2026

**CERTIFICATE**

To the Clerk of Anderson, 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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, 16/20M Veh Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| Fund | K.S.A. | | | | |
| General | 12-101a | 7 | 3,099,950 | 309,299 | 8.863 |
| Debt Service | 10-113 | | 373,297 | | |
| Library | 12-1220 | | 318,150 | 315,639 | 9.045 |
| Airport | 3-121 | | 200,000 | 97,133 | 2.783 |
| Public Safety | Charter Ord. 2 | | 1,477,420 | 487,120 | 13.959 |
| Special Highway | | | 400,000 | | |
| Special Parks and Recreation | | | 12,000 | | |
| Tourism | | | 60,000 | | |
| Economic Development | | | 122,100 | | |
| Parkside #1 | | | 348,525 | | |
| Parkside #2 | | | 295,275 | | |
| Park Plaza North | | | 559,975 | | |
| Electric | | | 4,590,250 | | |
| Gas | | | 1,977,250 | | |
| Sanitation | | | 461,730 | | |
| Wastewater | | | 717,460 | | |
| Water | | | 2,053,750 | | |
| Non-Budgeted Funds-A | | | | | |
| Totals | | xxxxx | 17,067,132 | 1,209,190 | 34.650 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 34,897,095 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 34.647 |
| Does budget require a resolution to exceed the Revenue Neutral Rate? | NO |

Assisted by:

Address:

Email:

Attest: _____ 2025

County Clerk

Governing Body

**CPA Summary**

City of Garnett

2026

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

| Budgeted Fund for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 444,129 | 14,430 | 350 | 81 | 810 | 233 |
| Debt Service | | | | | | |
| Library | 211,778 | 6,881 | 166 | 38 | 386 | 111 |
| Airport | 98,280 | 3,193 | 77 | 18 | 179 | 52 |
| Public Safety | 455,030 | 14,785 | 357 | 82 | 830 | 238 |
| | | | | | | |
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| | | | | | | |
| TOTAL | 1,209,217 | 39,289 | 950 | 219 | 2,205 | 634 |

County Treas Motor Vehicle Estimate 39,289
County Treas Recreational Vehicle Estimate 950
County Treas 16/20M Vehicle Estimate 219
County Treas Commercial Vehicle Tax Estimate 2,205
County Treas Watercraft Tax Estimate 634

Motor Vehicle Factor 0.03249
Recreational Vehicle Factor 0.00079
16/20M Vehicle Factor 0.00018
Commercial Vehicle Factor 0.00182
Watercraft Factor 0.00052

City of Garnett

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| Airport Fund | Capital Improvements Fund | 22,500 | 22,500 | 22,500 | 12-1, 118 |
| Airport Fund | Equipment Reserve Fund | 2,500 | 37,500 | 37,500 | 12-1, 117 |
| Airport Fund | Tax Refund Reserve Fund | 25,000 | - | - | Ord. No. 4192 |
| Airport Fund | Tax Refund Litigation Fund | 10,000 | - | - | Ord. No. 4192 |
| Debt Service Fund | Tax Refund Reserve Fund | 25,000 | - | - | Ord. No. 4192 |
| Debt Service Fund | Tax Refund Litigation Fund | 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 | 35,000 | 35,000 | 12-825d |
| Electric Fund | Economic Development Fun | 52,000 | 56,900 | 61,050 | 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 | 63,250 | 12, 2615 |
| Electric Fund | General Fund | 690,000 | 630,000 | 690,000 | 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 | 19,250 | 12, 2615 |
| Gas Fund | General Fund | - | - | - | 12-825d |
| Gas Fund | Public Safety Fund | 510,000 | 60,000 | 60,000 | 12-825d |
| Gas Fund | Debt Service Fund | 295,000 | 325,000 | 325,000 | 12-825d |
| General Fund | Capital Improvements Fund | 20,000 | 57,900 | 39,500 | 12-1, 118 |
| General Fund | Equipment Reserve Fund | 86,500 | 228,350 | 216,500 | 12-1, 117 |
| General Fund | Tax Refund Reserve Fund | 45,000 | - | - | Ord. No. 4192 |
| General Fund | Medical Reserve Fund | 145,455 | 171,250 | 188,400 | 12, 2615 |
| General Fund | Tax Refund Litigation Fund | 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 | 17,000 | 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 | 92,500 | 97,500 | 12-1, 117 |
| Public Safety Fund | Medical Reserve Fund | 70,000 | 70,000 | 77,000 | 12, 2615 |
| Public Safety Fund | Tax Refund Reserve Fund | 45,000 | - | - | Ord. No. 4192 |
| Public Safety Fund | Tax Refund Litigation Fund | 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 | 20,000 | 20,000 | 12-1, 117 |
| Sanitation Fund | Medical Reserve Fund | 17,550 | 17,550 | 19,305 | 12, 2615 |
| Wastewater Fund | Capital Improvements Fund | 92,000 | 92,000 | 92,000 | 12-1, 118 |
| Wastewater Fund | Debt Service Fund | 12,750 | 13,600 | 13,300 | 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 | 22,000 | 12, 2615 |
| Water Fund | Capital Improvements Fund | 695,000 | 295,000 | 200,000 | 12-1, 118 |
| Water Fund | Debt Service Fund | - | - | - | 12-825d |
| Water Fund | Equipment Reserve Fund | 12,500 | 12,500 | 22,500 | 12-1, 117 |
| Water Fund | Medical Reserve Fund | 35,000 | 35,000 | 38,500 | 12, 2615 |
| Water Fund | Public Safety Fund | - | 510,000 | 510,000 | 12-825d |
| Economic Development | Medical Reserve Fund | 5,000 | 5,000 | 5,500 | 12, 2615 |
| Housing Authority | Medical Reserve Fund | 37,500 | 37,500 | 41,250 | 12, 2615 |
| | | | | | |
| | **Totals** | 1,599,755 | 3,305,800 | 3,304,055 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 1,599,755 | 3,305,800 | 3,304,055 | |

