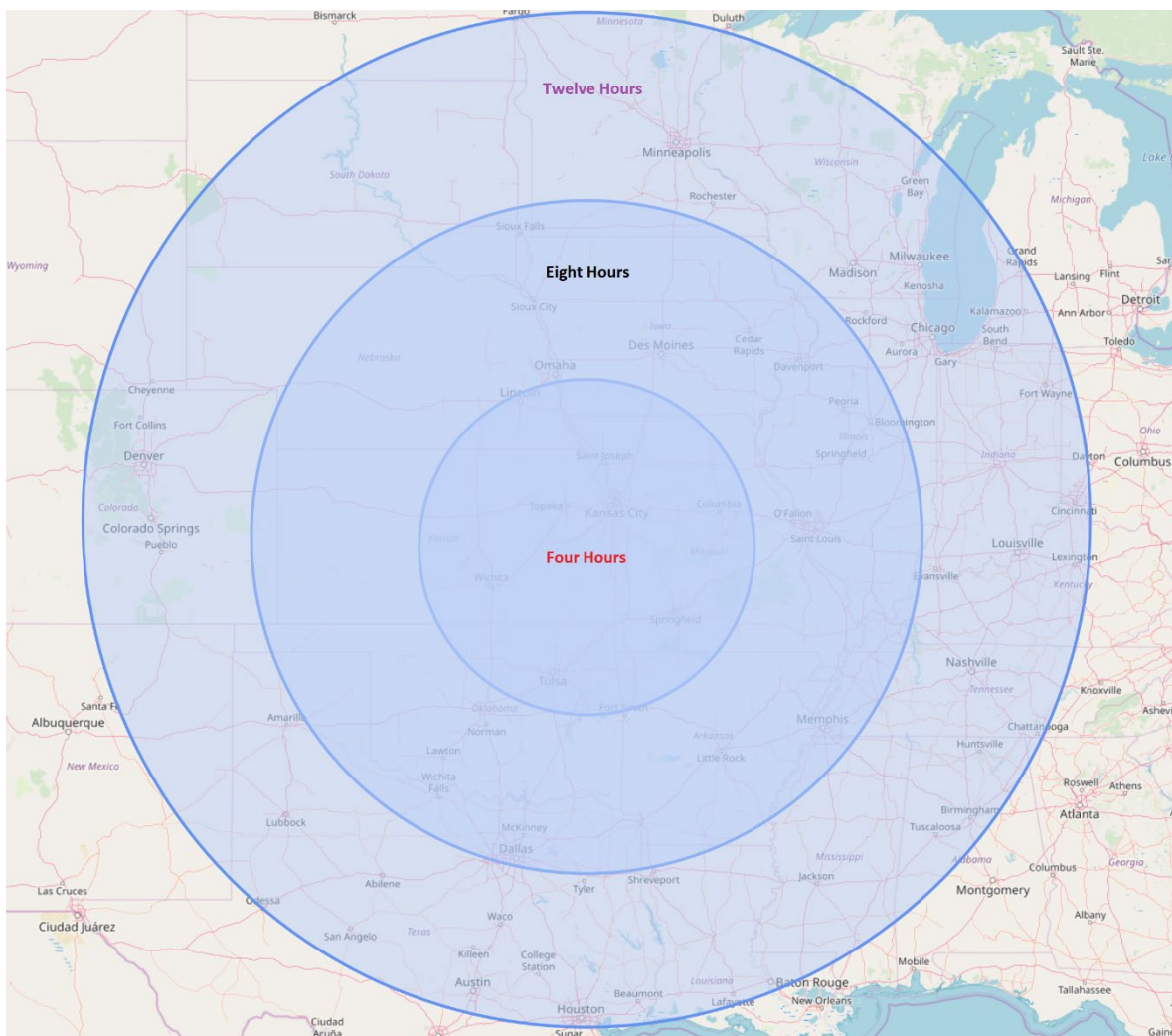
Like many rural communities, the success of Garnett's economy fluctuates with the national economy and the decisions of local shoppers. Garnett's close proximity to the Kansas City Metro area and other cities much larger in population and retail base, leads to tremendous leakage of local retail dollars annually. Approximately \$0.36 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

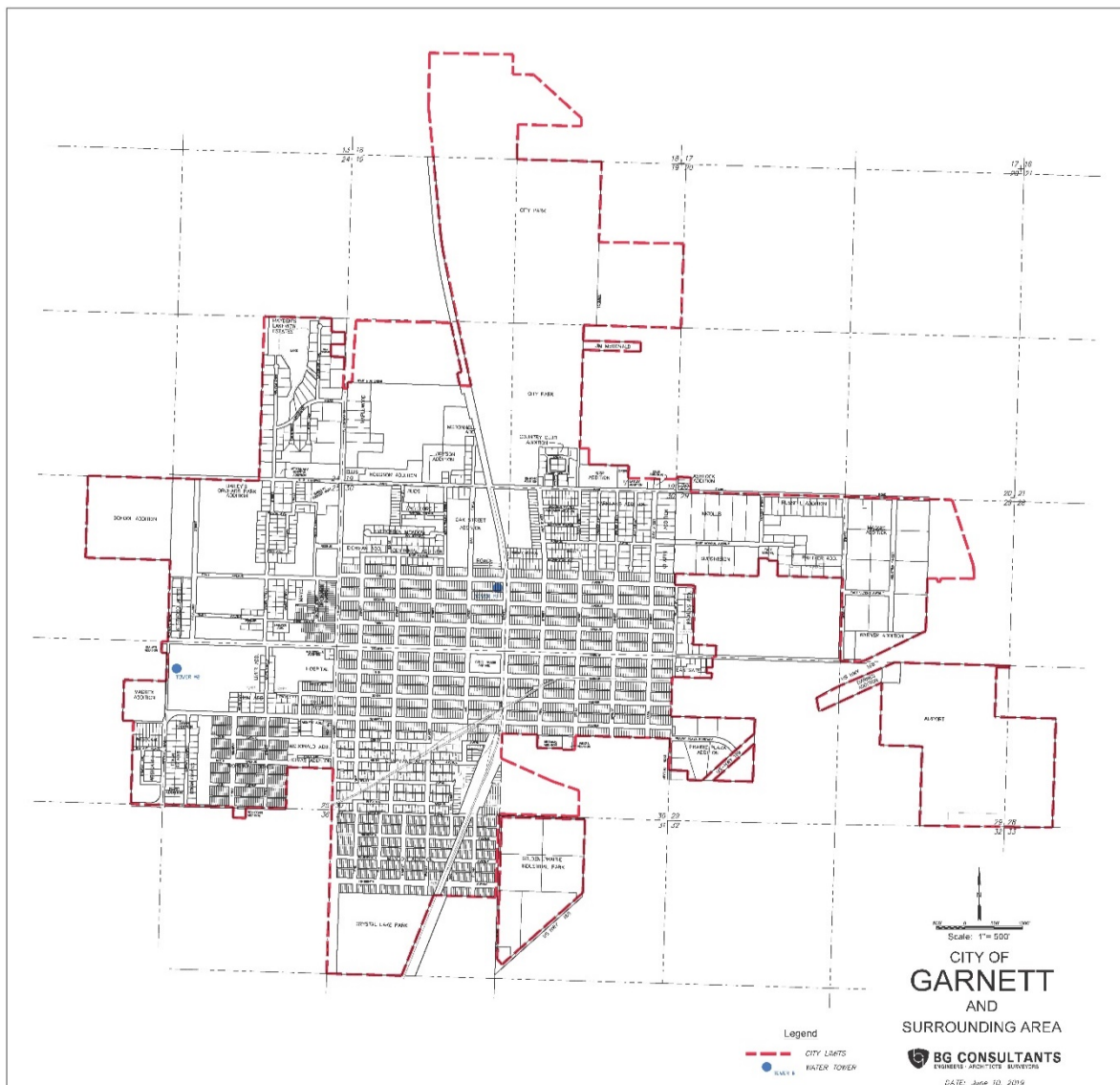
Recreation Center
101 North Lake Road
Garnett, Kansas 66032
(785) 448-3023

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

Brigitte Brecheisen-Huss..... Mayor

Jody Cole..... City Commissioner

Greg Gwin..... City Commissioner

Christopher T. Weiner..... City Manager

BUDGET OVERVIEW

Budget Importance

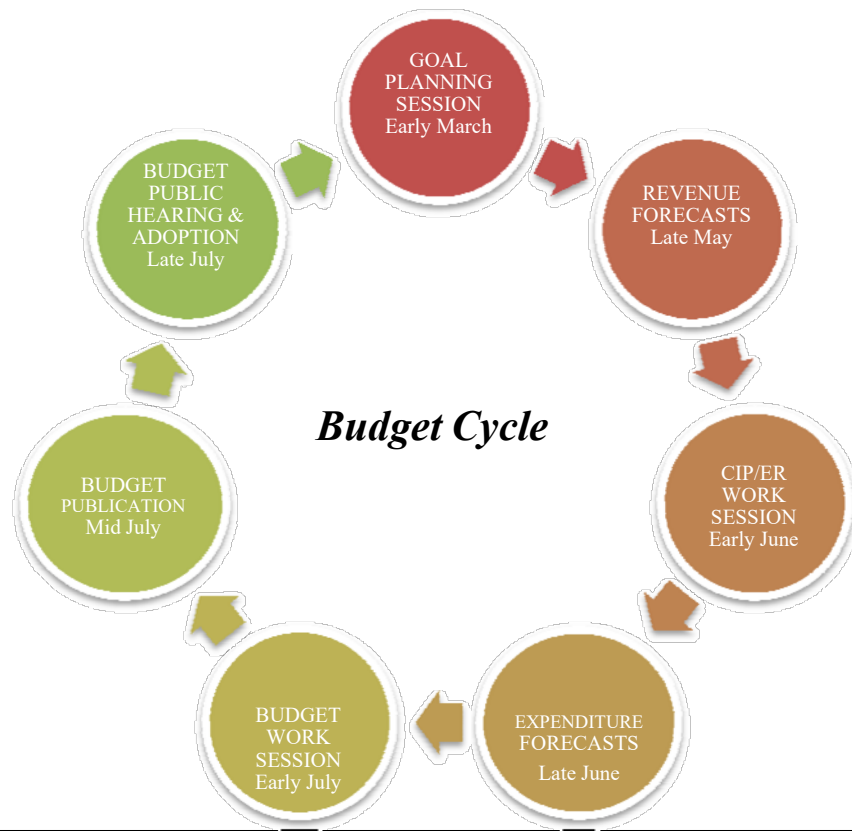
Adoption of the annual budget is the single most important process of a City's Governing Body and Management. The budget is the principal policy management tool of the Governing Body and an operations plan for management. It represents the culmination of projecting available resources for the upcoming 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 June or 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

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

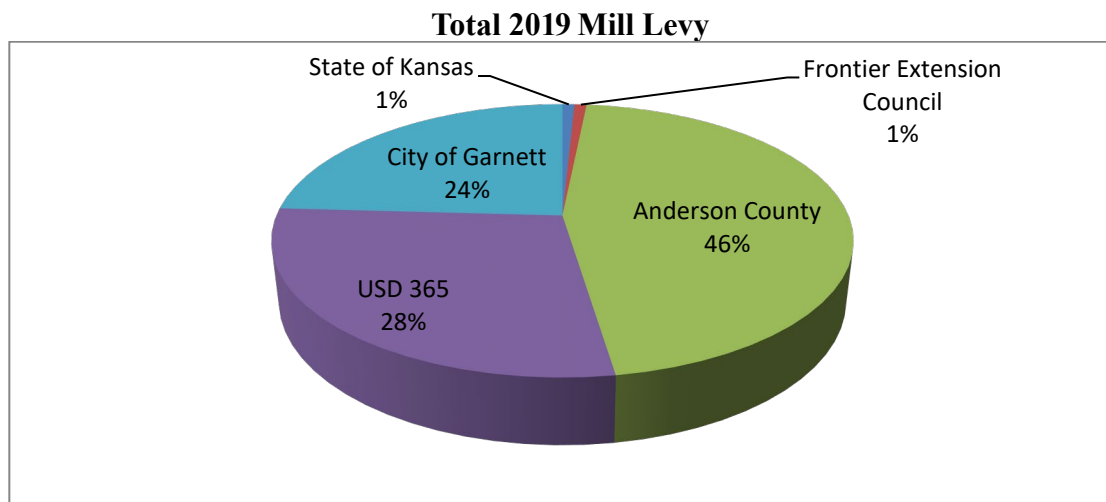
A mill levy is a tax rate, commonly referred to as property tax, millage tax, or ad valorem tax, that an owner is required to pay on the value of the property being taxed. Property tax can be defined as "generally a tax imposed by municipalities or taxing entities upon owners of property within their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

2019 Mill Levy by Taxing Unit

Unit	Mill Levy
State of Kansas	1.500
Frontier Extension Council	1.514
Anderson County	86.475
USD 365	53.277
City of Garnett*	45.384
Total	188.150



**The 2019 Mill Levy for the City of Garnett included 7.586 mills to support the Garnett Public Library.*

Value of your 2019 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	\$362.73
<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 45.384 = \362.73
Monthly Service Expense	\$30.23
<i>To determine monthly expense for city services, divide tax liability by 12 months.</i>	$\$362.73 / 12 = \30.23



The following list represents a sampling of the City's 2020 services provided for the above \$30.23 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 2021 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 2018 fiscal year. This trend resulted in a loss from 2011 to 2018 of \$1,524,494. Fortunately, a surplus of \$1,263,600 in 2018 and another surplus of \$1,381,849 in 2019 significantly replenished these reserves. However, the majority of these resources are tied up in a few, restricted purpose funds. \$507,130 is for capital improvement and equipment upgrades, \$380,000 is for a tax refund possibility due to pending litigation, \$328,780 is for the Housing Authority, \$121,005 is for transportation system improvements, while the majority of the remaining surplus is in a few utility funds which are preparing for major capital projects. While the overall mill (property tax) levy in the community has increased by approximately 9.9% since 2008, the City's mill levy has increased by 3.4% - which has accounted for 9% of the overall increase. The 2020 budget marked the fourth consecutive year the city's property tax levy was increased. Up until the current 2020 budget, the City's mill levy was still lower than it was more than eleven years ago. This year's budget saw a significant increase in the mill levy, 4.2%, in order to provide for the Police Department transitioning to a more lucrative retirement system (KP&F), in an effort to resolve issues in recruiting and retention.

During the budget preparation process, the City carefully examined how to accomplish previously established Governing Body goals. In preparing last year's budget, City staff prepared and presented five-year goals with funding priorities to guide those budget decisions. This 2021 budget builds upon these same goals including the continuance of all services provided in the prior year, improving the attractiveness of the city, and limiting property tax increases. The 2021 budget proposal allocates additional funding to pay off two long term bonds the City holds, including the bond issued to finance the improvement of the City's water towers, sewer lines, and swimming pool as well as the bond financing the improvement of City Hall, the Fire Station, and the development of the Prairie Plaza Parkway street infrastructure. Additional debt paid off early with this budget includes the existing KDHE Water Loan agreement financing water line improvements. The City has transitioned away from a full-time Fire Chief handling fire and code enforcement responsibilities, to a volunteer Fire Chief with the Police Department taking over code enforcement responsibilities. Additional resources have also been allocated in the event the Maple Street Drainage Improvement project (slated for State fiscal year 2022) begins next year. Transfers from the Electric and Gas utilities into the General and Public Safety funds have been significantly increased in order to offset the elimination of the tax levy subsidization from the Water fund. This Water fund subsidization has been proposed to be eliminated in order to free up resources to pay off the previously mentioned debt as well as to prepare for additional debt issuance for the new water treatment facility. Similar to last year's initial budget request, increased allocations in the capital improvements and equipment reserve funds have been proposed in order to prepare for anticipated future expenses. The equipment reserve plan has been modified to a shorter-term, five-year outlook, rather than the previously proposed fifteen year plan as was requested.

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 Housing Authority where due to issues with occupancy a full-time position was previously reduced to part time. As these occupancy issues have been resolved and the Authority is on sound financial footing, the request has been made to return this position to full-time. This will also assist in training for organizational stability. Over the past sixteen (16) years, the City has reduced its staffing by eight (8) 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 2021 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 fifth) compared to the rest of our peers.

On average, a community of Garnett's size maintains an assessed valuation of \$24.49 million compared to Garnett's \$23.69 million. However, the average mill levy for communities in this group is over ten (10) mills higher at 56.522 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 less than half per capita (over \$80 less per capita) than similar Kansas counterparts. As previously addressed, complicating the tax revenue issue further, the 2019 mill levy for Garnett 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 \$200,000 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 and debt service costs with a marginal proposed 0.383 mill increase for fiscal year 2021.

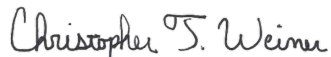
To prepare the tax levy funds for continued fiscal challenges, the City has been examining ways to grow the tax revenue base. Economic development efforts play a large role in growing the tax base through business development and retention. The City has continued economic development funding in the 2021 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 2021 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 2021. 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 2021 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:

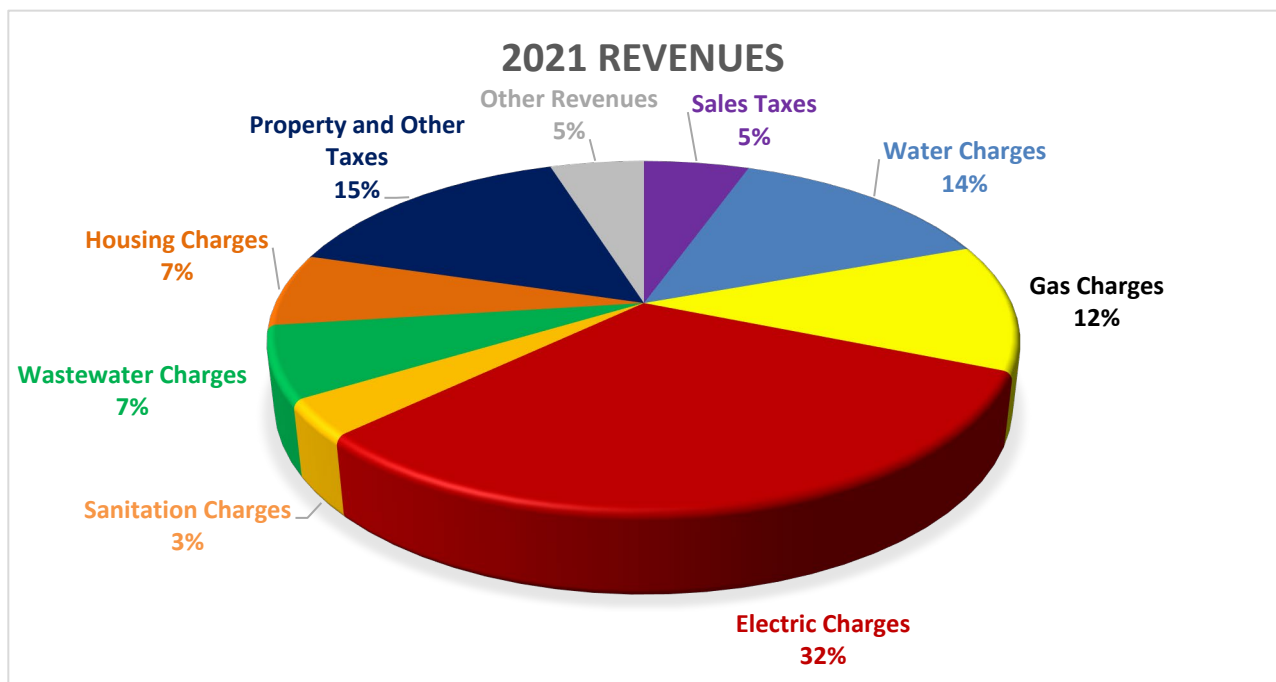
City	Population	Assessed Tangible Valuation	Total City Mill Levy	Property Taxes Generated	City Sales Tax Rate	2019 Sales Tax Collections	2019 Sales Tax Collections per Capita
Cherryvale	2,152	\$7,050,983	71.069	\$501,106	3.00%	\$516,873	\$240.18
Sterling	2,210	\$10,576,687	50.077	\$529,649	1.00%	\$219,976	\$99.54
Fredonia	2,264	\$10,709,907	60.861	\$651,816	2.50%	\$900,060	\$397.55
Herington	2,304	\$10,391,231	79.800	\$829,220	2.00%	\$514,289	\$223.22
Neodesha	2,310	\$9,094,885	77.639	\$706,118	2.00%	\$604,950	\$261.88
Eureka	2,373	\$10,570,141	69.284	\$732,342	2.00%	\$397,745	\$167.61
Phillipsburg	2,486	\$11,574,213	61.024	\$706,305	2.00%	\$834,241	\$335.58
Hoisington	2,510	\$11,139,137	62.728	\$698,736	0.75%	\$190,035	\$75.71
Burlington	2,558	\$16,918,683	40.684	\$688,320	2.00%	\$940,803	\$367.79
Sabetha	2,568	\$20,163,148	47.207	\$951,842	1.00%	\$465,242	\$181.17
Girard	2,702	\$13,267,598	61.675	\$818,279	1.00%	\$254,485	\$94.18
Norton	2,768	\$13,804,362	64.050	\$884,169	1.25%	\$548,153	\$198.03
Osage City	2,821	\$17,680,577	55.535	\$981,891	1.50%	\$487,543	\$172.83
Hillsboro	2,834	\$18,460,433	45.259	\$835,501	1.00%	\$400,129	\$141.19
Galena	2,875	\$20,170,445	69.935	\$1,410,620	1.00%	\$206,787	\$71.93
Kingman	2,906	\$17,347,780	74.142	\$1,286,199	1.00%	\$431,769	\$148.58
Columbus	3,070	\$17,840,874	60.642	\$1,081,906	1.00%	\$455,189	\$148.27
Hiawatha	3,134	\$23,321,979	53.012	\$1,236,345	1.50%	\$1,080,018	\$344.61
Holton	3,248	\$22,418,995	60.257	\$1,350,901	0.75%	\$696,765	\$214.52
Garnett	3,262	\$23,686,565	45.384	\$1,074,991	0.50%	\$263,449	\$80.76
Marysville	3,268	\$29,942,094	67.247	\$2,013,516	1.60%	\$1,367,937	\$418.59
Lindsborg	3,288	\$25,069,072	48.233	\$1,209,157	1.50%	\$447,623	\$136.14
Frontenac	3,410	\$23,101,419	49.634	\$1,146,616	1.25%	\$550,759	\$161.51
Lyons	3,511	\$14,992,549	49.393	\$740,527	1.00%	\$384,270	\$109.45
Beloit	3,726	\$27,642,934	58.867	\$1,627,257	1.00%	\$771,945	\$207.18
Hesston	3,734	\$34,678,381	36.026	\$1,249,323	0.00%	\$0	\$0.00
Larned	3,772	\$18,475,152	62.633	\$1,157,154	0.50%	\$238,963	\$63.35
Hugoton	3,794	\$20,145,675	47.766	\$962,278	1.50%	\$647,848	\$170.76
Scott City	3,803	\$27,269,119	71.374	\$1,946,306	0.50%	\$301,944	\$79.40
Baxter Springs	3,944	\$22,194,034	59.460	\$1,319,657	2.00%	\$657,125	\$166.61
Fairway	3,966	\$102,994,539	19.928	\$2,052,475	2.00%	\$779,380	\$196.52
Clay Center	3,989	\$27,739,676	65.858	\$1,826,880	2.00%	\$1,486,066	\$372.54
Osawatomie	4,266	\$23,887,825	69.259	\$1,654,447	1.25%	\$309,710	\$72.60
Goodland	4,386	\$33,187,935	50.109	\$1,663,014	0.25%	\$266,646	\$60.79
Russell	4,463	\$29,962,691	58.496	\$1,752,698	0.00%	\$0	\$0.00
Edwardsville	4,494	\$70,815,944	45.887	\$3,249,552	1.50%	\$642,539	\$142.98
Goddard	4,724	\$43,702,384	33.223	\$1,451,924	1.00%	\$926,050	\$196.03
Wamego	4,762	\$44,990,627	43.416	\$1,953,313	1.75%	\$1,090,623	\$229.03
Concordia	4,956	\$28,076,544	57.298	\$1,608,730	1.00%	\$1,099,906	\$221.93
Averages	3,323	\$24,488,647	56.522	\$1,244,643	1.29%	\$573,791	\$178.73
Median	3,262	\$20,170,445	58.867	\$1,157,154	1.25%	\$514,289	\$167.61

