State of Kansas
City
2026

Certificate

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Howard, Kansas
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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Certificate - Special Districts		N/A			
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	696,933	✓ 123,936	42.753
Emergency Equipment	12-110b	7	64,750	✓ 7,031	2.426
Employee Benefits	12-16,102	7	50,000	✓ 21,149	7.296
Library Board	12-1220	8	56,754	✓ 46,381	16.000
Special Highway	68-590	8	461,746		
Special Liability	75-6110	9	25,000	✓ 6,739	2.325
Special Parks and Recreation	79-41a04	9	47,561		
Business Funds:					
Construction/Demolition Landfill		10	15,000		
Gas Utility		10	740,348		
Sewer Utility		11	148,823		
Water Utility		11	469,740		
Non Budgeted Funds A		12			
Non Budgeted Funds B		13			
Totals		XXXXXX	2,776,655	205,236	70.800
Budget Hearing Notice		14			County Clerk's Use Only
Budget Hearing Notice 2		—			
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					2,898,923
Neighborhood Revitalization Rebate		---			November 1, 2025 Total Assessed Valuation

Assisted by: Lynne Thurnell Sept 8, 2025

Revenue Neutral Rate	67.268
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Attest: _____, 2025

City Clerk

CITY OF HOWARD KANSAS SEAL

Governing Body

Resolution No. 2025-02

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

WHEREAS, the Revenue Neutral Rate for City of Howard, Kansas, was calculated as 67.268 mills by the Elk County Clerk; and

WHEREAS, the budget proposed by the Governing Body of City of Howard, Kansas, 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, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

City of Howard, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 67.268 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 03 day of SEPTEMBER, 2025 and SIGNED by the Governing Body.

Attested:

City Clerk

CITY OF HOWARD KANSAS SEAL

PRAIRIE STAR

P.O. Box 417 • 102 E. Main
Sedan, KS 67361 • (620) 725-3176

AFFIDAVIT OF PUBLICATION

Jenny Diveley of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Prairie Star
P.O. Box 417 • Sedan, KS 67361

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on **July 31, 2025**, with subsequent publication being made on the following dates:

_____

_____

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 31st **day of** July, 2025.

Roselyn D. Sweaney
Notary Public

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2028

City of Howard

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

2025 budgeted funds	Ad Valorem Levy tax year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M	Commercial Veh	Watercraft
General	123,021	20,432	437	694	1,956	149
Emergency Equipment	7,047	1,170	25	40	112	9
Employee Benefits	9,865	1,638	35	56	157	12
Library Board	44,107	7,326	157	249	701	54
Special Liability	10,944	1,818	39	62	174	13
Totals	194,984	32,384	693	1,101	3,100	237
County Treasurer's Motor Vehicle Estimate		32,384				
County Treasurer's Recreational Vehicle Estimate			693			
County Treasurer's 16/20M Vehicle Estimate				1,100		
County Treasurer's Commercial Vehicle Estimate					3,100	
County Treasurer's Watercraft Estimate						237
Motor Vehicle Tax Factor		0.166085				
Recreational Vehicle Tax Factor			0.003554			
16/20M Vehicle Tax Factor				0.005641		
Commercial Vehicle Tax Factor					0.015899	
Watercraft Tax Factor						0.001215

City of Howard

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
Water Utility Fund	General Fund	90,000	90,000	90,000	12-825d
Gas Utility Fund	General Fund				12-825d
Sewer Utility Fund	General Fund	50,000	50,000	50,000	12-825d
Water Utility Fund	Water Utility Reserve Fund	15,400	15,400	15,400	Bond Covenant
	Total	155,400	155,400	155,400	
	Adjustments *	XXXXXXXXXXXXXXX			
	Adjusted Totals	155,400	155,400	155,400	