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

City of Garnett

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 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 | 13,375 | 48,375 | 12,500 | 47,500 |
| | | | | | | | | | | | |
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| | | | | | 395,000 | | | 13,375 | 48,375 | 12,500 | 47,500 |
| **Total G.O. Bonds** | | | | | | | | | | | |
| 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 | 22,575 | 100,000 | 17,325 | 105,000 |
| | | | | | | | | | | | |
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| | | | | | 525,000 | | | 22,575 | 100,000 | 17,325 | 105,000 |
| **Total Revenue Bonds** | | | | | | | | | | | |
| 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 | 49,772 | 274,978 | 33,617 | 285,763 |
| | | | | | | | | | | | |
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| | | | | | 2,060,229 | | | 49,772 | 274,978 | 33,617 | 285,763 |
| **Total Other** | | | | | 2,980,229 | | | 85,722 | 423,353 | 63,442 | 438,263 |
| **Total Indebtedness** | | | | | | | | | | | |

City of Garnett

2026

## 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 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| 2023 Freightliner Trash Truck | 11/21/2022 | 84 | 2.45 | 189,882 | 102,084 | 27,126 | 27,126 |
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| | | | | Totals | 102,084 | 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: 2026**

Library found in: City of Garnett
Anderson

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 2025 | Proposed Year 2026 |
|---|---|---|
| Ad Valorem | $206,251 | $315,639 |
| Delinquent Tax | $3,000 | $4,500 |
| Motor Vehicle Tax | $20,000 | $6,881 |
| Recreational Vehicle Tax | $354 | $166 |
| 16/20M Vehicle Tax | $116 | $38 |
| TOTAL TAXES | $229,721 | $327,224 |
| Difference in Total Taxes: | $97,503 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $33,427,853 | $34,900,268 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 6.335 | 9.044 |
| Difference in Levy Rate: | 2.709 | |
| Qualify for grant: 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

City of Garnett 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 714,501 | 725,163 | 810,597 |
| Receipts: | | | |
| Ad Valorem Tax | 314,677 | 432,537 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 23,121 | 20,000 | 2,000 |
| Motor Vehicle Tax | 52,993 | 50,000 | 14,430 |
| Recreational Vehicle Tax | 1,338 | 597 | 350 |
| 16/20M Vehicle Tax | 438 | 195 | 81 |
| Commercial Vehicle Tax | 2,645 | 1,862 | 810 |
| Watercraft Tax | 276 | 190 | 233 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| Sales Tax (From County) | 349,094 | 350,000 | 350,000 |
| Sales Tax (From City) | 40,783 | 40,000 | 40,000 |
| Franchise Tax | 125,833 | 125,000 | 125,000 |
| Liquor Tax | 7,328 | 7,000 | 7,000 |
| Special Assessment Taxes | 0 | 0 | 0 |
| Alcohol Licenses | 3,175 | 3,000 | 3,000 |
| Pet Licenses | 13,248 | 13,000 | 13,000 |
| Permits and Licenses | 11,245 | 11,000 | 11,000 |
| Camping Permits | 24,111 | 24,000 | 24,000 |
| Cemetery Fees | 6,868 | 7,500 | 7,162 |
| Municipal Court Fines | 112,364 | 125,000 | 125,000 |
| Recreation Center Memberships | 51,299 | 50,000 | 45,000 |
| Recreational Tournament Fees | 0 | 250 | 250 |
| Recreational Team Sponsor Fees | 1,742 | 1,500 | 1,500 |
| Recreational Enrollment Fees | 44,184 | 44,000 | 44,000 |
| Recreational Event Admission Fees | 8,471 | 10,000 | 10,000 |
| Concession Stand Sales | 11,784 | 11,000 | 11,000 |
| State Program Reimbursements | 26,571 | 25,153 | 25,153 |
| Recreation Center Rental Revenue | 960 | 2,250 | 2,250 |
| Rental of Property | 7,595 | 7,000 | 7,000 |
| Interest on Idle Funds | 378,813 | 375,000 | 375,000 |
| Transfer from Electric Fund | 690,000 | 630,000 | 690,000 |
| Transfer from Gas Fund | 0 | 0 | 0 |
| ARPA Revenue | 0 | 0 | 0 |
| Sale of City Property | 0 | 0 | 0 |
| Guffey CID Sales Tax | 0 | 24,000 | 24,000 |
| Guffey TIF Revenue | 0 | 26,000 | 26,000 |
| Donations | 2,737 | 0 | 0 |
| City CID Admin Revenue | 647 | 600 | 600 |
| City TIF Admin Revenue | 243 | 200 | 200 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | -5,194 |
| Miscellaneous | 32,295 | 5,000 | 5,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,346,876** | **2,422,834** | **1,984,824** |
| **Resources Available:** | **3,061,377** | **3,147,997** | **2,795,421** |

City of Garnett 2026

| Adopted Budget<br>General Fund - Detail Page 1 | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Government Administration | | | |
| Personnel Expenses | 614,553 | 650,000 | 754,850 |
| Contractual Expenses | 175,718 | 100,000 | 183,350 |
| Commodity Expenses | 58,838 | 62,500 | 92,400 |
| Transfer to Capital Improvement Fund | 2,500 | 2,500 | 2,500 |
| Transfer to Equipment Reserve Fund | 2,500 | 174,350 | 150,000 |
| Transfer to Medical Reserve Fund | 95,311 | 94,000 | 103,000 |
| | | | |
| Total | **949,420** | **1,083,350** | **1,286,100** |
| Community Development Department | | | |
| Personnel Expenses | 197,963 | 153,000 | 243,050 |
| Contractual Expenses | 6,498 | 7,600 | 8,575 |
| Commodity Expenses | 63,590 | 50,000 | 107,750 |
| 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 | 33,000 |
| Total | **303,052** | **245,600** | **397,375** |
| Parks, Recreation, and Cemetery Department | | | |
| Personnel Expenses | 367,824 | 312,000 | 558,650 |
| Contractual Expenses | 75,597 | 74,500 | 75,225 |
| Commodity Expenses | 208,104 | 160,000 | 223,100 |
| Cardio Equipment Lease | 17,490 | 23,350 | 25,000 |
| Transfer to Capital Improvement Fund | 12,500 | 50,400 | 32,000 |
| Transfer to Equipment Reserve Fund | 22,500 | 17,500 | 32,000 |
| Transfer to Medical Reserve Fund | 27,250 | 27,250 | 30,000 |
| Total | **731,266** | **665,000** | **975,975** |
| Street & Stormwater Department | | | |
| Personnel Expenses | 222,998 | 190,000 | 277,250 |
| Contractual Expenses | 10,628 | 13,650 | 15,500 |
| Commodity Expenses | 62,351 | 83,300 | 91,250 |
| Transfer to Capital Improvement Fund | 2,500 | 2,500 | 2,500 |
| Transfer to Equipment Reserve Fund | 34,000 | 34,000 | 32,000 |
| Transfer to Medical Reserve Fund | 20,000 | 20,000 | 22,000 |
| Total | **352,476** | **343,450** | **440,500** |
| General Fund All Purpose Transfers | | | |
| Transfer to Tax Refund Reserve Fund | 0 | 0 | |
| Transfer to Tax Refund Litigation Fun | 0 | 0 | |
| | | | |
| | | | |
| | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Page 1 - Total | **2,336,214** | **2,337,400** | **3,099,950** |

