CERTIFICATE 2025

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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	2,971,300	444,129	13.286
Debt Service	10-113		374,172		
Library	12-1220		286,000	211,778	6.335
Airport	3-121		193,250	98,280	2.940
Public Safety	Charter Ord. 2		1,380,200	455,030	13.612
Special Highway			350,000		
Special Parks and Recreation			10,000		
Tourism			47,000		
Economic Development			113,800		
Parkside #1			435,750		
Parkside #2			382,500		
Park Plaza North			419,675		
Electric			4,445,625		
Gas			1,980,850		
Sanitation			434,075		
Wastewater			694,675		
Water			1,985,750		
Non-Budgeted Funds-A					
Totals		xxxxxx	16,504,622	1,209,216	36.173
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					33,407,863
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 35.175

Assisted by:

Address:

Email:

Attest: August 28th 2024

County Clerk

Governing Body

CPA Summary

City of Garnett 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	349,067	29,350	597	195	1,862	190
Debt Service	52,087	4,380	89	29	278	28
Library	207,214	17,424	354	116	1,106	112
Airport	115,165	9,684	197	64	615	62
Public Safety	455,491	38,300	779	254	2,431	247
TOTAL	1,179,024	99,138	2,016	658	6,292	639

County Treas Motor Vehicle Estimate	99,138				
County Treas Recreational Vehicle Estimate		2,016			
County Treas 16/20M Vehicle Estimate			658		
County Treas Commercial Vehicle Tax Estimate				6,292	
County Treas Watercraft Tax Estimate					639

Motor Vehicle Factor	0.08408				
Recreational Vehicle Factor		0.00171			
16/20M Vehicle Factor			0.00056		
Commercial Vehicle Factor				0.00534	
Watercraft Factor					0.00054

City of Garnett 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Airport Fund	Capital Improvements Fund	22,500	22,500	22,500	12-1, 118
Airport Fund	Equipment Reserve Fund	2,500	2,500	37,500	12-1, 117
Airport Fund	Tax Refund Reserve Fund	25,000	25,000	-	Ord. No. 4192
Airport Fund	Tax Refund Litigation Fund	10,000	10,000	-	Ord. No. 4192
Debt Service Fund	Tax Refund Reserve Fund	25,000	25,000	-	Ord. No. 4192
Debt Service Fund	Tax Refund Litigation Fund	10,000	10,000	-	Ord. No. 4192
Electric Fund	Capital Improvements Fund	175,000	175,000	175,000	12-1, 118
Electric Fund	Debt Service Fund	34,000	34,000	35,000	12-825d
Electric Fund	Economic Development Fund	52,000	53,500	56,900	12-825d
Electric Fund	Equipment Reserve Fund	50,000	50,000	50,000	12-1, 117
Electric Fund	Medical Reserve Fund	57,500	57,500	57,500	12, 2615
Electric Fund	General Fund	690,000	690,000	630,000	12-825d
Gas Fund	Capital Improvements Fund	7,500	7,500	7,500	12-1, 118
Gas Fund	Equipment Reserve Fund	20,250	20,250	20,250	12-1, 117
Gas Fund	Medical Reserve Fund	17,500	17,500	17,500	12, 2615
Gas Fund	General Fund	-	-	-	12-825d
Gas Fund	Public Safety Fund	510,000	100,000	60,000	12-825d
Gas Fund	Debt Service Fund	295,000	295,000	325,000	12-825d
General Fund	Capital Improvements Fund	20,000	20,000	57,900	12-1, 118
General Fund	Equipment Reserve Fund	86,500	86,500	228,350	12-1, 117
General Fund	Tax Refund Reserve Fund	45,000	45,000	-	Ord. No. 4192
General Fund	Medical Reserve Fund	145,455	172,561	171,250	12, 2615
General Fund	Tax Refund Litigation Fund	15,000	15,000	-	Ord. No. 4192
Library Fund	Capital Improvements Fund	5,000	5,000	5,000	12-1, 118
Library Fund	Medical Reserve Fund	15,500	15,500	15,500	12, 2615
Public Safety Fund	Capital Improvements Fund	12,500	12,500	12,500	12-1, 118
Public Safety Fund	Equipment Reserve Fund	82,500	82,500	92,500	12-1, 117
Public Safety Fund	Medical Reserve Fund	70,000	70,000	70,000	12, 2615
Public Safety Fund	Tax Refund Reserve Fund	45,000	45,000	-	Ord. No. 4192
Public Safety Fund	Tax Refund Litigation Fund	15,000	15,000	-	Ord. No. 4192
Sanitation Fund	Capital Improvements Fund	2,500	2,500	2,500	12-1, 118
Sanitation Fund	Equipment Reserve Fund	15,000	15,000	20,000	12-1, 117
Sanitation Fund	Medical Reserve Fund	17,550	17,550	17,550	12, 2615
Wastewater Fund	Capital Improvements Fund	92,000	92,000	92,000	12-1, 118
Wastewater Fund	Debt Service Fund	12,750	12,750	13,600	12-825d
Wastewater Fund	Equipment Reserve Fund	7,500	7,500	7,500	12-1, 117
Wastewater Fund	Public Safety Fund	90,000	90,000	90,000	12-1, 117
Wastewater Fund	Medical Reserve Fund	20,000	20,000	20,000	12, 2615
Water Fund	Capital Improvements Fund	695,000	45,000	295,000	12-1, 118
Water Fund	Debt Service Fund	-	-	-	12-825d
Water Fund	Equipment Reserve Fund	12,500	12,500	12,500	12-1, 117
Water Fund	Medical Reserve Fund	35,000	35,000	35,000	12, 2615
Water Fund	Public Safety Fund	-	510,000	510,000	12-825d
Economic Developmen	Medical Reserve Fund	5,000	5,000	5,000	12, 2615
Housing Authority	Medical Reserve Fund	37,500	37,500	37,500	12, 2615
	Totals	3,603,505	3,082,111	3,305,800	
	Adjustments				
	Adjusted Totals	3,603,505	3,082,111	3,305,800	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Garnett