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	2019 Actual	2020 Estimates	2021 Budget
Sales Taxes	\$ 567,741	\$ 497,500	\$ 515,000
Water Charges	\$ 1,405,564	\$ 1,325,000	\$ 1,324,400
Gas Charges	\$ 1,289,709	\$ 1,095,112	\$ 1,115,000
Electric Charges	\$ 3,188,474	\$ 2,878,606	\$ 3,005,000
Sanitation Charges	\$ 332,427	\$ 322,500	\$ 322,000
Wastewater Charges	\$ 647,672	\$ 631,000	\$ 631,500
Housing Charges	\$ 725,498	\$ 647,963	\$ 637,000
Property and Other Taxes	\$ 1,428,502	\$ 1,393,382	\$ 1,464,907
Other Revenues	\$ 637,079	\$ 443,890	\$ 460,000
Total Revenue	\$ 10,222,666	\$ 9,228,777	\$ 9,474,807



2020 Total Revenue by Category

As shown in the above table, 2021 budgeted revenue is estimated at \$9,474,807 compared to actual collections of \$10,222,666 in 2019. 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 almost \$750,000 difference in revenue from 2019 to 2021 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. Revenues are also down due to continued economic impacts from the pandemic.

Tax Revenue Category

Taxes represent the second to largest revenue category of the 2021 budgeted revenues, accounting for approximately 20.9% (\$1,979,907). 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 45.767 mill levy on the assessed real and personal property valuation of \$24,471,477. In 2021, the proposed City property tax levy is \$1,120,000, which makes up 11.82% 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 2021 is 1.2%, which requires the amount of property taxes levied to be set 1.2% higher to ensure sufficient resources for planned expenditures. For the 2021 budget, the city estimated property tax revenue required based on the assessed valuation provided by the County. The levy consists of 17.6 mills used to support general operating activities, 2.8 mills to support the Garnett Industrial Airport, 3.6 mills to pay for debt service on long-term debt, 7.3 mills for the Garnett Public Library's expenditures, and 14.467 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 2021.

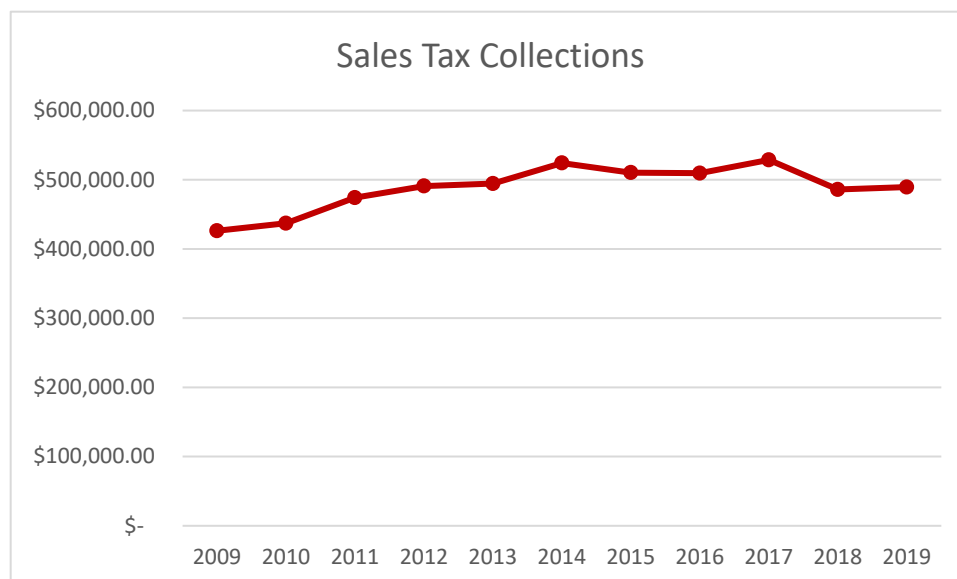
All cities in Kansas receive directly from the state treasurer certain highway aid payments distributed on a per capita basis. Cities must credit their payments to a separate fund to be used for construction, reconstruction, alteration, repair, and maintenance of streets within their community. The State of Kansas notified the City that the estimated revenue from this source for 2021 is \$73,530. All revenue collected from this source will be deposited in the Special Highway Fund.

Franchise taxes are added to franchised service providers within the city limits and these taxes are sent directly back to the City by the service provider. The "standard" or normal rate of franchise tax 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 taxes for the 2021 budget are projected to decrease as these taxes have been trending downward annually with more people transitioning away from traditional cable television and landline phone services. Representing 1.06% of the City's projected 2021 revenue, franchise taxes are projected to generate \$100,000.

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 for maintenance of city's transportation system as well as for maintaining and improving the parks, recreation, and library facilities and operations in the community. Part of these revenues are utilized to pay the debt service on the bond issued in 2008 for the construction of the Garnett Sports Complex and Library Improvements, but this bond will be paid off this year – 2020. 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 2021 budget the City has budgeted \$45,000 toward these curb and gutter projects.

For 2021, projected sales tax collections comprise 5.44% (\$515,000) of the City's annual revenue, although only about half of this is projected to come from the City's levy. The other half (\$255,000) 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 3,262 is 41.4% of Anderson County's total population (7,878); while Garnett's property taxes levied of \$1,075,000 make up 10.7% of the property taxes levied in Anderson County (\$10,040,296). Based on the average of these two percentages, the City of Garnett receives 26.0567% 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 or a quicker economic recovery following the pandemic could increase collections by the onset of 2021. 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 73.37% (\$7,034,900), of the 2021 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 (31.72%) for the City with \$3,005,000 budgeted for 2021. 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 89.1% of our electricity purchased for 2019. In 2019, the City purchased and resold 33,658,051 kilowatt hours (kWh) of electricity for an average wholesale purchase price of \$0.04514 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 and improvements 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; and economic development. Just under 26% (\$780,000) of our electric revenue is budgeted to go toward subsidizing these other community services in the proposed 2021 budget. This percentage should ideally be closer to what we charge for franchise fees, 5% – 10%. This heavy burden costs the electric utility over \$500,000 more annually than is ideal.

Natural Gas Sales

Natural gas sales account for our fourth-largest source of revenue (11.77%) for the City with \$1,115,000 budgeted for 2021. 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 year, City will 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 2019, the City purchased and resold 159,673 MMBtu (units) of natural gas for an average wholesale cost of \$3.10 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 \$1.00 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, such as our local hospital, 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 police and fire protection. Almost sixty percent (59.19%) of our natural gas revenue is budgeted to go toward subsidizing these other community services in the 2021 budget. Like all utilities, approximately 5% - 10% of collected revenue should be utilized for subsidization purposes. This transfer should ideally be approximately \$60,000 - \$100,000 rather than the \$660,000 budgeted as proposed.

Sanitation Service Charges

Sanitation Service Charges account for \$322,000, or 3.4%, of our revenue budgeted for 2021. 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 \$631,500, or 6.67%, of our revenue budgeted for 2021. This category contains the service charges, connection charges, and penalties for wastewater services. In 2018, the City's wastewater treatment facility processed and treated 266,274,000 gallons of wastewater – over two-thirds of which (67.74%) included rainwater. The facility hauled 205.92 tons of solid waste from the wastewater system, to the Anderson County Transfer Station.

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 2021 budget, \$488,000, or almost eighty percent (77.27%) of the projected wastewater revenues will go toward paying on wastewater debt service. Fortunately, this large payment pays off the majority of the City's wastewater debt – freeing up over \$200,000 for 2022's budget. 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 approximately \$1.5 million. Revenue generated by sewer collections covers the cost of staff and supply costs, infrastructure, debt service, and maintenance and improvement of the wastewater treatment facility and sanitary sewer system.

Water Sales

Water sales account for the second-largest source of revenue (13.98%) for the City with \$1,324,400 budgeted for 2021. 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 2019, the water treatment plant produced 210,012,100 gallons of potable water. All residential customers pay a base charge of \$22.50 per month while commercial customers pay \$27.50 per month and large industrial users pay \$50.00 monthly. The usage rate is \$6.90 per 1,000 gallons for residential customers, \$6.95 per 1,000 gallons for 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 2020. This structure was established in order to pay the debt service for a new water treatment facility which is will hopefully transition from design to the pre-construction phase later this year. The plant will hopefully be operational by 2023. Our current rate structure has relatively high charges compared to other area communities. The revenue generated by water sales supports staff and supply costs, infrastructure, debt service on previous water system improvements, and improvement and maintenance of the water treatment facility and distribution system. Like the electric and gas utilities, water revenues have been utilized to subsidize Garnett's other community services – although this proposed budget has removed this subsidization in favor of paying off existing water debt (with a relatively high interest rate) instead, in anticipation of the new debt service (with a moderately low interest rate) for the new water treatment facility. Just under half (48.02%) of our water revenue is budgeted to go toward debt service payments in the 2021 budget. Paying off two separate water system debts will free up over \$125,000 for 2022's budget as well as an additional \$47,781 every year thereafter for the next decade.

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, fines, investment earnings, recreational and cemetery charges, contractual services and commodity sales, and economic development programs. This category accounts for 4.85%, or (\$460,000) of the budgeted 2021 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 0.43% (\$40,500) of the 2021 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 currently issue business licenses and therefore receives minimal revenue in this category.

Fines

Municipal court fines comprise less than 1.06% (\$100,000) of the City's total 2021 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.

Contractual Services, Commodity Sales, and Economic Development Programs

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. The Director of Economic Development also conducts various programs, for a fee, throughout the year for area businesses – such as *Destination Creation*. These types of services generate a small amount of revenue for the City. This revenue accounts for \$121,750, or approximately 1.28% of the budgeted 2021 revenue.

Investment Earnings

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 0.77% (\$72,500) of the budgeted 2021 revenues. Investment earnings have taken a significant downturn over the last year with lower interest rates due to the national trade war with China and the subsequent Covid-19 pandemic which has caused severe economic distress. The expectation is that interest rates will remain low for all of 2021 and likely into 2022.

Recreational and Cemetery Revenues

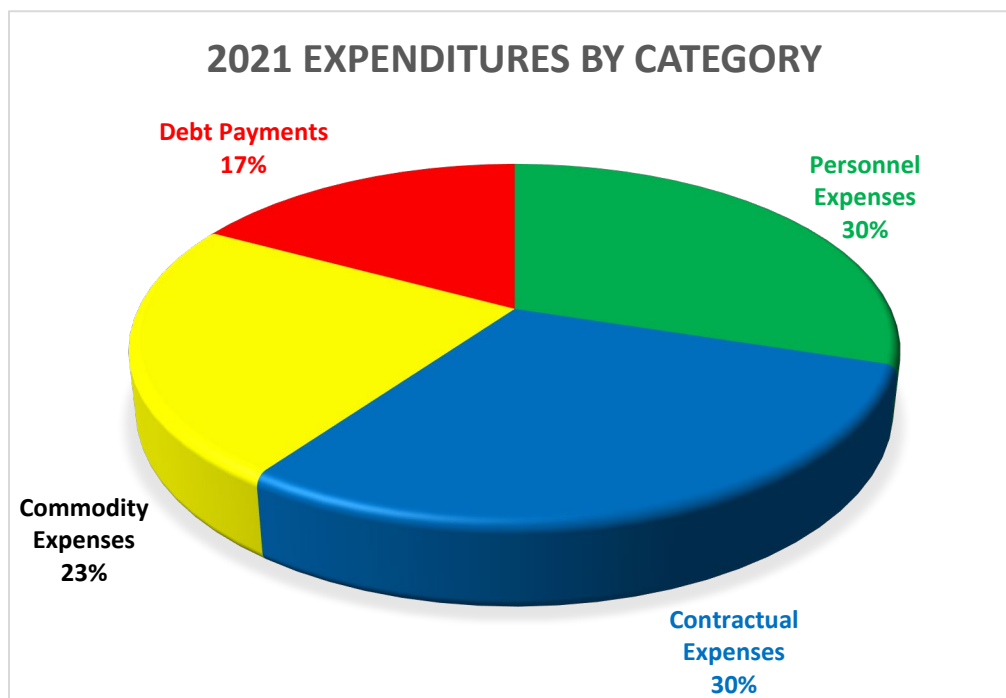
The City's park and recreation department houses numerous recreational activities and sporting events from a public swimming pool to football, basketball, baseball, soccer, and other sports to the recreation center. This department generates revenues through recreation center memberships, tournament fees, team sponsor fees, program enrollment fees, event admission fees, concession stand sales, camping fees, cemetery fees, and rental fees. These sources account for \$125,250, or 1.32%, of projected revenues for 2021.

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	2019 Actual	2020 Estimate	2021 Budget
Personnel Expenses	\$ 3,506,226	\$ 3,798,600	\$ 4,138,600
Contractual Expenses	\$ 2,658,211	\$ 3,256,700	\$ 4,128,100
Commodity Expenses	\$ 1,890,855	\$ 2,494,215	\$ 3,194,074
Debt Payments	\$ 704,295	\$ 692,492	\$ 2,357,476
Total	\$ 8,759,587	\$10,242,007	\$13,818,250



2021 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 2021 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 29.95% (\$4,138,600) of the 2021 citywide budgeted expenditures. This category includes all costs associated with personnel including regular and seasonal staff, benefits, and associated payroll taxes.

Significant changes for 2021:

- Staffing level has been increased by an additional half-time position for the 2021 budget. This budget transitions a part-time position into a full-time position in the housing authority department. This increase in staffing will allow for more work to be accomplished and for more training to be provided, improving department stability.
- The 2021 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 was discussed during the pay scale committee meetings. Based on feedback from the City Commission's representative on the committee this current year's budget included the 4% allotment which included a cost-of-living increase of 2.5%-3% along with a potential merit increase of up to the same would be reasonable, the 2021 budget was built with a planned average of a 4% departmental increase – in keeping with the established desired protocol starting this year. The total impact of the maximum potential increase in wages due to raises and staffing increases is \$73,750; a 2.48% increase above the 2020 budget.
- Employee benefits for 2021 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. While our cost to provide medical insurance to our employees did increase this year, we were able to improve the quality of our plans as City employees agreed to a premium increase as well to obtain the better benefit. We expect to receive another increase in our 2021 insurance renewal as is the trend. 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 starting in 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). Through this shift in structure and plan design, the City has been able to offer richer plans than previously provided at a significant reduction in cost. The budget for health insurance benefits in 2021 has been lowered slightly, \$6,900 (1.63%) compared to 2020's budget, due to the cost savings expected. 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 has transitioned to the Kansas Police and Firefighters Retirement System (KP&F) for our law enforcement officers only effective this year (2020). This transition has increased the police department's retirement plan expenses significantly as the 2021 budgeted amount has increased by \$71,500 from 2020's budget; a 168% 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 29.87% (\$4,128,100) of the 2021 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 2021 budget in this category.

Commodity Expenses Category

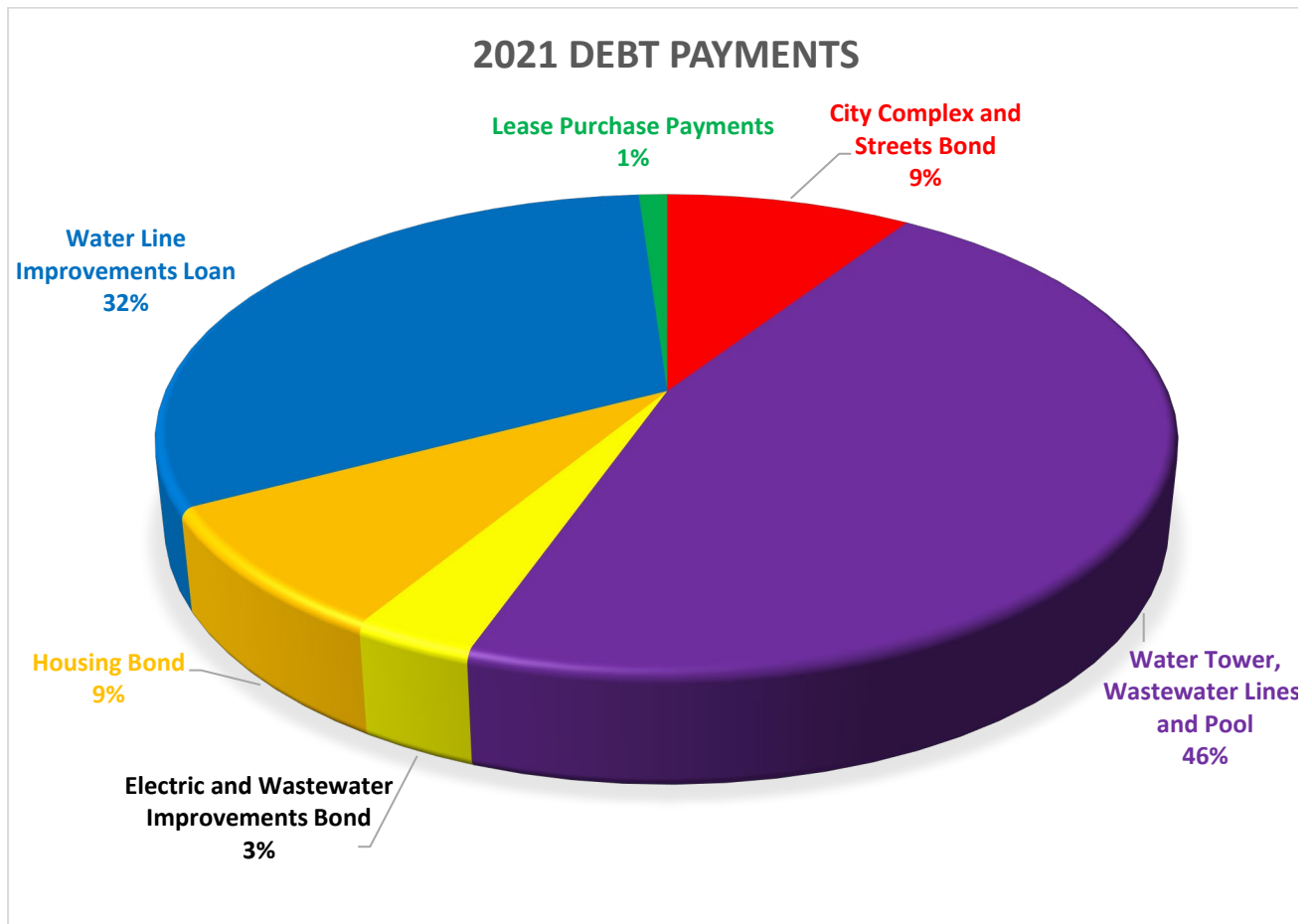
Commodity expenses account for about 23.11% (\$3,194,074) of the 2021 budgeted expenditures. Expenditures in this category are for items that are purchased and consumed, worn out, or deteriorated through use. Supplies, utilities, fuel, and maintenance expenses are included in this category. This category 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 \$7,341,443.10. The City currently has a total indebtedness of \$3,150,961, 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, housing improvements, and a trash truck. 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 17.06% (\$2,357,476) of the 2021 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.

This proposed budget pays off three separate sources of debt, all of which are being paid off early, totaling \$1,190,176 of principal debt. These debts include a bond issued to finance improvements to City Hall and the Fire Station as well as street improvements; improvements to the water towers, sanitary sewer system, and swimming pool; and a loan from the Kansas Department of Health and Environment for water line improvements. If this debt is retired early as proposed, the City will end 2021 with \$1,185,000 in debt.



