

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

Nov 1, 2024 Total
Assessed Valuation

Revenue Neutral Rate

46.580

Does budget require a resolution to exceed the Revenue Neutral Rate?

YES

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2024

County Clerk

Governing Body

CPA Summary

City of Larned

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	974,029	156,142	1,749	2,974	7,055	489
Debt Service						
Library	157,568	25,259	283	481	1,141	79
Airport	11,679	1,872	21	36	85	6
Industrial	34,971	5,606	63	107	253	18
TOTAL	1,178,247	188,879	2,116	3,598	8,534	592

County Treas Motor Vehicle Estimate	<u>188,879</u>				
County Treas Recreational Vehicle Estimate		<u>2,116</u>			
County Treas 16/20M Vehicle Estimate			<u>3,598</u>		
County Treas Commercial Vehicle Tax Estimate				<u>8,534</u>	
County Treas Watercraft Tax Estimate					<u>592</u>

Motor Vehicle Factor	<u>0.16031</u>				
Recreational Vehicle Factor		<u>0.00180</u>			
16/20M Vehicle Factor			<u>0.00305</u>		
Commercial Vehicle Factor				<u>0.00724</u>	
Watercraft Factor					<u>0.00050</u>

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

Budgeted Year: 2025

Library found in: City of Larned
Pawnee 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	Proposed Year
	<u>2024</u>	<u>2025</u>
Ad Valorem	\$152,841	\$152,086
Delinquent Tax	\$2,600	\$2,500
Motor Vehicle Tax	\$27,780	\$25,259
Recreational Vehicle Tax	\$362	\$283
16/20M Vehicle Tax	\$485	\$481
TOTAL TAXES	\$184,068	\$180,609
Difference in Total Taxes:	(\$3,459)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$23,063,551	\$25,295,721
Did Assessed Valuation Decrease?	No	
Levy Rate	6.831	6.012
Difference in Levy Rate:	(0.819)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

City of Larned

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	556,022	829,201	694,006
Receipts:			
Ad Valorem Tax	932,972	944,808	xxxxxxxxxxxxxxxx
Delinquent Tax	37,608	25,000	25,000
Motor Vehicle Tax	174,787	178,581	156,142
Recreational Vehicle Tax	2,029	2,328	1,749
16/20M Vehicle Tax		3,120	2,974
Commercial Vehicle Tax	7,423	7,792	7,055
Watercraft Tax		794	489
Gross Earning (Intangible) Tax			0
Special Assessment (Weed Cutting)	12,109		
Local Sales Tax	774,921	720,000	700,000
Local Alcoholic Liquor Tax	3,757	3,316	3,824
Highway Connecting Links	45,650	45,000	45,000
Franchise Tax	173,201	144,000	145,000
Planning/Zoning Fees	375	500	500
Community Center Receipts	3,930	2,000	2,000
Animal Shelter Fees	1,850	2,000	1,800
Municipal Court Fines	22,282	10,000	15,000
Diversion Fees	2,200	500	1,000
Other Court Fees	233		
State Fees	2,947	1,000	2,000
Licenses and Permits	30,734	10,500	10,180
Sales Tax Collected	29		
Cemetery Opening/Sales	19,150	20,000	20,000
Maps, Copies, Etc.	292	300	300
Pool Receipts	350	500	500
Administrative	1,480	6,210	
Reimbursed Expense	19,662	5,000	10,000
Fire Dept. Grants	1,000		
Rental Revenue	2,147	500	1,000
Golden Belt Foundation Grant	1,000		
Ambulance Service	1,687		
Fire Services	61,060	61,665	90,385
USD 495 Share-Rec Commission	23,690	23,690	23,690
Police Services	175,617	188,560	168,000
Transfer from Electric	450,000	450,000	625,000
Interest on Idle Funds	250,703	175,000	107,000
Neighborhood Revitalization Rebate		-12,119	-32,277
Miscellaneous	4,447		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,241,322	3,020,545	2,133,311
Resources Available:	3,797,344	3,849,746	2,827,317