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Electric and Wastewater Imp	12/10/2015	10/1/2035	2.25 - 4.00	645,000	395,000	4/1 & 10/1	10/1	14,125	44,125	13,375	48,375
Total G.O. Bonds					395,000			14,125	44,125	13,375	48,375
Revenue Bonds:											
Housing Bond	3/15/2006	10/1/2028	5.00 - 5.25	2,395,000	525,000	4/1 & 10/1	10/1	27,444	95,000	22,575	100,000
Total Revenue Bonds					525,000			27,444	95,000	22,575	100,000
Other:											
Gas Utility Loan	3/24/2021	1/1/2031	0.25	2,900,000	2,060,229	1/1 & 7/1	1/1 & 7/1	56,996	267,754	49,772	274,978
Total Other					2,060,229			56,996	267,754	49,772	274,978
Total Indebtedness					2,980,229			98,565	406,879	85,722	423,353

City of Garnett 2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
2023 Freightliner Trash Truck	11/21/2022	84	2.45	189,882	126,078	27,126	27,126
				Totals	126,078	27,126	27,126

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

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

Budgeted Year: 2025

Library found in: City of Garnett
Anderson County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$202,448	$211,778
Delinquent Tax	$876	$1,000
Motor Vehicle Tax	$17,487	$17,424
Recreational Vehicle Tax	$360	$354
16/20M Vehicle Tax	$97	$116
TOTAL TAXES	$221,268	$230,672
Difference in Total Taxes:	$9,404	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$31,925,812	$33,427,099
Did Assessed Valuation Decrease?	No	
Levy Rate	6.473	6.336
Difference in Levy Rate:	(0.137)	
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

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,282,593	3,150,547	2,534,251
Expenditures:			
Government Administration	810,233	875,365	1,263,050
Community Development Department	262,750	282,832	373,700
Parks, Recreation, and Cemetery Departme	746,276	763,750	922,300
Street & Stormwater Department	356,344	369,590	412,250
General Fund All Purpose Transfers	60,000	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2,235,602	2,291,536	2,971,300
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,235,602**	**2,291,536**	**2,971,300**
Unencumbered Cash Balance Dec 31	1,046,991	859,010	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,438,755	2,504,861	2,971,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,971,300
		Tax Required	437,049
	Delinquent Comp Rate:	1.6%	7,080
		Amount of 2024 Ad Valorem Tax	444,129

CPA Summary

City of Garnett 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Government Administration			
Personnel Expenses	543,741	581,532	763,750
Contractual Expenses	132,591	137,250	150,250
Commodity Expenses	60,697	56,272	78,200
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	2,500	2,500	174,350
Transfer to Medical Reserve Fund	68,205	95,311	94,000
Total	**810,233**	**875,365**	**1,263,050**
Community Development Department			
Personnel Expenses	160,410	191,832	227,800
Contractual Expenses	5,498	6,000	7,250
Commodity Expenses	61,841	50,000	103,650
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	2,500	2,500	2,500
Transfer to Medical Reserve Fund	30,000	30,000	30,000
Total	**262,750**	**282,832**	**373,700**
Parks, Recreation, and Cemetery Department			
Personnel Expenses	395,652	400,000	530,300
Contractual Expenses	69,442	71,500	74,500
Commodity Expenses	193,932	180,000	197,350
Cardio Equipment Lease	0	25,000	25,000
Transfer to Capital Improvement Fund	12,500	12,500	50,400
Transfer to Equipment Reserve Fund	47,500	47,500	17,500
Transfer to Medical Reserve Fund	27,250	27,250	27,250
Total	**746,276**	**763,750**	**922,300**
Street & Stormwater Department			
Personnel Expenses	206,782	224,805	258,800
Contractual Expenses	9,796	13,000	13,650
Commodity Expenses	83,266	69,285	83,300
Transfer to Capital Improvement Fund	2,500	2,500	2,500
Transfer to Equipment Reserve Fund	34,000	40,000	34,000
Transfer to Medical Reserve Fund	20,000	20,000	20,000
Total	**356,344**	**369,590**	**412,250**
General Fund All Purpose Transfers			
Transfer to Tax Refund Reserve Fund	45,000	0	0
Transfer to Tax Refund Litigation Fund	15,000	0	0
Total	**60,000**	**0**	**0**

