State of Kansas
City

CERTIFICATE

To the Clerk of Crawford County, State of Kansas

We, the undersigned, officers of

Girard

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 Vehicle 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	6	1,249,188	576,976	31.830
Debt Service	10-113		528,120	46,716	2.577
Library	12-1220		261,500	216,910	11.966
Public Safety			1,280,085	146,239	8.068
Transportation		10	87,251		
		10			
Special Parks & Recreation		11	5,830		
Golf		11	310,253		
Business & Eco Deve		12	20,000		
Raymond Community Home		12	20,000		
Equipment Reserve Fund		13	495,000		
Capital Improvement Reserve Fund		13	2,261,000		
Water		14	1,070,008		
Wastewater		15	536,634		
Electric		16	4,129,802		
Non-Budgeted Funds-A		17			
Totals		xxxxxx	12,254,671	986,842	54.441
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
Crawford County	
Nov 1, 2025 Total Assessed Valuation	18,126,532

Revenue Neutral Rate	53.386
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: 9/19, 2025

County Clerk

Governing Body

CPA Summary

Page No. 1

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	442,150	51,922	939	187	4,288	101
Debt Service	47,554	5,584	101	20	461	11
Library	199,302	23,404	424	85	1,932	46
Public Safety	293,443	34,459	624	125	2,845	68
TOTAL	982,449	115,369	2,088	417	9,526	226

County Treas Motor Vehicle Estimate 115,369

County Treas Recreational Vehicle Estimate 2,088

County Treas 16/20M Vehicle Estimate 417

County Treas Commercial Vehicle Tax Estimate 9,526

County Treas Watercraft Tax Estimate 226

Motor Vehicle Factor 0.11743

Recreational Vehicle Factor 0.00212

16/20M Vehicle Factor 0.00042

Commercial Vehicle Factor 0.00970

Watercraft Factor 0.00023

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
General	Capital Improvement Fun	0	10,000	0	12-1, 118
General	Equipment Reserve Func	19,188	49,000	52,000	12-1, 117
Library	Capital Improvement Fun	0	15,000	11,500	12-1, 118
Golf Fund	Capital Improvement Fun	0	0	0	12-1, 118
Golf Fund	Equipment Reserve Func	0	0	0	12-1, 117
Public Safety Fund	Capital Improvement Fun	10,128	19,000	45,000	12-1, 118
Public Safety Fund	Equipment Reserve Func	14,628	21,000	183,000	12-1, 117
Transportation Fund	Debt Service Fund	86,014	84,176	87,251	Note 3
Electric Utility	Library	25,403	7,000	7,000	12-825d
Electric Utility	Public Safety Fund	552,000	552,000	552,000	12-825d
Electric Utility	Business Development	19,045	19,000	19,000	12-825d
Electric Utility	Golf Fund	102,502	110,000	110,000	12-825d
Electric Utility	aymond Community Hor	18,002	20,000	19,000	12-825d
Electric Utility	Capital Improvement Fun	375,010	250,000	250,000	12-825d
Electric Utility	Equipment Reserve Func	37,502	40,000	40,000	12-825d
Electric Utility	Land Bank	0	0	0	12-825d
Electric Utility	Debt Service Fund	0	0	0	12-825d
Wastewater Utility	Debt Service Fund	188,819	186,119	198,419	12-825d
Wastewater Utility	Capital Improvement Fun	60,002	70,000	50,000	12-1, 118
Wastewater Utility	Equipment Reserve Func	18,751	25,000	50,000	12-1, 117
Water Utility	Debt Service Fund	175,700	176,950	176,950	12-825d
Water Utility	Capital Improvement Fun	112,500	150,000	150,000	12-1, 118
Water Utility	Equipment Reserve Func	37,502	50,000	50,000	12-1, 117
	Totals	1,852,696	1,854,245	2,051,120	
	Adjustments*				
	Adjusted Totals	1,852,696	1,854,245	2,051,120	

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

Girard

2026

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:											
Series 2015 (Downtown)	1/1/2015	12/1/2030	2.5 - 3.3	735,000	465,000	2/1 & 8/1	8/1	14,176	70,000	12,251	75,000
Series 2021 (refi KDHE Wa	6/3/2013	2/1/2035	3.00	3,228,900	1,560,000	3/1 &9/1	9/1	46,950	130,000	46,950	130,000
Series 2021 (refi Skate Park	4/11/2011	11/1/2026	3.00	587,000	100,000	3/1 &9/1	9/1	2,850	45,000	1,500	50,000
Series 2021 (refi Sewer Line	9/29/2013	9/26/2053	3.00	4,523,000	3,570,000	3/1 &9/1	9/1	95,119	90,000	93,419	105,000
Series 2024 - Temp (water)	10/16/2024	2/1/2027	3.63	9,910,000	9,910,000	8/1	2/1	285,394	0	179,619	0
Total G.O. Bonds					15,605,000			445,489	335,000	333,739	360,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					15,605,000			445,489	335,000	333,739	360,000

State of Kansas
City

Girard

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
Tasers/BodyCams	43782	60	0.00	62,179	10,728	10,728	12,212
				Totals	10,728	10,728	12,212

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

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

Budgeted Year: 2026

Library found in: Girard
Crawford County

As provided in KSA 75-2553 *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 Tax	$196,312	$216,910
Delinquent Tax	$21,655	$0
Motor Vehicle Tax	$392	$23,404
Recreational Vehicle Tax	$0	$424
16/20M Vehicle Tax	$0	$85
TOTAL TAXES	$218,359	$240,823
Difference in Total Taxes:	$22,464	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$16,942,082	$18,361,868
Did Assessed Valuation Decrease?	No	
Levy Rate	11.78	11.813
Difference in Levy Rate:	0.033	
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

