

2021

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas

We, the undersigned, officers of

City of Larned

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and
 (3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority	Amount of 2020	County
			for Expenditures	Ad Valorem	Clerk's
				Tax	Use Only
Table of Contents:					
Computation to Determine Limit for 2021		Page No. 2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	3,766,940	951,639	
Debt Service	10-113	9	429,615		
Library	12-1220	9	169,867	145,970	
Airport	3-113	10	24,419	17,826	
Industrial	12-1617b	10	93,383	27,372	
Special Highway		11	504,288		
DARE		11	16,510		
911 Fees		12	99,901		
Tourism & Convention		12	38,549		
Special Parks & Recreation		13	17,114		
Airport Facility		13	98,400		
Housing Complex		14	278,601		
Swimming Pool Reserve		14	86,562		
Electric		15	5,788,612		
Water		16	1,538,857		
Sewer		17	1,004,882		
Solid Waste		18	257,815		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Non-Budgeted Funds-D		22			
Totals		xxxxxx	14,214,315	1,142,807	
					County Clerk's Use Only
Budget Summary		23			
Neighborhood Revitalization Rebate		24			Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

1,199,611

Does the City need to hold an election?

NO

Assisted by:

VonFeldt, Bauer & VonFeldt

Certified Public Accountants

Address:

818 Broadway * PO Box 127

Larned, KS 67550

Email:

adk@cpavbv.com

Attest:

2020

County Clerk

Governing Body

CPA Summary

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u> </u>
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u> 0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	<u> </u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	<u> </u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	<u> </u>
23. Law enforcement expenses - 2021 budget:		+	<u> 1,203,250</u>
Law enforcement expenses - 2020 budget:		-	<u> 1,173,500</u>
CPI adjustment	1.80%		<u> 21,123</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u> 8,627</u>
24. Fire protection expenses - 2021 budget:		+	<u> 97,000</u>
Fire protection expenses - 2020 budget:		-	<u> 96,500</u>
CPI adjustment	1.80%		<u> 1,737</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	<u> 0</u>
25. Emergency medical expenses - 2021 budget:		+	<u> 967,500</u>
Emergency medical expenses - 2020 budget:		-	<u> 937,150</u>
CPI adjustment	1.80%		<u> 16,869</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u> 13,481</u>
26. Total Revenue Adjustments			<u> 22,108</u>
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	<u> 145,970</u>
Other tax entity levy - 2021 budget:		+	<u> </u>
Other tax entity levy - 2021 budget:		+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	<u> 145,970</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	<u> </u>
30. Total Computed Tax Levy			<u> 1,199,611</u>

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

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	963,581	174,908	2,173	1,547	8,784	503
Debt Service						
Library	147,784	26,826	334	237	1,347	77
Airport	18,022	3,271	41	29	164	9
Industrial	27,722	5,032	63	44	253	14
TOTAL	1,157,109	210,037	2,611	1,857	10,548	603

County Treas Motor Vehicle Estimate	<u>210,037</u>			
County Treas Recreational Vehicle Estimate		<u>2,611</u>		
County Treas 16/20M Vehicle Estimate			<u>1,857</u>	
County Treas Commercial Vehicle Tax Estimate				<u>10,548</u>
County Treas Watercraft Tax Estimate				<u>603</u>

Motor Vehicle Factor	0.18152				
Recreational Vehicle Factor	0.00226				
16/20M Vehicle Factor	0.00160				
Commercial Vehicle Factor	0.00912				
Watercraft Factor	0.00052				