Debt Payments (and Tax Repayments)

City Complex and Streets Bond	\$130,188
Water Tower, Wastewater Lines, and Pool	\$649,525
Electric and Wastewater Improvements Bond	\$46,750
Housing Bond	\$120,513
Water Line Improvements Loan	\$445,500
Lease Purchase Payments	\$15,000
Tax Reserve Expenses*	\$950,000

**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 2021:

	Transfer Out	Transfer In	2021 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	\$210,000
8.	Electric Fund	Debt Service Fund	\$34,000
9.	Electric Fund	Economic Development Fund	\$35,000
10.	Electric Fund	Equipment Reserve Fund	\$72,500
11.	Electric Fund	General Fund	\$780,000
12.	Gas Fund	Capital Improvements Fund	\$7,500
13.	Gas Fund	Equipment Reserve Fund	\$20,250
14.	Gas Fund	Public Safety Fund	\$660,000
15.	General Fund	Capital Improvements Fund	\$30,250
16.	General Fund	Equipment Reserve Fund	\$113,750
17.	General Fund	Tax Refund Reserve Fund	\$45,000
18.	General Fund	Tax Refund Litigation Fund	\$15,000
19.	Library Fund	Capital Improvements Fund	\$5,000
20.	Public Safety Fund	Capital Improvements Fund	\$52,500
21.	Public Safety Fund	Equipment Reserve Fund	\$60,000
22.	Public Safety Fund	Tax Refund Reserve Fund	\$45,000
23.	Public Safety Fund	Tax Refund Litigation Fund	\$15,000
24.	Sanitation Fund	Capital Improvements Fund	\$2,500
25.	Sanitation Fund	Equipment Reserve Fund	\$15,000
26.	Wastewater Fund	Capital Improvements Fund	\$22,000
27.	Wastewater Fund	Debt Service Fund	\$488,000
28.	Wastewater Fund	Equipment Reserve Fund	\$7,500
29.	Water Fund	Capital Improvements Fund	\$45,000
30.	Water Fund	Debt Service Fund	\$636,000
31.	Water Fund	Equipment Reserve Fund	\$12,500

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

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 2021, 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 2021. As a result, the citywide fund balance is anticipated to decrease approximately 53% or \$4,362,867. A listing of changes in fund balances for fiscal year 2021 per fund is presented in the chart below.

Fund Balances after Anticipated Expenditures

Fund	Beginning Balance	2021 Revenues	2021 Expenditures	2021 Surplus/(Deficit)	Ending Balance
General	\$149,697	\$2,080,303	\$2,230,000	(\$149,697)	\$0
Airport	\$40,268	\$92,232	\$132,500	(\$40,268)	\$0
Debt Service	\$24,231	\$1,283,269	\$1,307,500	(\$24,231)	\$0
Library	\$14,615	\$195,385	\$210,000	(\$14,615)	\$0
Public Safety	\$56,719	\$1,093,281	\$1,150,000	(\$56,719)	\$0
Special Highway	\$157,774	\$203,530	\$325,000	(\$121,470)	\$36,304
Tourism	\$31,569	\$25,000	\$35,000	(\$10,000)	\$21,569
Special Parks & Recreation	\$8,386	\$4,250	\$10,000	(\$5,750)	\$2,636
Economic Development	\$27,201	\$79,000	\$80,000	(\$1,000)	\$26,201
Parkside #1	\$570,093	\$145,000	\$200,000	(\$55,000)	\$515,093
Parkside #2	\$314,489	\$176,000	\$190,000	(\$14,000)	\$300,489
Park Plaza North	\$187,439	\$316,000	\$325,000	(\$9,000)	\$178,439
Electric	\$1,697,816	\$3,005,000	\$3,750,000	(\$745,000)	\$952,816
Gas	\$1,368,392	\$1,115,000	\$1,650,000	(\$535,000)	\$833,392
Sanitation	\$162,955	\$322,000	\$370,000	(\$48,000)	\$114,955
Wastewater	\$315,145	\$631,500	\$900,000	(\$268,500)	\$46,645
Water	\$1,761,488	\$1,324,400	\$2,300,000	(\$975,600)	\$785,888
Capital Improvements	\$355,250	\$394,750	\$750,000	(\$355,250)	\$0
Equipment Reserve	\$171,000	\$304,000	\$475,000	(\$171,000)	\$0
Tax Refund Reserve	\$560,000	\$140,000	\$700,000	(\$560,000)	\$0
Tax Refund Litigation	\$200,000	\$50,000	\$250,000	(\$200,000)	\$0
Total	\$8,174,527	\$12,979,900	\$17,340,000	(\$4,362,867)	\$3,814,427

* 2021 revenues & expenditures do not match the revenue and expenditure assessment charts because this chart includes transfers in and transfers out of funds. These revenue numbers also fail to represent the expected delinquent property taxes and neighborhood revitalization rebates.

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.

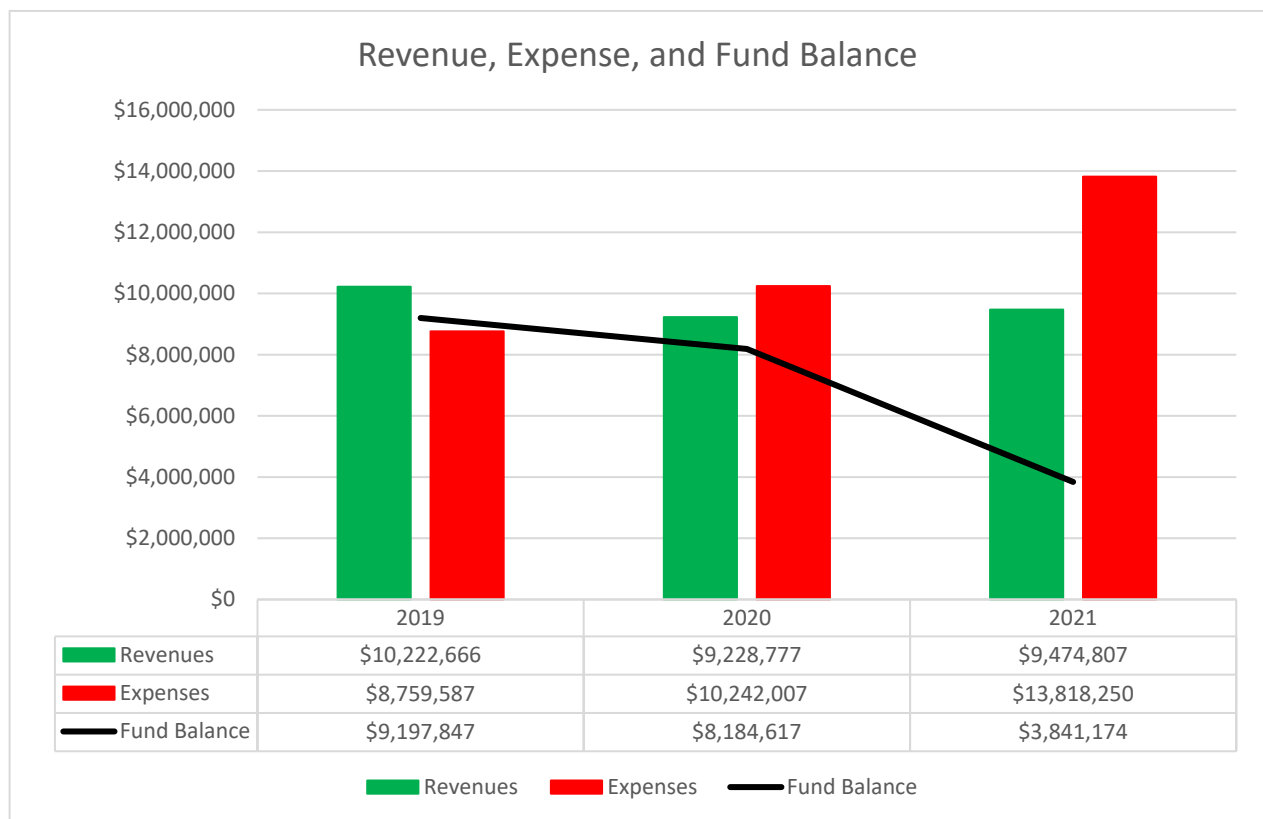
In 2021, the tax levy funds are all expected to end the year without a reserve as has been the City's historical practice. The City's enterprise, or utility, funds are all projected to see significant reductions in their fund balances as they increasingly subsidize other governmental operations, set aside reserves into the capital improvement or equipment reserve funds, and pay down existing debt.

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. Resolution of the property tax appeal case is anticipated in 2021, 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

	2019 Actual	2020 Estimate	2021 Budget
Revenues			
Taxes	\$1,996,243	\$1,884,706	\$1,979,907
Other Revenues	\$637,079	\$443,890	\$460,000
User Charges/Fees	\$7,589,344	\$6,900,181	\$7,034,900
Total Revenue	\$10,222,666	\$9,228,777	\$9,474,807
Expenditures			
Personnel Expenses	\$3,506,226	\$3,798,600	\$4,138,600
Contractual Expenses	\$2,658,211	\$3,256,700	\$4,128,100
Commodity Expenses	\$1,890,855	\$2,494,215	\$3,194,074
Debt Payments	\$704,295	\$692,492	\$2,357,476
Total Expenditures	\$8,759,587	\$10,242,007	\$13,818,250
Annual Gain/(Loss)	\$1,463,079	(\$1,013,230)	*(\$4,343,443)
Cumulative Balance			
<i>Beginning Balance</i>	\$7,728,961	\$9,197,847	\$8,184,617
<i>Ending Balance</i>	\$9,197,847	\$8,184,617	*\$3,841,174

*Will not expend all budget authority.



CERTIFICATE

2021

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 2021; and
 (3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2021		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			
Fund	K.S.A.				
General	12-101a	8	2,230,000	430,700	
Airport	3-121	9	132,500	68,510	
Debt Service	10-113	10	1,307,500	88,100	
Library	12-1220	10	210,000	178,650	
Public Safety	Charter Ord. 27	11	1,150,000	354,040	
Special Highway		11	325,000		
Tourism		12	35,000		
Special Parks and Recreation		12	10,000		
Economic Development		12	80,000		
Parkside #1		13	200,000		
Parkside #2		13	190,000		
Park Plaza North		13	325,000		
Electric		14	3,750,000		
Gas		14	1,650,000		
Sanitation		15	370,000		
Wastewater		15	900,000		
Water		15	2,300,000		
Capital Improvements		16	750,000		
Equipment Reserve		16	475,000		
Tax Refund Reserve		17	700,000		
Tax Refund Litigation		17	250,000		
Totals		xxxxxx	17,340,000	1,120,000	
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			Nov 1, 2020 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: _____, 2020

Mayor, Brigitte Brecheisen-Huss

City Commissioner, Jody Cole

City Commissioner, Greg A. Gwin

County Clerk

Governing Body

Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget		+ \$ 1,075,000
2. Library levy in 2020 budget		- \$ 179,695
Other tax entity levy in 2020 budget		- \$ 0
3. Net tax levy		\$ 895,305
Percentage Adjustments		
4. New improvements, remodeling and renovations for 2020 :	+ 165,647	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 1,423,486	
5b. Personal property 2019	- 1,475,492	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 98,514	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	264,161	
11. Total estimated valuation July 1, 2020	24,471,477	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0109	
13. Percentage adjustment increase (12 times 3)		+ \$ 9,770
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 16,115
16. Total Percentage Adjustments		\$ 25,885
Revenue Adjustments		
17. Property tax revenues for debt service in 2021 budget:	+ 88,100	
Property tax revenues for debt service in 2020 budget:	- 47,380	
Increased property tax revenues spent on debt service		+ 40,720
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:	+ 0	
Property tax revenues spent for public building commission and lease payments in the 2019 budget:	- 0	
(Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy) Increase property tax revenues spent on public building commission and lease payments		+ 0
19. Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)		+ 0
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+ 0
21. 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 the 2021 budget:		+ 0
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+ 0
23. Law enforcement expenses - 2021 budget:	+ 925,000	
Law enforcement expenses - 2020 budget:	- 850,000	
CPI adjustment 1.80%	15,300	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+ 59,700
24. Fire protection expenses - 2021 budget:	+ 112,500	
Fire protection expenses - 2020 budget:	- 137,500	
CPI adjustment 1.80%	2,475	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+ 0
25. Emergency medical expenses - 2021 budget:	+ 0	
Emergency medical expenses - 2020 budget:	- 0	
CPI adjustment 1.80%	0	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+ 0
26. Total Revenue Adjustments		100,420
Levies on Behalf of Another Political or Governmental Subdivision		
27. Library Levy - 2021 budget:		+ 178,650
Other tax entity levy - 2021 budget:		+ 0
Other tax entity levy - 2021 budget:		+ 0
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+ 178,650
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+ 0
30. Total Computed Tax Levy		1,200,260

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

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	426,325	43,759	660	173	1,219	197
Debt Service	47,380	4,863	73	19	135	22
Library	179,695	18,444	278	73	514	83
Airport	101,850	10,454	158	41	291	47
Public Safety	319,750	32,820	495	130	914	148
TOTAL	1,075,000	110,340	1,664	436	3,073	497

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>0.10264</u>					
Recreational Vehicle Factor		<u>0.00155</u>				
16/20M Vehicle Factor			<u>0.00041</u>			
Commercial Vehicle Factor				<u>0.00286</u>		
Watercraft Factor						<u>0.00046</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Airport Fund	Capital Improvements Fund	20,000	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	209,750	175,000	210,000	12-1, 118
Electric Fund	Debt Service Fund	31,000	31,000	34,000	12-825d
Electric Fund	Economic Development Fund	34,000	35,000	35,000	12-825d
Electric Fund	Equipment Reserve Fund	30,000	37,500	72,500	12-1, 117
Electric Fund	General Fund	420,000	600,000	780,000	12-825d
Gas Fund	Capital Improvements Fund	7,500	7,750	7,500	12-1, 118
Gas Fund	Equipment Reserve Fund	22,500	17,500	20,250	12-1, 117
Gas Fund	General Fund	60,000	60,000	-	12-825d
Gas Fund	Public Safety Fund	300,000	300,000	660,000	12-825d
General Fund	Capital Improvements Fund	20,000	20,750	30,250	12-1, 118
General Fund	Equipment Reserve Fund	70,000	76,000	113,750	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	22,500	20,000	5,000	12-1, 118
Public Safety Fund	Capital Improvements Fund	52,500	52,500	52,500	12-1, 118
Public Safety Fund	Equipment Reserve Fund	67,500	59,000	60,000	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	1,500	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	35,000	22,000	12-1, 118
Wastewater Fund	Debt Service Fund	227,750	221,500	488,000	12-825d
Wastewater Fund	Equipment Reserve Fund	5,000	5,000	7,500	12-1, 117
Water Fund	Capital Improvements Fund	30,000	45,000	45,000	12-1, 118
Water Fund	Debt Service Fund	127,500	125,000	636,000	12-825d
Water Fund	Equipment Reserve Fund	12,500	12,500	12,500	12-1, 117
Water Fund	Public Safety Fund	300,000	300,000	-	12-825d
	Totals	2,297,500	2,465,000	3,521,750	
	Adjustments				
	Adjusted Totals	2,297,500	2,465,000	3,521,750	

*Note:

Adjustments are required only if the transfer is being made in 2020 and/or 2021 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, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Ball Complex and Library Bond	2/1/2008	10/1/2020	4.00	875,000	95,000	4/1 & 10/1	10/1	3,800	95,000	-	-
City Complex and Streets Bond	2/1/2008	10/1/2023	3.90 - 4.15	1,190,000	205,000	4/1 & 10/1	10/1	8,508	80,000	5,188	40,000
Water Tower, Wastewater Lines, and Pool	10/1/2012	10/1/2023	2.125 - 2.50	3,010,000	900,000	4/1 & 10/1	10/1	21,150	265,000	14,525	275,000
Electric and Wastewater Improvements Bond	12/10/2015	10/1/2035	2.25 - 4.00	645,000	540,000	4/1 & 10/1	10/1	17,750	25,000	16,750	30,000
Total G.O. Bonds					1,740,000			51,208	465,000	36,463	345,000
Revenue Bonds:											
Housing Bond	3/15/2006	10/1/2028	5.00 - 5.25	2,395,000	855,000	4/1 & 10/1	10/1	44,263	75,000	40,513	80,000
Total Revenue Bonds					855,000			44,263	75,000	40,513	80,000
Other:											
Water Line Improvements - KDHE Loan	10/15/2009	8/1/2031	3.63	944,702	461,488	2/1 & 8/1	2/1 & 8/1	16,471	31,312	15,324	32,459
Total Other					461,488			16,471	31,312	15,324	32,459
Total Indebtedness					3,056,488			111,942	571,312	92,300	457,459

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, 2020	Payments Due 2020	Payments Due 2021
2017 Freightliner Trash Truck	8/19/2016	120	2.50	129,961	94,473	14,854	14,854
Totals					94,473	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:

	2020	2021
Sanitation Fund	14,854	14,854

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

Budgeted Year: 2021

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>2020</u>	<u>2021</u>
Ad Valorem	\$170,710	\$178,650
Delinquent Tax	\$3,635	\$0
Motor Vehicle Tax	\$16,500	\$18,444
Recreational Vehicle Tax	\$268	\$278
16/20M Vehicle Tax	\$152	\$73
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$191,265	\$197,445
Difference in Total Taxes:	\$6,180	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$23,686,565	\$24,471,477
Did Assessed Valuation Decrease?	No	
Levy Rate	7.586	7.300
Difference in Levy Rate:	(0.286)	
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 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	411,190	392,647	149,697
Receipts:			
Ad Valorem Tax	395,880	405,009	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	15,603	8,094	0
Motor Vehicle Tax	41,008	42,000	43,759
Recreational Vehicle Tax	617	599	660
16/20M Vehicle Tax	238	285	173
Commercial Vehicle Tax	1,665	1,530	1,219
Watercraft Tax	174	203	197
Special Assessments	700	5,710	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax (From County)	271,896	252,500	255,000
Sales Tax (From City)	29,584	20,000	130,000
Franchise Tax	123,359	100,000	100,000
Liquor Tax	4,134	4,250	4,250
Alcohol Licenses	2,250	1,250	1,500
Pet Licenses	11,892	11,000	11,000
Permits and Licenses	12,271	7,000	8,000
Camping Permits	23,288	25,000	20,000
Cemetery Fees	6,460	6,500	6,000
Municipal Court Fines	98,086	72,500	100,000
Recreation Center Memberships	55,443	40,000	45,000
Recreational Tournament Fees	375	0	250
Recreational Team Sponsor Fees	250	250	250
Recreational Enrollment Fees	33,785	15,000	27,500
Recreational Event Admission Fees	14,212	7,500	10,000
Concession Stand Sales	13,959	5,000	10,000
State Program Reimbursements	26,571	25,000	25,000
Recreation Center Rental Revenue	2,301	2,000	1,250
Rental of Property	2,891	3,020	2,500
Interest on Idle Funds	188,782	80,000	72,500
Transfer from Electric Fund	420,000	600,000	780,000
Transfer from Gas Fund	60,000	60,000	0
Neighborhood Revitalization Rebate			-1,256
Miscellaneous	15,523	15,850	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,873,197	1,817,050	1,654,752
Resources Available:	2,284,387	2,209,697	1,804,449

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	2,284,387	2,209,697	1,804,449
Expenditures:			
Government Administration	729,339	792,500	847,500
Community Development Department	212,870	235,000	250,000
Parks, Recreation, and Cemetery Department	618,070	645,000	730,000
Street and Stormwater Department	271,461	327,500	342,500
General Fund All Purpose Transfers	60,000	60,000	60,000
Subtotal detail (Should agree with detail)	1,891,740	2,060,000	2,230,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,891,740	2,060,000	2,230,000
Unencumbered Cash Balance Dec 31	392,647	149,697	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	2,020,000	2,140,000	2,230,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,230,000
Tax Required			425,551
Delinquent Comp Rate:	1.2%		5,149
Amount of 2020 Ad Valorem Tax			430,700

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detailed Expenditures	Actual for 2019	Estimate for 2020	Year for 2021
Expenditures:			
Government Administration			
Personnel Expenses	561,461	621,500	655,500
Contractual Expenses	91,782	108,000	121,750
Commodity Expenses	71,096	57,500	65,250
Transfer to Capital Improvement Fund	2,500	3,000	2,500
Transfer to Equipment Reserve Fund	2,500	2,500	2,500
Total	729,339	792,500	847,500
Community Development Department			
Personnel Expenses	153,059	177,850	182,500
Contractual Expenses	3,381	5,000	5,250
Commodity Expenses	51,430	47,150	57,250
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	2,500	2,500	2,500
Total	212,870	235,000	250,000
Parks, Recreation, and Cemetery Department			
Personnel Expenses	358,739	375,000	409,500
Contractual Expenses	49,573	50,500	60,500
Commodity Expenses	159,758	164,250	162,250
Transfer to Capital Improvement Fund	12,500	12,750	22,750
Transfer to Equipment Reserve Fund	37,500	42,500	75,000
Total	618,070	645,000	730,000
Street and Stormwater Department			
Personnel Expenses	189,635	233,000	242,500
Contractual Expenses	5,207	8,500	7,750
Commodity Expenses	46,619	55,000	56,000
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	27,500	28,500	33,750
Total	271,461	327,500	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	1,891,740	2,060,000	2,230,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	7,722	15,566	40,268
Receipts:			
Ad Valorem Tax	94,785	96,758	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,627	1,741	0
Motor Vehicle Tax	9,158	9,700	10,454
Recreational Vehicle Tax	138	143	158
16/20M Vehicle Tax	37	64	41
Commercial Vehicle Tax	375	366	291
Watercraft Tax	39	48	47
Rental of Property	7,310	5,750	5,750
Gas Sales	14,247	12,500	8,000
FAA CARES Operational Grant	0	20,000	0
Neighborhood Revitalization Rebate			-200
Miscellaneous	770	132	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	129,486	147,202	24,541
Resources Available:	137,208	162,768	64,809
Expenditures:			
Personnel Expenses	26,359	17,500	30,000
Contractual Expenses	10,049	10,900	11,050
Commodity Expenses	27,734	36,600	33,950
Transfer to Capital Improvement Fund	20,000	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	121,642	122,500	132,500
Unencumbered Cash Balance Dec 31	15,566	40,268	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	124,000	122,500	132,500
Non-Appropriated Balance			
ure/Non-Appr Balance			132,500
Tax Required			67,691
Delinquent Comp Rate:	1.2%		819
Amount of 2020 Ad Valorem Tax			68,510