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

City of Howard

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation Bonds:											
USDA G.O. Water Project 2017-A	4/25/2017	4/25/2057	2.750%	1,137,000	1,015,738	4/25/25	4/25/25	27,933	19,303		
						4/25/26	4/25/26			27,402	19,834
USDA G.O. Water Project 2017-B	4/25/2017	4/25/2057	2.750%	1,368,000	1,222,102	4/25/25	4/25/25	33,608	23,224		
						4/25/26	4/25/26			32,969	23,863
Total General Obligation Bonds				2,505,000	2,237,840			61,541	42,527	60,371	43,697
Revenue Bonds											
Total Revenue Bonds				-	-			-	-	-	-
Other Debt:											
City Utility Low-Interest Loan Program	3/22/2021	1/1/2031	2.810%	496,039	306,174	7/1/25	7/1/25	4,302	23,602		
						1/1/26	1/1/26	3,970	23,934		
						7/1/26	7/1/26			3,634	24,270
						1/1/27	1/1/27			3,293	24,611
Total Other Debt				496,039	306,174			8,272	47,536	6,927	48,881
Total Indebtedness				3,001,039	2,544,014			69,813	90,063	67,298	92,578

City of Howard

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION***

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beginning Principal)	Principal Bal. on Jan. 1, 2025	Payments Due 2025	Payments Due 2026
Street Equipment	7/18/2023	5 years	4%	126,688	103,351	28,533	28,533
			Totals	126,688	103,351	28,533	28,533

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

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	511,544	557,077	293,567
Receipts:			
Ad Valorem Tax	107,563	118,100	XXXXXXXXXXXXXX
Delinquent Tax	4,560	3,157	2,362
Motor Vehicle Tax	20,432	18,499	20,432
Recreational Vehicle Tax	449	314	437
16/20 M Vehicle Tax	575	583	694
Commercial Vehicle Tax	1,865	1,740	1,956
Watercraft Tax		149	149
Payment in Lieu of Tax (I.R.B.)		-	-
Local Alcoholic Liquor Tax	980	1,059	1,857
Local Retailers' Sales Tax	53,249	55,000	55,000
Franchise Fees	22,698	22,000	22,000
Dog Licenses	1,930	1,500	1,500
Licenses and Permits	575	500	500
Rent	5,846	5,000	5,000
Pool Admissions	11,215	10,000	10,000
Pool Concessions	2,309	2,500	2,500
Fines			
Transfer from Water Utility	90,000	90,000	90,000
Transfer from Gas Utility			
Transfer from Sewer Utility	50,000	50,000	50,000
Donations	3,870		
Neighborhood Revitalization Rebate			
Interest on Idle Funds	18,054	15,000	15,000
Miscellaneous	15,312	5,000	5,000
Total Receipts	**411,482**	**400,101**	**284,387**
Resources Available:	**923,026**	**957,178**	**577,954**
Expenditures:			
General Government			
Personal Services	66,807	118,500	125,000
Contractual Services	24,205	40,500	40,500
Commodities	8,543	25,000	25,000
Capital Outlay		15,000	15,000
Reimbursed Expenses			
Total General Government	99,555	199,000	205,500