City of Garnett 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Airport	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,019	64,807	66,921
Receipts:			
Ad Valorem Tax	140,745	112,516	xxxxxxxxxxxxxxx
Delinquent Tax	1,568	500	1,000
Motor Vehicle Tax	7,912	13,571	9,684
Recreational Vehicle Tax	156	279	197
16/20M Vehicle Tax	50	75	64
Commercial Vehicle Tax	480	769	615
Watercraft Tax	29	45	62
Rental of Property	7,383	6,000	6,500
Fuel Sales	14,602	12,500	12,500
Neighborhood Revitalization Rebate		-1,429	-1,406
Miscellaneous	355	400	400
Does miscellaneous exceed 10% Total Rec			
Total Receipts	173,280	145,226	29,616
Resources Available:	181,299	210,033	96,537
Expenditures:			
Personnel Expenses	30,346	60,000	64,200
Contractual Expenses	5,126	5,112	8,950
Commodity Expenses	21,020	53,000	60,100
Transfer to Capital Improvement Fund	22,500	22,500	22,500
Transfer to Equipment Reserve Fund	2,500	2,500	37,500
Transfer to Tax Refund Reserve Fund	25,000	0	0
Transfer to Tax Refund Litigation Fund	10,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	116,492	143,112	193,250
Unencumbered Cash Balance Dec 31	64,807	66,921	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	163,500	191,650	193,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	193,250
		Tax Required	96,713
	Delinquent Comp Rate:	1.6%	1,567
		Amount of 2024 Ad Valorem Tax	98,280

Adopted Budget Public Safety	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,103	275,239	202,925
Receipts:			
Ad Valorem Tax	394,923	445,015	xxxxxxxxxxxxxxx
Delinquent Tax	6,193	2,500	30,000
Motor Vehicle Tax	35,493	38,091	38,300
Recreational Vehicle Tax	696	784	779
16/20M Vehicle Tax	276	210	254
Commercial Vehicle Tax	2,136	2,158	2,431
Watercraft Tax	129	128	247
Sale of City Property	8,175	4,000	4,000
Transfer from Gas Fund	270,000	100,000	60,000
Transfer from Wastewater Fund	90,000	90,000	90,000
Transfer from Water Fund	500,000	510,000	510,000
Neighborhood Revitilization Rebate	0	-5,650	-6,512
Miscellaneous	1,224		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,309,245	1,187,236	729,499
Resources Available:	1,341,348	1,462,475	932,424
Expenditures:			
Personnel Expenses	688,024	883,200	982,500
Contractual Expenses	58,093	63,250	71,950
Commodity Expenses	94,986	148,100	150,750
Transfer to Capital Improvement Fund	12,500	12,500	12,500
Transfer to Equipment Reserve Fund	82,500	82,500	92,500
Transfer to Medical Reserve Fund	70,000	70,000	70,000
Transfer to Tax Refund Reserve Fund	45,000	0	0
Transfer to Tax Refund Litigation Fund	15,000	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,066,108	1,259,550	1,380,200
Unencumbered Cash Balance Dec 31	275,239	202,925	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,182,100	1,259,550	1,380,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,380,200
		Tax Required	447,776
	Delinquent Comp Rate:	1.6%	7,254
		Amount of 2024 Ad Valorem Tax	455,030