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Debt Service			
Unencumbered Cash Balance Jan 1	79,009	61,944	24,231
Receipts:			
Ad Valorem Tax	36,425	45,011	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,860	1,750	0
Motor Vehicle Tax	9,752	2,475	4,863
Recreational Vehicle Tax	147	45	73
16/20M Vehicle Tax	40	15	19
Commercial Vehicle Tax	399	110	135
Watercraft Tax	41	15	22
Special Assessment Taxes	24,307	22,697	21,867
Streets Bond Reimbursement From County	12,050	11,660	11,500
Sales Tax (From City Levy)	118,338	100,000	0
Transfer from Electric	31,000	31,000	34,000
Transfer from Wastewater	227,750	221,500	488,000
Transfer from Water	127,500	125,000	636,000
Neighborhood Revitalization Rebate			-257
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	590,609	561,278	1,196,222
Resources Available:	669,618	623,222	1,220,453
Expenditures:			
Ball Complex and Library Bond - Principal	90,000	95,000	0
Ball Complex and Library Bond - Interest	7,400	3,800	0
City Complex and Streets Bond - Principal	80,000	80,000	125,000
City Complex and Streets Bond - Interest	11,628	8,508	5,188
Water, Sewer, and Pool Bond - Principal	265,000	265,000	635,000
Water, Sewer, and Pool Bond - Principal	27,113	21,150	14,525
Electric and Wastewater Bond - Principal	25,000	25,000	30,000
Electric and Wastewater Bond - Interest	18,750	17,750	16,750
Water Line Improvements Loan - Principal	30,206	31,312	430,176
Water Line Improvements Loan - Interest	17,577	16,471	15,324
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	537
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	607,674	598,991	1,307,500
Unencumbered Cash Balance Dec 31	61,944	24,231	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	607,750	600,000	1,307,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,307,500
		Tax Required	87,047
Delinquent Comp Rate:	1.2%		1,053
		Amount of 2020 Ad Valorem Tax	88,100

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Library			
Unencumbered Cash Balance Jan 1	12,513	16,676	14,615
Receipts:			
Ad Valorem Tax	168,361	170,710	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,716	3,635	0
Motor Vehicle Tax	21,707	16,500	18,444
Recreational Vehicle Tax	327	268	278
16/20M Vehicle Tax	96	152	73
Commercial Vehicle Tax	887	657	514
Watercraft Tax	93	87	83
Donations	49	0	0
Neighborhood Revitalization Rebate			-521
Miscellaneous	5,641	4,930	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	203,877	196,939	18,871
Resources Available:	216,390	213,615	33,486
Expenditures:			
Personnel Expenses	125,815	124,600	144,000
Contractual Expenses	11,088	11,750	13,000
Commodity Expenses	40,311	42,650	48,000
Transfer to Capital Improvement Fund	22,500	20,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	199,714	199,000	210,000
Unencumbered Cash Balance Dec 31	16,676	14,615	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	200,000	202,500	210,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	210,000
		Tax Required	176,514
Delinquent Comp Rate:	1.2%		2,136
		Amount of 2020 Ad Valorem Tax	178,650

FUND PAGE FOR FUNDS BOTH WITH AND WITHOUT A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Public Safety	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	122,653	164,422	56,719
Receipts:			
Ad Valorem Tax	294,070	303,763	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	14,423	6,777	0
Motor Vehicle Tax	35,680	31,750	32,820
Recreational Vehicle Tax	536	427	495
16/20M Vehicle Tax	232	247	130
Commercial Vehicle Tax	1,444	1,135	914
Watercraft Tax	151	150	148
School Resource Officer Services	45,432	30,000	50,000
Sale of City Property	0	100	0
Transfer from Gas Fund	300,000	300,000	660,000
Transfer from Water Fund	300,000	300,000	0
Neighborhood Revitalization Rebate			-1,033
Miscellaneous	2,384	2,948	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	994,352	977,297	743,474
Resources Available:	1,117,005	1,141,719	800,193
Expenditures:			
Fire Department			
Personnel Expenses	111,044	81,500	45,750
Contractual Expenses	3,555	5,250	5,250
Commodity Expenses	34,861	43,250	44,000
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	17,500	17,500	17,500
Total	169,460	150,000	115,000
Police Department			
Personnel Expenses	534,246	676,500	775,250
Contractual Expenses	29,423	41,500	42,500
Commodity Expenses	59,454	65,500	64,750
Transfer to Capital Improvement Fund	50,000	50,000	50,000
Transfer to Equipment Reserve Fund	50,000	41,500	42,500
Total	723,123	875,000	975,000
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	952,583	1,085,000	1,150,000
Unencumbered Cash Balance Dec 31	164,422	56,719	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	1,010,000	1,100,000	1,150,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,150,000
Tax Required			349,807
Delinquent Comp Rate: 1.2%			4,233
Amount of 2020 Ad Valorem Tax			354,040

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	97,132	148,984	157,774
Receipts:			
State of Kansas Gas Tax	89,227	83,790	73,530
Sales Tax (From City Levy)	147,923	125,000	130,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	237,150	208,790	203,530
Resources Available:	334,282	357,774	361,304
Expenditures:			
Street Projects	184,001	145,000	270,000
Curb and Gutter Projects	0	45,000	45,000
Sidewalk Projects	656	10,000	10,000
Alley Projects	641	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	185,298	200,000	325,000
Unencumbered Cash Balance Dec 31	148,984	157,774	36,304
2019/2020/2021 Budget Authority Amount:	200,000	200,000	325,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	32,889	41,569	31,569
Receipts:			
Transient Guest Tax	25,910	20,000	25,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,910	20,000	25,000
Resources Available:	58,799	61,569	56,569
Expenditures:			
Local Event Grants	15,199	20,000	25,000
Marketing	2,031	7,500	7,500
Programs	0	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,230	30,000	35,000
Unencumbered Cash Balance Dec 31	41,569	31,569	21,569
2019/2020/2021 Budget Authority Amount:	30,000	30,000	35,000

Adopted Budget Special Parks and Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,702	9,136	8,386
Receipts:			
Liquor Tax	4,134	4,250	4,250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,134	4,250	4,250
Resources Available:	9,836	13,386	12,636
Expenditures:			
Programs	700	5,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	700	5,000	10,000
Unencumbered Cash Balance Dec 31	9,136	8,386	2,636
2019/2020/2021 Budget Authority Amount:	5,000	5,000	10,000

Adopted Budget Economic Development	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	19,912	27,201	27,201
Receipts:			
Anderson County Contributions	34,000	35,000	35,000
E-Community Contributions	4,000	4,000	4,000
Programs	2,857	0	5,000
Transfer From Electric Fund	34,000	35,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	74,857	74,000	79,000
Resources Available:	94,769	101,201	106,201
Expenditures:			
Personnel Expenses	60,718	61,950	63,850
Contractual Expenses	883	3,000	2,800
Commodity Expenses	5,967	9,050	13,350
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	67,568	74,000	80,000
Unencumbered Cash Balance Dec 31	27,201	27,201	26,201
2019/2020/2021 Budget Authority Amount:	70,000	75,000	80,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parkside #1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	558,380	591,380	570,093
Receipts:			
Rental of Property	102,630	87,500	85,000
HUD Subsidy	69,708	60,000	60,000
Deposits	2,052	1,213	0
Miscellaneous	67	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	174,457	148,713	145,000
Resources Available:	732,837	740,093	715,093
Expenditures:			
Personnel Expenses	53,313	56,650	68,000
Contractual Expenses	29,259	31,000	32,750
Commodity Expenses	58,885	82,350	99,250
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	141,457	170,000	200,000
Unencumbered Cash Balance Dec 31	591,380	570,093	515,093
2019/2020/2021 Budget Authority Amount:	185,000	190,000	200,000

Adopted Budget Parkside #2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	258,883	303,489	314,489
Receipts:			
Rental of Property	126,807	112,500	110,000
HUD Subsidy	79,209	67,500	65,000
Deposits	1,508	1,000	1,000
Miscellaneous	67	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	207,591	181,000	176,000
Resources Available:	466,474	484,489	490,489
Expenditures:			
Personnel Expenses	53,195	56,650	68,000
Contractual Expenses	29,926	32,400	35,250
Commodity Expenses	79,864	80,950	86,750
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	162,985	170,000	190,000
Unencumbered Cash Balance Dec 31	303,489	314,489	300,489
2019/2020/2021 Budget Authority Amount:	170,000	180,000	190,000

Adopted Budget Park Plaza North	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	107,165	165,840	187,439
Receipts:			
Rental of Property	340,657	317,500	315,000
Deposits	2,681	750	1,000
Miscellaneous	112	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	343,450	318,250	316,000
Resources Available:	450,615	484,090	503,439
Expenditures:			
Personnel Expenses	54,092	56,650	68,000
Contractual Expenses	31,649	33,250	37,000
Commodity Expenses	82,267	93,250	99,250
Housing Bond - Principal	75,000	75,000	80,000
Housing Bond - Interest	41,767	38,501	40,513
Miscellaneous	0	0	237
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	284,775	296,651	325,000
Unencumbered Cash Balance Dec 31	165,840	187,439	178,439
2019/2020/2021 Budget Authority Amount:	309,000	310,000	325,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,841,321	2,115,210	1,697,816
Receipts:			
Residential Revenue	1,646,273	1,500,000	1,600,000
Commercial Revenue	343,688	275,000	300,000
Industrial Revenue	906,113	875,000	875,000
Security Lights	15,064	15,000	15,000
City Usage	229,882	200,000	200,000
Penalty Revenue	15,775	7,500	10,000
New Connection Charges	23,641	2,500	2,500
Electric Pole Rental	2,841	3,106	2,500
Miscellaneous	5,197	500	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,188,474	2,878,606	3,005,000
Resources Available:	5,029,795	4,993,816	4,702,816
Expenditures:			
Personnel Expenses	503,486	507,750	551,750
Contractual Expenses	1,529,318	1,700,850	1,833,950
Commodity Expenses	157,031	208,900	232,800
Transfer to Capital Improvement Fund	209,750	175,000	210,000
Transfer to Debt Service Fund	31,000	31,000	34,000
Transfer to Economic Development Fund	34,000	35,000	35,000
Transfer to Equipment Reserve Fund	30,000	37,500	72,500
Transfer to General Fund	420,000	600,000	780,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,914,585	3,296,000	3,750,000
Unencumbered Cash Balance Dec 31	2,115,210	1,697,816	952,816
2019/2020/2021 Budget Authority Amount:	3,340,000	3,500,000	3,750,000

Adopted Budget Gas	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,219,170	1,383,280	1,368,392
Receipts:			
Residential Revenue	861,067	750,000	800,000
Commercial Revenue	228,789	175,000	150,000
Industrial Revenue	172,478	150,000	150,000
City Usage	18,738	15,000	10,000
Penalty Revenue	7,112	3,500	5,000
New Connection Charges	1,352	1,400	0
Miscellaneous	173	212	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,289,709	1,095,112	1,115,000
Resources Available:	2,508,879	2,478,392	2,483,392
Expenditures:			
Personnel Expenses	132,834	120,000	147,500
Contractual Expenses	575,929	561,250	762,250
Commodity Expenses	26,836	43,500	52,500
Transfer to Capital Improvement Fund	7,500	7,750	7,500
Transfer to Equipment Reserve Fund	22,500	17,500	20,250
Transfer to General Fund	60,000	60,000	0
Transfer to Public Safety Fund	300,000	300,000	660,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,125,599	1,110,000	1,650,000
Unencumbered Cash Balance Dec 31	1,383,280	1,368,392	833,392
2019/2020/2021 Budget Authority Amount:	1,410,000	1,400,000	1,650,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	210,275	200,455	162,955
Receipts:			
Customer Charges	325,916	317,500	317,500
City Usage	3,499	3,500	3,000
Penalty Revenue	2,048	1,500	1,500
Miscellaneous	964	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	332,427	322,500	322,000
Resources Available:	542,702	522,955	484,955
Expenditures:			
Personnel Expenses	191,544	200,000	206,750
Contractual Expenses	82,103	87,550	87,900
Commodity Expenses	36,246	40,950	42,850
Payment on Trash Truck Loan	14,854	15,000	15,000
Transfer to Capital Improvement Fund	2,500	1,500	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	342,247	360,000	370,000
Unencumbered Cash Balance Dec 31	200,455	162,955	114,955
2019/2020/2021 Budget Authority Amount:	377,500	360,000	370,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	330,604	349,145	315,145
Receipts:			
Customer Charges	638,315	625,000	625,000
City Usage	4,180	3,000	3,000
Penalty Revenue	4,669	3,000	3,500
New Connection Charges	217	0	0
Miscellaneous	291	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	647,672	631,000	631,500
Resources Available:	978,276	980,145	946,645
Expenditures:			
Personnel Expenses	163,003	152,500	197,000
Contractual Expenses	25,460	30,000	29,900
Commodity Expenses	190,418	221,000	155,600
Transfer to Capital Improvement Fund	17,500	35,000	22,000
Transfer to Debt Service Fund	227,750	221,500	488,000
Transfer to Equipment Reserve Fund	5,000	5,000	7,500
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	629,131	665,000	900,000
Unencumbered Cash Balance Dec 31	349,145	315,145	46,645
2019/2020/2021 Budget Authority Amount:	895,000	670,000	900,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,721,974	2,013,988	1,761,488
Receipts:			
Residential Revenue	736,905	735,000	735,000
Commercial Revenue	116,327	110,000	110,000
Large Industrial Revenue	363,224	325,000	325,000
Wholesale Revenue	145,320	125,000	125,000
City Usage	35,381	22,000	22,000
Penalty Revenue	6,472	5,000	5,000
New Connection Charges	1,600	600	0
Rental of Property	0	2,400	2,400
Miscellaneous	335	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,405,564	1,325,000	1,324,400
Resources Available:	3,127,538	3,338,988	3,085,888
Expenditures:			
Personnel Expenses	233,683	279,000	282,750
Contractual Expenses	149,626	536,000	1,039,250
Commodity Expenses	260,241	280,000	284,500
Transfer to Capital Improvement Fund	30,000	45,000	45,000
Transfer to Debt Service Fund	127,500	125,000	636,000
Transfer to Equipment Reserve Fund	12,500	12,500	12,500
Transfer to Public Safety Fund	300,000	300,000	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,113,550	1,577,500	2,300,000
Unencumbered Cash Balance Dec 31	2,013,988	1,761,488	785,888
2019/2020/2021 Budget Authority Amount:	1,855,000	1,670,000	2,300,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	269,298	448,919	355,250
Receipts:			
Transfer From General Fund	20,000	20,750	30,250
Transfer From Airport Fund	20,000	20,000	20,000
Transfer From Library Fund	22,500	5,000	5,000
Transfer From Public Safety Fund	52,500	52,500	52,500
Transfer From Electric Fund	209,750	175,000	210,000
Transfer From Gas Fund	7,500	7,750	7,500
Transfer From Sanitation Fund	2,500	1,500	2,500
Transfer From Wastewater Fund	17,500	35,000	22,000
Transfer From Water Fund	30,000	45,000	45,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	382,250	362,500	394,750
Resources Available:	651,548	811,419	750,000
Expenditures:			
Government Administration	5,000	7,500	2,500
Community Development	1,713	5,000	7,500
Parks, Recreation, and Cemetery Department	1,713	55,250	67,500
Street and Stormwater Department	0	2,500	7,500
Airport	-2,220	35,000	30,000
Library	10,403	30,000	15,000
Police Department	19,610	50,000	90,000
Fire Department	0	2,500	7,500
Electric Utility	160,074	163,419	320,000
Gas Utility	0	12,500	20,000
Sanitation Utility	0	2,500	7,500
Wastewater Utility	6,336	30,000	75,000
Water Utility	0	60,000	100,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	202,629	456,169	750,000
Unencumbered Cash Balance Dec 31	448,919	355,250	0
2019/2020/2021 Budget Authority Amount:	491,750	650,000	750,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Equipment Reserve	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	43,169	177,196	171,000
Receipts:			
Transfer From General Fund	70,000	76,000	113,750
Transfer From Airport Fund	2,500	2,500	2,500
Transfer From Public Safety Fund	67,500	59,000	60,000
Transfer From Electric Fund	30,000	37,500	72,500
Transfer From Gas Fund	22,500	17,500	20,250
Transfer From Sanitation Fund	15,000	15,000	15,000
Transfer From Wastewater Fund	5,000	5,000	7,500
Transfer From Water Fund	12,500	12,500	12,500
Miscellaneous	5,007	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	230,007	225,000	304,000
Resources Available:	273,176	402,196	475,000
Expenditures:			
Government Administration	0	2,500	5,000
Community Development	0	2,500	5,000
Parks, Recreation, and Cemetery Department	40,456	39,544	80,000
Street and Stormwater Department	16,737	18,013	55,000
Airport	0	5,000	5,000
Police Department	37,852	50,518	50,000
Fire Department	0	20,000	50,000
Electric Utility	935	30,963	110,000
Gas Utility	0	23,707	32,500
Sanitation Utility	0	20,000	40,000
Wastewater Utility	0	5,951	17,500
Water Utility	0	12,500	25,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	95,980	231,196	475,000
Unencumbered Cash Balance Dec 31	177,196	171,000	0
2019/2020/2021 Budget Authority Amount:	260,000	385,000	475,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tax Refund Reserve	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	280,000	420,000	560,000
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:	420,000	560,000	700,000
Expenditures:			
Tax Refund Payments	0	0	700,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	700,000
Unencumbered Cash Balance Dec 31	420,000	560,000	0
2019/2020/2021 Budget Authority Amount:	491,750	650,000	700,000

Adopted Budget Tax Refund Litigation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	100,000	150,000	200,000
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:	150,000	200,000	250,000
Expenditures:			
Tax Refund Litigation Expenses	0	0	250,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	250,000
Unencumbered Cash Balance Dec 31	150,000	200,000	0
2019/2020/2021 Budget Authority Amount:	260,000	385,000	250,000

NOTICE OF BUDGET HEARING

2021

The governing body of

City of Garnett

will meet on August 11th, 2020 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 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

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

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	1,891,740	17.400	2,060,000	17.999	2,230,000	430,700	17.600
Airport	121,642	4.160	122,500	4.300	132,500	68,510	2.800
Debt Service	607,674	1.600	598,991	2.000	1,307,500	88,100	3.600
Library	199,714	7.476	199,000	7.586	210,000	178,650	7.300
Public Safety	952,583	12.908	1,085,000	13.499	1,150,000	354,040	14.467
Special Highway	185,298		200,000		325,000		
Tourism	17,230		30,000		35,000		
Special Parks and Recreation	700		5,000		10,000		
Economic Development	67,568		74,000		80,000		
Parkside #1	141,457		170,000		200,000		
Parkside #2	162,985		170,000		190,000		
Park Plaza North	284,775		296,651		325,000		
Electric	2,914,585		3,296,000		3,750,000		
Gas	1,125,599		1,110,000		1,650,000		
Sanitation	342,247		360,000		370,000		
Wastewater	629,131		665,000		900,000		
Water	1,113,550		1,577,500		2,300,000		
Capital Improvements	202,629		456,169		750,000		
Equipment Reserve	95,980		231,196		475,000		
Tax Refund Reserve					700,000		
Tax Refund Litigation					250,000		
Totals	11,057,087	43.544	12,707,007	45.384	17,340,000	1,120,000	45.767
Less: Transfers	2,297,500		2,465,000		3,521,750		
Net Expenditure	8,759,587		10,242,007		13,818,250		
Total Tax Levied	1,020,000		1,075,000		xxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	23,424,888		23,686,565		24,471,477		
Outstanding Indebtedness,							
January 1,	<u>2018</u>		<u>2019</u>		<u>2020</u>		
G.O. Bonds	2,670,000		2,200,000		1,740,000		
Revenue Bonds	1,055,000		930,000		855,000		
Other	520,831		491,693		461,488		
Lease Purchase Principal	129,961		106,639		94,473		
Total	4,375,792		3,728,332		3,150,961		

*Tax rates are expressed in mills

Christopher T. Weiner

City Official Title: City Manager

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	429,429	17.548	1,256
Debt Service	87,840	3.589	257
Library	178,123	7.279	521
Airport	68,308	2.791	200
Public Safety	352,994	14.425	1,033
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	1,116,694	45.632	3,267

24,471,477

Valuation Factor: 24,471.477

71,586

Neighborhood Revitalization factor: 71.586

**This information comes from the 2021 Budget Summary page.

Levies for districts in Anderson County Years 2020 thru 2008

	2021*	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Anderson County		86.475	90.847	93.354	93.218	89.197	86.188	92.685	86.558	89.186	89.613	89.284	88.574	76.468
Garnett City	45.767	45.384	43.544	43.226	42.981	42.648	42.822	42.686	42.894	42.914	42.145	42.213	43.498	43.877
USD 365		53.277	53.261	53.879	53.525	52.329	52.568	56.556	53.720	54.421	51.669	51.377	49.796	48.145
Total		185.136	187.652	190.46	189.72	184.17	181.58	191.93	183.17	186.52	183.43	182.87	181.87	168.49

Mill Levy From 2008 to 2020	Difference	Average Increase
Anderson County	10.007	1.09%
Garnett City	1.507	0.29%
USD 365	5.132	0.89%
Total	16.646	0.82%

* 2021 data is not final until November 1st with finalized valuations.