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Street Department			
Personal Services	21,827	101,500	107,000
Contractual Services	14,095	15,000	15,000
Commodities	50,832	40,000	40,000
Lease Payment	28,533	28,533	28,533
Capital Outlay		15,000	15,000
Reimbursed Expenses			
Total Street Department	115,287	200,033	205,533
Street Lighting			
Contractual Services	17,557	23,000	23,000
Reimbursed Expenses			
Total Street Lighting	17,557	23,000	23,000
Fire Department			
Personal Services	6,240	10,000	10,000
Contractual Services	4,890	6,000	6,000
Commodities	1,751	12,000	12,000
Capital Outlay		5,000	5,000
Reimbursed Expenses			
Total Fire Department	12,881	33,000	33,000
Police Department			
Personal Services	3,900	3,900	3,900
Contractual Services	2,513	2,000	2,000
Commodities	118	1,000	1,000
Capital Outlay			
Reimbursed Expenses			
Total Police Department	6,531	6,900	6,900
Park Department			
Personal Services	12,624	10,000	13,000
Contractual Services	13,698	6,000	6,000
Commodities	5,833	6,000	6,000
Capital Outlay		4,000	4,000
Reimbursed Expenses			
Total Park Department	32,155	26,000	29,000
Swimming Pool			
Personal Services	34,132	31,000	35,000
Contractual Services	7,532	10,000	10,000
Commodities	19,117	17,500	17,500
Capital Outlay		10,000	10,000
Reimbursed Expenses			
Total Swimming Pool	60,781	68,500	72,500
Cox Building			
Personal Services	4,761	4,000	5,000
Contractual Services	11,955	12,000	12,000
Commodities	1,765	4,000	4,000
Capital Outlay		4,000	4,000
Reimbursed Expenses			
Total Cox Building	18,481	24,000	25,000

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Capital Outlay		83,178	96,500
Transfer Out	1,281		
To CD Landfill Fund	1,440		
Total Expenditures	**365,949**	**663,611**	**696,933**
Unencumbered Cash Balance Dec 31	557,077	293,567	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	696,933
		Tax Required	118,979
		Delinquent Comp Rate: 4.00%	4,957
		Amount of 2025 Ad Valorem Tax	123,936

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Adopted Budget **Emergency Equipment Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,773	48,217	56,509
Receipts:			
Ad Valorem Tax	6,718	6,765	XXXXXXXXXXXXX
Delinquent Tax	313	197	135
Motor Vehicle Tax	1,233	1,156	1,170
Recreational Vehicle Tax	27	20	25
16/20 M Vehicle Tax	40	36	40
Commercial Vehicle Tax	113	109	112
Watercraft Tax		9	9
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**8,444**	**8,292**	**1,491**
Resources Available:	**48,217**	**56,509**	**58,000**
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			64,750
Reimbursed Expenses			
Total Expenditures	-	-	**64,750**
Unencumbered Cash Balance Dec 31	48,217	56,509	XXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,750
		Tax Required	6,750
	Delinquent Comp Rate:	4.00%	281
		Amount of 2025 Ad Valorem Tax	7,031

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Adopted Budget **Employee Benefits Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	51,404	45,044	27,610
Receipts:			
Ad Valorem Tax	13,596	9,470	XXXXXXXXXXXXX
Delinquent Tax	1,052	400	189
Motor Vehicle Tax	2,382	2,343	1,638
Recreational Vehicle Tax	52	40	35
16/20 M Vehicle Tax	150	74	56
Commercial Vehicle Tax	217	220	157
Watercraft Tax		19	12
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**17,449**	**12,566**	**2,087**
Resources Available:	**68,853**	**57,610**	**29,697**
Expenditures:			
Personal Services	23,809	30,000	50,000
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**23,809**	**30,000**	**50,000**
Unencumbered Cash Balance Dec 31	45,044	27,610	XXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	20,303
	Delinquent Comp Rate:	4.00%	846
		Amount of 2025 Ad Valorem Tax	21,149

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Adopted Budget **Library Board Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,496	2,430	2,894
Receipts:			
Ad Valorem Tax	40,152	42,343	XXXXXXXXXXXXX
Delinquent Tax	1,718	1,178	847
Motor Vehicle Tax	7,451	6,905	7,326
Recreational Vehicle Tax	164	117	157
16/20 M Vehicle Tax	215	217	249
Commercial Vehicle Tax	680	649	701
Watercraft Tax		55	54
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**50,380**	**51,464**	**9,334**
Resources Available:	**53,876**	**53,894**	**12,228**
Expenditures:			
Personal Services			
Contractual Services	51,446	51,000	56,754
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**51,446**	**51,000**	**56,754**
Unencumbered Cash Balance Dec 31	2,430	2,894	XXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,754
		Tax Required	44,526
	Delinquent Comp Rate:	4.00%	1,855
		Amount of 2025 Ad Valorem Tax	46,381