CPA Summary

City of Garnett 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	236	14,752	38,438
Receipts:			
Ad Valorem Tax	8	50,889	xxxxxxxxxxxxxxxx
Delinquent Tax	397	172	150
Motor Vehicle Tax	271	0	4,380
Recreational Vehicle Tax	1	0	89
16/20M Vehicle Tax	65	0	29
Commercial Vehicle Tax	0	0	278
Watercraft Tax	0	0	28
Anderson County Contribution	10,415	0	10,500
Transfer from Electric Fund	55,732	34,000	35,000
Transfer from Gas Fund	324,750	295,000	325,000
Transfer from Wastewater Fund	12,750	12,750	13,600
Transfer from Water Fund	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	404,389	392,811	389,054
Resources Available:	404,625	407,563	427,492
Expenditures:			
Electric and Wastewater Bond - Principal	30,000	30,000	35,000
Electric and Wastewater Bond - Interest	14,875	14,125	13,375
Transfer to Tax Refund Reserve Fund	25,000	0	0
Transfer to Tax Refund Litigation Fund	10,000	0	0
Gas Loan Payment - Principal	274,968	268,000	268,000
Gas Loan Payment - Interest	34,233	57,000	57,000
Cash Reserve (2025 column)			
Miscellaneous	797		797
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	389,873	369,125	374,172
Unencumbered Cash Balance Dec 31	14,752	38,438	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	374,672	404,125	374,172
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	374,172
		Tax Required	0
	Delinquent Comp Rate:	1.6%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	66,917	60,505	60,517
Receipts:			
Ad Valorem Tax	181,167	202,448	xxxxxxxxxxxxxxxx
Delinquent Tax	3,190	876	1,000
Motor Vehicle Tax	19,439	17,487	17,424
Recreational Vehicle Tax	383	360	354
16/20M Vehicle Tax	135	97	116
Commercial Vehicle Tax	1,175	991	1,106
Watercraft Tax	71	59	112
Donations	0	0	0
Neighborhood Revitalization Rebate			-3,031
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	205,560	222,318	17,081
Resources Available:	272,476	282,823	77,598
Expenditures:			
Personnel Expenses	134,923	136,461	201,750
Contractual Expenses	14,135	16,845	15,250
Commodity Expenses	42,414	48,500	48,500
Transfer to Capital Improvement Fund	5,000	5,000	5,000
Transfer to Medical Reserve Fund	15,500	15,500	15,500
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	211,972	222,306	286,000
Unencumbered Cash Balance Dec 31	60,505	60,517	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	218,000	233,600	286,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	286,000
		Tax Required	208,402
	Delinquent Comp Rate:	1.6%	3,376
		Amount of 2024 Ad Valorem Tax	211,778

CPA Summary

City of Garnett 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	461,674	277,742	220,272
Receipts:			
State of Kansas Gas Tax	86,269	87,530	86,000
County Transfers Gas		0	0
Sales Tax (From City Levy)	348,366	305,000	300,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**434,635**	**392,530**	**386,000**
Resources Available:	**896,309**	**670,272**	**606,272**
Expenditures:			
Street Projects	159,968	360,000	260,000
Curb and Gutter Projects	0	75,000	75,000
Sidewalk Projects	2,600	10,000	10,000
Alley Projects	0	5,000	5,000
Maple Street Project	456,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**618,568**	**450,000**	**350,000**
Unencumbered Cash Balance Dec 31	277,742	220,272	256,272
2023/2024/2025 Budget Authority Amoun	645,000	450,000	350,000

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,398	27,369	13,242
Receipts:			
Liquor Taxes	6,971	1,873	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,971**	**1,873**	**2,000**
Resources Available:	**27,369**	**29,242**	**15,242**
Expenditures:			
Programs	0	16,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**16,000**	**10,000**
Unencumbered Cash Balance Dec 31	27,369	13,242	5,242
2023/2024/2025 Budget Authority Amoun	4,000	16,000	10,000

CPA Summary

City of Garnett 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	66,917	72,040	37,540
Receipts:			
Transient Guest Tax	36,979	22,500	22,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,979**	**22,500**	**22,500**
Resources Available:	**103,896**	**94,540**	**60,040**
Expenditures:			
Programs	805	4,500	4,500
Local Event Grants	24,369	45,000	35,000
Marketing	6,682	7,500	7,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,856**	**57,000**	**47,000**
Unencumbered Cash Balance Dec 31	72,040	37,540	13,040
2023/2024/2025 Budget Authority Amoun	42,000	57,000	47,000

Adopted Budget

Economic Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	43,443	72,270	72,270
Receipts:			
Outside Contribution	52,000	53,500	56,900
Donation	0	0	0
Programs	480	0	0
Transfer from Electric	52,000	53,500	56,900
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**104,480**	**107,000**	**113,800**
Resources Available:	**147,923**	**179,270**	**186,070**
Expenditures:			
Personnel Expenses	62,319	83,300	90,075
Contractual Expenses	1,382	3,400	3,425
Commodity Expenses	6,951	15,300	15,300
Transfer to Medical Reserve Fund	5,000	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**75,652**	**107,000**	**113,800**
Unencumbered Cash Balance Dec 31	72,270	72,270	72,270
2023/2024/2025 Budget Authority Amoun	104,000	107,000	113,800