State of Kansas
City

Girard 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	197,004	276,404	104,046
Receipts:			
Ad Valorem Tax	411,122	435,518	xxxxxxxxxxxxxxxx
Delinquent Tax	10,621	4,500	
Motor Vehicle Tax	55,106	48,416	51,922
Recreational Vehicle Tax	1,076	736	939
16/20M Vehicle Tax	163	277	187
Commercial Vehicle Tax	5,661	4,845	4,288
Watercraft Tax		94	101
Gross Earning (Intangible) Tax		0	0
Special Assessments Tax		2,000	2,000
Elderly Fund Distribution	5,000	5,000	5,000
Sales Tax (From County Levy)	406,998	305,417	305,417
Natural Gas Utility Franchise Fee	51,729	94,930	94,930
Telephone Franchise Fee	18,313	20,000	20,000
Liquor Tax	2,058	1,509	1,509
Alcohol and Cereal Malt Beverage License	470	1,500	1,500
Pet Licenses	358	400	400
Other Licenses	740	500	500
Permits	845	500	500
Swimming Pool Daily Fees	2,513	3,800	3,800
Swimming Pool Season Passes	3,730	4,000	4,000
Swimming Pool Lessons	2,170	1,800	1,800
Swimming Pool Concessions		0	0
Cemetery Fees	6,900	7,000	7,000
Court Fines and Forfeitures	29,150	20,000	20,000
Sales of Cemetery Lots	13,100	6,000	6,000
Animal Control Fees	1,500	1,000	1,000
Civic Center Rental Fees	3,860	2,000	2,000
Fire Protection Fees	1,103	1,000	1,000
Copying Fees	109	100	100
Other fees/2022 CDL fees		0	0
Reimbursed Expense	6,161	10,000	10,000
Grant Monies			
Operating Transfers From Other Funds			
Transfer From Electric Utility Fund			
Ag Lease	1,600	800	800
Sale City Real Estate			
KS EFF Loan			

Girard 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	197,004	276,404	104,046
Receipts:			
Ad Valorem Tax	411,122	435,518	xxxxxxxxxxxxxxxx
Delinquent Tax	10,621	4,500	
Motor Vehicle Tax	55,106	48,416	51,922
Recreational Vehicle Tax	1,076	736	939
16/20M Vehicle Tax	163	277	187
Commercial Vehicle Tax	5,661	4,845	4,288
Watercraft Tax		94	101
Gross Earning (Intangible) Tax		0	0
Special Assessments Tax		2,000	2,000
Elderly Fund Distribution	5,000	5,000	5,000
Sales Tax (From County Levy)	406,998	305,417	305,417
Natural Gas Utility Franchise Fee	51,729	94,930	94,930
Telephone Franchise Fee	18,313	20,000	20,000
Liquor Tax	2,058	1,509	1,509
Alcohol and Cereal Malt Beverage License	470	1,500	1,500
Pet Licenses	358	400	400
Other Licenses	740	500	500
Permits	845	500	500
Swimming Pool Daily Fees	2,513	3,800	3,800
Swimming Pool Season Passes	3,730	4,000	4,000
Swimming Pool Lessons	2,170	1,800	1,800
Swimming Pool Concessions		0	0
Cemetery Fees	6,900	7,000	7,000
Court Fines and Forfeitures	29,150	20,000	20,000
Sales of Cemetery Lots	13,100	6,000	6,000
Animal Control Fees	1,500	1,000	1,000
Civic Center Rental Fees	3,860	2,000	2,000
Fire Protection Fees	1,103	1,000	1,000
Copying Fees	109	100	100
Other fees/2022 CDL fees		0	0
Reimbursed Expense	6,161	10,000	10,000
Grant Monies			
Operating Transfers From Other Funds			
Transfer From Electric Utility Fund			
Ag Lease	1,600	800	800
Sale City Real Estate			
KS EFF Loan			
Interest on Idle Funds	161,110	30,000	30,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,923		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,207,188**	**1,013,642**	**576,693**
Resources Available:	**1,404,192**	**1,290,046**	**680,739**

State of Kansas
City

Girard

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2024	Current Year Estimate Estimate for 2025	Proposed Budget Year Year for 2026
Resources Available:	1,404,192	1,290,046	680,739
Expenditures:			
Government Administration	596706	604000	604000
Public Works	296567	377000	405000
Parks and Cemetery	234515	205000	229188
Subtotal detail (Should agree with detail)	1127788	1186000	1238188
Cash Reserve (2026 column)			11,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,127,788**	**1,186,000**	**1,249,188**
Unencumbered Cash Balance Dec 31	276,404	104,046	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,145,904	1,186,550	1,249,188
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,249,188
		Tax Required	568,449
	Delinquent Comp Rate:	1.5%	8,527
		Amount of 2025 Ad Valorem Tax	576,976