Adopted Budget

General

CPA Summary

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
EMS			
Personal Services	556,336	590,000	625,000
Contractual	78,297	81,550	84,500
Commodities	51,448	55,000	63,000
Capital Outlay	8,333	25,000	185,000
Total	694,414	751,550	957,500
Fire Department			
Personal Services	21,295	25,000	26,000
Contractual	14,402	22,000	26,000
Commodities	21,183	22,000	25,000
Capital Outlay	8,737	12,000	18,000
Total	65,617	81,000	95,000
Administration			
Personal Services	84,176	91,500	102,500
Contractual	103,697	75,000	86,000
Commodities	24,434	17,000	19,000
Capital Outlay			1,000
Total	212,307	183,500	208,500
Parks			
Salaries	202,343	215,000	223,000
Contractual	38,379	45,000	45,000
Commodities	48,290	62,000	67,000
Capital Outlay	8,995		19,000
Total	298,007	322,000	354,000
Dispatch			
Personal Services	299,622	325,000	360,050
Contractual	10,629	12,000	12,000
Commodities	1,640	3,750	5,300
Capital Outlay		500	5,000
Total	311,891	341,250	382,350
Police Department			
Personal Services	667,743	666,000	679,500
Contractual	29,414	38,950	38,950
Commodities	52,459	55,250	56,000
Capital Outlay	61,103	20,000	66,000
Total	810,719	780,200	840,450
Public Buildings			
Personal Services	42,816	44,750	45,800
Contractual	89,719	85,500	85,500
Commodities	17,950	15,050	14,500
Capital Outlay			
Total	150,485	145,300	145,800
Street			
Personal Services	325,830	323,500	327,000
Contractual	27,849	40,150	57,500
Commodities	162,819	168,000	177,500
Capital Outlay	77,010	32,000	49,250
Total	593,508	563,650	611,250
Page 1 - Total	3,136,948	3,168,450	3,594,850

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Street Light			
Contractual	540	540	540
Commodities			
Total	540	540	540
Pool			
Personal Services	65,859	35,000	60,000
Contractual	21,989	20,000	11,550
Commodities	23,689	50,000	27,500
Capital Outlay		5,000	
Total	111,537	110,000	99,050
Municipal Court			
Personal Services	32,075	33,500	34,000
Contractual	20,364	12,000	12,000
Commodities	367		300
Capital Outlay			
Total	52,806	45,500	46,300
Building Inspector			
Personal Services			
Contractual	3,887	4,400	8,000
Commodities	3,140	2,500	3,200
Capital Outlay			
Total	7,027	6,900	11,200
Non Departmental			
Capital Outlay			
Golf Ball Machine Express	3,800		
Airport Operatons			
Appropriations to Other Entities	14,500	10,000	15,000
Total	18,300	10,000	15,000
Operating Transfers			
To Equipment Reserve			
To Capital Improvement			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page 2 -Total	190,210	172,940	172,090
Page 1 -Total	3,136,948	3,168,450	3,594,850
Grand Total	3,327,158	3,341,390	3,766,940

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

City of Larned

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	482,687	535,845	602,475
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	16		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Electric	125,000	125,000	125,000
Transfer from Water	65,000	65,000	65,000
Transfer from Housing Complex	75,000	90,000	90,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	265,016	280,000	280,000
Resources Available:	747,703	815,845	882,475
Expenditures:			
Principal	155,000	160,000	165,000
Interest	56,858	53,370	49,370
Cash Basis Reserve			
Cash Basis Reserve (2021 column)			215,245
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	211,858	213,370	429,615
Unencumbered Cash Balance Dec 31	535,845	602,475	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	425,228	427,740	429,615
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			429,615
Tax Required			0
Delinquent Comp Rate:	3.1%		0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	3,063	0	253
Receipts:			
Ad Valorem Tax	135,462	147,784	xxxxxxxxxxxxxxxx
Delinquent Tax	6,121	4,000	4,000
Motor Vehicle Tax	27,712	25,628	26,826
Recreational Vehicle Tax	395	310	334
16/20M Vehicle Tax		256	237
Commercial Vehicle Tax	1,402	1,348	1,347
Watercraft Tax		77	77
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-5,113	-4,758
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	171,092	174,290	28,063
Resources Available:	174,155	174,290	28,316
Expenditures:			
Appropriation	174,155	174,037	169,867
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	174,155	174,037	169,867
Unencumbered Cash Balance Dec 31	0	253	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	174,949	174,037	169,867
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			169,867
Tax Required			141,551
Delinquent Comp Rate:	3.1%		4,419
Amount of 2020 Ad Valorem Tax			145,970

CPA Summary

City of Larned

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	9	3,497	3,850
Receipts:			
Ad Valorem Tax	8,503	18,022	xxxxxxxxxxxxxxxx
Delinquent Tax	384	600	350
Motor Vehicle Tax	1,738	1,606	3,271
Recreational Vehicle Tax	25	19	41
16/20M Vehicle Tax		16	29
Commercial Vehicle Tax	88	85	164
Watercraft Tax		5	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-624	-581
Miscellaneous			
Does miscellaneous exceed 10% Total Rev			
Total Receipts	10,738	19,729	3,283
Resources Available:	10,747	23,226	7,133
Expenditures:			
Appropriation	7,250	19,376	24,419
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,250	19,376	24,419
Unencumbered Cash Balance Dec 31	3,497	3,850	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	12,000	19,376	24,419
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			24,419
Tax Required			17,286
Delinquent Comp Rate: 3.1%			540
Amount of 2020 Ad Valorem Tax			17,826