Government Administration

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$390,000	\$338,111	\$391,250	\$371,201	\$420,250	\$422,000	\$435,000
Commission Salaries	\$16,800	\$17,559	\$16,800	\$18,211	\$17,750	\$16,000	\$17,750
Legal Service Salaries	\$40,700	\$39,209	\$42,400	\$39,385	\$42,500	\$39,500	\$47,000
Overtime Wages	\$1,000	\$16,991	\$2,500	\$3,107	\$2,500	\$1,500	\$2,250
Part Time Wages	\$0	\$5,019	\$0	\$0	\$0	\$0	\$0
FICA	\$34,500	\$30,202	\$34,750	\$30,933	\$37,000	\$35,250	\$38,250
KPERS	\$37,250	\$34,159	\$40,250	\$37,883	\$40,750	\$42,000	\$43,250
Unemployment Tax	\$500	\$463	\$1,250	\$954	\$1,250	\$250	\$1,250
Worker's Compensation	\$8,000	\$4,060	\$9,000	\$442	\$750	\$500	\$750
Medical Insurance	\$62,500	\$56,188	\$70,000	\$59,344	\$62,500	\$64,500	\$70,000
City HSA Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals	\$591,250	\$541,958	\$608,200	\$561,460	\$625,250	\$621,500	\$655,500
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$12,500	\$24,374	\$30,000	\$30,442	\$32,250	\$37,500	\$40,000
Audit Services	\$8,500	\$6,650	\$8,500	\$6,800	\$8,000	\$7,500	\$8,000
Election Services	\$1,750	\$0	\$0	\$8,245	\$0	\$0	\$0
Service Contracts	\$6,000	\$7,013	\$7,500	\$5,694	\$5,000	\$7,000	\$7,500
Dues and Subscriptions	\$6,500	\$5,764	\$9,000	\$5,368	\$5,000	\$6,000	\$6,000
Broadcasting Services	\$500	\$143	\$0	\$0	\$0	\$0	\$0
Court and State Fees and Expenses	\$500	\$136	\$40,000	\$14,541	\$40,000	\$20,000	\$30,000
Utility Deposit Interest Refund	\$250	\$136	\$250	\$350	\$250	\$0	\$250
Engineering Fees	\$0	\$0	\$0	\$2,165	\$2,500	\$5,000	\$5,000
Software Maintenance	\$12,500	\$23,472	\$13,000	\$18,178	\$15,000	\$25,000	\$25,000
Totals	\$49,000	\$67,689	\$108,250	\$91,782	\$108,000	\$108,000	\$121,750
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$4,000	\$7,675	\$5,000	\$8,388	\$7,500	\$9,500	\$9,750
Telephone	\$1,500	\$4,381	\$2,500	\$5,215	\$5,000	\$6,000	\$6,250
Internet	\$500	\$1,175	\$1,000	\$734	\$750	\$750	\$750
Printing, Forms, and Tags	\$1,000	\$5,555	\$5,000	\$6,385	\$7,000	\$5,000	\$6,000
Travel	\$1,000	\$2,188	\$1,750	\$2,797	\$2,500	\$2,500	\$3,000
Copy Machine Rental	\$2,500	\$2,160	\$1,750	\$3,062	\$0	\$0	\$0
Office Supplies	\$2,500	\$10,503	\$8,000	\$8,199	\$7,500	\$7,250	\$8,000
Janitorial Supplies	\$750	\$1,568	\$1,250	\$1,815	\$1,750	\$2,500	\$2,000
Professional Development	\$2,500	\$2,807	\$4,500	\$2,857	\$4,500	\$4,000	\$5,000
Legal Documentation	\$2,500	\$4,073	\$2,500	\$3,154	\$3,000	\$1,500	\$2,500
IT Supplies	\$2,500	\$418	\$4,500	\$4,634	\$3,500	\$3,500	\$3,500
Building Maintenance	\$2,500	\$4,156	\$3,000	\$12,374	\$3,500	\$3,100	\$4,000
Emergency Management Equipment	\$2,500	\$2,861	\$2,500	\$0	\$2,000	\$1,500	\$2,000
Electric Expense	\$4,000	\$6,562	\$8,000	\$3,171	\$3,000	\$3,250	\$3,250
Gas Expense	\$2,000	\$2,112	\$3,000	\$1,408	\$2,000	\$1,500	\$1,750
Sanitation Expense	\$350	\$312	\$350	\$175	\$200	\$200	\$250
Wastewater Expense	\$300	\$289	\$300	\$179	\$200	\$200	\$250
Water Expense	\$350	\$323	\$350	\$232	\$350	\$250	\$250
Equipment Fuel	\$0	\$0	\$0	\$145	\$0	\$0	\$0
Landscaping	\$0	\$24	\$0	\$756	\$500	\$500	\$1,000
Meeting Expense	\$500	\$2,208	\$800	\$2,772	\$2,000	\$2,000	\$2,500
City Vehicle Fuel	\$500	\$640	\$1,500	\$1,948	\$3,000	\$1,500	\$2,500
City Vehicle Maintenance	\$500	\$78	\$1,000	\$698	\$1,500	\$1,000	\$750
Totals	\$34,750	\$62,067	\$58,550	\$71,096	\$61,250	\$57,500	\$65,250
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Capital Improvement Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$3,000	\$3,000	\$2,500
Equipment Reserve Fund	\$2,500	\$5,250	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total	\$5,000	\$7,750	\$5,000	\$5,000	\$5,500	\$5,500	\$5,000
Grand Total	\$680,000	\$679,464	\$780,000	\$729,338	\$800,000	\$792,500	\$847,500

Community Development Department

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Salaries	\$142,500	\$116,248	\$120,500	\$121,519	\$157,500	\$145,500	\$140,500
Overtime Wages	\$500	\$126	\$500	\$192	\$500	\$1,500	\$1,000
FICA	\$11,000	\$9,200	\$9,250	\$9,172	\$12,250	\$8,750	\$11,000
KPERS	\$13,500	\$11,874	\$12,000	\$12,840	\$15,250	\$13,500	\$14,000
Unemployment Tax	\$250	\$113	\$500	\$324	\$500	\$100	\$500
Worker's Compensation	\$500	\$83	\$250	\$190	\$250	\$250	\$500
Medical Insurance	\$18,000	\$14,401	\$21,250	\$8,822	\$21,250	\$8,250	\$15,000
Total	\$186,250	\$152,046	\$164,250	\$153,059	\$207,500	\$177,850	\$182,500
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$1,000	\$1,424	\$1,750	\$1,375	\$1,750	\$2,000	\$2,000
Service Contracts	\$500	\$1,764	\$1,750	\$416	\$1,000	\$750	\$1,000
Dues and Subscriptions	\$500	\$329	\$1,250	\$1,590	\$2,250	\$2,250	\$2,250
Total	\$2,000	\$3,517	\$4,750	\$3,381	\$5,000	\$5,000	\$5,250
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$1,000	\$1,999	\$1,800	\$2,239	\$2,000	\$2,500	\$2,500
Telephone	\$500	\$1,029	\$1,000	\$1,216	\$1,250	\$1,250	\$1,250
Internet	\$250	\$565	\$250	\$305	\$400	\$250	\$400
Printing, Forms, and Tags	\$1,000	\$7,271	\$7,000	\$8,915	\$9,000	\$8,000	\$9,000
Travel	\$500	\$622	\$1,000	\$1,387	\$1,500	\$750	\$1,500
Copy Machine Rental	\$1,000	\$609	\$1,000	\$1,193	\$0	\$0	\$0
Office Supplies	\$1,000	\$1,042	\$1,000	\$6,071	\$3,000	\$1,500	\$2,000
Janitorial Supplies	\$500	\$208	\$500	\$148	\$250	\$300	\$250
Professional Development	\$1,500	\$759	\$1,500	\$1,085	\$2,000	\$1,000	\$2,000
IT Supplies	\$1,000	\$33	\$1,000	\$1,186	\$1,000	\$1,250	\$1,000
Building Maintenance	\$1,500	\$236	\$1,500	\$1,636	\$2,250	\$500	\$2,000
Electric Expense	\$4,500	\$1,453	\$3,800	\$3,976	\$3,500	\$3,250	\$3,750
Gas Expense	\$1,000	\$24	\$900	\$982	\$1,500	\$1,000	\$1,250
Sanitation Expense	\$250	\$516	\$250	\$492	\$500	\$250	\$250
Wastewater Expense	\$250	\$313	\$250	\$508	\$500	\$250	\$250
Water Expense	\$250	\$57	\$250	\$283	\$350	\$250	\$250
Flags and Banners	\$1,500	\$2,155	\$1,750	\$2,395	\$6,500	\$750	\$4,000
Demolition Expenses	\$10,000	\$0	\$8,000	\$0	\$7,500	\$7,500	\$7,500
Sidewalk Renovation	\$20,000	\$4,806	\$17,500	\$4,440	\$10,000	\$7,500	\$10,000
Community Programs	\$5,000	\$5,000	\$0	\$7,371	\$250	\$1,000	\$500
Optimist Building Utilities	\$750	\$508	\$750	\$499	\$500	\$700	\$700
County Fire Barn Utilities	\$750	\$567	\$750	\$469	\$500	\$0	\$0
Quonset Hut Utilities	\$500	\$0	\$500	\$0	\$250	\$0	\$0
Community Building Utilities	\$1,000	\$949	\$1,000	\$1,013	\$1,000	\$0	\$0
Country Club Lane Hydrant	\$250	\$322	\$250	\$330	\$250	\$400	\$400
Tool Purchases	\$0	\$0	\$0	\$169	\$0	\$2,500	\$500
Equipment Fuel	\$0	\$0	\$0	\$0	\$0	\$500	\$0
Landscaping	\$0	\$0	\$0	\$897	\$1,250	\$1,000	\$2,500
Marketing & Promotions	\$5,000	\$2,092	\$750	\$387	\$1,000	\$1,000	\$1,000
Meeting Expense	\$0	\$0	\$0	\$0	\$0	\$250	\$500
City Vehicle Fuel	\$500	\$1,112	\$1,000	\$997	\$1,500	\$1,250	\$1,250
City Vehicle Maintenance	\$500	\$86	\$750	\$841	\$500	\$500	\$750
Total	\$61,750	\$34,333	\$56,000	\$51,430	\$60,000	\$47,150	\$57,250
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Capital Improvement Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Equipment Reserve Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Grand Total	\$255,000	\$194,896	\$230,000	\$212,870	\$277,500	\$235,000	\$250,000

Parks, Recreation, and Cemetery

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Salaries	\$180,000	\$185,208	\$205,250	\$191,790	\$211,000	\$215,000	\$219,250
Overtime Wages	\$1,000	\$9,980	\$1,500	\$3,273	\$4,000	\$4,000	\$4,000
Part Time Salaries	\$77,500	\$79,745	\$80,000	\$66,788	\$90,000	\$65,000	\$75,000
Programming Salaries	\$35,000	\$23,383	\$35,000	\$28,919	\$32,500	\$20,000	\$32,500
FICA	\$22,500	\$22,627	\$24,750	\$21,531	\$26,000	\$22,500	\$25,500
KPERS	\$17,000	\$21,006	\$20,750	\$20,462	\$22,500	\$22,750	\$22,250
Unemployment Tax	\$500	\$755	\$1,000	\$714	\$1,000	\$100	\$1,000
Worker's Compensation	\$7,000	\$5,701	\$7,500	\$4,111	\$5,500	\$4,750	\$5,000
Medical Insurance	\$22,000	\$21,590	\$24,250	\$21,151	\$25,000	\$20,900	\$25,000
Totals	\$362,500	\$369,995	\$400,000	\$358,739	\$417,500	\$375,000	\$409,500
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$8,750	\$7,372	\$7,750	\$7,919	\$9,250	\$10,500	\$11,000
Service Contracts	\$250	\$1,429	\$3,000	\$5,517	\$5,000	\$2,750	\$5,000
Dues and Subscriptions	\$750	\$75	\$250	\$622	\$500	\$1,000	\$1,000
Tournament Fees	\$1,500	\$1,450	\$1,500	\$900	\$1,500	\$0	\$1,500
Trail Depot Security	\$1,000	\$310	\$750	\$0	\$500	\$500	\$500
Portable Restroom Services	\$4,500	\$8,871	\$8,500	\$8,487	\$8,500	\$8,500	\$8,750
Cleaning Services	\$500	\$405	\$500	\$0	\$500	\$500	\$500
Golf Course Support	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$30,000
Sales Taxes	\$250	\$343	\$500	\$0	\$500	\$250	\$500
Landfill Charges	\$0	\$0	\$0	\$0	\$0	\$250	\$250
Credit Card Fees	\$0	\$68	\$0	\$1,128	\$1,250	\$1,250	\$1,500
Totals	\$42,500	\$45,322	\$47,750	\$49,572	\$52,500	\$50,500	\$60,500
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Postage	\$250	\$0	\$250	\$41	\$100	\$100	\$100
Telephone	\$1,500	\$1,448	\$1,500	\$1,753	\$2,250	\$1,750	\$2,000
Internet	\$1,250	\$885	\$1,000	\$1,030	\$1,250	\$1,500	\$1,750
Printing, Forms, and Tags	\$250	\$836	\$1,000	\$1,488	\$1,650	\$1,000	\$1,500
Travel	\$250	\$317	\$250	\$332	\$700	\$1,000	\$1,000
Office Supplies	\$500	\$1,165	\$750	\$616	\$1,000	\$750	\$1,000
Janitorial Supplies	\$2,000	\$1,845	\$2,000	\$2,727	\$2,500	\$2,000	\$2,000
Professional Development	\$250	\$1,063	\$500	\$550	\$1,000	\$1,500	\$2,000
IT Supplies	\$1,000	\$1,192	\$500	\$2,150	\$1,000	\$2,000	\$1,500
Building Maintenance	\$4,000	\$6,215	\$4,750	\$19,201	\$7,750	\$20,000	\$12,500
Electric Expense	\$22,500	\$17,996	\$17,500	\$19,381	\$18,500	\$18,500	\$19,000
Gas Expense	\$5,000	\$5,236	\$6,500	\$5,827	\$8,500	\$5,250	\$6,000
Sanitation Expense	\$2,250	\$2,156	\$2,250	\$1,113	\$1,250	\$1,500	\$1,500
Wastewater Expense	\$2,500	\$1,859	\$2,250	\$1,725	\$1,800	\$1,500	\$1,500
Water Expense	\$9,500	\$10,109	\$9,500	\$10,370	\$11,000	\$10,000	\$10,500
Tool Purchases	\$2,250	-\$780	\$1,500	\$1,642	\$1,500	\$2,500	\$2,000
Equipment Maintenance	\$6,500	\$6,653	\$7,500	\$6,559	\$6,750	\$6,500	\$6,500
Equipment Fuel	\$4,000	\$3,985	\$4,250	\$7,978	\$5,000	\$8,000	\$8,500
Uniforms and PPE	\$250	\$184	\$250	\$366	\$200	\$1,000	\$500
Swimming Pool Maintenance	\$6,000	\$1,097	\$3,750	\$7,963	\$4,000	\$5,000	\$4,000
Dock Maintenance	\$1,500	\$16	\$1,000	\$164	\$1,000	\$500	\$500
Cemetery Monument Maintenance	\$500	\$6	\$500	\$628	\$500	\$250	\$500
Chemicals and Paint	\$4,000	\$10,869	\$12,500	\$6,925	\$9,000	\$10,000	\$7,500
Fish Feed	\$3,000	\$0	\$2,500	\$0	\$1,000	\$500	\$1,000
Trout Purchases	\$5,000	\$5,000	\$4,000	\$5,170	\$5,000	\$5,000	\$5,000
Rock, Sand and Concrete	\$4,500	\$2,411	\$3,500	\$5,869	\$3,800	\$5,000	\$4,000
Grass Seed and Mulch	\$500	\$574	\$2,000	\$243	\$750	\$500	\$500
Campsite Electricity	\$1,500	\$4,968	\$3,250	\$5,223	\$4,000	\$6,500	\$5,500
Athletic Field Maintenance	\$1,500	\$5,891	\$6,000	\$6,483	\$8,500	\$5,000	\$6,750
Baseball Supplies	\$4,000	\$4,976	\$3,750	\$5,118	\$4,500	\$1,000	\$5,000
Basketball Supplies	\$500	\$1,467	\$1,500	\$1,242	\$1,500	\$2,250	\$1,750
Soccer Supplies	\$3,000	\$2,480	\$2,500	\$2,142	\$3,000	\$3,250	\$2,750
Football Supplies	\$2,000	\$4,165	\$3,000	\$1,346	\$4,000	\$4,000	\$4,000
Pool Supplies	\$1,000	\$3,099	\$2,000	\$1,793	\$2,000	\$3,750	\$2,000
Concession Stand Supplies	\$10,000	\$12,566	\$12,000	\$14,539	\$13,000	\$10,000	\$15,000
Watering Golf Course	\$3,500	\$3,192	\$2,000	\$1,885	\$2,750	\$2,500	\$2,750
Cheer Supplies	\$0	\$594	\$0	\$0	\$0	\$0	\$0
Volleyball Supplies	\$0	\$303	\$0	\$339	\$500	\$400	\$400
Recreation Center Equipment	\$0	\$0	\$0	\$0	\$0	\$5,000	\$3,500
Vehicle Fuel	\$2,500	\$4,471	\$5,000	\$3,538	\$3,250	\$4,500	\$4,500
Vehicle Maintenance	\$2,500	\$2,778	\$2,500	\$4,301	\$4,000	\$3,000	\$4,000
Total	\$123,000	\$133,287	\$137,250	\$159,758	\$149,750	\$164,250	\$162,250
Lease Purchases	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Mower Loan Payment	\$9,500	\$9,478	\$0	\$0	\$0	\$0	\$0
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$17,500	\$17,500	\$12,500	\$12,500	\$12,750	\$12,750	\$22,750
Equipment Reserve Fund	\$5,000	\$5,000	\$37,500	\$37,500	\$42,500	\$42,500	\$75,000
Total	\$22,500	\$22,500	\$50,000	\$50,000	\$55,250	\$55,250	\$97,750
Grand Total	\$560,000	\$580,582	\$635,000	\$618,069	\$675,000	\$645,000	\$730,000

Street and Stormwater Department

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Full Time Salaries	\$176,250	\$166,429	\$165,000	\$143,831	\$176,000	\$175,000	\$178,500
Overtime Wages	\$1,000	\$3,160	\$1,000	\$3,593	\$5,000	\$2,750	\$3,500
FICA	\$13,500	\$12,689	\$12,750	\$11,004	\$13,500	\$14,750	\$14,000
KPERS	\$16,750	\$16,179	\$16,500	\$14,470	\$17,000	\$17,500	\$18,000
Unemployment Tax	\$250	\$140	\$250	\$405	\$500	\$100	\$500
Worker's Compensation	\$5,750	\$3,131	\$5,750	\$5,095	\$6,000	\$5,500	\$6,500
Medical Insurance	\$22,250	\$21,219	\$26,250	\$11,237	\$22,000	\$17,400	\$21,500
Totals	\$235,750	\$222,948	\$227,500	\$189,635	\$240,000	\$233,000	\$242,500
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Property and Liability Insurance	\$5,000	\$3,605	\$6,000	\$3,803	\$4,750	\$4,000	\$4,500
Service Contracts	\$250	\$120	\$250	\$463	\$500	\$750	\$750
Dues and Subscriptions	\$250	\$273	\$250	\$755	\$500	\$750	\$1,000
Landfill Charges	\$500	\$768	\$1,000	\$185	\$1,000	\$3,000	\$1,500
Totals	\$6,000	\$4,766	\$7,500	\$5,206	\$6,750	\$8,500	\$7,750
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Telephone	\$750	\$307	\$500	\$249	\$500	\$250	\$250
Internet	\$500	\$444	\$750	\$86	\$250	\$100	\$100
Printing, Forms, Tags	\$0	\$0	\$0	\$0	\$0	\$250	\$250
Travel	\$250	\$0	\$250	\$21	\$250	\$250	\$250
Office Supplies	\$0	\$17	\$0	\$189	\$250	\$250	\$250
Janitorial Supplies	\$0	\$64	\$0	\$328	\$250	\$500	\$500
Professional Development	\$250	\$0	\$250	\$360	\$250	\$500	\$500
IT Supplies	\$250	\$159	\$250	\$1,169	\$250	\$750	\$500
Building Maintenance	\$0	\$0	\$0	\$250	\$0	\$500	\$500
Electric Expense	\$1,500	\$698	\$1,500	\$634	\$750	\$750	\$750
Gas Expense	\$1,000	\$15	\$1,000	\$933	\$1,250	\$750	\$1,000
Sanitation Expense	\$250	\$236	\$250	\$654	\$250	\$250	\$400
Wastewater Expense	\$250	\$120	\$250	\$140	\$200	\$200	\$250
Water Expense	\$250	\$139	\$500	\$141	\$250	\$200	\$250
Tool Purchases	\$2,000	\$3,206	\$2,000	\$1,523	\$2,000	\$2,000	\$2,000
Equipment Maintenance	\$4,000	\$6,158	\$6,000	\$3,638	\$4,000	\$5,000	\$5,000
Equipment Fuel	\$4,000	\$3,778	\$4,000	\$4,417	\$4,750	\$4,500	\$5,000
Uniforms and PPE	\$500	\$44	\$500	\$78	\$250	\$250	\$250
Chemicals and Paint	\$3,000	\$1,286	\$2,500	\$2,405	\$2,800	\$7,000	\$3,000
Rock, Sand and Concrete	\$5,000	\$2,137	\$5,000	\$3,951	\$4,000	\$4,000	\$4,500
Sign and Sign Materials	\$3,000	\$2,372	\$2,500	\$391	\$2,000	\$1,500	\$2,000
Street Sweeper Brooms	\$2,000	\$0	\$2,000	\$723	\$1,000	\$1,000	\$1,000
Ice Control	\$7,500	\$7,340	\$7,500	\$2,008	\$7,000	\$5,000	\$5,500
Culverts	\$4,500	\$118	\$2,500	\$0	\$2,000	\$2,000	\$2,000
Vehicle Fleet Expenses	\$0	\$0	\$0	\$100	\$250	\$250	\$250
Patch Asphalt and Oil	\$1,000	\$3,013	\$2,000	\$8,107	\$2,000	\$5,000	\$5,000
Vehicle Fuel	\$4,000	\$7,903	\$5,000	\$6,933	\$8,000	\$6,000	\$7,500
Vehicle Maintenance	\$5,000	\$1,697	\$3,000	\$7,191	\$5,000	\$6,000	\$7,250
Totals	\$50,750	\$41,252	\$50,000	\$46,619	\$49,750	\$55,000	\$56,000
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Budgeted
Capital Improvement Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Equipment Reserve Fund	\$5,000	\$5,000	\$27,500	\$27,500	\$28,500	\$28,500	\$33,750
Total	\$7,500	\$7,500	\$30,000	\$30,000	\$31,000	\$31,000	\$36,250
Grand Total	\$300,000	\$276,466	\$315,000	\$271,460	\$327,500	\$327,500	\$342,500