CPA Summary

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Government Administration			
Salaries	364,887	375,000	375,000
Contractual	204,252	180,000	180,000
Commodities	13,628	25,000	25,000
Capital Outlay			
Transfer To Equipment Reserve	9,751	12,000	12,000
Transfer to Capital Improvement Fund	4,188	12,000	12,000
Reimbursed Expense			
Miscellaneous			
Total	**596,706**	**604,000**	**604,000**
Public Works			
Salaries	196,349	246,000	263,000
Contractual	21,842	25,000	25,000
Commodities	38,377	61,000	61,000
Capital Outlay			
Transfer To Equipment Reserve	25,000	18,000	36,000
Transfer to Capital Improvement Fund	15,000	27,000	20,000
Reimbursed Expense			
Miscellaneous			
Total	**296,567**	**377,000**	**405,000**
Parks and Cemetery			
Salaries	126,467	110,000	134,188
Contractual	60,047	45,000	45,000
Commodities	48,001	30,000	30,000
Capital Outlay			
Transfer To Equipment Reserve		10,000	20,000
Transfer to Capital Improvement Fund		10,000	0
Reimbursed Expense			
Miscellaneous			
Total	**234,515**	**205,000**	**229,188**
Page Total	**1,127,788**	**1,186,000**	**1,238,188**

Girard 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,012	6,425	13,297
Receipts:			
Ad Valorem Tax	52,018	46,845	xxxxxxxxxxxxxxx
Delinquent Tax	806		
Motor Vehicle Tax	2,674	7,146	5,584
Recreational Vehicle Tax	52	129	108
16/20M Vehicle Tax	10	0	23
Commercial Vehicle Tax	273	590	461
Watercraft Tax		16	11
Operating Transfers from other funds			
Transportation	86,016	84,176	87,251
Wastewater	188,819	186,119	198,439
Water	175,700	176,950	176,950
Electric			
Bond Refunding Money			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	506,366	501,987	468,797
Resources Available:	511,308	508,392	482,094
Expenditures:			
Sports Complex - G.O. Bond Series 2013 (	50,000	45,000	50,000
Sports Complex - G.O. Bond Series 2011 (	1,350	2,850	1,500
Sewer - G.O. Bond Series 2013 (principal)	90,000	90,000	105,000
Sewer - G.O. Bond Series 2013 (interest)	98,819	96,119	93,419
Gen&Downtown- G.O. Bond Series 2015 (	70,000	70,000	75,000
Gen&Downtown - G.O. Bond Series 2015	16,014	14,176	12,251
Water Towers - KDHE (principal)	125,000	130,000	130,000
Water Towers - KDHE (interest)	50,700	46,950	46,950
Series 2024 - TEMP water (principal)			
Series 2024 - TEMP water (interest)			
Cash Reserve (2026 column)			11,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	504,883	493,095	528,120
Unencumbered Cash Balance Dec 31	6,425	13,297	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	513,892	513,095	528,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	528,120
		Tax Required	46,026
	Delinquent Comp Rate:	1.5%	690
		Amount of 2025 Ad Valorem Tax	46,716

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,249	59,710	14,905
Receipts:			
Ad Valorem Tax	157,638	196,332	xxxxxxxxxxxxxxx
Delinquent Tax	4,237		
Motor Vehicle Tax	21,619	24,655	23,404
Recreational Vehicle Tax	422	392	424
16/20M Vehicle Tax	75	0	85
Commercial Vehicle Tax	2,211	1,788	1,932
Watercraft Tax		48	46
Operating Transfer from Electric Fund	25,403	0	7,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	214,604	220,195	32,891
Resources Available:	297,852	279,905	47,796
Expenditures:			
Appropriation to Girard Public Library	238,143	250,000	250,000
Transfer to Capital Improvement Reserve		15,000	11,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	238,143	265,000	261,500
Unencumbered Cash Balance Dec 31	59,710	14,905	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	250,000	265,000	261,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	261,500
		Tax Required	213,704
	Delinquent Comp Rate:	1.5%	3,206
		Amount of 2025 Ad Valorem Tax	216,910

CFA Summary

Girard 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Safety**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,410	173,063	303,886
Receipts:			
Ad Valorem Tax	219,038	289,041	xxxxxxxxxxxxxxx
Delinquent Tax	6,503	1,800	
Motor Vehicle Tax	32,138	30,091	34,459
Recreational Vehicle Tax	627	545	624
16/20M Vehicle Tax	155	0	125
Commercial Vehicle Tax	3,247	2,484	2,845
Watercraft Tax		66	68
SRO Reimbursed Expense		40,000	40,000
Sales Tax Revenue	119,771	200,000	200,000
Operating Transfer from other funds			
Electric Fund	552,000	552,000	552,000
Reimbursed Expenses	57,121		
Interest on Idle Funds	30,001	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,928		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,023,529**	**1,118,027**	**832,121**
Resources Available:	1,052,939	1,291,090	1,136,007
Expenditures:			
Fire Department:			
Personnel Costs	200,612	192,282	273,693
Contractual Costs	33,925	40,000	40,000
Commodities Costs	21,805	25,000	25,000
Capital Outlay	804		
Transfer to Capital Improvement Fund	0	8,000	30,000
Transfer to Equipment Reserve Fund	4,628	11,000	84,000
Police Department:			
Personnel Costs	521,895	599,000	622,970
Contractual Costs	35,337	39,710	39,710
Commodities Costs	28,529	39,000	38,500
Capital Outlay			
Transfer to Capital Improvement Fund	10,128	11,000	15,000
Transfer to Equipment Reserve Fund	10,000	10,000	99,000
Lease purchase	12,213	12,212	12,212
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**879,876**	**987,204**	**1,280,085**
Unencumbered Cash Balance Dec 31	173,063	303,886	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	958,805	1,262,204	1,280,085
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,280,085
		Tax Required	144,078
	Delinquent Comp Rate:	1.5%	2,161
		Amount of 2025 Ad Valorem Tax	146,239