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Adopted Budget **Special Highway Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	319,645	258,826	335,286
Receipts:			
Voted Sales Tax	109,217	110,000	110,000
Special City/County Highway Funds	15,388	16,460	16,460
Miscellaneous			
Total Receipts	**124,605**	**126,460**	**126,460**
Resources Available:	**444,250**	**385,286**	**461,746**
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay	185,424	50,000	461,746
Reimbursed Expenses			
Total Expenditures	**185,424**	**50,000**	**461,746**
Unencumbered Cash Balance Dec 31	258,826	335,286	-

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Adopted Budget **Special Liability Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,705	28,417	16,215
Receipts:			
Ad Valorem Tax	10,089	10,506	XXXXXXXXXXXXXX
Delinquent Tax	434	296	210
Motor Vehicle Tax	3,982	1,735	1,818
Recreational Vehicle Tax	88	29	39
16/20 M Vehicle Tax	363	55	62
Commercial Vehicle Tax	49	163	174
Watercraft Tax		14	13
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**15,005**	**12,798**	**2,316**
Resources Available:	**37,710**	**41,215**	**18,531**
Expenditures:			
Personal Services			
Contractual Services	9,293	25,000	25,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**9,293**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	28,417	16,215	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	6,469
	Delinquent Comp Rate:	4.00%	270
		Amount of 2025 Ad Valorem Tax	6,739

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Adopted Budget **Special Parks and Recreation Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,199	32,601	40,081
Receipts:			
Elk County Appropriation	6,422	6,500	6,500
Local Alcoholic Liquor Tax	980	980	-
Miscellaneous			
Total Receipts	**7,402**	**7,480**	**6,500**
Resources Available:	**32,601**	**40,081**	**46,581**
Expenditures:			
Personal Services			
Contractual Services			5,000
Commodities			
Capital Outlay			42,561
Reimbursed Expenses			
Total Expenditures	-	-	**47,561**
Unencumbered Cash Balance Dec 31	32,601	40,081	(980)

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Adopted Budget **Construction/Demolition Landfill Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,937	-	-
Receipts:			
Customer Charges	9,202	10,000	15,000
From General Fund	1,440		
Miscellaneous			
Total Receipts	**10,642**	**10,000**	**15,000**
Resources Available:	**23,579**	**10,000**	**15,000**
Expenditures:			
Personal Services	5,512	3,100	5,000
Contractual Services	17,815	4,063	5,000
Commodities	252	2,837	5,000
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**23,579**	**10,000**	**15,000**
Unencumbered Cash Balance Dec 31	-	-	-

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Adopted Budget **Gas Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	235,686	292,756	221,348
Receipts:			
Customer Charges	349,724	500,000	500,000
Interest	9,280	10,000	10,000
Hook-up Fees	1,390	1,500	1,500
Penalties	9,122	7,500	7,500
Miscellaneous	6,644	7,500	
Total Receipts	**376,160**	**526,500**	**519,000**
Resources Available:	**611,846**	**819,256**	**740,348**
Expenditures:			
Gas Purchases	122,379	375,000	375,000
Personal Services	78,172	72,100	72,100
Contractual Services	33,543	45,000	45,000
Commodities	19,726	20,000	20,000
Capital Outlay	9,465	30,000	172,439
Reimbursed Expenses			
State Loan Principal	46,225	47,536	48,882
State Loan Interest	9,580	8,272	6,927
Total Expenditures	**319,090**	**597,908**	**740,348**
Unencumbered Cash Balance Dec 31	292,756	221,348	-