City of Garnett 2026

| Adopted Budget General Fund - Detail Page 1 | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Government Administration | | | |
| Personnel Expenses | 614,553 | 650,000 | 754,850 |
| Contractual Expenses | 175,718 | 100,000 | 183,350 |
| Commodity Expenses | 58,838 | 62,500 | 92,400 |
| Transfer to Capital Improvement Fund | 2,500 | 2,500 | 2,500 |
| Transfer to Equipment Reserve Fund | 2,500 | 174,350 | 150,000 |
| Transfer to Medical Reserve Fund | 95,311 | 94,000 | 103,000 |
| | | | |
| Total | 949,420 | 1,083,350 | 1,286,100 |
| Community Development Department | | | |
| Personnel Expenses | 197,963 | 153,000 | 243,050 |
| Contractual Expenses | 6,498 | 7,600 | 8,575 |
| Commodity Expenses | 63,590 | 50,000 | 107,750 |
| 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 | 33,000 |
| Total | 303,052 | 245,600 | 397,375 |
| Parks, Recreation, and Cemetery Department | | | |
| Personnel Expenses | 367,824 | 312,000 | 558,650 |
| Contractual Expenses | 75,597 | 74,500 | 75,225 |
| Commodity Expenses | 208,104 | 160,000 | 223,100 |
| Cardio Equipment Lease | 17,490 | 23,350 | 25,000 |
| Transfer to Capital Improvement Fund | 12,500 | 50,400 | 32,000 |
| Transfer to Equipment Reserve Fund | 22,500 | 17,500 | 32,000 |
| Transfer to Medical Reserve Fund | 27,250 | 27,250 | 30,000 |
| Total | 731,266 | 665,000 | 975,975 |
| Street & Stormwater Department | | | |
| Personnel Expenses | 222,998 | 190,000 | 277,250 |
| Contractual Expenses | 10,628 | 13,650 | 15,500 |
| Commodity Expenses | 62,351 | 83,300 | 91,250 |
| Transfer to Capital Improvement Fund | 2,500 | 2,500 | 2,500 |
| Transfer to Equipment Reserve Fund | 34,000 | 34,000 | 32,000 |
| Transfer to Medical Reserve Fund | 20,000 | 20,000 | 22,000 |
| Total | 352,476 | 343,450 | 440,500 |
| General Fund All Purpose Transfers | | | |
| Transfer to Tax Refund Reserve Fund | 0 | 0 | |
| Transfer to Tax Refund Litigation Fund | 0 | 0 | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| Page 1 - Total | 2,336,214 | 2,337,400 | 3,099,950 |

City of Garnett 2026

| Adopted Budget General Fund - Detail Page 2 | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
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| Total | 0 | 0 | 0 |
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| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
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| Total | 0 | 0 | 0 |
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| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Page 2 -Total | 0 | 0 | 0 |
| Page 1 -Total | 2,336,214 | 2,337,400 | 3,099,950 |
| Grand Total | 2,336,214 | 2,337,400 | 3,099,950 |

(Note: Should agree with general sub-totals.)

City of Garnett

2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Airport | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 62,227 | 101,435 | 82,472 |
| Receipts: | | | |
| Ad Valorem Tax | 104,607 | 95,715 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,849 | 1,500 | 1,000 |
| Motor Vehicle Tax | 16,320 | 9,684 | 3,193 |
| Recreational Vehicle Tax | 434 | 197 | 77 |
| 16/20M Vehicle Tax | 53 | 64 | 18 |
| Commercial Vehicle Tax | 882 | 615 | 179 |
| Watercraft Tax | 93 | 62 | 52 |
| Rental of Property | 7,295 | 7,000 | 6,505 |
| Fuel Sales | 15,488 | 15,000 | 12,500 |
| Grants | 0 | 0 | 0 |
| | | | |
| Neighborhood Revitalization Rebate | | | -1,631 |
| Miscellaneous | 2,213 | 1,400 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| Total Receipts | 150,236 | 131,237 | 21,893 |
| Resources Available: | 212,462 | 232,672 | 104,365 |
| Expenditures: | | | |
| Personnel Expenses | 60,250 | 64,200 | 68,700 |
| Contractual Expenses | 5,539 | 6,000 | 9,600 |
| Commodity Expenses | 20,238 | 20,000 | 61,700 |
| Transfer to Capital Improvement Fund | 22,500 | 22,500 | 22,500 |
| Transfer to Equipment Reserve Fund | 2,500 | 37,500 | 37,500 |
| Transfer to Tax Refund Reserve Fund | 0 | 0 | 0 |
| Transfer to Tax Refund Litigation Fund | 0 | 0 | 0 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| Total Expenditures | 111,027 | 150,200 | 200,000 |
| Unencumbered Cash Balance Dec 31 | 101,435 | 82,472 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 191,650 | 193,250 | 200,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 200,000 |
| | | Tax Required | 95,635 |
| | Delinquent Comp Rate: | 1.6% | 1,498 |
| | | Amount of 2025 Ad Valorem Tax | 97,133 |