City of Larned

FUND PAGE - GENERAL

Adopted Budget

General

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,797,344	3,849,746	2,827,317
Expenditures:			
Fire Department	110,389	143,000	218,000
Administration	216,027	239,000	249,500
Parks	322,797	397,600	458,750
Dispatch	379,585	403,400	420,000
Police Department	910,114	956,900	976,000
Public Buildings	133,438	116,000	134,500
Street Department	669,717	652,000	892,200
Street Lights	540	540	540
Pool Department	133,919	140,000	141,000
Municipal Court	40,682	43,800	46,600
Building Inspector	50,935	48,500	56,000
Non Departmental	0	15,000	19,000
Operating Transfers	0	0	296,740
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2,968,143	3,155,740	3,908,830
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,968,143	3,155,740	3,908,830
Unencumbered Cash Balance Dec 31	829,201	694,006	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	3,069,840	3,294,740	3,908,830
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,908,830
Tax Required			1,081,513
Delinquent Comp Rate: 3.0%			32,445
Amount of 2024 Ad Valorem Tax			1,113,958

CPA Summary

City of Larned

2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Fire Department			
Personal Services	38,465	41,400	57,000
Contractual	29,210	32,600	43,000
Commodities	41,362	44,000	46,500
Capital Outlay	1,352	25,000	71,500
Total	110,389	143,000	218,000
Administration			
Personal Services	109,711	113,000	120,000
Contractual	88,731	94,000	103,500
Commodities	15,955	26,000	20,000
Capital Outlay	1,630	6,000	6,000
Total	216,027	239,000	249,500
Parks			
Personal Services	206,742	235,000	295,000
Contractual	48,865	52,600	55,250
Commodities	66,963	90,000	108,500
Capital Outlay		20,000	0
Other	227	0	0
Total	322,797	397,600	458,750
Dispatch			
Personal Services	357,137	380,000	400,000
Contractual	14,723	15,550	14,000
Commodities	4,137	7,000	6,000
Capital Outlay	3,588	850	0
Total	379,585	403,400	420,000
Police Department			
Personal Services	736,663	748,000	765,000
Contractual	51,331	49,400	55,000
Commodities	66,977	73,000	78,000
Capital Outlay	55,143	86,500	78,000
Total	910,114	956,900	976,000
Public Buildings			
Personal Services			
Contractual	120,827	101,000	118,500
Commodities	10,665	15,000	16,000
Capital Outlay	1,946		
Total	133,438	116,000	134,500
Street Department			
Personal Services	336,763	360,000	435,000
Contractual	39,301	100,000	215,700
Commodities	285,065	182,000	196,500
Capital Outlay	8,588	10,000	45,000
Total	669,717	652,000	892,200
Street Lights			
Personal Services			
Contractual	540	540	540
Commodities			
Capital Outlay			
Total	540	540	540
Page 1 - Total	2,742,607	2,908,440	3,349,490

City of Larned

2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Pool Department			
Personal Services	97,114	95,000	90,000
Contractual	11,590	20,000	21,000
Commodities	18,991	25,000	30,000
Capital Outlay	6,224	0	0
Total	133,919	140,000	141,000
Municipal Court			
Personal Services	34,368	35,000	38,000
Contractual	5,872	8,500	8,000
Commodities	442	300	600
Capital Outlay	0	0	0
Total	40,682	43,800	46,600
Building Inspector			
Personal Services	35,604	36,000	40,000
Contractual	13,098	9,000	13,000
Commodities	1,942	3,500	3,000
Capital Outlay	291	0	0
Total	50,935	48,500	56,000
Non Departmental			
Capital Outlay			
Golf Ball Machine Express			
Airport Operations			
Appropriation to Other Entities		15,000	19,000
Total	0	15,000	19,000
Operating Transfers			
To Equipment Reserve			136,640
To Capital Improvement			135,100
To Fire Reserve Fund			25,000
Total	0	0	296,740
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page 2 -Total	225,536	247,300	559,340
Page 1 -Total	2,742,607	2,908,440	3,349,490
Grand Total	2,968,143	3,155,740	3,908,830