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	50,290	55,884	61,826
Receipts:			
Ad Valorem Tax	25,409	27,722	xxxxxxxxxxxxxxxx
Delinquent Tax	1,147	500	500
Motor Vehicle Tax	5,201	4,805	5,032
Recreational Vehicle Tax	74	58	63
16/20M Vehicle Tax		48	44
Commercial Vehicle Tax	263	253	253
Watercraft Tax		15	14
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-959	-892
Miscellaneous			
Does miscellaneous exceed 10% Total Rev			
Total Receipts	32,094	32,442	5,014
Resources Available:	82,384	88,326	66,840
Expenditures:			
Contractual	26,500	26,500	93,383
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	26,500	26,500	93,383
Unencumbered Cash Balance Dec 31	55,884	61,826	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	82,503	88,116	93,383
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			93,383
Tax Required			26,543
Delinquent Comp Rate: 3.1%			829
Amount of 2020 Ad Valorem Tax			27,372

CPA Summary

City of Larned

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	676,695	619,128	417,158
Receipts:			
State of Kansas Gas Tax	104,424	98,030	87,130
County Transfers Gas		0	0
Special Assessments	325		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	104,749	98,030	87,130
Resources Available:	781,444	717,158	504,288
Expenditures:			
Contractual	51,253		50,000
Commodities	111,063	200,000	119,128
Capital Outlay		100,000	335,160
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	162,316	300,000	504,288
Unencumbered Cash Balance Dec 31	619,128	417,158	0
2019/2020/2021 Budget Authority Amount	294,933	592,902	504,288

Adopted Budget

	Prior Year	Current Year	Proposed Budget
DARE	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	15,971	16,610	16,010
Receipts:			
Administrative	639	400	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	639	400	500
Resources Available:	16,610	17,010	16,510
Expenditures:			
Contractual		1,000	16,510
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,000	16,510
Unencumbered Cash Balance Dec 31	16,610	16,010	0
2019/2020/2021 Budget Authority Amount	14,810	11,971	16,510

CPA Summary

City of Larned

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 911 Fees	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	67,685	66,901	49,901
Receipts:			
Wireless 911 Tax	53,047	48,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	53,047	48,000	50,000
Resources Available:	120,732	114,901	99,901
Expenditures:			
Personal Services	782		
Contractual	37,002	38,000	33,500
Commodities	414	1,000	2,500
Capital Outlay	15,633	26,000	63,901
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	53,831	65,000	99,901
Unencumbered Cash Balance Dec 31	66,901	49,901	0
2019/2020/2021 Budget Authority Amount	66,934	83,185	99,901

Adopted Budget

Tourism & Convention	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	32,929	26,049	13,549
Receipts:			
Transient Guest Tax	28,220	20,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	28,220	20,000	25,000
Resources Available:	61,149	46,049	38,549
Expenditures:			
Contractual	35,075	32,000	38,049
Commodities	25	500	500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,100	32,500	38,549
Unencumbered Cash Balance Dec 31	26,049	13,549	0
2019/2020/2021 Budget Authority Amount	35,100	47,829	38,549

CPA Summary

City of Larned

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	10,884	10,956	6,643
Receipts:			
Local Alcohol Liquor Tax	3,876	3,487	3,971
Reimbursed Expense	6,500	6,500	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,376	9,987	10,471
Resources Available:	21,260	20,943	17,114
Expenditures:			
Contractual	3,804	7,800	9,614
Commodities	6,500	6,500	7,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,304	14,300	17,114
Unencumbered Cash Balance Dec 31	10,956	6,643	0
2019/2020/2021 Budget Authority Amount	17,361	19,636	17,114