General Tax Refund Reserve	
Transfer to Tax Refund Reserve Fund	\$45,000
Transfer to Tax Refund Litigation Fund	\$15,000
Total	\$60,000

Airport

Line Item	2018		2019		2020		2021
	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Personnel Expenses							
Contract Employee Salaries	\$25,650	\$23,278	\$26,150	\$26,358	\$27,000	\$17,500	\$30,000
Worker's Compensation	\$250	\$0	\$250	\$0	\$0	\$0	\$0
Medical Insurance	\$100	\$0	\$100	\$0	\$0	\$0	\$0
Totals	\$26,000	\$23,278	\$26,500	\$26,358	\$27,000	\$17,500	\$30,000
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$5,250	\$5,631	\$5,250	\$5,361	\$6,000	\$5,650	\$5,800
Service Contracts	\$0	\$0	\$3,750	\$3,829	\$3,750	\$4,000	\$4,000
Dues and Subscriptions	\$250	\$10	\$250	\$153	\$250	\$250	\$250
Credit Card Fees	\$0	\$99	\$0	\$706	\$750	\$1,000	\$1,000
Totals	\$5,500	\$5,740	\$9,250	\$10,049	\$10,750	\$10,900	\$11,050
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Telephone	\$1,750	\$763	\$750	\$925	\$1,000	\$1,250	\$1,250
Internet	\$1,000	\$1,158	\$1,000	\$974	\$1,100	\$1,000	\$1,000
Printing, Forms, Tags	\$0	\$0	\$0	\$0	\$0	\$400	\$400
Travel	\$250	\$300	\$500	\$0	\$500	\$350	\$350
Office Supplies	\$0	\$0	\$0	\$37	\$250	\$500	\$200
Janitorial Supplies	\$0	\$0	\$0	\$0	\$100	\$100	\$100
Professional Development	\$0	\$0	\$500	\$0	\$750	\$750	\$700
Building Maintenance	\$4,000	\$1,720	\$2,000	\$146	\$2,500	\$2,750	\$2,000
Electric Expense	\$4,500	\$3,165	\$3,000	\$3,547	\$3,650	\$3,750	\$3,750
Gas Expense	\$750	\$542	\$750	\$582	\$750	\$550	\$600
Sanitation Expense	\$250	\$282	\$250	\$440	\$300	\$250	\$250
Wastewater Expense	\$250	\$93	\$250	\$0	\$50	\$0	\$0
Water Expense	\$250	\$220	\$300	\$1,181	\$300	\$250	\$250
Tool Purchases	\$0	\$0	\$0	\$0	\$0	\$2,500	\$500
Equipment Maintenance	\$4,000	\$4,581	\$2,500	\$1,020	\$1,250	\$1,200	\$1,000
Chemicals and Paint	\$500	\$90	\$250	\$45	\$250	\$450	\$200
Rock and Sand	\$0	\$0	\$0	\$132	\$0	\$250	\$250
Aviation Fuel	\$17,500	\$14,910	\$17,500	\$18,324	\$13,500	\$18,750	\$20,000
Vehicle Fuel	\$250	\$318	\$500	\$241	\$400	\$1,250	\$900
Vehicle Maintenance	\$750	\$175	\$700	\$140	\$600	\$300	\$250
Totals	\$36,000	\$28,316	\$30,750	\$27,734	\$27,250	\$36,600	\$33,950
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Capital Improvement Fund	\$15,000	\$17,500	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Equipment Reserve Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Tax Refund Reserve Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Tax Refund Litigation Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Totals	\$52,500	\$55,000	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
Grand Total	\$120,000	\$112,335	\$124,000	\$121,641	\$122,500	\$122,500	\$132,500

Debt Service

	2019	2020	2021
Transfer to Tax Refund Reserve Fund	\$25,000	\$25,000	\$25,000
Transfer to Tax Refund Litigation Fund	\$10,000	\$10,000	\$10,000
Ball Complex and Library Bond - Principal	\$90,000	\$95,000	\$0
Ball Complex and Library Bond - Interest	\$7,400	\$3,800	\$0
City Complex and Streets Bond - Principal	\$80,000	\$80,000	\$125,000
City Complex and Streets Bond - Interest	\$11,628	\$8,508	\$5,188
Water, Sewer, and Pool Bond - Principal	\$265,000	\$265,000	\$635,000
Water, Sewer, and Pool Bond - Principal	\$27,113	\$21,150	\$14,525
Electric and Wastewater Bond - Principal	\$25,000	\$25,000	\$30,000
Electric and Wastewater Bond - Interest	\$18,750	\$17,750	\$16,750
Water Line Improvements Loan - Principal	\$30,206	\$31,312	\$430,176
Water Line Improvements Loan - Interest	\$17,577	\$16,471	\$15,324
Miscellaneous/Fees	\$0	\$0	\$537
Total	\$607,674	\$598,991	\$1,307,500

Library

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Salaries	\$37,250	\$40,920	\$38,000	\$39,074	\$39,500	\$39,500	\$41,500
Part Time Salaries	\$72,250	\$58,632	\$64,500	\$60,878	\$70,000	\$59,000	\$70,000
FICA	\$8,250	\$7,200	\$8,000	\$7,052	\$8,500	\$7,000	\$8,750
KPERS	\$5,250	\$8,512	\$9,000	\$8,864	\$8,500	\$8,500	\$10,250
Unemployment Tax	\$250	\$61	\$250	\$231	\$500	\$100	\$500
Worker's Compensation	\$750	\$552	\$250	\$76	\$100	\$500	\$500
Medical Insurance	\$11,000	\$7,061	\$14,000	\$9,640	\$12,900	\$10,000	\$12,500
Total	\$135,000	\$122,938	\$134,000	\$125,815	\$140,000	\$124,600	\$144,000
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$11,000	\$7,658	\$9,250	\$8,458	\$9,250	\$9,000	\$9,500
Service Contracts	\$500	\$1,644	\$1,500	\$1,463	\$2,000	\$1,500	\$2,000
Dues and Subscriptions	\$1,000	\$491	\$1,250	\$1,167	\$750	\$1,250	\$1,500
Total	\$12,500	\$9,793	\$12,000	\$11,088	\$12,000	\$11,750	\$13,000
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$1,000	\$1,044	\$1,000	\$894	\$1,250	\$1,500	\$1,500
Telephone	\$2,000	\$2,158	\$1,250	\$1,289	\$1,500	\$1,250	\$1,500
Internet	\$1,500	\$1,435	\$1,000	\$1,252	\$1,000	\$1,250	\$1,500
Printing, Forms, and Tags	\$0	\$0	\$0	\$1,072	\$250	\$1,000	\$1,500
Janitorial Supplies	\$0	\$203	\$0	\$300	\$250	\$500	\$500
Professional Development	\$1,300	\$464	\$1,250	\$599	\$750	\$750	\$750
IT Supplies	\$1,800	\$3,441	\$2,000	\$4,077	\$1,750	\$4,000	\$4,000
Building Maintenance	\$6,000	\$3,979	\$6,750	\$4,112	\$4,500	\$5,000	\$5,000
Electric Expense	\$7,000	\$7,015	\$7,500	\$6,393	\$5,500	\$6,500	\$6,500
Gas Expense	\$2,500	\$2,565	\$2,500	\$2,966	\$5,000	\$2,250	\$3,000
Sanitation Expense	\$250	\$180	\$250	\$180	\$250	\$200	\$250
Wastewater Expense	\$250	\$420	\$250	\$420	\$500	\$450	\$500
Water Expense	\$250	\$447	\$500	\$493	\$750	\$1,250	\$1,250
Equipment Maintenance	\$1,100	\$1,127	\$2,250	\$852	\$1,500	\$1,000	\$1,000
Furniture	\$600	\$966	\$2,000	\$2,402	\$1,500	\$1,500	\$2,000
Materials and Resources	\$14,750	\$14,200	\$14,750	\$9,640	\$14,500	\$10,000	\$12,500
Supplies	\$4,100	\$3,289	\$4,500	\$2,413	\$3,750	\$3,000	\$3,500
Programs	\$600	\$573	\$1,250	\$936	\$750	\$1,000	\$1,000
Memorials	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle Fuel	\$0	\$0	\$0	\$20	\$250	\$250	\$250
Total	\$47,500	\$43,506	\$49,000	\$40,311	\$45,500	\$42,650	\$48,000
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Capital Improvement Fund	\$5,000	\$24,000	\$5,000	\$22,500	\$5,000	\$22,500	\$5,000
Grand Total	\$200,000	\$200,237	\$200,000	\$199,713	\$202,500	\$201,500	\$210,000

Fire Department

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Salaries	\$60,000	\$62,490	\$61,000	\$60,948	\$31,250	\$32,850	\$0
Overtime Wages	\$500	\$0	\$500	\$0	\$250	\$0	\$0
Volunteer Salaries	\$22,500	\$22,694	\$22,500	\$32,241	\$25,000	\$37,500	\$40,000
FICA	\$6,500	\$6,301	\$6,500	\$6,973	\$4,500	\$5,500	\$3,250
KPERS	\$5,100	\$5,707	\$6,250	\$6,028	\$3,250	\$3,250	\$0
Unemployment Tax	\$250	\$47	\$250	\$228	\$250	\$100	\$250
Worker's Compensation	\$2,250	\$2,893	\$4,000	\$1,899	\$1,500	\$2,200	\$2,250
Medical Insurance	\$4,900	\$4,765	\$5,500	\$2,727	\$3,000	\$100	\$0
Total	\$102,000	\$104,897	\$106,500	\$111,044	\$69,000	\$81,500	\$45,750
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$3,500	\$1,930	\$2,500	\$2,645	\$3,000	\$4,500	\$4,500
Service Contracts	\$250	\$428	\$250	\$737	\$750	\$500	\$500
Dues and Subscriptions	\$250	\$6	\$250	\$172	\$250	\$250	\$250
Totals	\$4,000	\$2,364	\$3,000	\$3,555	\$4,000	\$5,250	\$5,250
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$0	\$0	\$0	\$0	\$0	\$50	\$100
Telephone	\$750	\$405	\$500	\$368	\$500	\$450	\$500
Internet	\$500	\$979	\$750	\$970	\$1,000	\$1,000	\$1,000
Travel	\$750	\$0	\$1,000	\$0	\$750	\$400	\$500
Office Supplies	\$0	\$116	\$0	\$1,021	\$250	\$250	\$250
Janitorial Supplies	\$0	\$0	\$0	\$26	\$250	\$200	\$200
Professional Development	\$1,500	\$956	\$1,500	\$249	\$1,250	\$750	\$1,000
IT Supplies	\$0	\$0	\$0	\$0	\$500	\$400	\$500
Building Maintenance	\$0	\$246	\$0	\$675	\$500	\$500	\$500
Electric Expense	\$1,500	\$2,025	\$2,500	\$1,939	\$1,750	\$1,500	\$1,750
Gas Expense	\$250	\$1,334	\$1,500	\$1,640	\$2,250	\$1,700	\$1,750
Sanitation Expense	\$250	\$121	\$250	\$153	\$200	\$200	\$200
Wastewater Expense	\$250	\$275	\$250	\$314	\$350	\$350	\$350
Water Expense	\$250	\$303	\$500	\$309	\$450	\$350	\$400
Tool Purchases	\$5,000	\$1,565	\$7,500	\$354	\$2,000	\$900	\$1,500
Equipment Maintenance	\$8,500	\$14,187	\$7,000	\$14,107	\$7,500	\$10,000	\$10,000
Uniforms and PPE	\$0	\$2,492	\$0	\$2,992	\$7,000	\$5,000	\$4,000
Radio Maintenance	\$2,500	\$86	\$1,250	\$0	\$500	\$250	\$500
SCBA Tanks	\$2,500	\$183	\$3,000	\$0	\$7,000	\$5,000	\$4,000
Water Rescue Equipment	\$1,500	\$0	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Vehicle Fuel	\$10,000	\$2,728	\$3,500	\$1,929	\$2,000	\$2,000	\$1,600
Vehicle Maintenance	\$13,000	\$10,517	\$12,500	\$7,815	\$9,000	\$10,000	\$11,500
Totals	\$49,000	\$38,518	\$45,500	\$34,860	\$47,000	\$43,250	\$44,000
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Capital Improvement Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Equipment Reserve Fund	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
Total	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Grand Total	\$175,000	\$165,778	\$175,000	\$169,459	\$140,000	\$150,000	\$115,000

Police Department							
Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Salaries	\$387,250	\$334,669	\$400,000	\$364,512	\$425,000	\$435,000	\$482,000
Overtime Wages	\$35,000	\$16,275	\$23,500	\$27,545	\$20,000	\$12,500	\$15,000
Part Time Salaries	\$5,000	\$4,490	\$2,750	\$1,690	\$2,500	\$2,000	\$2,500
On-Call Wages	\$7,500	\$1,546	\$5,000	\$606	\$2,500	\$1,750	\$2,500
FICA	\$33,500	\$24,433	\$33,000	\$30,674	\$36,000	\$34,750	\$38,500
KP&F	\$40,500	\$33,272	\$42,500	\$40,784	\$103,250	\$98,750	\$114,000
Unemployment Tax	\$500	\$189	\$1,250	\$1,002	\$1,250	\$1,000	\$1,500
Worker's Compensation	\$5,000	\$3,202	\$5,000	\$5,124	\$6,000	\$5,750	\$6,250
Medical Insurance	\$40,000	\$46,512	\$60,000	\$34,047	\$71,000	\$60,000	\$73,000
SRO Program Wages	\$0	\$0	\$0	\$28,261	\$40,000	\$25,000	\$40,000
HSA Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$554,250	\$464,587	\$573,000	\$534,246	\$707,500	\$676,500	\$775,250
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$9,500	\$8,171	\$10,000	\$8,425	\$10,000	\$11,250	\$11,500
Service Contracts	\$17,500	\$15,450	\$22,500	\$15,134	\$22,500	\$22,250	\$22,500
Dues and Subscriptions	\$500	\$153	\$500	\$1,083	\$500	\$1,000	\$1,250
Inmate Housing	\$12,500	\$6,931	\$12,500	\$4,781	\$8,000	\$7,000	\$7,250
Total	\$40,000	\$30,706	\$45,500	\$29,422	\$41,000	\$41,500	\$42,500
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$1,500	\$586	\$1,000	\$268	\$500	\$500	\$750
Telephone	\$3,500	\$2,610	\$2,500	\$3,672	\$2,500	\$7,250	\$8,500
Internet	\$1,000	\$800	\$1,250	\$963	\$1,000	\$1,000	\$1,000
Printing, Forms, and Tags	\$1,250	\$181	\$500	\$600	\$500	\$500	\$750
Travel	\$750	\$330	\$1,500	\$1,805	\$2,500	\$2,250	\$2,250
Office Supplies	\$0	\$0	\$0	\$726	\$0	\$1,250	\$750
Janitorial Supplies	\$0	\$0	\$0	\$535	\$750	\$500	\$500
Professional Development	\$2,500	\$0	\$3,000	\$1,475	\$2,500	\$2,000	\$2,500
IT Supplies	\$0	\$665	\$0	\$2,442	\$1,000	\$1,250	\$1,000
Building Maintenance	\$0	\$127	\$0	\$622	\$2,000	\$500	\$600
Electric Expense	\$5,500	\$36	\$5,500	\$4,554	\$4,500	\$4,000	\$4,500
Gas Expense	\$1,000	\$7,034	\$1,000	\$565	\$1,000	\$1,250	\$1,250
Sanitation Expense	\$250	\$1,597	\$250	\$190	\$200	\$250	\$250
Wastewater Expense	\$250	\$96	\$250	\$108	\$150	\$150	\$150
Water Expense	\$250	\$98	\$250	\$311	\$400	\$250	\$250
Tool Purchases	\$2,250	\$337	\$3,500	\$5,708	\$3,500	\$5,500	\$3,500
Uniforms and PPE	\$4,500	\$15,320	\$4,500	\$5,188	\$4,500	\$6,000	\$5,000
Radio Maintenance	\$1,250	\$9,413	\$1,000	\$314	\$500	\$500	\$500
Ammunition	\$3,000	\$162	\$3,000	\$3,103	\$3,000	\$3,000	\$3,000
Narcotic Supplies	\$500	\$2,406	\$500	\$374	\$500	\$600	\$500
Animal Disposal	\$5,000	\$0	\$5,000	\$4,138	\$4,500	\$3,250	\$3,750
Vehicle Fleet Expenses	\$0	\$4,154	\$0	\$660	\$1,250	\$1,250	\$750
Vehicle Fuel	\$12,000	\$14,911	\$15,000	\$14,920	\$15,250	\$15,000	\$16,500
Vehicle Maintenance	\$7,000	\$8,556	\$7,000	\$6,213	\$7,500	\$7,500	\$6,250
Total	\$53,250	\$69,415	\$56,500	\$59,453	\$60,000	\$65,500	\$64,750
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Capital Improvement Fund	\$2,500	\$2,500	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Equipment Reserve Fund	\$15,000	\$17,500	\$50,000	\$50,000	\$41,500	\$41,500	\$42,500
Total	\$17,500	\$20,000	\$100,000	\$100,000	\$91,500	\$91,500	\$92,500
Grand Total	\$665,000	\$584,708	\$775,000	\$723,121	\$900,000	\$875,000	\$975,000

Public Safety Tax Refund Reserve

Transfer to Tax Refund Reserve Fund	\$45,000
Transfer to Tax Refund Litigation Fund	\$15,000
Total	\$60,000

Special Highway

	2019	2020	2021
Street Expenses	\$184,001	\$145,000	\$270,000
Sidewalk Expenses	\$0	\$10,000	\$10,000
Alley Expenses	\$656	\$0	\$0
Curb and Gutter Projects	\$641	\$45,000	\$45,000
Total	\$185,298	\$200,000	\$325,000

Tourism

	2019	2020	2021
Local Event Grants	\$15,199	\$20,000	\$25,000
Marketing	\$2,031	\$7,500	\$7,500
Programs	\$0	\$2,500	\$2,500
Total	\$17,230	\$30,000	\$35,000

Special Parks and Recreation

	2019	2020	2021
Programs	\$700	\$5,000	\$10,000

Economic Development

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Salaries	\$45,000	\$24,479	\$45,000	\$46,508	\$47,000	\$48,500	\$48,750
FICA	\$0	\$2,307	\$3,500	\$3,368	\$3,750	\$3,500	\$3,750
KPERS	\$0	\$2,266	\$4,500	\$4,578	\$4,750	\$4,750	\$5,000
Unemployment Tax	\$0	\$2	\$250	\$407	\$250	\$100	\$250
Worker's Compensation	\$0	\$0	\$250	\$63	\$250	\$100	\$100
Medical Insurance	\$0	\$33	\$6,500	\$5,793	\$8,250	\$5,000	\$6,000
Total	\$45,000	\$29,086	\$60,000	\$60,718	\$64,250	\$61,950	\$63,850
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$0	\$0	\$250	\$0	\$250	\$100	\$100
Service Contracts	\$0	\$75	\$0	\$114	\$250	\$150	\$200
Dues and Subscriptions	\$0	\$0	\$1,000	\$769	\$750	\$750	\$1,000
Revolving Business Loans	\$2,500	\$0	\$2,000	\$0	\$2,000	\$2,000	\$1,500
Total	\$2,500	\$75	\$3,250	\$882	\$3,250	\$3,000	\$2,800
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$0	\$0	\$250	\$9	\$100	\$50	\$100
Telephone	\$0	\$0	\$500	\$478	\$500	\$700	\$700
Internet	\$0	\$0	\$250	\$136	\$200	\$100	\$150
Printing, Forms, and Tags	\$0	\$0	\$250	\$0	\$200	\$800	\$700
Travel	\$500	\$1,331	\$1,000	\$1,714	\$1,000	\$1,000	\$1,000
Office Supplies	\$0	\$0	\$250	\$228	\$100	\$250	\$250
Janitorial Supplies	\$0	\$0	\$250	\$33	\$150	\$100	\$100
Professional Development	\$0	\$443	\$2,500	\$1,687	\$2,250	\$1,500	\$1,750
IT Supplies	\$0	\$1,049	\$500	\$274	\$250	\$1,000	\$500
Building Maintenance	\$0	\$0	\$250	\$130	\$250	\$250	\$200
Electric Expense	\$0	\$0	\$0	\$0	\$250	\$500	\$200
Gas Expense	\$0	\$0	\$0	\$0	\$250	\$250	\$200
Sanitation Expense	\$0	\$0	\$0	\$0	\$250	\$150	\$150
Wastewater Expense	\$0	\$0	\$0	\$0	\$250	\$100	\$150
Water Expense	\$0	\$0	\$0	\$0	\$250	\$100	\$200
Equipment Maintenance	\$0	\$0	\$250	\$0	\$250	\$0	\$0
Marketing & Promotions	\$0	\$0	\$0	\$0	\$0	\$1,000	\$750
Meeting Expenses	\$0	\$177	\$0	\$995	\$500	\$700	\$750
Programming Expenses	\$0	\$0	\$0	\$0	\$0	\$250	\$5,000
City Vehicle Fuel	\$0	\$63	\$250	\$281	\$250	\$250	\$250
City Vehicle Maintenance	\$0	\$0	\$250	\$0	\$250	\$0	\$250
Total	\$500	\$3,063	\$6,750	\$5,966	\$7,500	\$9,050	\$13,350
Grand Total	\$48,000	\$32,224	\$70,000	\$67,566	\$75,000	\$74,000	\$80,000