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

City of Lamed

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Debt Service			
Unencumbered Cash Balance Jan 1	1,271,410	1,085,073	737,263
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water	25,000	25,000	25,000
Transfer from Sewer		289,283	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,006	314,283	25,000
Resources Available:	1,296,416	1,399,356	762,263
Expenditures:			
Bond Principal	173,175	610,000	620,000
Bond Interest	38,168	52,093	39,892
Bond Fees			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	211,343	662,093	659,892
Unencumbered Cash Balance Dec 31	1,085,073	737,263	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	211,344	692,093	659,892
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			659,892
Tax Required			0
Delinquent Comp Rate:	3.0%		0
Amount of 2024 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Library			
Unencumbered Cash Balance Jan 1	1,588	13,314	11,883
Receipts:			
Ad Valorem Tax	145,143	152,841	XXXXXXXXXXXXXXXXXX
Delinquent Tax	5,988	2,600	2,500
Motor Vehicle Tax	29,002	27,780	25,259
Recreational Vehicle Tax	339	362	283
16/20M Vehicle Tax		485	481
Commercial Vehicle Tax	1,254	1,212	1,141
Watercraft Tax		124	79
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,960	-4,407
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	181,726	183,444	25,336
Resources Available:	183,314	196,758	37,219
Expenditures:			
Appropriation	170,000	184,875	184,875
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	170,000	184,875	184,875
Unencumbered Cash Balance Dec 31	13,314	11,883	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	184,875	184,875	184,875
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			184,875
Tax Required			147,656
Delinquent Comp Rate:	3.0%		4,430
Amount of 2024 Ad Valorem Tax			152,086

CPA Summary

City of Larned

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Airport			
Unencumbered Cash Balance Jan 1	18,270	21,531	11,782
Receipts:			
Ad Valorem Tax	18,163	11,329	xxxxxxxxxxxxxxx
Delinquent Tax	596	320	300
Motor Vehicle Tax	3,183	3,474	1,872
Recreational Vehicle Tax	41	45	21
16/20M Vehicle Tax		61	36
Commercial Vehicle Tax	498	152	85
Watercraft Tax		15	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-145	-378
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	22,481	15,251	1,942
Resources Available:	40,751	36,782	13,724
Expenditures:			
Appropriation	19,220	25,000	26,375
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	19,220	25,000	26,375
Unencumbered Cash Balance Dec 31	21,531	11,782	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	36,050	36,930	26,375
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			26,375
		Tax Required	12,651
Delinquent Comp Rate:	3.0%		380
Amount of 2024 Ad Valorem Tax			13,031

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Industrial			
Unencumbered Cash Balance Jan 1	72,360	52,710	60,035
Receipts:			
Ad Valorem Tax	15	33,922	xxxxxxxxxxxxxxx
Delinquent Tax	1,097	338	
Motor Vehicle Tax	5,439		5,606
Recreational Vehicle Tax	64		63
16/20M Vehicle Tax			107
Commercial Vehicle Tax	235		253
Watercraft Tax			18
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-435	-382
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	6,850	33,825	5,665
Resources Available:	79,210	86,535	65,700
Expenditures:			
Contractual	26,500	26,500	78,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	26,500	26,500	78,500
Unencumbered Cash Balance Dec 31	52,710	60,035	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	26,500	85,300	78,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			78,500
		Tax Required	12,800
Delinquent Comp Rate:	3.0%		384
Amount of 2024 Ad Valorem Tax			13,184

CPA Summary

City of Larned

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Special Highway			
Unencumbered Cash Balance Jan 1	624,533	282,794	648,990
Receipts:			
State of Kansas Gas Tax	99,172	99,410	99,330
County Transfers Gas		0	0
Special Assessments	150		
Reimbursed Expense	0	341,786	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	99,322	441,196	99,330
Resources Available:	723,855	723,990	748,320
Expenditures:			
Contractual	96,743	75,000	200,000
Commodities			
Capital Outlay	344,318		548,320
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	441,061	75,000	748,320
Unencumbered Cash Balance Dec 31	282,794	648,990	0
2023/2024/2025 Budget Authority Amount	548,973	678,933	748,320

0

Adopted Budget

DARE	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,773	16,150	11,990
Receipts:			
Reimbursed Expenses	645	340	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	645	340	300
Resources Available:	18,418	16,490	12,290
Expenditures:			
Contractual	50	2,000	6,000
Commodities	2,218	2,500	6,290
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,268	4,500	12,290
Unencumbered Cash Balance Dec 31	16,150	11,990	0
2023/2024/2025 Budget Authority Amount	17,772	17,704	12,290

CPA Summary

City of Larned

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
911 Fees			
Unencumbered Cash Balance Jan 1	79,165	77,397	43,897
Receipts:			
Wireless 911 Tax	59,945	55,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,945	55,000	55,000
Resources Available:	139,110	132,397	98,897
Expenditures:			
Contractual	40,022	45,000	45,000
Commodities	4,647	3,500	5,000
Capital Outlay	17,044	40,000	48,897
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,713	88,500	98,897
Unencumbered Cash Balance Dec 31	77,397	43,897	0
2023/2024/2025 Budget Authority Amount	116,846	136,165	98,897