| Adopted Budget<br>Public Safety | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 245,306 | 206,615 | 275,701 |
| Receipts: | | | |
| Ad Valorem Tax | 410,362 | 443,154 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 10,671 | 30,000 | 20,000 |
| Motor Vehicle Tax | 48,865 | 48,000 | 14,785 |
| Recreational Vehicle Tax | 1,235 | 1,000 | 357 |
| 16/20M Vehicle Tax | 237 | 254 | 82 |
| Commercial Vehicle Tax | 2,484 | 2,431 | 830 |
| Watercraft Tax | 261 | 247 | 238 |
| Sale of City Property | 0 | 4,000 | 4,000 |
| Transfer from Gas Fund | 0 | 60,000 | 60,000 |
| Transfer from Wastewater Fund | 90,000 | 90,000 | 90,000 |
| Transfer from Water Fund | 510,000 | 510,000 | 540,000 |
| Neighborhood Revitalization Rebate | | | -8,181 |
| Miscellaneous | 1,101 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| Total Receipts | 1,075,216 | 1,189,086 | 722,111 |
| Resources Available: | 1,320,522 | 1,395,701 | 997,812 |
| Expenditures: | | | |
| Personnel Expenses | 753,281 | 775,000 | 1,045,970 |
| Contractual Expenses | 72,309 | 70,000 | 83,050 |
| Commodity Expenses | 123,318 | 100,000 | 161,400 |
| Transfer to Capital Improvement Fund | 12,500 | 12,500 | 12,500 |
| Transfer to Equipment Reserve Fund | 82,500 | 92,500 | 97,500 |
| Transfer to Medical Reserve Fund | 70,000 | 70,000 | 77,000 |
| Transfer to Tax Refund Reserve Fund | 0 | 0 | 0 |
| Transfer to Tax Refund Litigation Fund | 0 | 0 | 0 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,113,907 | 1,120,000 | 1,477,420 |
| Unencumbered Cash Balance Dec 31 | 206,615 | 275,701 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 1,259,550 | 1,380,200 | 1,477,420 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,477,420 |
| | | Tax Required | 479,608 |
| | Delinquent Comp Rate: | 1.6% | 7,512 |
| | | Amount of 2025 Ad Valorem Tax | 487,120 |

| CPA Summary |
|---|
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City of Garnett 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Debt Service | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 48,540 | 63,422 |
| Receipts: | | | |
| Ad Valorem Tax | 46,914 | 0 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 270 | 150 | 150 |
| Motor Vehicle Tax | 0 | 4,380 | |
| Recreational Vehicle Tax | 0 | 89 | |
| 16/20M Vehicle Tax | 0 | 29 | |
| Commercial Vehicle Tax | 0 | 278 | |
| Watercraft Tax | 0 | 28 | |
| Anderson County Contribution | 0 | 10,500 | 10,500 |
| Transfer from Electric | 34,000 | 35,000 | 35,000 |
| Transfer from Gas Fund | 325,000 | 325,000 | 325,000 |
| Transfer from Wastewater | 12,750 | 13,600 | 13,600 |
| Transfer from Water Fund | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **418,934** | **389,054** | **384,250** |
| **Resources Available:** | **418,934** | **437,594** | **447,672** |
| Expenditures: | | | |
| Electric and Wastewater Bond - Principal | 30,000 | 35,000 | 35,000 |
| Electric and Wastewater Bond - Interest | 14,125 | 13,375 | 12,500 |
| Transfer to Tax Refund Reserve Fund | 0 | 0 | 0 |
| Transfer to Tax Refund Litigation Fund | 0 | 0 | 0 |
| Gas Loan Payment - Principal | 326,269 | 325,000 | 268,000 |
| Gas Loan Payment - Interest | 0 | | 57,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | 797 | 797 |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | **370,394** | **374,172** | **373,297** |
| Unencumbered Cash Balance Dec 31 | 48,540 | 63,422 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 404,125 | 374,172 | 373,297 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 373,297 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.6% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

| Adopted Budget<br>Library | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,085 | 3,159 | 598 |
| Receipts: | | | |
| Ad Valorem Tax | 186,699 | 206,251 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 4,973 | 3,000 | 4,503 |
| Motor Vehicle Tax | 22,575 | 20,000 | 6,881 |
| Recreational Vehicle Tax | 570 | 354 | 166 |
| 16/20M Vehicle Tax | 130 | 116 | 38 |
| Commercial Vehicle Tax | 1,142 | 1,106 | 386 |
| Watercraft Tax | 120 | 112 | 111 |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | -5,301 |
| Miscellaneous | 60 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **216,269** | **230,939** | **6,781** |
| **Resources Available:** | **225,353** | **234,098** | **7,379** |
| Expenditures: | | | |
| Personnel Expenses | 148,199 | 160,000 | 222,450 |
| Contractual Expenses | 18,621 | 21,000 | 21,100 |
| Commodity Expenses | 43,826 | 32,000 | 50,100 |
| Transfer to Capital Improvement Fund | 0 | 5,000 | 7,500 |
| Transfer to Medical Reserve Fund | 11,548 | 15,500 | 17,000 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **222,194** | **233,500** | **318,150** |
| Unencumbered Cash Balance Dec 31 | 3,159 | 598 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 233,600 | 286,000 | 318,150 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 318,150 |
| | | Tax Required | 310,771 |
| | Delinquent Comp Rate: | 1.6% | 4,868 |
| | | Amount of 2025 Ad Valorem Tax | 315,639 |

| CPA Summary |
|---|
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City of Garnett 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 236,087 | 239,920 | 275,920 |
| Receipts: | | | |
| State of Kansas Gas Tax | 86,782 | 86,000 | 86,000 |
| County Transfers Gas | 0 | 0 | 0 |
| Sales Tax (From City Levy) | 367,050 | 300,000 | 325,000 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **453,833** | **386,000** | **411,000** |
| **Resources Available:** | **689,920** | **625,920** | **686,920** |
| Expenditures: | | | |
| Street Projects | 409,390 | 260,000 | 310,000 |
| Curb and Gutter Projects | 0 | 75,000 | 75,000 |
| Sidewalk Projects | 40,610 | 10,000 | 10,000 |
| Alley Projects | 0 | 5,000 | 5,000 |
| Maple Street Project | 0 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **450,000** | **350,000** | **400,000** |
| Unencumbered Cash Balance Dec 31 | 239,920 | 275,920 | 286,920 |
| 2024/2025/2026 Budget Authority Amoun | 450,000 | 350,000 | 400,000 |

| Adopted Budget Special Parks and Recreation | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 27,369 | 18,697 | 10,697 |
| Receipts: | | | |
| Liquor Taxes | 7,328 | 2,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **7,328** | **2,000** | **5,000** |
| **Resources Available:** | **34,697** | **20,697** | **15,697** |
| Expenditures: | | | |
| Programs | 16,000 | 10,000 | 12,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **16,000** | **10,000** | **12,000** |
| Unencumbered Cash Balance Dec 31 | 18,697 | 10,697 | 3,697 |
| 2024/2025/2026 Budget Authority Amoun | 16,000 | 10,000 | 12,000 |