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Adopted Budget **Sewer Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,492	30,323	16,323
Receipts:			
Customer Charges	122,526	130,000	130,000
Interest	3,089	2,500	2,500
Miscellaneous	50		
Total Receipts	**125,665**	**132,500**	**132,500**
Resources Available:	**182,157**	**162,823**	**148,823**
Expenditures:			
Personal Services	57,638	51,500	53,000
Contractual Services	22,806	25,000	25,000
Commodities	11,925	10,000	12,000
Capital Outlay	9,465	10,000	8,823
Reimbursed Expenses			
To General Fund	50,000	50,000	50,000
Total Expenditures	**151,834**	**146,500**	**148,823**
Unencumbered Cash Balance Dec 31	30,323	16,323	-

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Adopted Budget **Water Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	243,343	153,207	79,240
Receipts:			
Customer Charges	340,352	380,000	380,000
Interest	6,250	5,000	5,000
Bulk Water	1,121	2,000	2,000
Hook-up Fees	1,390	1,000	1,000
Miscellaneous	3,140	2,500	2,500
Total Receipts	**352,253**	**390,500**	**390,500**
Resources Available:	**595,596**	**543,707**	**469,740**
Expenditures:			
Personal Services	70,868	80,000	85,000
Contractual Services	144,166	150,000	150,000
Commodities	8,594	15,000	15,000
Capital Outlay	9,465	10,000	10,272
Reimbursed Expenses			
G.O. Bond Principal	41,222	40,710	42,527
G.O. Bond Interest	62,674	63,357	61,541
To Water Reserve	15,400	15,400	15,400
To General Fund	90,000	90,000	90,000
Total Expenditures	**442,389**	**464,467**	**469,740**
Unencumbered Cash Balance Dec 31	153,207	79,240	-

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NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Funds

Pool Donations		Fire Department Donations		Elliott Trust		Griffin Trust		Water Utility Reserve		Page Totals
Unencumbered Cash Balance Jan 1	115	Unencumbered Cash Balance Jan 1	2,225	Unencumbered Cash Balance Jan 1	54,500	Unencumbered Cash Balance Jan 1	146,231	Unencumbered Cash Balance Jan 1	130,901	333,972
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	10,520	Donations				Interest	3,874	From Water Utility	15,400	
						Oil and Gas Royalties	2,684			
Total Receipts	10,520	Total Receipts	-	Total Receipts	-	Total Receipts	6,558	Total Receipts	15,400	32,478
Resources Available:	10,635	Resources Available:	2,225	Resources Available:	54,500	Resources Available:	152,789	Resources Available:	146,301	366,450
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services		Contractual Services		Contractual Services	387	Contractual Services		
Commodities	4,448	Commodities	260	Commodities		Commodities		Commodities		
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	4,448	Total Expenditures	260	Total Expenditures	-	Total Expenditures	387	Total Expenditures	-	5,095
Cash Balance Dec 31	6,187	Cash Balance Dec 31	1,965	Cash Balance Dec 31	54,500	Cash Balance Dec 31	152,402	Cash Balance Dec 31	146,301	361,355

State of Kansas
City
2026

City of Howard

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Funds

ARPA Grant Fund								**Page Totals**
Unencumbered Cash Balance Jan 1	85,514	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		85,514
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	-
Resources Available:	85,514	Resources Available:	-	Resources Available:	-	Resources Available:	-	Resources Available:	-	85,514
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services		Contractual Services		Contractual Services		Contractual Services		
Commodities		Commodities		Commodities		Commodities		Commodities		
Capital Outlay	85,514	Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	85,514	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	85,514
Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	-

State of Kansas
City
2026

Notice of Intent to Exceed Revenue Neutral Rate and Budget Hearing

The governing body of City of Howard, Kansas
will meet on September 3, 2025, at 7:30 PM, at City Hall, 110 N. Pine, Howard, Kansas 67349 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 and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