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Tourism and Convention			
Unencumbered Cash Balance Jan 1	25,294	18,049	12,549
Receipts:			
Transient Guest Tax	12,145	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,145	15,000	15,000
Resources Available:	37,439	33,049	27,549
Expenditures:			
Contractual	18,990	20,000	27,049
Commodities	400	500	500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,390	20,500	27,549
Unencumbered Cash Balance Dec 31	18,049	12,549	0
2023/2024/2025 Budget Authority Amount	33,288	34,794	27,549

CPA Summary

City of Larned

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Special Parks and Recreation			
Unencumbered Cash Balance Jan 1	8,613	11,130	5,446
Receipts:			
Local Alcoholic Liquor Tax	3,757	3,316	3,824
Reimbursed Expenses	7,500	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,257	10,816	11,324
Resources Available:	19,870	21,946	16,770
Expenditures:			
Contractual	1,240	9,000	9,270
Commodities	7,500	7,500	7,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,740	16,500	16,770
Unencumbered Cash Balance Dec 31	11,130	5,446	0
2023/2024/2025 Budget Authority Amount	12,210	20,305	16,770

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Airport Facility			
Unencumbered Cash Balance Jan 1	53,717	53,519	25,767
Receipts:			
Rents, Royalties	22,964	20,000	20,000
Sales Tax Collected	634	400	400
Reimbursed Expense	562		
Fuel Reimbursement	17,073	12,000	14,000
Pawnee County Cost	38,439	46,032	52,750
Appropriation	19,219	23,016	26,375
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	98,891	101,448	113,525
Resources Available:	152,608	154,967	139,292
Expenditures:			
Personal Services	19,200	19,200	19,200
Contractual	49,437	50,000	50,000
Commodities	30,452	30,000	30,000
Capital Outlay		30,000	40,092
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	99,089	129,200	139,292
Unencumbered Cash Balance Dec 31	53,519	25,767	0
2023/2024/2025 Budget Authority Amount	110,912	156,857	139,292

CPA Summary

City of Larned

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Swimming Pool Reserve			
Unencumbered Cash Balance Jan 1	41,828	103,957	151,957
Receipts:			
Pool Surcharge	61,329	58,000	60,000
Donations	800		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	62,129	58,000	60,000
Resources Available:	103,957	161,957	211,957
Expenditures:			
Contractual			
Construction Cost			100,000
Equipment Improvements		10,000	111,957
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	10,000	211,957
Unencumbered Cash Balance Dec 31	103,957	151,957	0
2023/2024/2025 Budget Authority Amount	94,259	157,828	211,957

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

City of Larned

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,897,249	1,618,916	1,010,766
Receipts:			
Utility Revenue	3,870,367	3,500,000	3,500,000
Meter Treaters	378		
Fuel Cost Adjustment	951,394	800,000	800,000
Penalty Fee	54,941	40,000	40,000
Sales Tax Collected	155,054	125,000	125,000
Electric Connection Fee	5,145	4,000	4,000
Disconnect Notices and Fees			
Retiree Contribution-Med	16,030	10,000	10,000
Reimbursed Expense	134,478		
Sale of Assets	552		
Federal Aid	12,691		
Transfer from Solid Waste	25,000	7,850	
Miscellaneous	4,958		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,230,988	4,486,850	4,479,000
Resources Available:	7,128,237	6,105,766	5,489,766
Expenditures:			
Production:			
Personal Services	288,485	300,000	390,000
Contractual	2,421,513	2,500,000	2,715,000
Commodities	71,651	105,000	105,000
Capital Outlay	172,540	50,000	
Distribution:			
Personal Services			
Contractual	489,510	500,000	525,000
Commodities	66,599	50,000	100,000
Capital Outlay	17,427	50,000	50,000
Administration:			
Personal Services	233,325	245,000	265,000
Contractual	380,673	325,000	325,000
Commodities	20,190	20,000	20,000
Capital Outlay	7,495		
Operating Transfers:			
To General	450,000	450,000	625,000
To Electric Reserve	750,000	500,000	369,766
To Capital Improvement	139,913		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,509,321	5,095,000	5,489,766
Unencumbered Cash Balance Dec 31	1,618,916	1,010,766	0
2023/2024/2025 Budget Authority Amount	6,017,319	5,843,161	5,489,766