CPA Summary

City of Garnett 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,734	25,377	492,918
Receipts:			
Residential Revenue	1,213,549	1,400,000	1,400,000
Commercial Revenue	312,296	450,000	450,000
Industrial Revenue	195,433	310,000	310,000
City Usage	20,460	30,000	30,000
Penalty Revenue	10,177	10,000	10,000
Connection Revenue	1,921	2,500	2,500
Miscellaneous	-15.27	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,753,820	2,202,500	2,202,500
Resources Available:	1,768,554	2,227,877	2,695,418
Expenditures:			
Personnel Expenses	178,680	188,000	213,250
Contractual Expenses	867,476	1,026,709	1,260,300
Commodity Expenses	84,771	50,000	77,050
Transfer to Capital Improvement Fund	0	7,500	7,500
Transfer to Equipment Reserve Fund	0	20,250	20,250
Transfer to General Fund	0	0	0
Transfer to Public Safety Fund	270,000	100,000	60,000
Transfer to Debt Service	324,750	325,000	325,000
Transfer to Medical Reserve Fund	17,500	17,500	17,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,743,177	1,734,959	1,980,850
Unencumbered Cash Balance Dec 31	25,377	492,918	714,568
2023/2024/2025 Budget Authority Amoun	2,106,250	1,990,500	1,980,850

Adopted Budget

Sanitation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	216,392	303,919	340,648
Receipts:			
All Customers Revenue	420,563	410,000	425,000
City Usage	7,181	3,500	3,500
Penalty Revenue	2,883	950	950
Miscellaneous	11,500	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	442,126	414,450	429,450
Resources Available:	658,518	718,369	770,098
Expenditures:			
Personnel Expenses	150,822	150,871	177,050
Contractual Expenses	99,422	108,000	116,200
Commodity Expenses	42,189	51,550	54,175
Transfer to Capital Improvement Fund	2,490	2,500	2,500
Transfer to Equipment Reserve Fund	15,000	20,000	20,000
Payment on Trash Truck Loan	27,126	27,250	27,250
Transfer to Medical Reserve Fund	17,550	17,550	17,550
96 Gallon Tote Lease Purchase	0	0	19,350
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	354,599	377,721	434,075
Unencumbered Cash Balance Dec 31	303,919	340,648	336,023
2023/2024/2025 Budget Authority Amoun	354,600	396,650	434,075

CPA Summary

City of Garnett 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	326,092	405,513	524,284
Receipts:			
All Customers Revenue	649,932	675,000	675,000
City Usage	3,750	3,000	3,000
Penalty Revenue	4,800	3,000	3,000
New Connection Charges	598	0	0
Miscellaneous	50	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**659,130**	**681,000**	**681,000**
Resources Available:	**985,222**	**1,086,513**	**1,205,284**
Expenditures:			
Personnel Expenses	172,985	177,173	224,300
Contractual Expenses	54,668	37,350	59,625
Commodity Expenses	129,806	125,456	187,650
Transfer to Capital Improvement Fund	92,000	92,000	92,000
Transfer to Equipment Reserve Fund	7,500	7,500	7,500
Transfer to Debt Service Fund	12,750	12,750	13,600
Transfer to Public Safety Fund	90,000	90,000	90,000
Transfer to Medical Reserve Fund	20,000	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**579,709**	**562,229**	**694,675**
Unencumbered Cash Balance Dec 31	405,513	524,284	510,609
2023/2024/2025 Budget Authority Amoun	632,125	649,575	694,675

Adopted Budget

Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,694,021	2,117,658	2,075,987
Receipts:			
Rental of Property	0	2,400	
Residential Revenue	817,037	800,000	810,000
Commercial Revenue	147,861	115,000	130,000
Industrial Revenue	370,925	300,000	320,000
Wholesale Revenue	144,521	120,000	150,000
City Usage	38,733	22,000	15,000
Penalty Revenue	7,218	5,000	5,000
New Connection Charges	413	600	600
Miscellaneous	3,305	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,530,013**	**1,365,000**	**1,430,600**
Resources Available:	**4,224,033**	**3,482,658**	**3,506,587**
Expenditures:			
Personnel Expenses	241,856	250,021	323,500
Contractual Expenses	103,150	125,000	363,400
Commodity Expenses	518,869	429,150	446,350
Transfer to Capital Improvements Fund	695,000	45,000	295,000
Transfer to Equipment Reserve Fund	12,500	12,500	12,500
Transfer to Debt Service Fund	0	0	0
Transfer to Public Safety Fund	500,000	510,000	510,000
Transfer to Medical Reserve Fund	35,000	35,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,106,375**	**1,406,671**	**1,985,750**
Unencumbered Cash Balance Dec 31	2,117,658	2,075,987	1,520,837
2023/2024/2025 Budget Authority Amoun	2,244,000	1,691,450	1,985,750