**CPA Summary**

City of Garnett 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Tourism** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 72,040 | 84,309 | 59,809 |
| Receipts: | | | |
| Transient Guest Tax | 44,997 | 22,500 | 40,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **44,997** | **22,500** | **40,000** |
| **Resources Available:** | **117,037** | **106,809** | **99,809** |
| Expenditures: | | | |
| Programs | 0 | 4,500 | 5,000 |
| Local Event Grants | 27,124 | 35,000 | 36,000 |
| Marketing | 5,604 | 7,500 | 4,500 |
| Business Advertising | 0 | 0 | 14,500 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **32,727** | **47,000** | **60,000** |
| Unencumbered Cash Balance Dec 31 | 84,309 | 59,809 | 39,809 |
| 2024/2025/2026 Budget Authority Amoun | 57,000 | 47,000 | 60,000 |

Adopted Budget

| **Economic Development** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 68,520 | 99,204 | 99,204 |
| Receipts: | | | |
| Outside Contribution | 31,208 | 56,900 | 61,050 |
| Donation | 0 | 0 | 0 |
| Programs | 651 | 0 | 0 |
| Transfer from Electric | 53,500 | 56,900 | 61,050 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **85,360** | **113,800** | **122,100** |
| **Resources Available:** | **153,880** | **213,004** | **221,304** |
| Expenditures: | | | |
| Personnel Expenses | 40,354 | 90,075 | 96,200 |
| Contractual Expenses | 888 | 3,425 | 2,900 |
| Commodity Expenses | 8,434 | 15,300 | 17,500 |
| Transfer to Medical Reserve Fund | 5,000 | 5,000 | 5,500 |
| Transfer to Capital Improvement | 0 | 0 | 0 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **54,676** | **113,800** | **122,100** |
| Unencumbered Cash Balance Dec 31 | 99,204 | 99,204 | 99,204 |
| 2024/2025/2026 Budget Authority Amoun | 107,000 | 113,800 | 122,100 |

**CPA Summary**

City of Garnett 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Gas | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 95,972 | 87,105 | 308,755 |
| Receipts: | | | |
| Residential Revenue | 1,000,777 | 1,400,000 | 1,300,000 |
| Commercial Revenue | 266,035 | 450,000 | 350,000 |
| Industrial Revenue | 180,530 | 310,000 | 250,000 |
| City Usage | 18,770 | 30,000 | 20,000 |
| Penalty Revenue | 7,763 | 10,000 | 8,000 |
| Connection Revenue | 2,078 | 2,500 | 2,000 |
| Transfer from Water Fund | 41,000 | 0 | 0 |
| Miscellaneous | 1563.59 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,518,517** | **2,202,500** | **1,930,000** |
| **Resources Available:** | **1,614,489** | **2,289,605** | **2,238,755** |
| Expenditures: | | | |
| Personnel Expenses | 185,135 | 213,250 | 229,800 |
| Contractual Expenses | 956,599 | 1,260,300 | 1,214,850 |
| Commodity Expenses | 43,149 | 77,050 | 100,600 |
| 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 | 0 | 60,000 | 60,000 |
| Transfer to Debt Service | 325,000 | 325,000 | 325,000 |
| Transfer to Medical Reserve Fund | 17,500 | 17,500 | 19,250 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,527,384** | **1,980,850** | **1,977,250** |
| Unencumbered Cash Balance Dec 31 | 87,105 | 308,755 | 261,505 |
| 2024/2025/2026 Budget Authority Amoun | 1,990,500 | 1,980,850 | 1,977,250 |

| Adopted Budget Sanitation | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 292,426 | 341,717 | 337,092 |
| Receipts: | | | |
| All Customers Revenue | 407,001 | 425,000 | 425,000 |
| City Usage | 7,196 | 3,500 | 5,000 |
| Penalty Revenue | 2,765 | 950 | 1,250 |
| | | | |
| | | | |
| Miscellaneous | 20 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **416,982** | **429,450** | **431,250** |
| **Resources Available:** | **709,408** | **771,167** | **768,342** |
| Expenditures: | | | |
| Personnel Expenses | 135,142 | 177,050 | 190,400 |
| Contractual Expenses | 111,890 | 116,200 | 127,050 |
| Commodity Expenses | 53,483 | 54,175 | 57,375 |
| Transfer to Capital Improvement Fund | 2,500 | 2,500 | 2,500 |
| Transfer to Equipment Reserve Fund | 20,000 | 20,000 | 18,500 |
| Payment on Trash Truck Loan | 27,126 | 27,250 | 27,250 |
| Transfer to Medical Reserve Fund | 17,550 | 17,550 | 19,305 |
| 96 Gallon Tote Lease Purchase | 0 | 19,350 | 19,350 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **367,691** | **434,075** | **461,730** |
| Unencumbered Cash Balance Dec 31 | 341,717 | 337,092 | 306,612 |
| 2024/2025/2026 Budget Authority Amoun | 396,650 | 434,075 | 461,730 |

| CPA Summary |
|---|
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City of Garnett 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Wastewater | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 392,790 | 470,382 | 456,707 |
| Receipts: | | | |
| All Customers Revenue | 646,956 | 675,000 | 700,000 |
| City Usage | 8,710 | 3,000 | 9,000 |
| Penalty Revenue | 4,673 | 3,000 | 5,000 |
| New Connection Charges | 0 | 0 | 0 |
| | | | |
| Miscellaneous | 50 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 660,389 | 681,000 | 714,000 |
| **Resources Available:** | 1,053,179 | 1,151,382 | 1,170,707 |
| Expenditures: | | | |
| Personnel Expenses | 190,702 | 224,300 | 238,860 |
| Contractual Expenses | 51,024 | 59,625 | 64,900 |
| Commodity Expenses | 118,822 | 187,650 | 188,900 |
| 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 | 13,600 | 13,300 |
| Transfer to Public Safety Fund | 90,000 | 90,000 | 90,000 |
| Transfer to Medical Reserve Fund | 20,000 | 20,000 | 22,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 582,797 | 694,675 | 717,460 |
| Unencumbered Cash Balance Dec 31 | 470,382 | 456,707 | 453,247 |
| 2024/2025/2026 Budget Authority Amount | 649,575 | 694,675 | 717,460 |