CPA Summary

City of Larned

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	718,980	875,109	592,363
Receipts:			
Utility Revenue	1,085,787	990,000	1,000,000
LSH Water Revenue	82,388	80,000	80,000
Penalty Fee	12,251	7,000	8,000
Sales Tax Collected	12,648	10,000	10,000
Bulk Water Sales	4,896	1,000	2,000
Water Connection Fee	7,345	7,000	7,000
State Water Tax Fee	6,519	5,000	5,000
Reimbursed Expense		763	
Rental Revenue	20,061	8,491	
Sale of Assets	1,360		
Federal Aid	75,039		
Miscellaneous	200		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,308,494	1,109,254	1,112,000
Resources Available:	2,027,474	1,984,363	1,704,363
Expenditures:			
Production:			
Contractual	93,027	60,000	65,000
Commodities	11,465	15,000	40,000
Capital Outlay	15,966	60,000	50,000
Distribution:			
Personal Services	289,235	290,000	380,000
Contractual	68,071	150,000	150,000
Commodities	119,652	115,000	125,000
Capital Outlay	67,821	200,000	376,363
Administration:			
Personal Services	170,195	180,000	193,000
Contractual	39,126	42,000	45,000
Commodities	2,807	5,000	5,000
Capital Outlay			
Operating Transfers:			
To Water Reserve	250,000	250,000	250,000
To Bond and Interest	25,000	25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,152,365	1,392,000	1,704,363
Unencumbered Cash Balance Dec 31	875,109	592,363	0
2023/2024/2025 Budget Authority Amount	1,441,843	1,743,146	1,704,363

CPA Summary

City of Larned

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	181,642	84,888	202,388
Receipts:			
Utility Revenue	925,633	875,000	890,000
Penalty Fee	11,670	8,500	10,000
Reimbursed Expense	1,382		
LSH Fees	123,814	110,000	115,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,062,499	993,500	1,015,000
Resources Available:	1,244,141	1,078,388	1,217,388
Expenditures:			
Personal Services	290,445	351,000	367,000
Contractual	313,711	275,000	280,000
Commodities	227,047	150,000	164,000
Capital Outlay	328,050	100,000	150,000
Operating Transfers:			
To Sewer Reserve			
To Electric Reserve			71,500
To Bond and Interest			184,888
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,159,253	876,000	1,217,388
Unencumbered Cash Balance Dec 31	84,888	202,388	0
2023/2024/2025 Budget Authority Amount	1,161,781	1,165,283	1,217,388

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	63,859	65,962	67,425
Receipts:			
Utility Revenue	266,171	240,000	245,000
Penalty Fee	4,094	3,000	3,000
Recycling	552		
Reimbursed Expense	3,546		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	274,363	243,000	248,000
Resources Available:	338,222	308,962	315,425
Expenditures:			
Personal Services	160,893	160,000	207,000
Contractual	12,901	15,000	22,000
Commodities	45,891	40,000	53,700
Capital Outlay	7,575	14,000	15,000
Operating Transfers:			
To Solid Waste Reserve	20,000	4,687	17,725
To Electric	25,000	7,850	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	272,260	241,537	315,425
Unencumbered Cash Balance Dec 31	65,962	67,425	0
2023/2024/2025 Budget Authority Amount	290,526	290,522	315,425

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Larned
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Pawnee County

Revenue Neutral Rate*	46.580	Proposed Tax Rate	51.085
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No.

City of Larned

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,080,713	42.723	32,277
Debt Service			0
Library	147,546	5.833	4,407
Airport	12,641	0.500	378
Industrial	12,791	0.506	382
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,253,691	49.561	37,444

2024 July 1 Valuation: 25,295,721

Valuation Factor: 25,295.721

Neighborhood Revitalization Subj to Rebate: 755,498

Neighborhood Revitalization factor: 755.498

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the City of Larned Council To Levy a Property Tax Exceeding the Revenue
Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/03/2024

Resolution No. 2024-06

Governing Body Member	Yes	No	No Vote
Kim Barnes	X		
Sharon McGinness	X		
Terry Clark	X		
Jacques Molleker	X		
Joshua Riedel	X		
Jason Murray	X		
Gary Rainbolt	X		
Russell McClendon	X		
TOTAL			

Certified:

Maurice Stein

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

WHEREAS, the Revenue Neutral Rate for the City of Larned was calculated as 46.58 mills by the Pawnee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Larned, 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 LARNED:

The City of Larned shall levy a property tax rate exceeding the Revenue Neutral Rate of 46.58 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 3rd day of September 2024 and **SIGNED** by the Mayor.



Mayor

Attested:



City Clerk