CPA Summary

City of Garnett 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parkside #1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	461,588	459,838	411,084
Receipts:			
Rental of Property	115,384	115,000	115,000
HUD Subsidy	48,384	55,000	50,000
Deposits	857	1,746	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**164,625**	**171,746**	**165,500**
Resources Available:	**626,213**	**631,584**	**576,584**
Expenditures:			
Personnel Expenses	60,537	61,000	74,700
Contractual Expenses	27,494	32,000	45,050
Commodity Expenses	65,843	115,000	303,500
Transfer to Medical Reserve Fund	12,500	12,500	12,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**166,374**	**220,500**	**435,750**
Unencumbered Cash Balance Dec 31	459,838	411,084	140,834
2023/2024/2025 Budget Authority Amount	255,650	385,150	435,750

Adopted Budget

Parkside #2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	449,480	460,106	425,606
Receipts:			
Rental of Property	143,795	125,000	135,000
HUD Subsidy	51,083	70,000	50,000
Deposits	2,003	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**196,881**	**196,000**	**186,000**
Resources Available:	**646,361**	**656,106**	**611,606**
Expenditures:			
Personnel Expenses	60,536	61,000	74,700
Contractual Expenses	28,318	32,000	45,050
Commodity Expenses	84,901	125,000	250,250
Transfer to Medical Reserve Fund	12,500	12,500	12,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**186,255**	**230,500**	**382,500**
Unencumbered Cash Balance Dec 31	460,106	425,606	229,106
2023/2024/2025 Budget Authority Amount	247,900	441,900	382,500

CPA Summary

City of Garnett 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Park Plaza North	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	527,642	524,924	464,375
Receipts:			
Rental of Property	344,700	330,000	330,000
Deposits	1,891	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	346,591	330,500	330,500
Resources Available:	874,234	855,424	794,875
Expenditures:			
Personnel Expenses	62,338	64,649	74,700
Contractual Expenses	39,288	47,250	53,250
Commodity Expenses	124,544	144,150	156,650
Housing Bond - Principal	90,000	95,000	100,000
Housing Bond - Interest	20,638	27,500	22,575
Transfer to Medical Reserve Fund	12,500	12,500	12,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	349,309	391,049	419,675
Unencumbered Cash Balance Dec 31	524,924	464,375	375,200
2023/2024/2025 Budget Authority Amount	371,000	395,650	419,675

Adopted Budget

Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,764,241	2,169,738	2,468,838
Receipts:			
Residential Revenue	2,305,231	2,350,000	2,200,000
Commercial Revenue	487,402	600,000	500,000
Industrial Revenue	1,301,288	1,400,000	1,350,000
City Usage	320,764	200,000	275,000
Penalty Revenue	25,381	2,500	18,000
New Connection Charges	2,526	2,000	2,000
Security Lights	14,773	12,000	12,500
Pole Rental	2,841	2,500	2,500
Solar Electric Revenue	0	0	0
Commercial Solar Revenue	0	0	0
Miscellaneous	4,031	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,464,237	4,569,000	4,360,000
Resources Available:	6,228,478	6,738,738	6,828,838
Expenditures:			
Personnel Expenses	523,291	585,250	635,225
Contractual Expenses	2,160,153	2,322,950	2,450,700
Commodity Expenses	316,788	301,700	355,300
Transfer to Capital Improvement Fund	175,000	175,000	175,000
Transfer to Equipment Reserve Fund	50,000	50,000	50,000
Transfer to General Fund	690,000	690,000	630,000
Transfer to Debt Service Fund	34,000	34,000	35,000
Transfer to Economic Development Fund	52,000	53,500	56,900
Transfer to Medical Reserve Fund	57,500	57,500	57,500
Cash Reserve (2025 column)			
Miscellaneous	8		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,058,740	4,269,900	4,445,625
Unencumbered Cash Balance Dec 31	2,169,738	2,468,838	2,383,213
2023/2024/2025 Budget Authority Amount	4,130,350	4,385,900	4,445,625