Girard 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Transportation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,185,852	2,536,738	2,053,162
Receipts:			
State of Kansas Gas Tax	45,041	72,530	72,530
County Transfers Gas	9,160	9,070	9,070
KDOT Connecting Links	67,289		
Sales Tax (From City Levy)	280,373	300,000	
Compensating Use Tax (From City Levy)	137,995	150,000	
KDOT Engineer Fees	9,989		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	549,847	531,600	81,600
Resources Available:	2,735,699	3,068,338	2,134,762
Expenditures:			
Capital Outlay	75,955	170,000	
Commodities	28,484		
Sidewalk Expenses		260,000	
Alley Expenses			
Traffic Control Equipment		504,000	
Contractual Costs	8,508		
Transfer to Debt Service	86,014	84,176	87,251
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	198,961	1,015,176	87,251
Unencumbered Cash Balance Dec 31	2,536,738	2,053,162	2,047,510
2024/2025/2026 Budget Authority Amoun	1,726,014	1,724,176	87,251

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	42,838	41,904	41,904
Receipts:			
Reimbursed Expense			
Operating Transfers from other funds			
Electric Fund			
Sale of Property	1,250		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,250	0	0
Resources Available:	44,088	41,904	41,904
Expenditures:			
Abstract Costs	290		
Contractual Costs	1,824		
Capital Outlay			
Commodities	71		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,185	0	0
Unencumbered Cash Balance Dec 31	41,904	41,904	41,904
2024/2025/2026 Budget Authority Amoun	28,800	0	0

CPA Summary

Girard 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,399	5,597	5,837
Receipts:			
Liquor Tax - State	958		806
Liquor Tax - County	240	240	240
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	1,198	240	1,046
Resources Available:	5,597	5,837	6,883
Expenditures:			
Capital Outlay Programs	0	0	5,830
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	5,830
Unencumbered Cash Balance Dec 31	5,597	5,837	1,053
2024/2025/2026 Budget Authority Amour	3,000	8,000	5,830

Adopted Budget Golf	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	76,571	55,911	57,329
Receipts:			
Golf Daily Fees	50,642	55,000	42,000
Golf Season Passes	28,218	30,192	30,192
Golf Trail Fees	3,300	4,000	4,000
Golf Tournament Fees	5,450	4,950	4,950
Golf Cart Rental Fees	45,986	42,000	32,000
Golf Retail Revenue	3,192	2,500	2,500
CMB Revenue	17,486	14,000	14,000
Golf Cart Shed Rental Fees	7,000	8,620	8,620
Clubhouse Rent	75	150	150
Gift Card Sales	150	40	40
Reimbursed Expenses	3,044	742	742
Operating Transfers From Other Funds			
Transfer From Electric Utility Fund	102,502	110,000	110,000
Interest on Idle Funds	615		
Restaurant Sales	16,336	15,000	15,000
Misc Income Revenue	685		
Cash Long	115		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	292,997	287,194	264,194
Resources Available:	369,568	343,106	321,523
Expenditures:			
Personnel Costs	126,263	114,776	133,253
Contractual Costs	116,047	95,000	95,000
Commodities Costs	58,043	74,000	80,000
Lease Payments (Chemical Sprayer)			
Transfer to Capital Improvement Fund		0	0
Transfer to Equipment Reserve Fund		0	0
Capital Outlay	13,303	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	313,656	285,776	310,253
Unencumbered Cash Balance Dec 31	55,911	57,329	11,270
2024/2025/2026 Budget Authority Amour	314,472	291,776	310,253

CPA Summary

Girard 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Business & Eco Devo	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,488	4,541	3,541
Receipts:			
Operating Transfer from other funds			
Electric Fund	19,045	19,000	19,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,045**	**19,000**	**19,000**
Resources Available:	**24,533**	**23,541**	**22,541**
Expenditures:			
Appropriation to Chamber of Commerce	19,992	20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,992**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	4,541	3,541	2,541
2024/2025/2026 Budget Authority Amoun	20,000	20,000	20,000

Adopted Budget Raymond Community Home	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	69	207	207
Receipts:			
Operating Transfers from other funds			
Electric Fund	18,002	20,000	20,000
Reimbursed Expense	116		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,118**	**20,000**	**20,000**
Resources Available:	**18,187**	**20,207**	**20,207**
Expenditures:			
Appropriation to RCH Building Expense	1,769	18,000	18,000
Appropriation to RCH Contractual Expens	16,211	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**17,980**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	207	207	207
2024/2025/2026 Budget Authority Amoun	20,000	20,000	20,000

CPA Summary

Girard 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment Reserve Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	594,070	480,774	647,824
Receipts:			
Transfer From General Fund	9,751	12,000	12,000
Transfer from Parks/Cemetery	0	10,000	20,000
Transfer from Public Works	25,000	28,000	36,000
Transfer from Police	10,000	10,000	99,000
Transfer from Fire	4,628	11,000	84,000
Transfer From Wastewater Utility Fund	18,751	25,000	50,000
Transfer From Water Utility Fund	37,502	50,000	50,000
Transfer From Electric Utility Fund	37,502	50,000	40,000
Transfer From Golf Fund	0	5,000	0
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	143,134	201,000	391,000
Resources Available:	737,204	681,774	1,038,824
Expenditures:			
City Hall			
Parks and Cemetery	30,162	5,699	5,000
Public Works	74,030		5,000
Fire Department	50,251		80,000
Police Department			80,000
Golf Course		4,000	30,000
Wastewater Utility	101,980	8,722	75,000
Water Utility		9,193	20,000
Electric Utility		6,336	200,000
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	256,430	33,950	495,000
Unencumbered Cash Balance Dec 31	480,774	647,824	543,824
2024/2025/2026 Budget Authority Amoun	608,321	607,321	495,000