Budget Summary

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to slight change depending on 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 Est.Tax Rate*
General	365,949	42.750	663,611	44.671	696,933	123,936	42.755
Emergency Equipment	0	2.671	0	2.559	64,750	7,031	2.426
Employee Benefits	23,809	5.415	30,000	3.582	50,000	21,149	7.296
Library Board	51,446	15.958	51,000	16.016	56,754	46,381	16.000
Special Highway	185,424		50,000		461,746		
Special Liability	9,293	4.009	25,000	3.974	25,000	6,739	2.325
Special Parks and Recreation	0		0		47,561		
Business Funds:							
Construction/Demolition Landfill	23,579		10,000		15,000		
Gas Utility	319,090		597,908		740,348		
Sewer Utility	151,834		146,500		148,823		
Water Utility	442,389		464,467		469,740		
Non Budgeted Funds A	5,095						
Non Budgeted Funds B	85,514						
Totals	1,663,422	70.803	2,038,486	70.802	2,776,655	205,236	70.802
						*Revenue Neutral Rate***	67.268
Less: Transfers	155,400		155,400		155,400		
Net Expenditure	1,508,022		1,883,086		2,621,255		
Total Tax Levied	185,398		194,984		XXXXXXXXXXXXXXX		
Assessed Valuation	2,618,510		2,753,928		2,898,757		

Outstanding Indebtedness, Jan. 1,	2023	2024	2025
General Obligation Bonds	2,319,348	2,279,062	2,237,840
Revenue Bonds	27,907	-	-
Other Debt	397,597	352,403	306,174
Lease Purchase Principal	-	126,688	103,351
Totals	2,744,852	2,758,153	2,647,365

* Tax Rates are expressed in mills.
** *Revenue Neutral Rate as defined by KSA 79-2988*

City Clerk

PUBLIC NOTICE

Published in the Prairie Star on July 31, 2025

State of Kansas
City
2026

Notice of Budget Hearing and Intent to Exceed Revenue Neutral Rate

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will meet on September 3, 2025, at 7:30 PM, at City Hall, 110 N. Pine, Howard, Kansas 67349 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 and the Revenue Neutral Rate

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

Budget Summary

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to slight change depending on 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 Est. Tax Rate*
General	365,948	42.750	883,611	44.671	694,933	123,936	42.755
Emergency Equipment	0	2.671	0	2.556	64,750	7,081	2.426
Employee Benefits	23,809	5.495	38,800	3.582	50,000	21,149	7.296
Library Board	51,446	16.998	61,800	16.816	56,754	46,381	16.000
Special Highway	185,424		50,000		461,748		
Special Liability	9,298	4.009	25,000	3.974	25,000	9,799	2.325
Special Parks and Recreation	0		0		47,981		
Bond and Interest Funds							
Business Funds							
Construction/Demolition Landfill	23,579		38,000		15,000		
Gas Utility	319,090		587,908		740,348		
Sewer Utility	151,834		146,600		148,823		
Water Utility	442,889		464,467		469,340		
Non Budgeted Funds A	5,095						
Non Budgeted Funds B	85,514						
Totals	1,663,422	70.803	2,298,186	70.802	2,776,655	305,396	70.802
						Revenue Neutral Rate**	67.348
Less: Transfers	155,400		155,400		155,400		
Net Expenditure	1,508,022		2,142,786		2,621,255		
Total Tax Levied	185,398		162,824				
Assessed Valuation	2,618,510		2,299,319		2,858,797		

Outstanding Indebtedness, Jan. 1.	2023	2024	2025
General Obligation Bonds	2,319,348	2,279,043	2,237,898
Revenue Bonds	37,507	-	-
Other Debt	397,997	382,208	368,174
Lease Purchase Principal	-	136,888	208,861
Totals	2,784,852	2,798,153	2,847,385

* Tax Rates are expressed in mills.