Park Side One

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$33,250	\$32,859	\$36,000	\$35,261	\$36,250	\$37,250	\$46,000
Overtime Wages	\$300	\$113	\$300	\$32	\$250	\$50	\$250
Part Time Wages	\$3,750	\$3,550	\$3,750	\$3,701	\$3,750	\$4,000	\$0
FICA and Medicare	\$3,000	\$2,306	\$3,000	\$2,569	\$3,250	\$3,000	\$3,750
KPERS	\$3,750	\$3,403	\$4,000	\$3,855	\$4,000	\$4,000	\$4,750
Unemployment Tax	\$250	\$15	\$250	\$93	\$250	\$100	\$250
Worker's Compensation	\$700	\$514	\$700	\$575	\$750	\$750	\$750
Medical Insurance	\$10,000	\$7,373	\$11,000	\$7,228	\$11,500	\$7,500	\$12,250
Total	\$55,000	\$50,132	\$59,000	\$53,313	\$60,000	\$56,650	\$68,000
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$23,250	\$20,365	\$22,750	\$20,738	\$23,000	\$21,500	\$22,500
Audit Services	\$0	\$0	\$2,000	\$2,101	\$2,000	\$2,250	\$2,500
Service Contracts	\$6,000	\$6,075	\$5,500	\$5,133	\$5,000	\$5,250	\$5,500
Dues and Subscriptions	\$150	\$16	\$150	\$99	\$1,000	\$250	\$250
Housing Deposit Refunds	\$600	\$892	\$1,500	\$1,188	\$1,500	\$1,750	\$2,000
Total	\$30,000	\$27,349	\$31,900	\$29,258	\$32,500	\$31,000	\$32,750
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$250	\$13	\$100	\$6	\$100	\$100	\$100
Telephone	\$750	\$1,171	\$1,000	\$2,111	\$1,500	\$1,250	\$1,250
Internet	\$500	\$180	\$250	\$0	\$250	\$1,000	\$850
Printing, Forms, and Tags	\$250	\$0	\$250	\$0	\$250	\$100	\$100
Travel	\$250	\$0	\$250	\$3	\$250	\$250	\$250
Office Supplies	\$250	\$203	\$500	\$492	\$250	\$500	\$250
Janitorial Supplies	\$250	\$117	\$250	\$460	\$250	\$500	\$500
Professional Development	\$250	\$187	\$250	\$319	\$250	\$350	\$350
Publications	\$150	\$25	\$250	\$67	\$150	\$100	\$100
IT Supplies	\$250	\$0	\$250	\$333	\$250	\$450	\$750
Building Maintenance	\$46,250	\$9,380	\$46,000	\$10,221	\$50,000	\$38,000	\$48,000
Electric Expense	\$20,500	\$19,888	\$21,500	\$19,872	\$22,500	\$20,000	\$22,500
Gas Expense	\$4,250	\$4,370	\$7,000	\$4,867	\$5,750	\$4,500	\$5,750
Sanitation Expense	\$1,000	\$1,394	\$1,500	\$1,613	\$1,500	\$1,500	\$1,750
Wastewater Expense	\$4,500	\$3,995	\$4,500	\$4,298	\$4,500	\$4,250	\$4,500
Water Expense	\$5,250	\$4,707	\$6,000	\$5,581	\$6,000	\$6,500	\$6,750
Equipment Maintenance	\$4,600	\$1,213	\$3,000	\$8,626	\$3,000	\$2,500	\$5,000
Television	\$0	\$0	\$500	\$0	\$0	\$0	\$0
City Vehicle Fuel	\$250	\$277	\$500	\$4	\$500	\$250	\$250
City Vehicle Maintenance	\$250	\$8	\$250	\$13	\$250	\$250	\$250
Total	\$90,000	\$47,126	\$94,100	\$58,885	\$97,500	\$82,350	\$99,250
Grand Total	\$175,000	\$124,606	\$185,000	\$141,456	\$190,000	\$170,000	\$200,000

Park Side Two

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$33,250	\$32,858	\$36,000	\$35,256	\$36,250	\$37,250	\$46,000
Overtime Wages	\$300	\$113	\$300	\$32	\$250	\$50	\$250
Part Time Wages	\$3,750	\$3,550	\$3,750	\$3,707	\$3,750	\$4,000	\$0
FICA and Medicare	\$3,000	\$2,306	\$3,000	\$2,569	\$3,250	\$3,000	\$3,750
KPERS	\$3,750	\$3,403	\$4,000	\$3,855	\$4,000	\$4,000	\$4,750
Unemployment Tax	\$250	\$15	\$250	\$93	\$250	\$100	\$250
Worker's Compensation	\$700	\$514	\$700	\$575	\$750	\$750	\$750
Medical Insurance	\$10,000	\$7,373	\$11,000	\$7,109	\$11,500	\$7,500	\$12,250
Total	\$55,000	\$50,131	\$59,000	\$53,195	\$60,000	\$56,650	\$68,000
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$23,250	\$22,556	\$25,000	\$22,693	\$25,000	\$23,500	\$25,000
Audit Services	\$0	\$0	\$2,000	\$2,101	\$2,000	\$2,250	\$2,500
Service Contracts	\$6,000	\$5,830	\$6,000	\$5,033	\$5,000	\$5,500	\$5,500
Dues and Subscriptions	\$150	\$16	\$150	\$99	\$1,000	\$150	\$250
Housing Deposit Refunds	\$600	\$1,605	\$1,750	\$0	\$2,000	\$1,000	\$2,000
Total	\$30,000	\$30,007	\$34,900	\$29,925	\$35,000	\$32,400	\$35,250
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$250	\$6	\$100	\$6	\$100	\$100	\$100
Telephone	\$750	\$1,171	\$1,000	\$2,111	\$1,500	\$1,000	\$1,000
Internet	\$500	\$180	\$250	\$0	\$750	\$850	\$850
Printing, Forms, and Tags	\$250	\$0	\$250	\$0	\$250	\$100	\$100
Travel	\$250	\$0	\$250	\$3	\$250	\$250	\$250
Office Supplies	\$250	\$186	\$500	\$492	\$250	\$500	\$250
Janitorial Supplies	\$250	\$123	\$250	\$212	\$250	\$500	\$500
Professional Development	\$250	\$206	\$250	\$319	\$250	\$350	\$350
Publications	\$150	\$25	\$250	\$67	\$150	\$100	\$100
IT Supplies	\$250	\$0	\$250	\$333	\$250	\$250	\$750
Building Maintenance	\$26,250	\$10,684	\$26,000	\$24,793	\$32,500	\$33,000	\$35,000
Electric Expense	\$22,500	\$20,865	\$20,000	\$20,336	\$25,000	\$21,500	\$22,500
Gas Expense	\$6,000	\$5,483	\$9,500	\$6,245	\$7,000	\$6,500	\$7,000
Sanitation Expense	\$1,000	\$955	\$1,500	\$1,058	\$1,250	\$1,250	\$1,250
Wastewater Expense	\$5,000	\$4,446	\$5,000	\$4,678	\$5,000	\$4,750	\$5,000
Water Expense	\$6,000	\$4,953	\$6,500	\$6,038	\$6,500	\$6,750	\$6,750
Equipment Maintenance	\$4,600	\$1,178	\$3,000	\$13,156	\$3,000	\$2,700	\$4,500
Television	\$0	\$0	\$500	\$0	\$0	\$0	\$0
City Vehicle Fuel	\$250	\$277	\$500	\$4	\$500	\$250	\$250
City Vehicle Maintenance	\$250	\$0	\$250	\$13	\$250	\$250	\$250
Total	\$75,000	\$50,738	\$76,100	\$79,864	\$85,000	\$80,950	\$86,750
Grand Total	\$160,000	\$130,877	\$170,000	\$162,984	\$180,000	\$170,000	\$190,000

Park Plaza North

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$33,250	\$32,858	\$36,000	\$35,279	\$36,250	\$37,250	\$46,000
Overtime Wages	\$300	\$113	\$300	\$93	\$250	\$50	\$250
Part Time Wages	\$3,750	\$3,550	\$3,750	\$3,789	\$3,750	\$4,000	\$0
FICA and Medicare	\$3,000	\$2,306	\$3,000	\$2,569	\$3,250	\$3,000	\$3,750
KPERS	\$3,750	\$3,403	\$4,000	\$3,855	\$4,000	\$4,000	\$4,750
Unemployment Tax	\$250	\$15	\$250	\$93	\$250	\$100	\$250
Worker's Compensation	\$700	\$514	\$700	\$575	\$750	\$750	\$750
Medical Insurance	\$10,000	\$7,373	\$11,000	\$7,840	\$11,500	\$7,500	\$12,250
Total	\$55,000	\$50,132	\$59,000	\$54,092	\$60,000	\$56,650	\$68,000
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$23,500	\$25,458	\$27,500	\$24,841	\$27,500	\$25,000	\$27,500
Audit Services	\$0	\$0	\$2,000	\$1,767	\$2,000	\$2,000	\$2,250
Service Contracts	\$1,000	\$9,558	\$3,750	\$4,120	\$3,500	\$5,000	\$5,000
Dues and Subscriptions	\$150	\$16	\$150	\$99	\$250	\$250	\$250
Housing Deposit Refunds	\$1,850	\$2,256	\$1,500	\$823	\$2,250	\$1,000	\$2,000
Total	\$26,500	\$37,288	\$34,900	\$31,649	\$35,500	\$33,250	\$37,000
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$250	\$6	\$175	\$0	\$100	\$100	\$100
Telephone	\$750	\$1,171	\$1,000	\$2,111	\$1,500	\$1,000	\$1,000
Internet	\$500	\$180	\$250	\$0	\$250	\$850	\$850
Printing, Forms, and Tags	\$250	\$0	\$250	\$0	\$250	\$100	\$100
Travel	\$250	\$0	\$250	\$5	\$250	\$250	\$250
Office Supplies	\$250	\$266	\$500	\$490	\$250	\$500	\$250
Janitorial Supplies	\$250	\$188	\$250	\$212	\$250	\$500	\$500
Professional Development	\$250	\$186	\$250	\$174	\$250	\$350	\$350
Publications	\$150	\$25	\$250	\$67	\$150	\$100	\$100
IT Supplies	\$250	\$0	\$250	\$333	\$250	\$250	\$750
Building Maintenance	\$18,000	\$20,404	\$17,500	\$11,914	\$20,000	\$20,000	\$23,500
Electric Expense	\$34,000	\$30,984	\$35,000	\$32,751	\$35,000	\$33,000	\$35,000
Gas Expense	\$8,000	\$3,887	\$7,000	\$4,315	\$6,250	\$4,750	\$4,750
Sanitation Expense	\$2,000	\$1,302	\$1,500	\$1,112	\$1,500	\$1,500	\$1,500
Wastewater Expense	\$7,000	\$6,880	\$7,000	\$7,618	\$7,000	\$7,750	\$7,750
Water Expense	\$8,750	\$6,476	\$8,000	\$8,550	\$8,500	\$9,250	\$9,250
Equipment Maintenance	\$4,600	\$2,403	\$3,000	\$3,293	\$3,000	\$3,000	\$3,000
Television	\$5,000	\$3,856	\$8,750	\$9,304	\$9,500	\$9,500	\$9,750
City Vehicle Fuel	\$250	\$277	\$500	\$4	\$500	\$250	\$250
City Vehicle Maintenance	\$250	\$8	\$250	\$13	\$250	\$250	\$250
Total	\$91,000	\$78,500	\$91,925	\$82,266	\$95,000	\$93,250	\$99,250
Housing Bond - Principal	\$70,000	\$70,000	\$75,000	\$75,000	\$75,000	\$75,000	\$80,000
Housing Bond - Interest	\$51,513	\$51,513	\$48,013	\$41,767	\$44,263	\$38,501	\$40,513
Management Fee to Parkside #1	\$7,500	\$0	\$0	\$0	\$0		\$0
Management Fee to Parkside #2	\$7,500	\$0	\$0	\$0	\$0		\$0
Total	\$136,513	\$121,513	\$123,013	\$116,767	\$119,263	\$113,501	\$120,513
Miscellaneous	\$987	\$0	\$162	\$0	\$237	\$0	\$237
Grand Total	\$310,000	\$287,432	\$309,000	\$284,774	\$310,000	\$296,651	\$325,000

Electric Production

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$205,000	\$207,809	\$130,000	\$166,158	\$140,000	\$150,000	\$162,500
Overtime Wages	\$4,000	\$4,340	\$3,750	\$3,986	\$5,000	\$5,000	\$7,500
FICA	\$15,750	\$13,921	\$10,250	\$10,855	\$11,250	\$12,000	\$13,250
KPERS	\$19,250	\$20,407	\$13,250	\$14,882	\$14,000	\$15,000	\$17,000
Unemployment Tax	\$250	\$109	\$250	\$434	\$500	\$250	\$500
Worker's Compensation	\$2,750	\$1,500	\$3,000	\$1,881	\$2,500	\$2,000	\$2,500
Medical Insurance	\$28,000	\$33,545	\$34,500	\$26,990	\$35,000	\$24,000	\$31,000
Totals	\$275,000	\$281,630	\$195,000	\$225,186	\$208,250	\$208,250	\$234,250
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$20,000	\$52,055	\$55,000	\$75,468	\$77,500	\$80,000	\$85,000
Service Contracts	\$15,000	\$821	\$10,000	\$1,277	\$1,500	\$1,250	\$1,500
Dues and Subscriptions	\$7,500	\$2,679	\$7,500	\$2,726	\$5,000	\$3,000	\$3,250
Sales and Use Taxes	\$1,500	\$892	\$2,500	\$0	\$1,000	\$500	\$450
Wholesale Power Purchases	\$1,700,000	\$1,616,022	\$1,760,000	\$1,438,533	\$1,775,000	\$1,600,000	\$1,725,000
Totals	\$1,744,000	\$1,672,470	\$1,835,000	\$1,518,003	\$1,860,000	\$1,684,750	\$1,815,200
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Telephone	\$6,250	\$7,363	\$7,500	\$7,713	\$7,500	\$8,000	\$8,000
Internet	\$1,250	\$344	\$750	\$262	\$500	\$500	\$500
Printing, Forms, and Tags	\$250	\$45	\$250	\$33	\$250	\$100	\$100
Travel	\$500	\$564	\$1,000	\$820	\$1,000	\$1,000	\$1,000
Office Supplies	\$250	\$736	\$750	\$33	\$500	\$250	\$500
Janitorial Supplies	\$500	\$738	\$750	\$883	\$750	\$500	\$1,000
Professional Development	\$1,000	\$380	\$1,000	\$530	\$1,000	\$750	\$1,000
IT Supplies	\$1,000	\$120	\$1,000	\$1,250	\$750	\$750	\$1,000
Building Maintenance	\$7,500	\$830	\$5,000	\$6,459	\$5,000	\$5,000	\$5,000
Electric Expense	\$40,000	\$12,578	\$55,000	\$43,958	\$47,500	\$45,000	\$47,500
Gas Expense	\$750	\$458	\$750	\$759	\$1,400	\$750	\$1,000
Sanitation Expense	\$250	\$458	\$750	\$264	\$400	\$250	\$300
Wastewater Expense	\$250	\$173	\$250	\$220	\$250	\$250	\$250
Water Expense	\$250	\$795	\$250	\$120	\$200	\$150	\$250
Tool Purchases	\$1,000	\$430	\$1,000	\$894	\$1,000	\$1,750	\$1,750
Power Plant Oil and Diesel Fuel	\$15,000	\$94	\$21,500	\$14,201	\$15,000	\$9,000	\$15,000
Equipment Maintenance	\$17,500	\$6,735	\$20,000	\$11,196	\$8,000	\$10,000	\$10,000
Equipment Fuel	\$0	\$0	\$0	\$93	\$0	\$250	\$200
Uniforms and PPE	\$500	\$44	\$500	\$60	\$250	\$250	\$250
Chemicals and Paint	\$5,000	\$588	\$2,500	\$461	\$1,500	\$500	\$750
Rock and Sand	\$0	\$0	\$0	\$62	\$0	\$250	\$200
Vehicle Fuel	\$1,000	\$1,503	\$1,250	\$913	\$1,250	\$1,000	\$1,500
Vehicle Maintenance	\$1,000	\$526	\$1,000	\$1,052	\$1,000	\$750	\$1,000
Totals	\$101,000	\$35,501	\$122,750	\$92,236	\$95,000	\$87,000	\$98,050
Grand Total	\$2,120,000	\$1,989,601	\$2,152,750	\$1,835,426	\$2,163,250	\$1,980,000	\$2,147,500

Electric Distribution

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$206,500	\$205,827	\$215,000	\$196,763	\$210,000	\$215,000	\$220,750
Overtime Wages	\$20,000	\$17,587	\$16,500	\$18,782	\$20,000	\$14,750	\$20,000
FICA	\$16,000	\$16,290	\$17,750	\$15,797	\$17,750	\$17,750	\$18,500
KPERS	\$19,500	\$20,998	\$22,750	\$22,475	\$22,250	\$22,250	\$24,000
Unemployment Tax	\$250	\$118	\$250	\$464	\$750	\$250	\$750
Worker's Compensation	\$2,750	\$1,669	\$3,000	\$1,881	\$2,250	\$2,000	\$2,500
Medical Insurance	\$20,000	\$21,041	\$26,250	\$22,136	\$29,500	\$27,500	\$31,000
Totals	\$285,000	\$283,530	\$301,500	\$278,299	\$302,500	\$299,500	\$317,500
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$20,000	\$4,446	\$7,500	\$7,587	\$8,500	\$12,000	\$13,000
Contracts	\$10,000	\$2,187	\$5,000	\$501	\$3,000	\$500	\$2,000
Dues and Subscriptions	\$7,500	\$1,486	\$2,500	\$2,338	\$2,500	\$2,500	\$2,500
Sales and Use Taxes	\$3,000	\$7,770	\$17,500	\$0	\$0	\$0	\$0
One Call Expenses	\$500	\$107	\$250	\$93	\$200	\$300	\$400
Rental of Property	\$0	\$1,523	\$750	\$796	\$800	\$800	\$850
Totals	\$41,000	\$17,519	\$33,500	\$11,314	\$15,000	\$16,100	\$18,750
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Telephone	\$2,500	\$267	\$500	\$547	\$750	\$700	\$750
Internet	\$750	\$252	\$250	\$286	\$500	\$300	\$400
Printing, Forms, and Tags	\$250	\$15	\$250	\$303	\$750	\$250	\$250
Travel	\$750	\$889	\$750	\$0	\$1,000	\$500	\$1,000
Office Supplies	\$250	\$331	\$500	\$714	\$1,000	\$750	\$750
Janitorial Supplies	\$250	\$242	\$250	\$353	\$250	\$500	\$500
Professional Development	\$1,500	\$4,400	\$5,000	\$114	\$5,000	\$5,000	\$5,000
Legal Documentation	\$0	\$0	\$0	\$292	\$500	\$400	\$500
IT Supplies	\$750	\$107	\$500	\$1,000	\$1,000	\$1,000	\$1,000
Building Maintenance	\$2,500	\$96	\$2,500	\$1,688	\$2,500	\$2,000	\$2,500
Tool Purchases	\$5,000	\$3,986	\$5,000	\$4,222	\$5,000	\$4,500	\$5,000
Equipment Maintenance	\$11,000	\$3,794	\$10,000	\$10,127	\$7,500	\$12,500	\$10,000
Equipment Fuel	\$0	\$0	\$0	\$0	\$0	\$500	\$600
Uniforms and PPE	\$4,000	\$4,265	\$4,500	\$5,844	\$5,000	\$6,000	\$6,000
Chemicals and Paint	\$2,000	\$673	\$1,000	\$1,414	\$2,500	\$1,000	\$1,500
Rock and Sand	\$0	\$0	\$0	\$170	\$500	\$500	\$500
Vehicle Fleet Expenses	\$500	\$59	\$500	\$100	\$250	\$250	\$250
Electric Meters	\$15,000	\$2,346	\$7,500	\$4,137	\$7,500	\$5,000	\$5,500
Electric Poles	\$12,500	\$13,038	\$12,500	\$0	\$12,500	\$12,500	\$12,500
Electric Wire	\$3,000	\$368	\$5,000	\$6,978	\$7,500	\$5,250	\$7,500
Transformers	\$30,000	\$19,720	\$25,000	-\$4,911	\$22,500	\$25,000	\$25,000
Distribution System Parts	\$5,500	\$11,454	\$12,500	\$14,838	\$15,750	\$12,500	\$15,000
Street Light Fixtures	\$25,000	\$16,868	\$15,000	\$4,495	\$15,000	\$10,000	\$15,000
Community Christmas Lighting	\$1,000	\$948	\$1,000	\$1,438	\$2,000	\$1,000	\$1,500
Vehicle Fuel	\$5,000	\$6,396	\$7,500	\$7,266	\$9,000	\$7,000	\$9,000
Vehicle Maintenance	\$7,500	\$5,193	\$10,000	\$3,376	\$15,000	\$7,000	\$7,250
Miscellaneous	\$0	\$0	\$0	\$1	\$0	\$0	\$0
Totals	\$136,500	\$95,709	\$127,500	\$64,794	\$140,750	\$121,900	\$134,750
Grand Total	\$462,500	\$396,758	\$462,500	\$354,408	\$458,250	\$437,500	\$471,000