Adopted Budget Capital Improvement Reserve Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,508,776	1,893,184	2,281,054
Receipts:			
Transfer From General Fund	4,188	12,000	12,000
Transfer From Police	10,128	11,000	15,000
Transfer from Fire	0	8,000	30,000
Transfer From Wastewater Utility Fund	60,002	80,000	50,000
Transfer From Water Utility Fund	112,500	150,000	150,000
Transfer From Electric Utility Fund	375,010	500,000	250,000
Transfer From Golf Fund	0	5,000	0
Transfer from Public Works	15,000	28,000	20,000
Transfer from Parks/Cemetery	0	10,000	0
Reimbursed Expenses			
Grant Monies			
Interest on Idle Funds			
Sale of City Real Estate			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	576,828	804,000	527,000
Resources Available:	2,085,604	2,697,184	2,808,054
Expenditures:			
City Hall	23,766		50,000
Parks and Cemetery	7,493	2,590	150,000
Public Works			70,000
Fire Department	10,314		38,000
Police Department	4,043		18,000
Golf Course	40,250		60,000
Wastewater Utility			275,000
Water Utility	63,995	285,394	680,000
Electric Utility	-7,440	128,146	1,000,000
Grant Expenditures			
Cem Perpetual Care			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	192,421	416,130	2,261,000
Unencumbered Cash Balance Dec 31	1,893,184	2,281,054	547,054
2024/2025/2026 Budget Authority Amoun	2,121,000	2,135,000	2,261,000

CPA Summary

Girard 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	716,036	845,438	869,356
Receipts:			
Residential Revenues	604,883	626,014	604,883
Total Electric Revenues	53,410	58,665	53,410
Commercial Revenues	126,819	130,596	126,819
Large Commercial Revenues	27,907	24,606	27,907
Government Revenues	116,992	104,830	116,992
City Usage Revenue	86,616	44,121	86,616
Penalty Revenue	11,995	11,612	11,995
Residential Outside City Limits Revenues	79,384	73,330	79,384
Total Electric Outside City Limits Revenu	9,189	6,191	9,189
Commercial Outside City Limits Revenues	3,584	2,854	3,584
Large Commercial Outside City Limits Re	1,489	1,539	1,489
Penalty Outside City Limits Revenue	892	716	892
Water Fee Collection	3,856	3,397	3,856
Reimbursed Expenses	31,865	1,480	31,865
Interest on Idle Funds	2,256	2,100	2,256
Miscellaneous	4,713	1,875	
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,165,850**	**1,093,926**	**1,161,137**
Resources Available:	**1,881,886**	**1,939,364**	**2,030,493**
Expenditures:			
Personnel Costs	152,331	188,058	188,058
Contractual Costs	131,294	360,000	360,000
Commodities Costs	412,858	100,000	100,000
Capital Outlay Costs	14,263	45,000	45,000
Operating Transfers To Other Funds			
Transfer To Debt Service Fund (series 2	175,700	176,950	176,950
Transfer to Debt Service Fund (interim	0		
Transfer To Capital Improvements Fun	112,500	150,000	150,000
Transfer To Equipment Reserve Fund	37,502	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,036,448**	**1,070,008**	**1,070,008**
Unencumbered Cash Balance Dec 31	845,438	869,356	960,485
2024/2025/2026 Budget Authority Amoun	1,051,399	1,070,008	1,070,008

CPA Summary

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	113,434	134,329	148,163
Receipts:			
Residential Revenues	363,730	363,730	364,000
Total Electric Revenues	29,686	29,686	30,000
Small Commercial Revenues	55,313	55,313	55,000
Commercial Revenues	8,657	8,657	9,000
Large Commercial Revenues	32,142	32,142	32,000
Utility Collection/SW91	4,564	4,564	5,000
Residential Outside City Limits Revenues	6,212	6,212	6,000
Penalty Inside City Limits	1,363	1,363	1,400
Sewer Tap Fee			
Penalty Outside City Limits	9	9	10
Reimbursed Expenses	2,663	2,663	2,500
Interest on Idle Funds	615	615	650
Miscellaneous	585		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**505,537**	**504,953**	**505,560**
Resources Available:	**618,971**	**639,282**	**653,723**
Expenditures:			
Personnel Costs	86,262	80,000	106,215
Contractual Costs	50,482	50,000	51,000
Commodities Costs	80,327	80,000	81,000
Lease Purchase Payment Backhoe			
Capital Outlay			
Interest on Sewer Revolving Loan			
Operating Transfers To Other Funds			
Transfer To Debt Service Fund	188,819	186,119	198,419
Transfer To Capital Improvements Fund	60,002	70,000	50,000
Transfer To Equipment Reserve Fund	18,751	25,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**484,642**	**491,119**	**536,634**
Unencumbered Cash Balance Dec 31	134,329	148,163	117,089
2024/2025/2026 Budget Authority Amount	496,385	493,685	536,634