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Airport Facility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	20,916	11,361	21,966
Receipts:			
Rents, Royalties	31,419	22,000	22,000
Sales Tax Collected	576	500	500
Reimbursed Expense	447	500	300
Fuel Reimbursement	13,056	12,000	15,000
Pawnee Co Cost	7,268	38,537	25,756
Appropriation	7,250	19,268	12,878
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	60,016	92,805	76,434
Resources Available:	80,932	104,166	98,400
Expenditures:			
Personal Services	19,200	19,200	19,200
Contractual	34,762	35,000	40,000
Commodities	15,609	28,000	30,000
Capital Outlay			9,200
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,571	82,200	98,400
Unencumbered Cash Balance Dec 31	11,361	21,966	0
2019/2020/2021 Budget Authority Amount	136,418	110,121	98,400

CPA Summary

City of Larned

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Housing Complex	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	102,330	128,611	110,481
Receipts:			
Duplex Rents	183,720	168,000	168,000
Duplex Application Fees	270	120	120
Reimbursed Expense	275		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	184,265	168,120	168,120
Resources Available:	286,595	296,731	278,601
Expenditures:			
Personal Services	47,441	49,750	50,050
Contractual	29,437	32,500	51,750
Commodities	2,240	6,500	7,500
Capital Outlay	3,866	7,500	79,301
Transfer to Bond & Interest	75,000	90,000	90,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	157,984	186,250	278,601
Unencumbered Cash Balance Dec 31	128,611	110,481	0
2019/2020/2021 Budget Authority Amount	204,530	234,140	278,601

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Swimming Pool Reserve	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	28,186	28,562
Receipts:			
Pool Surcharge	24,861	58,000	58,000
Donations	3,325	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	28,186	58,000	58,000
Resources Available:	28,186	86,186	86,562
Expenditures:			
Contractual		0	0
Commodities		0	0
Capital Outlay		57,624	86,562
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	57,624	86,562
Unencumbered Cash Balance Dec 31	28,186	28,562	0
2019/2020/2021 Budget Authority Amount	57,624	0	86,562

See Tab C

CPA Summary

City of Larned

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Electric			
Unencumbered Cash Balance Jan 1	2,402,227	2,151,562	1,101,912
Receipts:			
Utility Revenue	3,918,839	3,785,000	3,800,000
Fuel Cost Adjustment	962,109	690,000	695,000
Penalty Fee	48,402	40,000	40,000
Sales Tax Collected	156,325	142,000	140,000
Electric Connection Fee	6,325	4,000	4,500
Retiree Contribution-Med	9,900	7,200	7,200
Misc. Charges & Fees	2,592		
Reimbursed Expense	111		
Sale of Assets	381		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,104,984	4,668,200	4,686,700
Resources Available:	7,507,211	6,819,762	5,788,612
Expenditures:			
Production			
Personal Services	411,541	425,000	382,000
Contractual	2,530,804	2,526,450	2,530,000
Commodities	42,302	85,000	89,500
Capital Outlay	6,009	75,000	265,000
Distribution			
Personal Services	349,965	345,000	354,000
Contractual	76,155	80,000	105,000
Commodities	138,148	115,000	121,000
Capital Outlay	106,553	477,250	300,000
Administration			
Personal Services	190,401	203,000	214,000
Contractual	265,089	274,650	268,400
Commodities	8,832	16,500	16,500
Capital Outlay			
Non Departmental			
Transfer to General	450,000	450,000	450,000
Transfer to Bond & Interest	125,000	125,000	125,000
Transfer to Electric Reserve		120,000	120,000
Transfer to Sewer Reserve	572,000		
Transfer to Solid Waste Reserve	82,850		
Transfer to Equipment Reserve		200,000	224,106
Transfer to Capital Improvement		200,000	224,106
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,355,649	5,717,850	5,788,612
Unencumbered Cash Balance Dec 31	2,151,562	1,101,912	0
2019/2020/2021 Budget Authority Amount	5,961,615	6,255,912	5,788,612