Adopted Budget

| Water | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,014,520 | 2,116,952 | 1,561,802 |
| Receipts: | | | |
| Rental of Property | 0 | 0 | 0 |
| Residential Revenue | 818,618 | 810,000 | 900,000 |
| Commercial Revenue | 154,541 | 130,000 | 175,000 |
| Industrial Revenue | 438,386 | 320,000 | 450,000 |
| Wholesale Revenue | 169,855 | 150,000 | 175,000 |
| City Usage | 27,747 | 15,000 | 30,000 |
| Penalty Revenue | 7,130 | 5,000 | 8,000 |
| New Connection Charges | 413 | 600 | 500 |
| Miscellaneous | 1,449 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 1,618,138 | 1,430,600 | 1,738,500 |
| **Resources Available:** | 3,632,658 | 3,547,552 | 3,300,302 |
| Expenditures: | | | |
| Personnel Expenses | 286,269 | 323,500 | 346,250 |
| Contractual Expenses | 70,794 | 363,400 | 369,450 |
| Commodity Expenses | 515,143 | 446,350 | 567,050 |
| Transfer to Capital Improvements Fund | 45,000 | 295,000 | 200,000 |
| Transfer to Equipment Reserve Fund | 12,500 | 12,500 | 22,500 |
| Transfer to Debt Service Fund | 0 | 0 | 0 |
| Transfer to Public Safety Fund | 510,000 | 510,000 | 510,000 |
| Transfer to Medical Reserve Fund | 35,000 | 35,000 | 38,500 |
| Transfer to Gas Fund | 41,000 | 0 | 0 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 1,515,706 | 1,985,750 | 2,053,750 |
| Unencumbered Cash Balance Dec 31 | 2,116,952 | 1,561,802 | 1,246,552 |
| 2024/2025/2026 Budget Authority Amount | 1,691,450 | 1,985,750 | 2,053,750 |

| CPA Summary |
|---|
| |

City of Garnett 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Parkside #1** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 458,804 | 428,774 | 171,524 |
| Receipts: | | | |
| Rental of Property | 123,608 | 128,000 | 130,000 |
| HUD Subsidy | 46,989 | 50,000 | 50,000 |
| Deposits | 4,347 | 500 | 500 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **174,944** | **178,500** | **180,500** |
| **Resources Available:** | **633,748** | **607,274** | **352,024** |
| Expenditures: | | | |
| Personnel Expenses | 60,522 | 74,700 | 79,750 |
| Contractual Expenses | 41,968 | 45,050 | 51,525 |
| Commodity Expenses | 89,985 | 303,500 | 203,500 |
| Transfer to Medical Reserve Fund | 12,500 | 12,500 | 13,750 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **204,974** | **435,750** | **348,525** |
| Unencumbered Cash Balance Dec 31 | 428,774 | 171,524 | 3,499 |
| 2024/2025/2026 Budget Authority Amoun | 385,150 | 435,750 | 348,525 |

| Adopted Budget **Parkside #2** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 459,184 | 457,650 | 261,150 |
| Receipts: | | | |
| Rental of Property | 167,179 | 135,000 | 175,000 |
| HUD Subsidy | 54,049 | 50,000 | 57,000 |
| Deposits | 2,419 | 1,000 | 1,000 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **223,647** | **186,000** | **233,000** |
| **Resources Available:** | **682,831** | **643,650** | **494,150** |
| Expenditures: | | | |
| Personnel Expenses | 66,385 | 74,700 | 79,750 |
| Contractual Expenses | 41,619 | 45,050 | 51,525 |
| Commodity Expenses | 104,678 | 250,250 | 150,250 |
| Transfer to Medical Reserve Fund | 12,500 | 12,500 | 13,750 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **225,181** | **382,500** | **295,275** |
| Unencumbered Cash Balance Dec 31 | 457,650 | 261,150 | 198,875 |
| 2024/2025/2026 Budget Authority Amoun | 441,900 | 382,500 | 295,275 |

| **CPA Summary** |
|---|
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City of Garnett 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Park Plaza North** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 523,537 | 545,416 | 456,241 |
| Receipts: | | | |
| Rental of Property | 343,187 | 330,000 | 345,000 |
| Deposits | 2,560 | 500 | 500 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **345,747** | **330,500** | **345,500** |
| **Resources Available:** | **869,285** | **875,916** | **801,741** |
| Expenditures: | | | |
| Personnel Expenses | 68,366 | 74,700 | 79,750 |
| Contractual Expenses | 38,661 | 53,250 | 60,000 |
| Commodity Expenses | 97,474 | 156,650 | 284,150 |
| Housing Bond - Principal | 95,000 | 100,000 | 105,000 |
| Housing Bond - Interest | 11,868 | 22,575 | 17,325 |
| Transfer to Medical Reserve Fund | 12,500 | 12,500 | 13,750 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **323,869** | **419,675** | **559,975** |
| Unencumbered Cash Balance Dec 31 | 545,416 | 456,241 | 241,766 |
| 2024/2025/2026 Budget Authority Amount | 395,650 | 419,675 | 559,975 |