Electric Transfers							
Line Item	2018		2019		2020		2021
	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Transfers							
Capital Improvement Fund	\$50,000	\$50,000	\$209,750	\$209,750	\$175,000	\$175,000	\$210,000
Equipment Reserve Fund	\$20,000	\$240,000	\$30,000	\$30,000	\$37,500	\$37,500	\$72,500
General Fund	\$480,000	\$440,000	\$420,000	\$420,000	\$600,000	\$600,000	\$780,000
Debt Service Fund	\$35,000	\$35,000	\$31,000	\$31,000	\$31,000	\$31,000	\$34,000
Economic Development Fund	\$20,000	\$20,000	\$34,000	\$34,000	\$35,000	\$35,000	\$35,000
Electric Totals							
Personnel Expenses	\$560,000	\$565,160	\$496,500	\$503,486	\$510,750	\$507,750	\$551,750
Contractual Expenses	\$1,785,000	\$1,689,989	\$1,868,500	\$1,529,318	\$1,875,000	\$1,700,850	\$1,833,950
Commodity Expenses	\$250,000	\$131,210	\$250,250	\$157,031	\$235,750	\$208,900	\$232,800
Capital Improvement Fund	\$50,000	\$50,000	\$209,750	\$209,750	\$175,000	\$175,000	\$210,000
Equipment Reserve Fund	\$20,000	\$240,000	\$30,000	\$30,000	\$37,500	\$37,500	\$72,500
General Fund	\$480,000	\$440,000	\$420,000	\$420,000	\$600,000	\$600,000	\$780,000
Debt Service Fund	\$35,000	\$35,000	\$31,000	\$31,000	\$31,000	\$31,000	\$34,000
Economic Development Fund	\$20,000	\$20,000	\$34,000	\$34,000	\$35,000	\$35,000	\$35,000
Total Expenses	\$3,200,000	\$3,171,359	\$3,340,000	\$2,914,585	\$3,500,000	\$3,296,000	\$3,750,000

Gas

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$117,500	\$85,220	\$90,000	\$98,270	\$114,500	\$85,000	\$101,500
Overtime Wages	\$7,500	\$4,654	\$5,000	\$4,559	\$5,000	\$6,000	\$5,000
FICA and Medicare	\$9,750	\$6,364	\$7,500	\$7,629	\$9,250	\$7,000	\$8,250
KPERS	\$11,750	\$7,578	\$9,500	\$9,998	\$11,500	\$8,750	\$10,750
Unemployment Tax	\$250	\$231	\$250	\$268	\$500	\$250	\$500
Worker's Compensation	\$2,250	\$1,847	\$2,000	\$982	\$1,500	\$1,250	\$1,500
Medical Insurance	\$22,000	\$9,289	\$23,250	\$11,126	\$22,500	\$11,750	\$20,000
Totals	\$171,000	\$115,182	\$137,500	\$132,833	\$164,750	\$120,000	\$147,500
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$4,000	\$1,879	\$4,250	\$3,440	\$4,000	\$3,500	\$4,000
Contracts	\$7,500	\$2,610	\$2,500	\$441	\$1,000	\$1,250	\$1,500
Dues and Subscriptions	\$1,000	\$2,619	\$2,500	\$5,242	\$4,000	\$5,000	\$5,500
Sales and Use Taxes	\$1,500	\$2,068	\$9,500	\$0	\$0	\$400	\$0
One Call Expenses	\$500	\$100	\$250	\$93	\$200	\$300	\$400
Wholesale Gas Purchases	\$800,000	\$573,925	\$800,000	\$565,917	\$790,000	\$550,000	\$750,000
Rental of Property	\$0	\$1,523	\$750	\$796	\$800	\$800	\$850
Totals	\$814,500	\$584,724	\$819,750	\$575,929	\$800,000	\$561,250	\$762,250
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Telephone	\$1,000	\$272	\$500	\$571	\$750	\$400	\$500
Internet	\$500	\$281	\$500	\$247	\$300	\$250	\$300
Printing, Forms, and Tags	\$250	\$198	\$250	\$759	\$700	\$1,250	\$1,000
Travel	\$750	\$106	\$1,000	\$264	\$1,000	\$750	\$750
Office Supplies	\$750	\$605	\$500	\$383	\$750	\$750	\$750
Janitorial Supplies	\$500	\$220	\$250	\$264	\$250	\$500	\$500
Professional Development	\$1,000	\$0	\$1,000	\$396	\$1,000	\$500	\$1,000
IT Supplies	\$1,000	\$234	\$1,250	\$631	\$750	\$750	\$750
Building Maintenance	\$2,500	\$1,756	\$2,500	\$271	\$2,250	\$2,500	\$2,000
Electric Expense	\$2,000	\$1,372	\$1,750	\$981	\$1,250	\$1,000	\$1,100
Gas Expense	\$750	\$489	\$750	\$308	\$500	\$500	\$500
Sanitation Expense	\$250	\$64	\$250	\$42	\$100	\$150	\$100
Wastewater Expense	\$250	\$67	\$250	\$50	\$150	\$100	\$100
Water Expense	\$250	\$70	\$250	\$135	\$250	\$100	\$150
Tool Purchases	\$2,000	\$2,253	\$3,000	\$4,395	\$3,000	\$3,000	\$4,000
Equipment Maintenance	\$5,000	\$1,736	\$5,000	\$2,750	\$2,500	\$2,500	\$3,000
Equipment Fuel	\$0	\$0	\$0	\$78	\$0	\$500	\$500
Uniforms and PPE	\$1,000	\$524	\$1,500	\$120	\$500	\$250	\$500
Chemicals and Paint	\$1,500	\$1,182	\$1,500	\$615	\$1,000	\$500	\$1,000
Rock, Sand, and Concrete	\$0	\$363	\$500	\$293	\$500	\$500	\$500
Grass Seed and Mulch	\$0	\$210	\$250	\$0	\$250	\$250	\$250
Vehicle Fleet Expenses	\$250	\$0	\$250	\$70	\$250	\$250	\$250
Gas Meters	\$10,000	\$8,139	\$10,000	\$3,801	\$8,500	\$7,500	\$9,000
Gas Line	\$10,000	\$530	\$10,000	\$275	\$5,500	\$4,500	\$7,500
Gas Fittings and Valves	\$2,500	\$9,883	\$10,000	\$6,173	\$10,000	\$10,000	\$10,000
Gas Regulators	\$2,500	\$575	\$3,250	\$0	\$1,250	\$500	\$1,000
Vehicle Fuel	\$3,000	\$3,398	\$4,000	\$1,708	\$3,500	\$1,500	\$3,000
Vehicle Maintenance	\$2,500	\$1,164	\$2,500	\$1,255	\$3,250	\$2,250	\$2,500
Totals	\$52,000	\$35,689	\$62,750	\$26,836	\$50,000	\$43,500	\$52,500
Transfers	Budgeted	Actual	Budgeted	Projected	Budgeted	Projected	Proposed
Capital Improvement Fund	\$7,500	\$7,500	\$7,500	\$7,500	\$7,750	\$7,750	\$7,500
Equipment Reserve Fund	\$5,000	\$22,500	\$22,500	\$22,500	\$17,500	\$17,500	\$20,250
General Fund	\$0	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$0
Public Safety Fund	\$200,000	\$200,000	\$300,000	\$300,000	\$300,000	\$300,000	\$660,000
Totals	\$212,500	\$230,000	\$390,000	\$390,000	\$385,250	\$385,250	\$687,750
Grand Total	\$1,250,000	\$965,595	\$1,410,000	\$1,125,598	\$1,400,000	\$1,110,000	\$1,650,000

Sanitation

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposal
Full Time Wages	\$160,250	\$134,296	\$150,000	\$143,134	\$150,000	\$147,500	\$154,500
Overtime Wages	\$2,000	\$45	\$1,500	\$55	\$250	\$100	\$250
FICA and Medicare	\$12,500	\$9,656	\$11,750	\$10,587	\$11,500	\$11,250	\$12,000
KPERS	\$15,250	\$12,353	\$15,000	\$14,295	\$14,750	\$14,750	\$15,500
Unemployment Tax	\$250	\$65	\$250	\$341	\$500	\$250	\$500
Worker's Compensation	\$6,500	\$4,627	\$8,500	\$6,120	\$6,250	\$6,250	\$6,500
Medical Insurance	\$12,500	\$13,017	\$20,500	\$17,013	\$16,750	\$19,900	\$17,500
Totals	\$209,250	\$174,059	\$207,500	\$191,544	\$200,000	\$200,000	\$206,750
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposal
Property and Liability Insurance	\$4,500	\$3,545	\$4,500	\$3,901	\$4,250	\$5,500	\$5,750
Contracts	\$250	\$655	\$750	\$396	\$700	\$500	\$700
Dues and Subscriptions	\$250	\$213	\$0	\$583	\$250	\$750	\$600
Landfill Charges	\$80,000	\$84,492	\$80,000	\$76,426	\$80,000	\$80,000	\$80,000
Rental of Property	\$0	\$1,523	\$750	\$796	\$800	\$800	\$850
Totals	\$85,000	\$90,428	\$86,000	\$82,103	\$86,000	\$87,550	\$87,900
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposal
Telephone	\$750	\$252	\$500	\$236	\$250	\$250	\$250
Internet	\$500	\$193	\$250	\$247	\$250	\$250	\$250
Printing, Forms, Tags	\$0	\$0	\$0	\$20	\$0	\$100	\$100
Travel	\$250	\$0	\$250	\$0	\$250	\$100	\$100
Office Supplies	\$750	\$54	\$250	\$69	\$250	\$150	\$150
Janitorial Supplies	\$500	\$26	\$250	\$17	\$100	\$200	\$150
Professional Development	\$250	\$0	\$250	\$0	\$100	\$100	\$150
IT Supplies	\$500	\$155	\$500	\$1,024	\$200	\$200	\$200
Building Maintenance	\$2,500	\$86	\$1,500	\$183	\$900	\$400	\$1,000
Electric Expense	\$2,000	\$1,757	\$2,000	\$1,963	\$1,750	\$2,000	\$2,000
Gas Expense	\$750	\$661	\$750	\$759	\$1,250	\$750	\$1,000
Sanitation Expense	\$250	\$80	\$250	\$84	\$100	\$100	\$100
Wastewater Expense	\$250	\$83	\$250	\$100	\$150	\$150	\$150
Water Expense	\$250	\$91	\$250	\$120	\$200	\$150	\$200
Tool Purchases	\$2,000	\$175	\$1,000	\$35	\$500	\$200	\$250
Equipment Maintenance	\$2,000	\$1,476	\$2,500	\$755	\$1,000	\$1,750	\$1,500
Equipment Fuel	\$0	\$0	\$0	\$24	\$0	\$200	\$150
Uniforms and PPE	\$1,000	\$205	\$1,000	\$277	\$250	\$250	\$400
Chemicals and Paint	\$750	\$112	\$250	\$125	\$250	\$150	\$150
Vehicle Fleet Expenses	\$500	\$0	\$500	\$0	\$250	\$250	\$100
Trash Bins	\$5,000	\$2,700	\$5,000	\$0	\$3,000	\$2,750	\$3,000
Vehicle Fuel	\$12,500	\$12,791	\$14,000	\$11,677	\$14,000	\$11,500	\$14,000
Vehicle Maintenance	\$20,000	\$15,972	\$20,000	\$18,531	\$17,500	\$19,000	\$17,500
Totals	\$53,250	\$36,870	\$51,500	\$36,246	\$42,500	\$40,950	\$42,850
Lease Purchases	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposal
Trash Truck Loan Payment	\$15,000	\$14,854	\$15,000	\$14,854	\$15,000	\$15,000	\$15,000
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposal
Capital Improvements Fund	\$2,500	\$2,500	\$2,500	\$2,500	\$1,500	\$1,500	\$2,500
Equipment Reserve Fund	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total	\$17,500	\$17,500	\$17,500	\$17,500	\$16,500	\$16,500	\$17,500
Grand Total	\$380,000	\$333,710	\$377,500	\$342,246	\$360,000	\$360,000	\$370,000

Wastewater

Line Item	2018		2019		2020		2021
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$97,750	\$108,055	\$125,000	\$117,050	\$133,750	\$105,000	\$135,250
Overtime Wages	\$10,000	\$9,274	\$7,500	\$10,832	\$10,000	\$9,000	\$11,000
FICA and Medicare	\$8,250	\$8,155	\$10,500	\$8,971	\$11,000	\$8,750	\$11,250
KPERS	\$10,250	\$10,930	\$13,500	\$12,264	\$14,000	\$11,000	\$14,500
Unemployment Tax	\$250	\$53	\$500	\$828	\$500	\$250	\$500
Worker's Compensation	\$2,250	\$1,528	\$2,500	\$1,573	\$2,250	\$1,750	\$2,000
Medical Insurance	\$21,750	\$16,513	\$25,500	\$11,485	\$25,000	\$16,750	\$22,500
Totals	\$150,500	\$154,509	\$185,000	\$163,003	\$196,500	\$152,500	\$197,000
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$4,500	\$2,305	\$5,000	\$4,387	\$5,500	\$5,000	\$5,500
Service Contracts	\$10,000	\$6,400	\$8,500	\$4,135	\$6,500	\$4,250	\$4,500
Dues and Subscriptions	\$250	\$253	\$250	\$1,999	\$1,800	\$3,000	\$3,000
One Call Expenses	\$500	\$100	\$250	\$93	\$200	\$300	\$400
Engineering Fees	\$2,500	\$3,023	\$2,500	\$8,420	\$7,500	\$7,000	\$7,500
Sludge Disposal	\$7,000	\$7,812	\$8,500	\$6,426	\$9,000	\$10,450	\$9,000
Totals	\$24,750	\$19,894	\$25,000	\$25,460	\$30,500	\$30,000	\$29,900
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Telephone	\$2,000	\$1,990	\$2,000	\$2,480	\$2,000	\$2,500	\$2,750
Internet	\$1,000	\$954	\$750	\$1,297	\$1,750	\$1,000	\$1,000
Printing, Forms, and Tags	\$250	\$17	\$250	\$650	\$500	\$250	\$250
Travel	\$250	\$309	\$500	\$209	\$500	\$500	\$500
Office Supplies	\$1,000	\$110	\$500	\$248	\$500	\$500	\$500
Janitorial Supplies	\$500	\$224	\$500	\$33	\$250	\$250	\$250
Professional Development	\$500	\$641	\$750	\$470	\$750	\$750	\$750
IT Supplies	\$500	\$0	\$500	\$760	\$500	\$500	\$750
Building Maintenance	\$2,500	\$807	\$2,000	\$989	\$2,500	\$2,000	\$2,500
Electric Expense	\$65,000	\$54,787	\$65,000	\$62,959	\$66,500	\$60,000	\$65,000
Gas Expense	\$1,000	\$1,152	\$1,500	\$1,693	\$3,500	\$1,500	\$2,000
Sanitation Expense	\$250	\$264	\$250	\$2,024	\$250	\$250	\$500
Wastewater Expense	\$250	\$220	\$250	\$240	\$250	\$250	\$250
Water Expense	\$9,000	\$9,258	\$9,250	\$13,031	\$16,250	\$15,000	\$15,000
Tool Purchases	\$1,500	\$687	\$1,000	\$535	\$1,000	\$500	\$1,000
Equipment Maintenance	\$32,500	\$28,290	\$31,000	\$43,408	\$35,000	\$25,000	\$30,000
Equipment Fuel	\$0	\$0	\$0	\$159	\$0	\$500	\$250
Uniforms and PPE	\$500	\$162	\$500	\$135	\$250	\$250	\$250
Vehicle Fleet Expenses	\$0	\$0	\$0	\$0	\$250	\$100	\$100
Chemicals and Paint	\$7,000	\$4,533	\$10,000	\$5,396	\$12,500	\$5,500	\$6,000
Wastewater Line	\$75,000	\$31,284	\$300,000	\$49,653	\$30,000	\$100,000	\$20,000
Wastewater Fittings	\$5,000	\$262	\$1,000	\$402	\$1,000	\$400	\$1,000
Vehicle Fuel	\$1,500	\$2,281	\$2,000	\$2,277	\$2,500	\$2,250	\$3,000
Vehicle Maintenance	\$5,000	\$520	\$5,000	\$1,369	\$3,000	\$1,250	\$2,000
Totals	\$212,000	\$138,752	\$434,500	\$190,418	\$181,500	\$221,000	\$155,600
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Capital Improvements Fund	\$17,500	\$17,500	\$17,500	\$17,500	\$35,000	\$35,000	\$22,000
Equipment Reserve Fund	\$5,000	\$47,500	\$5,000	\$5,000	\$5,000	\$5,000	\$7,500
Debt Service Fund	\$240,000	\$240,000	\$227,750	\$227,750	\$221,500	\$221,500	\$488,000
Totals	\$262,500	\$305,000	\$250,250	\$250,250	\$261,500	\$261,500	\$517,500

Water

Line Item	2018		2019		2020		2020
Personnel Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Full Time Wages	\$116,500	\$152,418	\$242,500	\$174,941	\$215,500	\$200,000	\$201,250
Overtime Wages	\$10,000	\$5,659	\$5,000	\$5,689	\$5,000	\$7,500	\$6,000
FICA	\$9,750	\$10,839	\$19,000	\$12,938	\$17,000	\$16,000	\$16,000
KPERS	\$12,000	\$15,275	\$24,500	\$18,258	\$21,250	\$20,000	\$20,500
Unemployment Tax	\$250	\$82	\$250	\$1,491	\$750	\$250	\$750
Worker's Compensation	\$2,250	\$998	\$2,000	\$2,691	\$3,500	\$3,000	\$3,250
Medical Insurance	\$22,000	\$30,768	\$46,750	\$17,676	\$34,500	\$32,250	\$35,000
Totals	\$172,750	\$216,040	\$340,000	\$233,683	\$297,500	\$279,000	\$282,750
Contractual Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Property and Liability Insurance	\$15,000	\$32,025	\$11,000	\$9,912	\$12,500	\$13,250	\$14,000
Service Contracts	\$10,000	\$3,181	\$5,500	\$7,730	\$7,500	\$12,000	\$12,500
Dues and Subscriptions	\$750	\$3,084	\$2,000	\$3,251	\$3,000	\$3,500	\$3,500
Sales and Use Taxes	\$0	\$875	\$0	\$0	\$1,000	\$150	\$0
One Call Expenses	\$500	\$100	\$250	\$93	\$200	\$300	\$400
Water Quality Testing	\$5,000	\$10,826	\$5,500	\$12,883	\$15,000	\$6,000	\$8,000
Engineering Fees	\$770,000	\$72,136	\$750,000	\$114,960	\$575,000	\$500,000	\$1,000,000
Rental of Property	\$0	\$1,523	\$750	\$796	\$800	\$800	\$850
Totals	\$801,250	\$123,749	\$775,000	\$149,626	\$615,000	\$536,000	\$1,039,250
Commodity Expenses	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Postage	\$0	\$0	\$0	\$2,794	\$2,250	\$500	\$2,000
Telephone	\$1,250	\$1,048	\$1,250	\$763	\$1,250	\$1,000	\$1,000
Internet	\$750	\$935	\$750	\$715	\$750	\$750	\$750
Printing, Forms, and Tags	\$250	\$790	\$250	\$1,135	\$1,000	\$1,000	\$750
Travel	\$750	\$482	\$750	\$402	\$1,000	\$900	\$1,000
Office Supplies	\$750	\$1,110	\$750	\$466	\$750	\$750	\$1,000
Janitorial Supplies	\$500	\$179	\$500	\$114	\$250	\$400	\$500
Professional Development	\$1,500	\$1,128	\$2,000	\$1,106	\$2,000	\$2,000	\$2,000
IT Supplies	\$1,000	\$258	\$1,000	\$1,331	\$1,000	\$1,000	\$1,000
Building Maintenance	\$15,000	\$880	\$10,000	\$27,463	\$10,000	\$10,000	\$8,500
Electric Expense	\$75,000	\$109,298	\$75,000	\$74,000	\$75,000	\$75,000	\$75,000
Gas Expense	\$750	\$572	\$750	\$442	\$750	\$500	\$750
Sanitation Expense	\$250	\$581	\$250	\$222	\$250	\$250	\$250
Wastewater Expense	\$250	\$287	\$250	\$170	\$250	\$200	\$250
Water Expense	\$250	\$6,268	\$250	\$5,056	\$5,000	\$4,000	\$5,000
Tool Purchases	\$2,500	\$633	\$2,000	\$4,954	\$5,000	\$5,000	\$5,000
Equipment Maintenance	\$20,000	\$5,716	\$15,000	\$6,004	\$10,000	\$25,000	\$19,000
Equipment Fuel	\$0	\$0	\$0	\$129	\$0	\$500	\$500
Uniforms and PPE	\$1,500	\$118	\$2,000	\$187	\$500	\$250	\$500
Chemicals and Paint	\$100,000	\$110,678	\$100,000	\$110,485	\$112,500	\$115,000	\$112,500
Rock and Sand	\$0	\$141	\$1,000	\$292	\$750	\$500	\$500
Vehicle Fleet Expenses	\$250	\$70	\$250	\$70	\$250	\$250	\$250
Water Meters and Pits	\$15,000	\$8,377	\$15,000	\$12,728	\$9,500	\$9,000	\$12,500
Fire Hydrants	\$7,500	\$0	\$4,500	\$0	\$2,500	\$2,500	\$2,500
Water Line	\$20,000	\$12,076	\$20,000	\$181	\$15,000	\$9,250	\$12,500
Water Fittings and Valves	\$7,500	\$10,757	\$7,500	\$6,081	\$10,000	\$10,000	\$12,500
Vehicle Fuel	\$3,000	\$3,588	\$5,000	\$1,737	\$4,500	\$2,500	\$4,000
Vehicle Maintenance	\$3,000	\$1,610	\$4,000	\$1,214	\$3,000	\$2,000	\$2,500
Totals	\$278,500	\$277,578	\$270,000	\$260,241	\$275,000	\$280,000	\$284,500
Transfers	Budgeted	Actual	Budgeted	Actual	Budgeted	Projected	Proposed
Capital Improvement Fund	\$30,000	\$30,000	\$30,000	\$30,000	\$45,000	\$45,000	\$45,000
Equipment Reserve Fund	\$5,000	\$22,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
Debt Service Fund	\$127,500	\$127,500	\$127,500	\$127,500	\$125,000	\$125,000	\$636,000
Public Safety Fund	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0
Totals	\$462,500	\$480,000	\$470,000	\$470,000	\$482,500	\$482,500	\$693,500
Misc.	\$406.00	\$406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$1,715,406	\$1,097,773	\$1,855,000	\$1,113,550	\$1,670,000	\$1,577,500	\$2,300,000