CPA Summary

Girard 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,647,442	1,710,858	2,027,703
Receipts:			
Residential Revenue	1,398,793	1,300,000	1,300,000
Total Electric Residential Revenue	138,985	135,000	135,000
Small Commercial Revenue	217,179	215,000	215,000
Commercial Revenue	321,008	300,000	300,000
Large Commercial Revenue	451,820	450,000	450,000
City Usage Revenue	201,487	200,000	200,000
Penalty Revenue	35,269	35,000	35,000
Energy Assistance Revenue	81,157	81,000	81,000
Government Revenues	717,297	715,000	715,000
Residential Outside City Limits Revenue	424,789	420,000	420,000
Total Electric Residential Outside City Lin	74,971	70,000	70,000
Small Commercial Revenue	35,041	35,000	35,000
Commercial Outside City Limits Revenue	20,059	20,000	20,000
Large Commercial Outside City Limits Re	59,133	58,000	58,000
Penalty Outside City Limits Revenue	4,729	4,500	4,500
Reimbursed Expenses	57,408	25,000	25,000
KMEA Power Plant Production			
Cash long			
Interest on Idle Funds	10,892		
Miscellaneous	3,401	2,500	
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,253,418	4,066,000	4,063,500
Resources Available:	5,900,860	5,776,858	6,091,203
Expenditures:			
Personnel Costs	553,216	591,155	607,802
Contractual Costs	342,833	35,000	300,000
Commodities Costs	2,136,766	2,100,000	2,200,000
Capital Outlay Costs	27,723	25,000	25,000
Operating Transfers to Other Funds			
Transfer To Library Fund	25,403	7,000	7,000
Transfer To Business Development Fun	19,045	19,000	19,000
Transfer To Golf Fund	102,502	110,000	110,000
Transfer To Capital Improvements Fund	375,010	250,000	250,000
Transfer To Equipment Reserve Fund	37,502	40,000	40,000
Transfer To Raymond Community Hon	18,002	20,000	19,000
Transfer To Public Safety Fund	552,000	552,000	552,000
Transfer To Debt Service Fund	0		
Transfer to Land Bank	0		
Meter Deposit Refund			
Cash Reserve (2026 colums)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,190,002	3,749,155	4,129,802
Unencumbered Cash Balance Dec 31	1,710,858	2,027,703	1,961,401
2024/2025/2026 Budget Authority Amoun	4,618,410	4,426,700	4,129,802

CPA Summary

Girard

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Raymond Memorial Park		Fire Insurance Proceeds		Grants		Land Bank				
Unencumbered Cash Balance Jan 1	6,336	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	350,350	Unencumbered Cash Balance Jan 1	42,838	Unencumbered Cash Balance Jan 1		Total 399,524
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	16		200		11,025,443		1,250			
Total Receipts	16	Total Receipts	200	Total Receipts	11,025,443	Total Receipts	1,250	Total Receipts	0	11,026,909
Resources Available:	6,352	Resources Available:	200	Resources Available:	11,375,793	Resources Available:	44,088	Resources Available:	0	11,426,433
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
					3,175,352		2,185			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	3,175,352	Total Expenditures	2,185	Total Expenditures	0	3,177,537
Cash Balance Dec 31	6,352	Cash Balance Dec 31	200	Cash Balance Dec 31	8,200,441	Cash Balance Dec 31	41,903	Cash Balance Dec 31	0	8,248,896
										8,248,896

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Girard

will meet on September 8, 2025 at 5:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

SUPPORTING COUNTIES

Crawford County (home county)

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 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	1,127,788	28.444	1,186,000	26.140	1,249,188	576,976	31.423
Debt Service	504,883	3.599	495,095	2.812	528,120	46,716	2.544
Library	238,143	10.907	265,000	11.780	261,500	216,910	11.813
Public Safety	879,876	15.155	987,204	17.342	1,280,085	146,239	7.964
Transportation	198,961		1,015,176		87,251		
	2,185						
Special Parks & Recreation					5,830		
Golf	313,656		285,776		310,253		
Business & Eco Devo	19,992		20,000		20,000		
Raymond Community Home	17,980		20,000		20,000		
Equipment Reserve Fund	256,430		33,950		495,000		
Capital Improvement Reserve	192,421		416,130		2,261,000		
Water	1,036,448		1,070,008		1,070,008		
Wastewater	484,642		491,119		536,634		
Electric	4,190,002		3,749,155		4,129,802		
Non-Budgeted Funds-A	3,177,537						
Totals	12,640,942	58.105	10,034,613	58.074	12,254,671	986,842	53.744
						Revenue Neutral Rate **	*53.586*
Less: Transfers	1,852,696		1,854,245		2,051,120		
Net Expenditure	10,788,246		8,180,368		10,203,551		
Total Tax Levied	917,204		982,449		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,785,363		16,942,082		18,361,868		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	6,030,000	5,587,205	15,605,000
Revenue Bonds	0	0	0
Other	0	1,796,064	0
Lease Purchase Principal	0	10,728	10,728
Total	6,030,000	7,393,997	15,615,728

*Tax rates are expressed in mills

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

Johanna O'Brien
City Official Title: City Administrator

AFFIDAVIT OF PUBLICATION

County of Crawford, State of Kansas

See attachment for sample copy.

Hometown Girard
PO Box 298
Girard, Kansas 66743
620-704-5882

City of Girard 2026,
Notice of Hearing Budget,
Exceeding RNR

I, **Philip Stevens**, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Hometown Girard, a weekly newspaper that is printed in the State of Kansas, and published in the County of Crawford, Kansas, with a general paid circulation. The said newspaper is not a trade, religious or fraternal publication. Said newspaper is a weekly publication published 52 times per year.

The attachment hereto contains a true and correct copy of what was published in the regular edition of said newspaper, and not in a supplement, in consecutive issues on the following dates:

PUBLICATION DATES:
August 28, 2025

Philip Stevens, Publisher

Signed and sworn to before me
on this 28 day of August, 2025.