CPA Summary

City of Garnett

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Capital Improvements		(2) Fund Name: Equipment Reserve		(3) Fund Name: Tax Refund Reserve		(4) Fund Name: Tax Refund Litigation		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,014,664	Cash Balance Jan 1	502,487	Cash Balance Jan 1	840,000	Cash Balance Jan 1	350,000	Cash Balance Jan 1		2,657,150
Receipts:		Receipts:		Receipts:		Receipts:		Receipts		
Transfer From General Fund	20,000	Transfer From General Fund	86,500	Transfer from General Fund	45,000	Transfer from General Fund	15,000			
Transfer From Airport Fund	22,500	Transfer From Airport Fund	2,500	Transfer from Airport Fund	25,000	Transfer from Airport Fund	10,000			
Transfer From Library Fund	5,000	Transfer From Public Safety Fund	72,150	Transfer from Deb Service Fund	25,000	Transfer from Deb Service Fund	10,000			
Transfer From Public Safety Fund	12,500	Transfer From Electric Fund	50,000	Transfer from Public Safety Fund	45,000	Transfer from Public Safety Fund	15,000			
Transfer From Electric Fund	375,000	Transfer From Gas Fund	0							
Transfer From Gas Fund	0	Transfer From Sanitation Fund	15,000							
Transfer From Sanitation Fund	2,450	Transfer From Wastewater Fund	7,500							
Transfer From Wastewater Fund	92,000	Transfer From Water Fund	12,500							
Transfer From Water Fund	695,000	Miscellaneous								
Total Receipts	1,021,450	Total Receipts	245,150	Total Receipts	140,000	Total Receipts	50,000	Total Receipts	0	1,460,650
Resources Available:	2,039,154	Resources Available:	748,635	Resources Available:	980,000	Resources Available:	350,000	Resources Available:	0	4,117,790
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Government Administration	0	Government Administration	1,100							
Community Development	0	Community Development	0							
Park, Recreation, and Cemetery Department	-3,600	Park, Recreation, and Cemetery Department	71,249							
Street and Stormwater Department	1,411	Street and Stormwater Department	26,016							
Airport	115,418	Airport	0							
Library	0	Fire Department	12,256							
Police Department	0	Police Department	37,359							
Fire Department	0	Electric Utility	8,174							
Electric Utility	44,460	Gas Utility	25,973							
Gas Utility	0	Sanitation Utility	8,560							
Sanitation Utility	4,244	Wastewater Utility	5,240							
Wastewater Utility	55,860	Water Utility	26,473							
Water Utility	356,795									
Total Expenditures	575,589	Total Expenditures	223,409	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	797,997
Cash Balance Dec 31	1,463,565	Cash Balance Dec 31	526,228	Cash Balance Dec 31	980,000	Cash Balance Dec 31	350,000	Cash Balance Dec 31	0	3,319,793
										3,319,793

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Garnett

will meet on August 27, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,235,602	24.630	2,291,536	10.904	2,971,300	444,129	13.286
Debt Service	389,873		369,125	1.627	374,172		
Library	211,972	7.335	222,306	6.473	286,000	211,778	6.336
Airport	116,492	2.995	143,112	3.597	193,250	98,280	2.940
Public Safety	1,066,108	13.333	1,259,550	14.228	1,380,200	455,030	13.613
Special Highway	618,568		450,000		350,000		
Special Parks and Recreatior			16,000		10,000		
Tourism	31,856		57,000		47,000		
Economic Development	75,652		107,000		113,800		
Parkside #1	166,374		220,500		435,750		
Parkside #2	186,255		230,500		382,500		
Park Plaza North	349,309		391,049		419,675		
Electric	4,058,740		4,269,900		4,445,625		
Gas	1,743,177		1,734,959		1,980,850		
Sanitation	354,599		377,721		434,075		
Wastewater	579,709		562,229		694,675		
Water	2,106,375		1,406,671		1,985,750		
Non-Budgeted Funds-A	797,997						
Totals	15,088,659	48.293	14,109,158	36.829	16,504,622	1,209,216	36.175
						Revenue Neutral Rate **	*35.175*
Less: Transfers	3,603,505		3,082,111		3,305,800		
Net Expenditure	11,485,154		11,027,047		13,198,822		
Total Tax Levied	1,180,000		1,179,024		xxxxxxxxxxxxxxxxx		
Assessed Valuation	28,641,093		31,925,812		33,427,099		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	455,000	425,000	395,000
Revenue Bonds	700,000	615,000	525,000
Other	2,611,745	2,324,443	2,060,229
Lease Purchase Principal	69,157	189,882	126,078
Total	3,835,902	3,554,325	3,106,307