Adopted Budget

| **Electric** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,066,826 | 2,649,195 | 2,563,570 |
| Receipts: | | | |
| Residential Revenue | 2,302,742 | 2,200,000 | 2,400,000 |
| Commercial Revenue | 491,455 | 500,000 | 500,000 |
| Industrial Revenue | 1,334,164 | 1,350,000 | 1,350,000 |
| City Usage | 345,100 | 275,000 | 325,000 |
| Penalty Revenue | 26,394 | 18,000 | 20,000 |
| New Connection Charges | 6,103 | 2,000 | 5,000 |
| Security Lights | 14,664 | 12,500 | 14,000 |
| Pole Rental | 0 | 2,500 | 0 |
| Solar Electric Revenue | 0 | 0 | 0 |
| Commercial Solar Revenue | 0 | 0 | 0 |
| Miscellaneous | 1,468 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **4,522,091** | **4,360,000** | **4,614,000** |
| **Resources Available:** | **6,588,917** | **7,009,195** | **7,177,570** |
| Expenditures: | | | |
| Personnel Expenses | 494,899 | 635,225 | 677,650 |
| Contractual Expenses | 2,147,364 | 2,450,700 | 2,463,150 |
| Commodity Expenses | 237,133 | 355,300 | 375,150 |
| 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 | 630,000 | 690,000 |
| Transfer to Debt Service Fund | 34,000 | 35,000 | 35,000 |
| Transfer to Economic Development Fund | 53,500 | 56,900 | 61,050 |
| Transfer to Medical Reserve Fund | 57,500 | 57,500 | 63,250 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | 326 | 0 | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,939,722** | **4,445,625** | **4,590,250** |
| Unencumbered Cash Balance Dec 31 | 2,649,195 | 2,563,570 | 2,587,320 |
| 2024/2025/2026 Budget Authority Amount | 4,385,900 | 4,445,625 | 4,590,250 |

**CPA Summary**

City of Garnett

**NON-BUDGETED FUNDS (A)**
*(Only the actual budget year for 2024 is reported)*

2026

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: Medical Reserve Fund | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | |
| Cash Balance Jan 1 | 1,263,481 | Cash Balance Jan 1 | 520,642 | Cash Balance Jan 1 | 980,000 | Cash Balance Jan 1 | 350,000 | Cash Balance Jan 1 | 14,529 | 3,128,653 |
| Receipts: | | Receipts | | Receipts | | Receipts | | Receipts | | |
| Transfer From General Fund | 30,000 | Transfer From General Fund | 61,500 | Transfer from General Fund | 0 | Transfer from General Fund | 0 | Transfer From Operating | 444,159 | |
| Transfer From Airport Fund | 22,500 | Transfer From Airport Fund | 2,500 | Transfer from Airport Fund | 0 | Transfer from Airport Fund | 0 | | | |
| Transfer From Library Fund | 0 | Transfer From Public Safety Fund | 82,500 | Transfer from Debt Service Fund | 0 | Transfer from Debt Service Fund | 0 | | | |
| Transfer From Public Safety Fund | 12,500 | Transfer From Electric Fund | 50,000 | Transfer from Public Safety Fund | 0 | Transfer from Public Safety Fund | 0 | | | |
| Transfer From Electric Fund | 155,000 | Transfer From Gas Fund | 0 | | | | | | | |
| Transfer From Gas Fund | 0 | Transfer From Sanitation Fund | 20,000 | | | | | | | |
| Transfer From Sanitation Fund | 2,500 | Transfer From Wastewater Fund | 7,500 | | | | | | | |
| Transfer From Wastewater Fund | 92,000 | Transfer From Water Fund | 12,500 | | | | | | | |
| Transfer From Water Fund | 45,000 | | | | | | | | | |
| Transfer From Economic Development | 900 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 370,400 | Total Receipts | 235,500 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 444,159 | 1,051,059 |
| Resources Available: | 1,633,881 | Resources Available: | 752,142 | Resources Available: | 980,000 | Resources Available: | 350,000 | Resources Available: | 458,688 | 4,179,793 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Government Administration | 0 | Government Administration | 0 | Tax Refund Reserve | 324,710 | Tax Refund Litigation | 0 | Medical Reserve Fund | 417,600 | |
| Community Development | 0 | Community Development | 0 | | | | | | | |
| Park, Recreation and Cemetery Department | 35,972 | Park, Recreation and Cemetery Department | 49,622 | | | | | | | |
| Street and Stormwater Department | 750 | Street and Stormwater Department | 68,673 | | | | | | | |
| Airport | -525,593 | Airport | 0 | | | | | | | |
| Library | 7,225 | Fire Department | -180,956 | | | | | | | |
| Police Department | 0 | Police Department | 61,382 | | | | | | | |
| Fire Department | 0 | Electric Utility | 350 | | | | | | | |
| Electric Utility | 51,366 | Gas Utility | 3,565 | | | | | | | |
| Gas Utility | 19,200 | Sanitation Utility | 9,245 | | | | | | | |
| Sanitation Utility | 8,369 | Wastewater Utility | 5,461 | | | | | | | |
| Wastewater Utility | 91,889 | Water Utility | 3,565 | | | | | | | |
| Water Utility | -31,307 | | | | | | | | | |
| Economic Development | 9 | | | | | | | | | |
| Liberty Bell | 0 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | -169,331 | Total Expenditures | 8,906 | Total Expenditures | 324,710 | Total Expenditures | 0 | Total Expenditures | 417,600 | 551,877 |
| Cash Balance Dec 31 | 1,803,219 | Cash Balance Dec 31 | 743,236 | Cash Balance Dec 31 | 655,290 | Cash Balance Dec 31 | 350,000 | Cash Balance Dec 31 | 41,088 | 3,597,824 |
| | | | | | | | | | | 3,597,824 |