CPA Summary

City of Larned

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	599,027	617,974	470,757
Receipts:			
Utility Revenue	828,521	925,000	950,000
LSH Water Revenue	94,242	85,000	90,000
Penalty Fee	8,464	6,000	6,500
Sales Tax Collected	11,328	10,000	10,000
Bulk Water Sales	1,034	600	600
Water Connection Fees	8,720	5,000	6,000
State Water Tax Revenue	6,585	6,000	5,000
Retiree Contribution-Med	600		
Misc. Charges & Fees	20		
Reimbursed Expense	1,756	1,600	
Rental Revenue	14,892	7,520	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	976,162	1,046,720	1,068,100
Resources Available:	1,575,189	1,664,694	1,538,857
Expenditures:			
Production			
Contractual	50,132	48,000	54,500
Commodities	326	5,000	5,000
Capital Outlay	7,495	20,000	40,000
Distribution			
Personal Services	250,654	330,000	342,000
Contractual	56,820	66,650	229,837
Commodities	100,787	81,100	88,500
Capital Outlay	111,030	144,687	250,000
Administration			
Personal Services	157,451	148,000	174,000
Contractual	28,326	30,500	35,020
Commodities	4,194	5,000	5,000
Capital Outlay			
Non Departmental			
Transfer to Bond & Interest	65,000	65,000	65,000
Transfer to Water Reserve	125,000	250,000	250,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	957,215	1,193,937	1,538,857
Unencumbered Cash Balance Dec 31	617,974	470,757	0
2019/2020/2021 Budget Authority Amount	1,109,769	1,472,157	1,538,857

CPA Summary

Adopted Budget

CPA Summary

Adopted Budget

CPA Summary

Non-Budgeted Funds-A

[illegible]

****Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2021

The governing body of

City of Larned

will meet on 08/03/2020 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

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

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	3,327,158	51.274	3,341,390	52.156	3,766,940	951,639	52.157
Debt Service	211,858		213,370		429,615		
Library	174,155	7.997	174,037	8.000	169,867	145,970	8.000
Airport	7,250	0.502	19,376	0.976	24,419	17,826	0.977
Industrial	26,500	1.500	26,500	1.501	93,383	27,372	1.500
Special Highway	162,316		300,000		504,288		
DARE			1,000		16,510		
911 Fees	53,831		65,000		99,901		
Tourism & Convention	35,100		32,500		38,549		
Special Parks & Recreation	10,304		14,300		17,114		
Airport Facility	69,571		82,200		98,400		
Housing Complex	157,984		186,250		278,601		
Swimming Pool Reserve			57,624		86,562		
Electric	5,355,649		5,717,850		5,788,612		
Water	957,215		1,193,937		1,538,857		
Sewer	1,145,073		1,055,087		1,004,882		
Solid Waste	227,299		237,868		257,815		
Non-Budgeted Funds-A	1,403,764						
Non-Budgeted Funds-B	37,195						
Non-Budgeted Funds-C	6,784						
Non-Budgeted Funds-D	367,666						
Totals	13,736,672	61.273	12,718,289	62.633	14,214,315	1,142,807	62.634
Less: Transfers	1,519,850		1,931,835		1,906,929		
Net Expenditure	12,216,822		10,786,454		12,307,386		
Total Tax Levied	1,139,911		1,157,109		xxxxxxxxxxxxxxxx		
Assessed							
Valuation	18,604,378		18,475,152		18,245,513		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	1,970,000		1,825,000		1,670,000		
Revenue Bonds	0		0		0		
Other	4,415,348		4,073,286		3,722,043		
Lease Purchase Principal	108,838		82,785		55,976		
Total	6,494,186		5,981,071		5,448,019		

*Tax rates are expressed in mills

Kara Rath
City Official Title: City Clerk

City of Larned

2021

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	920,693	50.461	30,009
Debt Service			0
Library	145,970	8.000	4,758
Airport	17,826	0.977	581
Industrial	27,372	1.500	892
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,111,861	60.939	36,240

2020 July 1 Valuation: 18,245,513

Valuation Factor: 18,245.513

Neighborhood Revitalization Subj to Rebate: 594,695

Neighborhood Revitalization factor: 594.695

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$	1,157,109
2. Library levy in 2020 budget	- \$	147,784
Other tax entity levy in 2020 budget	- \$	
3. Net tax levy	\$	1,009,325
Percentage Adjustments		
4. New improvements, remodeling and renovations for 2020 :	+ 72,336	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 182,712	
5b. Personal property 2019	- 197,424	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 409	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	72,745	
11. Total estimated valuation July 1, 2020	18,245,513	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0040	
13. Percentage adjustment increase (12 times 3)	+ \$ 4,040	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 18,168	
16. Total Percentage Adjustments	\$ 22,208	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ 0
Property tax revenues for debt service in 2020 budget:	- 0
Increased property tax revenues spent on debt service	0