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

City Clerk

September 03, 2025 Meeting Minutes

Governing Body of the City of Howard, Kansas

Mayor Richard Clark called the meeting to order at 7:30 pm at the Howard City Office and opened the scheduled Revenue Neutral Rate Hearing with councilmembers Martin Hunter, Shilo Crupper, Gary Harrod, Derek Cookson and Jerrad Pope present. Also present City Clerk Joanna Hunter.

Mayor requested comments from public. No members of the public were present. Mayor requested comments from councilmembers. Mayor declared RNR hearing closed at 7:32 pm.

Mayor declared 2026 Budget Hearing open. Mayor requested comments from public. No members of the public were present. Mayor requested comments from councilmembers. Mayor declared the budget hearing closed at 7:34 pm.

Mayor declared the regularly scheduled Howard City Council meeting open at 7:34 pm.

Motion D.Cookson, second G.Harrod to adopt a Resolution to levy a property tax rate exceeding the revenue neutral rate as presented. Mayor requested a roll-call vote, Martin Hunter, yes. Shilo Crupper, yes. Gary Harrod, yes. Jerrad Pope, yes. Derek Cookson, yes. Motion carried 5-0. The Resolution was signed, attested, and numbered 2025-02.

Motion G.Harrod, second J.Pope to adopt the 2026 Budget as presented. Carried 5-0. Certificate page of 2 copies of budget were signed by all governing body members and was attested by City Clerk.

Motion G.Harrod, second S.Crupper to approve meeting minutes of August 18, 2025. Carried 5-0.

Item 8 on the agenda was postponed as Fall Festival committee member cancelled late afternoon.

Motion D.Cookson, second G.Harrod to approve city bills of $54,032.12. Carried 5-0.

Motion D.Cookson, second J.Pope to donate $250 to West Elk Booser club. Carried 5-0.

Motion G.Harrod, second M.Hunter to confirm full Council approval of action at 7/21/25 meeting to open a certificate of deposit at Bank of Commerce for 12 months. Carried 5-0

Motion J.Pope, second S.Crupper that the City Council recess into executive session to discuss personnel matters pursuant to the nonelected personnel exception, K.S.A. 75-4319(b) and that City Clerk Joanna Hunter attend the session. The open meeting will resume in the City office at 7:55 p.m." Carried 5-0. Meeting resumed at 7:55 pm

Motion G.Harrod, second D.Cookson to hire a part-time mower for fall and spring. Carried 5-0.

Andrea Mull representing West Elk Fall Homecoming Festival arrived at the meeting requesting to discuss this year's festival. She provided a donation request from the committee and their requests for street closures and barricades for the festival and for the parade, additional trash cans uptown that day, snow fencing across burned buildings for safety awareness. Council directed City Clerk to prepare a Resolution to be considered at the next meeting regarding the Festival. A.Mull left the meeting.

Motion M.Hunter, second J.Pope to donate $500 to 2025 West Elk Fall Homecoming Festival. Carried 5-0.

Other discussion: The Wastewater Sewer system inspection was conducted August 27, 2025 by KDHE and the City is in compliance. Further KDHE recommendations were reviewed. West park bathroom has had a water spicket left running several times the last week so it has been capped off, if it continues to happen further action will be taken. Municipal Judge position has not been filled yet; Council will consider options and City Clerk will follow up. PWWSD#23 meeting minutes were reviewed. KOMA/KORA requirements were reviewed, and the City has been and will continue to remain in compliance. Clerk will continue to seek applicants for the Street Superintendent position scheduling interviews for the next meeting. Curbing repair is waiting on price estimate and D.Cookson will ask them to include sidewalk at Cox awning to the bid.

Motion G.Harrod, second D.Cookson to adjourn. Carried 5-0. Meeting adjourned at 8:19 pm.

Next meeting is scheduled Monday, September 15, 2025 at 7:30 pm at City Hall.

Minutes approved at 9/15/25 meeting

Richard P Clark, Mayor

Joanna Hunter, City Clerk