*Tax rates are expressed in mills

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

Travis Wilson

City Official Title: City Manager

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Garnett

will meet on August 27, 2024 at 5:30 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,235,602	24.630	2,291,536	10.904	2,971,300	444,129	13.286
Debt Service	389,873		369,125	1.627	374,172		
Library	211,972	7.335	222,306	6.473	286,000	211,778	6.336
Airport	116,492	2.995	143,112	3.597	193,250	98,280	2.940
Public Safety	1,066,108	13.333	1,259,550	14.228	1,380,200	455,030	13.613
Special Highway	618,568		450,000		350,000		
Special Parks and Recreation			16,000		10,000		
Tourism	31,856		57,000		47,000		
Economic Development	75,652		107,000		113,800		
Parkside #1	166,374		220,500		435,750		
Parkside #2	186,255		230,500		382,500		
Park Plaza North	349,309		391,049		419,675		
Electric	4,058,740		4,269,900		4,445,625		
Gas	1,743,177		1,734,959		1,980,850		
Sanitation	354,599		377,721		434,075		
Wastewater	579,709		562,229		694,675		
Water	2,106,375		1,406,671		1,985,750		
Non-Budgeted Funds-A	797,997						
Totals	15,088,659	48.293	14,109,158	36.829	16,504,622	1,209,216	36.175
						Revenue Neutral Rate **	*35.175*
Less: Transfers	3,603,505		3,082,111		3,305,800		
Net Expenditure	11,485,154		11,027,047		13,198,822		
Total Tax Levied	1,180,000		1,179,024		xxxxxxxxxxxxxxxxx		
Assessed Valuation	28,641,093		31,925,812		33,427,099		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	455,000	425,000	395,000
Revenue Bonds	700,000	615,000	525,000
Other	2,611,745	2,324,443	2,060,229
Lease Purchase Principal	69,157	189,882	126,078
Total	3,835,902	3,554,325	3,106,307

*Tax rates are expressed in mills

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

Travis Wilson

City Official Title: City Manager

Resolution No. 2024-11

A RESOLUTION OF THE CITY OF GARNETT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Garnett was calculated as 35.175 mills by the Anderson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Garnett will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 27th allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Garnett, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF GARNETT:

The City of Garnett shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.175 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 27th day of August, 2024.

Jody Cole, Mayor

THE CITY OF GARNETT KANSAS

Small, Serene, Simply Garnett.

CITY OF GARNETT CORPORATE SEAL KANSAS INCORPORATED 1857

Attested:

Patricia Brewer

Patricia Brewer, City Clerk

THE CITY OF GARNETT KANSAS

Small, Serene, Simply Garnett.

Roll Call Vote

A Roll Call Vote of the Governing Body of the City of Garnett to Levy a Property Tax Exceeding The Revenue Neutral Rate.
The Public Hearing to Exceed the Revenue Neutral Rate was held on August 27, 2024 at 5:30 p.m. at Garnett City Hall.
Resolution 2024-11 was adopted with the following vote:

Governing Body Member	Yes	No	No Vote
Commissioner Cole (Mayor)	X		
Commissioner Locke	X		
Commissioner Wiehl	X		
Total	3	0	

Attest:

Patricia Brewer

Patricia Brewer, City Clerk

Certified:

131 West 5th Avenue P.O. Box H, Garnett, KS 66032
(785) 448-5496 Fax: (785) 448-5555

Notice of budget hearing for City of Garnett

(Published in the Anderson County Review on August 13, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Garnett
will meet on August 27, 2024 at 5:30 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,235,602	24.630	2,291,536	10.904	2,971,300	444,129	13.286
Debt Service	389,873		369,125	1.627	374,172		
Library	211,972	7.335	222,306	6.473	286,000	211,778	6.336
Airport	116,492	2.995	143,112	3.597	193,250	98,280	2.940
Public Safety	1,066,108	13.333	1,259,550	14.228	1,380,200	455,030	13.613
Special Highway	618,568		450,000		350,000		
Special Parks and Recreatio			16,000		10,000		
Tourism	31,856		57,000		47,000		
Economic Development	75,652		107,000		113,800		
Parkside #1	166,374		220,500		435,750		
Parkside #2	186,255		230,300		382,500		
Park Plaza North	349,309		391,049		419,675		
Electric	4,058,740		4,269,900		4,445,625		
Gas	1,743,177		1,734,959		1,980,850		
Sanitation	354,599		377,721		434,075		
Wastewater	579,709		562,229		694,675		
Water	2,106,375		1,406,671		1,985,750		
Non-Budgeted Funds-A	797,997						
Totals	15,088,659	48.293	14,109,158	36.829	16,504,622	1,209,216	36.175
						*Revenue Neutral Rate***	*35.175*
Less: Transfers	3,603,505		3,082,111		3,305,800		
Net Expenditure	11,485,154		11,027,047		13,198,822		
Total Tax Levied	1,180,000		1,179,024		xxxxxxxxxxxxxxx		
Assessed Valuation	28,641,093		31,925,812		33,427,099		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	455,000	425,000	395,000
Revenue Bonds	700,000	615,000	525,000
Other	2,611,745	2,324,443	2,000,229
Lease Purchase Principal	69,157	189,882	126,078
Total	3,835,902	3,554,325	3,106,307

*Tax rates are expressed in mills

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

Travis Wilson
City Official Title: City Manager