**Note: These two block figures should agree.

| CPA Summary |
|---|
| |

## NOTICE OF BUDGET HEARING

2026

The governing body of

**City of Garnett**

will meet on August 26, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 2,336,214 | 10.904 | 2,337,400 | 13.286 | 3,099,950 | 309,299 | 8.862 |
| Debt Service | 370,394 | 1.627 | 374,172 | | 373,297 | | |
| Library | 222,194 | 6.473 | 233,500 | 6.335 | 318,150 | 315,639 | 9.044 |
| Airport | 111,027 | 3.597 | 150,200 | 2.940 | 200,000 | 97,133 | 2.783 |
| Public Safety | 1,113,907 | 14.228 | 1,120,000 | 13.612 | 1,477,420 | 487,120 | 13.957 |
| Special Highway | 450,000 | | 350,000 | | 400,000 | | |
| Special Parks and Recreatio | 16,000 | | 10,000 | | 12,000 | | |
| Tourism | 32,727 | | 47,000 | | 60,000 | | |
| Economic Development | 54,676 | | 113,800 | | 122,100 | | |
| Parkside #1 | 204,974 | | 435,750 | | 348,525 | | |
| Parkside #2 | 225,181 | | 382,500 | | 295,275 | | |
| Park Plaza North | 323,869 | | 419,675 | | 559,975 | | |
| Electric | 3,939,722 | | 4,445,625 | | 4,590,250 | | |
| Gas | 1,527,384 | | 1,980,850 | | 1,977,250 | | |
| Sanitation | 367,691 | | 434,075 | | 461,730 | | |
| Wastewater | 582,797 | | 694,675 | | 717,460 | | |
| Water | 1,515,706 | | 1,985,750 | | 2,053,750 | | |
| Non-Budgeted Funds-A | 581,877 | | | | | | |
| Totals | 13,976,342 | 36.829 | 15,514,972 | 36.173 | 17,067,132 | 1,209,190 | 34.646 |
| | | | | | | *Revenue Neutral Rate** | *34.647* |
| Less: Transfers | 1,599,755 | | 3,305,800 | | 3,304,055 | | |
| Net Expenditure | 12,376,587 | | 12,209,172 | | 13,763,077 | | |
| Total Tax Levied | 1,179,024 | | 1,209,217 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 31,925,812 | | 33,427,853 | | 34,900,268 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 425,000 | 395,000 | 395,000 |
| Revenue Bonds | 615,000 | 525,000 | 525,000 |
| Other | 2,324,443 | 2,060,229 | 2,060,229 |
| Lease Purchase Principal | 189,882 | 126,078 | 102,084 |
| Total | 3,554,325 | 3,106,307 | 3,082,313 |

*Tax rates are expressed in mills

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

Travis Wilson

City Official Title: City Manager

## 2026 Neighborhood Revitalization Rebate

| Budgeted Funds for 2026 | 2025 Ad Valorem before Rebate** | 2025 Mil Rate before Rebate | Estimate 2026 NR Rebate |
|---|---|---|---|
| General | 309,299 | 8.862 | 5,194 |
| Debt Service | | | 0 |
| Library | 315,639 | 9.044 | 5,301 |
| Airport | 97,133 | 2.783 | 1,631 |
| Public Safety | 487,120 | 13.957 | 8,181 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 1,209,191 | 34.647 | 20,307 |

2025 July 1 Valuation: 34,900,268

Valuation Factor: 34,900.268

Neighborhood Revitalization Subj to Rebate: 586,108

Neighborhood Revitalization factor: 586.108

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

(Published in the Anderson County Review on Thursday, July 31, 2025.)

NOTICE OF BUDGET HEARING

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City of Garnett
will meet on August 26, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 2,336,214 | 10.904 | 2,337,400 | 13.286 | 3,099,950 | 309,299 | 8.862 |
| Debt Service | 370,394 | 1.627 | 374,172 | | 373,297 | | |
| Library | 222,194 | 6.473 | 233,500 | 6.335 | 318,150 | 315,639 | 9.044 |
| Airport | 111,027 | 3.597 | 150,200 | 2.940 | 200,000 | 97,133 | 2.783 |
| Public Safety | 1,113,907 | 14.228 | 1,120,000 | 13.612 | 1,477,420 | 487,120 | 13.957 |
| Special Highway | 450,000 | | 350,000 | | 400,000 | | |
| Special Parks and Recreation | 16,000 | | 10,000 | | 12,000 | | |
| Tourism | 32,727 | | 47,000 | | 60,000 | | |
| Economic Development | 54,676 | | 113,800 | | 122,100 | | |
| Parkside #1 | 204,974 | | 435,750 | | 348,525 | | |
| Parkside #2 | 225,181 | | 382,500 | | 295,275 | | |
| Park Plaza North | 323,869 | | 419,675 | | 559,975 | | |
| Electric | 3,939,722 | | 4,445,625 | | 4,590,250 | | |
| Gas | 1,527,384 | | 1,980,850 | | 1,977,250 | | |
| Sanitation | 367,691 | | 434,075 | | 461,730 | | |
| Wastewater | 582,797 | | 694,675 | | 717,460 | | |
| Water | 1,515,706 | | 1,985,750 | | 2,053,750 | | |
| Non-Budgeted Funds-A | | | | | | | |
| Totals | 13,394,464 | 36.829 | 15,514,972 | 36.173 | 17,067,132 | 1,209,190 | 34.646 |
| | | | | | | Revenue Neutral Rate** | 34.647 |
| Less: Transfers | 1,599,755 | | 3,305,800 | | 3,309,055 | | |
| Net Expenditure | 11,794,709 | | 12,209,172 | | 13,758,077 | | |
| Total Tax Levied | 1,179,024 | | 1,209,217 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 31,925,812 | | 33,427,853 | | 34,900,268 | | |
| Outstanding Indebtedness, January 1, | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 425,000 | | 395,000 | | 395,000 | | |
| Revenue Bonds | 615,000 | | 525,000 | | 525,000 | | |
| Other | 2,324,443 | | 2,060,229 | | 2,060,229 | | |
| Lease Purchase Principal | 189,882 | | 126,078 | | 102,084 | | |
| Total | 3,554,325 | | 3,106,307 | | 3,082,313 | | |

*Tax rates are expressed in mills

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

Travis Wilson
City Official Title: City Manager

## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
Anderson County } SS.

Case No. Budget Hearing

Garold Dane Hicks, being first duly sworn on oath, states that he is publisher of THE ANDERSON COUNTY REVIEW, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Anderson County, Kansas; with a general paid circulation on a weekly basis in Anderson County, Kansas; and said newspaper is not a trade, religious or fraternal publication.

Said newspaper is the successor to the Anderson Countian and The Garnett Review which have been published at least weekly fifty times a year and have been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the attached notice; and that said newspaper has been entered at the post office of publication, Garnett, Kansas, as second class mail matter.

That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper for 1 consecutive weeks as follows, to-wit:

1st pub. July 31, 2025
2nd pub. _____, 20____
3rd pub. _____, 20____
4th pub. _____, 20____
5th pub. _____, 20____
6th pub. _____, 20____

Publisher

Subscribed and sworn to before me, this 31st day of July, 2025

Fee $ 279.00

Notary Public.

My commission expires _____, 20____.

TERESA K YOUNG
Notary Public - State of Kansas
My Appt. Expires 12/12/26

This Proof of Publication approved _____, 20____.

Judge of District Court