Notary Public

My Commission expires: 03/28, 2028

NOTARY PUBLIC - State of Kansas
ANDREA L SIEBERT
My Appt. Expires 3/28/28

PUBLICATION FEE: $ Run 1X = $375.00
Calculation measurement: Column Inches (51.25) X $10 =
$512.50, reduced to Max AD Rate = $375

Additional Copies Requested: _____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

The governing body of

GIRARD

will meet on September 8, 2025 at 5:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

SUPPORTING COUNTIES

Crawford County (home county)

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 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	1,127,788	28.444	1,197,000	26.140	1,238,188	576,976	31.423
Debt Service	504,883	3.599	495,095	2.812	528,120	46,716	2.544
Library	238,143	10.907	265,000	11.780	261,500	216,910	11.813
Public Safety	879,876	15.155	987,204	17.342	1,280,085	146,239	7.964
Transportation	198,961		1,015,176		87,251		
	2,185						
Special Parks & Recreatio					5,830		
Golf	313,656		285,776		310,253		
Business & Eco Devo	19,992		20,000		20,000		
Raymond Community Hon	17,980		20,000		20,000		
Equipment Reserve Fund	256,430		33,950		495,000		
Capital Improvement Rese	192,421		416,130		2,261,000		
Water	1,036,448		1,070,008		1,070,008		
Wastewater	484,642		491,119		536,634		
Electric	4,190,002		3,749,155		4,129,802		
Non-Budgeted Funds-A	3,177,537						
Totals	12,640,942	58.105	10,045,613	58.074	12,243,671	986,842	53.744
					*Revenue Neutral Rate***		*53.586*
Less: Transfers	1,852,696		1,855,245		2,051,120		
Net Expenditure	10,788,246		8,190,368		10,192,551		
Total Tax Levied	917,204		982,449		xxxxxxxxxxxxxxx		
Assessed Valuation	15,785,363		16,942,082		18,361,868		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	6,030,000	5,587,205	15,605,000
Revenue Bonds	0	0	0
Other	0	1,796,064	0
Lease Purchase Principal	0	10,728	10,728
Total	6,030,000	7,393,997	15,615,728

*Tax rates are expressed in mills

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

Johanna O'Brien

City Official Title: City Administrator

City of Girard — A GREAT PLACE TO CALL HOME

Resolution No. 2025-24

A RESOLUTION OF THE CITY OF GIRARD, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Girard was calculated as 53.586 mills by the Crawford County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Girard hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 8, 2025 at 5 pm to be held at Girard City Hall, 120 N Ozark, Girard, KS 66743 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Girard expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 53.744 mills.

Section 3. The Governing Body of the City of Girard directs the City Clerk to provide this resolution to the Crawford County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 8 day of September (month and year) and **SIGNED** by the Mayor.

Michael J. Kyle

Mayor

Attested:

Heather A. Ryan

City Clerk

CITY OF GIRARD
AGENDA
MEETING OF THE CITY COUNCIL
September 8, 2025
5:00 PM
A Great Place to Call Home...

CALL MEETING TO ORDER
Mayor Mickey Pyle called the meeting to order
ROLL CALL
Present:
Lanessa Arthur, 1st Ward
Lucas Stansbury, 2nd Ward
Dennis Everett, 3rd Ward
Darrell Westhoff, 4th Ward

Also Present:
Steve Angermayer, City Attorney
Johanna O'Brien, City Administrator
Heather A. Ryan, City Clerk
INVOCATION
The invocation was given by Mayor Mickey Pyle
PLEDGE OF ALLEGIANCE
The Pledge of Allegiance was recited by all.
ACCEPTANCE OF THE AGENDA
- Motion by Lanessa Arthur, seconded by Dennis Everett to accept the agenda as presented, motion carried.

CONSENT AGENDA
A. Approval of Appropriations Ordinance 2025- 18 $230,657.62
   - Purchases over $10,000.00

   BCBS (Insurance Premium) $33,705.62
   KMEA/GRDA (Operating Account) $103,393.00
   Mission Construction (Alleyway repair & Repair box drainage Ozark St) $33,915.20
   PWWSD#11 (Gallons Water Purchased) $16,266.47

B. Approve council minutes of August 25, 2025.

- Motion by Lanessa Arthur, seconded by Darrell Westhoff to accept the consent agenda as presented, motion carried.

PUBLIC FORUM
- The was no-one that spoke during public forum.

REGULAR BUSINESS

A. Combined Budget and Revenue Neutral Rate Public Hearing

- Motion by Darrell Westhoff, seconded by Lanessa Arthur to close the hearing for the Combined Budget and Revenue Neutral Rate Public hearing, motion carried.

B. Resolution to Exceed RNR

- Motion by Lanessa Arthur, seconded by Darrell Westhoff to approve resolution 2025-24 to exceed Revenue Neutral Rate as presented with roll call vote as followed, Lanessa Arthur-Yes, Lucas Stansbury-Yes, Dennis Everett-Yes, Darrell Westhoff-Yes, and Micky Pyle-Yes, motion carried.

C. Approve budget

- Motion by Lanessa Arthur, seconded by Dennis Everett to approve 2026 budget as presented with a roll call vote as followed, Lanessa Arthur-Yes, Lucas Stansbury-Yes, Dennis Everett-Yes, Darrell Westhoff-Yes and Mickey Pyle-Yes, motion carried.

D. Open sealed bids for demolition

*Mid America Sanitation: Combined bid for all properties: $18,500
*304 W. Buffalo-$3100
*601 E. Forest-$4300
*309 W Buffalo-$8500
*411 S. Cherokee- $3250
*Randy Vilela: Combined bid for all properties: $18,005
*304 W. Buffalo-$4635
*309 W. Buffalo-$7825
*411 S. Cherokee-$180
*601 E Forest Ave-$5785

- Motion by Lanesa Arthur, seconded by Lucas Stansbury to award Randy Vilela 2 properties of lowest bid for 309 W. Buffalo and 411 S. Cherokee, and to award Mid America Sanitation 2 properties of lowest bid for 304 W. Buffalo and 601 E. Forest Ave, motion carried.

E. Consider waiving a portion of demo fees for 601 East Forest

- Motion by Lucas Stansbury, seconded by Darrell Westhoff to waive half of the demo fees of $4300 as fire department would utilize the house for a training exercise, motion carried.

F. Approve Charter Ordinance 2025-01

- Ordinance has already been approved, this just allows us to start the process of issuing bonds for the solar.

G. Approve Resolution 2025-23 Banking Authority

- Motion by Lanessa Arthur, seconded by Darrell Westhoff to approve resolution 2025-23 Banking Authority as presented, motion carried.

H. Consider 3 options for fire burn ordinance

- Motion by Darrell Westhoff, seconded by Lucas Stansbury to table until next meeting, motion carried.

I. Executive session for nonelected personnel to discuss employee promotion

a. Recommend 10 minutes to include Mayor, Council, City Attorney, City Administrator, City Clerk

- Motion by Lanessa Arthur, seconded by Darrell Westhoff to go into executive session for nonelected personnel to discuss employee promotion for no longer than 10 minutes, motion carried.
- Mayor Mickey Pyle called the meeting back to order.
- Motion by Lanessa Arthur, seconded by Darrell Westhoff to promote Kelli Owen to Deputy City Clerk, motion carried.

GOVERNING BODY COMMENTS

Council Member Lanessa Arthur:

Thanks Jackie Messer and his department for continuing the street signs. Use the immunities while you can as some of them will be closing for the season. Nice to have the police presence pulling people over, people slowing down. Thank you to all city workers.

Council Member Lucas Stansbury:

Eco's what Lanessa said. Thanks to all city employees, he appreciates what they do day in and day out. Also wanted to remind citizens if they wanted to come in and listen or to be part of the process, the meetings are a good way to find information, and the city employees are a good resource to ask questions.
Council Member Dennis Everett:
Thanks, the City of Girard, Johanna and her staff, City Council, Jackie Messer and the public works department and especially the citizens of Girard for their patience. It now been clear they have posted a request for bids on the water project. It is nice to see that in the paper as it now shows we are taking steps forward and looking forward to seeing contractor's bids.
Council President Darrell Westhoff:
Eco's what all the other 3 council members said, of the city workers and office staff included. I would like to let the citizens know that all 5 of us here and all city employees are all trying to factor the quality of life for all citizens. Citizens need to understand that we are all doing the best we can.
Mayor Mickey Pyle:
Eco's everyone else. Thanks, all city employees for what they are doing. Be safe out there and keep going in the right direction getting things taken care of.

ADJOURNMENT

- Motion by Lucas Stansbury, seconded by Darrell Westhoff to adjourn at 5:57 p.m., motion carried.

_____
Mickey J. Pyle, Mayor

Attest:

_____
Heather A. Ryan, CMC, City Clerk

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Girard

will meet on September 8, 2025 at 5:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

SUPPORTING COUNTIES

Crawford County (home county)

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 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	1,127,788	28.444	1,197,000	26.140	1,238,188	576,976	31.423
Debt Service	504,883	3.599	495,095	2.812	528,120	46,716	2.544
Library	238,143	10.907	265,000	11.780	261,500	216,910	11.813
Public Safety	879,876	15.155	987,204	17.342	1,280,085	146,239	7.964
Transportation	198,961		1,015,176		87,251		
	2,185						
Special Parks & Recreation					5,830		
Golf	313,656		285,776		310,253		
Business & Eco Devo	19,992		20,000		20,000		
Raymond Community Home	17,980		20,000		20,000		
Equipment Reserve Fund	256,430		33,950		495,000		
Capital Improvement Reserve	192,421		416,130		2,261,000		
Water	1,036,448		1,070,008		1,070,008		
Wastewater	484,642		491,119		536,634		
Electric	4,190,002		1,589,155		607,802		
Non-Budgeted Funds-A	3,177,537						
Totals	12,640,942	58.105	7,885,613	58.074	8,721,671	986,842	53.744
						*Revenue Neutral Rate***	*53.586*
Less: Transfers	1,852,696		1,855,245		1,052,620		
Net Expenditure	10,788,246		6,030,368		7,669,051		
Total Tax Levied	917,204		982,449		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,785,363		16,942,082		18,361,868		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	6,030,000	5,587,205	15,605,000
Revenue Bonds	0	0	0
Other	0	1,796,064	0
Lease Purchase Principal	0	10,728	10,728
Total	6,030,000	7,393,997	15,615,728

*Tax rates are expressed in mills

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

Johanna O'Brien

City Official Title: City Administrator

Resolution No. 2025- 22

A RESOLUTION OF THE CITY OF GIRARD, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Girard was calculated as 53.586 mills by the Crawford County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Girard hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 8, 2025 at 5 pm to be held at Girard City Hall, 120 N Ozark, Girard, KS 66743 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Girard expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 53.744 mills.

Section 3. The Governing Body of the City of Girard directs the City Clerk to provide this resolution to the Crawford County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 14th day of July (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk