State of Kansas
City

2026

CERTIFICATE

To the Clerk of Pawnee County , State of Kansas
We, the undersigned, officers of
City of Garfield
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.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	6	112,840	68,617	76.431
Debt Service	10-113				
Library	12-1220				
Special Highway		7	5,300		
Sewer		7	14,575		
Fire Dept		8	20,000		
Park-Revolving		8	4,335		
Community Center		9	1,600		
		9			
		10			
Totals		xxxxxx	158,650	68,617	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					897,769
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	82.408
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Country TACS

Address:
112 E 6th St
Kinsley, KS 67547
Email:
cjhughes@ctacs.kscoxmail.com

Date Attested: 10-2 2025

County Clerk

Governing Body

Linda Hensley
Mayor

RECEIVED
OCT 01 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

City of Garfield

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	73,982	8,245	128	133	43	61
Debt Service						
Library						
TOTAL	73,982	8,245	128	133	43	61

County Treas Motor Vehicle Estimate 8,245

County Treas Recreational Vehicle Estimate 128

County Treas 16/20M Vehicle Estimate 133

County Treas Commercial Vehicle Tax Estimate 43

County Treas Watercraft Tax Estimate 61

Motor Vehicle Factor 0.11145

Recreational Vehicle Factor 0.00173

16/20 Vehicle Factor 0.00180

Commercial Vehicle Factor 0.00058

Watercraft Factor 0.00082

City of Garfield 2026

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Garfield

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Garfield

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
				Totals	**0**	**0**	**0**

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

City of Garfield 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	59,344	44,714	34,712
Receipts:			
Ad Valorem Tax	53,638	73,982	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	8,808	8,800	8,245
Recreational Vehicle Tax	205	200	128
16/20M Vehicle Tax	159	0	133
Commercial Vehicle Tax		0	43
Watercraft Tax	78	70	61
Gross Earning (Intangible) Tax			0
Insurance Refunds	1,625	1,600	0
Compensating Use Tax	2,888	3,000	3,000
Local Sales Tax	13,992	15,000	15,000
Refund	1,258	0	0
Library Revenue	220	220	220
KS Gas Rebate	1,415	3,870	3,500
Midwest Energy Rebate	4,809	5,156	5,000
Transfer from Capital Improvement			
In Lieu of Tax (IRB)			
Interest on Idle Funds	557	1,000	750
Neighborhood Revitalization Rebate	-1,266	-1,250	-1,200
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**88,386**	**111,648**	**34,880**
Resources Available:	**147,730**	**156,362**	**69,592**
Expenditures:			
Repairs and Maintenance	10,232	15,000	15,000
Fuel	1,045	1,100	
Equipment	0		
Midwest Energy	4,777	6,000	6,000
Kansas Gas Service	3,272	5,000	5,000
Telephone	898	2,500	2,500
Mayor/Council Wages	339	2,000	1,000
Wages	35,794	35,000	35,000
SUTA	83	100	100
FICA	8,266	3,500	3,500
Insurance	25,098	23,000	23,000
Accounting	3,176	5,400	5,400
Office	939	400	400
Trash Service	654	700	700
Street Lights	6,500	7,000	7,000
Supplies	123	550	550
Publication Fees	64	400	150
Safe Box	40	40	40
Dues and Fees	541	600	600
Pest Control	0	700	700
Fire Dept.	3,814	4,000	4,000
City Clean Up	1,268	2,200	2,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**106,924**	**115,190**	**112,840**
Unencumbered Cash Balance Dec 31	40,806	41,172	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	153,513	125,665	112,840
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,840
		Tax Required	43,248
	Delinquent Comp Rate:	58.7%	25,369
		Amount of 2025 Ad Valorem Tax	**68,617**

CPA Summary

City of Garfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	51	1,348	1,638
Receipts:			
State of Kansas Gas Tax	3,993	4,590	4,590
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,993**	**4,590**	**4,590**
Resources Available:	**4,044**	**5,938**	**6,228**
Expenditures:			
Street Repair and Maint	2,696	3,000	4,000
Wages	0	1,300	1,300
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,696**	**4,300**	**5,300**
Unencumbered Cash Balance Dec 31	1,348	1,638	928
2024/2025/2026 Budget Authority Amoun	5,000	4,570	5,300

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,654	35,759	30,384
Receipts:			
Charges to Customers	5,442	7,500	7,500
Pawnee County	1,626	1,600	
Interest on Idle Funds	10	50	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,077**	**9,150**	**7,500**
Resources Available:	**42,731**	**44,909**	**37,884**
Expenditures:			
Dues and Fees		400	400
Equipment	0	1,500	1,500
Fuel	62	500	500
Midwest Energy	1,476	1,500	1,500
Postage	0	225	275
Repairs and Maintenance		5,000	5,000
Telephone	157	0	0
Wages	5,278	5,400	5,400
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,972**	**14,525**	**14,575**
Unencumbered Cash Balance Dec 31	35,759	30,384	23,309
2024/2025/2026 Budget Authority Amoun	15,550	19,025	14,575

CPA Summary

City of Garfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fire Dept**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	902	9,149	9,149
Receipts:			
Township Fire Reimbursements	16,000	20,000	20,000
Charges to Customers			
Fund Raiser	8,589		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,589**	**20,000**	**20,000**
Resources Available:	**25,491**	**29,149**	**29,149**
Expenditures:			
Equipment and Supplies	3,490	4,500	4,500
Fuel	1,912	2,000	2,000
Payroll Taxes	0	0	
Repairs and Maintanence	4,282	6,000	6,000
Utilities			
Wages	6,659	7,500	7,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,342**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	9,149	9,149	9,149
2024/2025/2026 Budget Authority Amount	17,291	20,000	20,000

Adopted Budget **Park-Revolving**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,490	5,339	6,232
Receipts:			
Farm Income	3,928	3,928	4,000
Natural Resources			
Patronage	1,256	1,300	1,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,184**	**5,228**	**5,300**
Resources Available:	**9,674**	**10,567**	**11,532**
Expenditures:			
Farm Expenses	2,285	2,285	2,260
Fuel	0		
Midwest Energy	1,048	1,100	1,100
Property Tax	451	450	475
Repairs and Supplies	551	500	500
Wages			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,335**	**4,335**	**4,335**
Unencumbered Cash Balance Dec 31	5,339	6,232	7,197
2024/2025/2026 Budget Authority Amount	10,160	9,330	4,335

CPA Summary

City of Garfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	202	275	425
Receipts:			
User Fees	1,200	1,200	1,200
Donation			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,200**	**1,200**	**1,200**
Resources Available:	**1,402**	**1,475**	**1,625**
Expenditures:			
Repairs and Maintenance	434	150	400
Supplies	347	300	300
Utilities	0	0	
Wages	346	600	900
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,127**	**1,050**	**1,600**
Unencumbered Cash Balance Dec 31	275	425	25
2024/2025/2026 Budget Authority Amount	1,200	2,452	1,600

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

City of Garfield

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fullhage Trust		**FEMA - Drainage**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,412	Cash Balance Jan 1	21,505	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		22,917
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
INTEREST	30									
Total Receipts	30	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	30
Resources Available:	1,441	Resources Available:	21,505	Resources Available:	0	Resources Available:	0	Resources Available:	0	22,946
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Repairs	2,619							
Total Expenditures	0	Total Expenditures	2,619	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,619
Cash Balance Dec 31	1,441	Cash Balance Dec 31	18,886	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	20,327 **
										20,327 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Garfield

Will meet at the City Hall on September 29, 2025 7:30pm

answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	99,385		115,190	85.259	112,840	68,617	76.431
Debt Service	0						
Library	0						
Special Highway	272		4,300		5,300		
Sewer	11,054		14,525		14,575		
Fire Dept	16,902		20,000		20,000		
Park-Revolving	6,172						
Community Center	4,573		1,400				
	2,619						
Totals	140,976	0.000	155,415	85.259	152,715	68,617	76.431
						*Revenue Neutral Rate***	*82.408*
Less: Transfers	0		0		0		
Net Expenditure	140,976		155,415		152,715		
Total Tax Levied	73,983		73,982		xxxxxxxxxxxxxxxxx		
Assessed Valuation	0		867,737		897,769		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

City Official Title: City Clerk

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 18 day of Sept, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W Mer

SUBSCRIBED and sworn to before me this 18 day of Sept, 2025.

Patty Smith

Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 69.58

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, September 18, 2025) 1t

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Garfield

Will meet at the City Hall on September 29, 2025 7:30pm

Any interested objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax

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

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	Estimated Tax Rate*
General	99,383		155,190	83.259	132,840	66,617	76.43
Debt Service	0						
Library	0						
Special Highway	272		4,300		5,300		
Sewer	11,064		14,525		14,975		
Fire Dept	18,982		20,000		20,000		
Park-Revolving	6,172						
Community Center	4,373		1,400				
Totals	140,976	0.000	155,415	83.259	132,715	66,617	76.43
						Revenue Neutral Rate**	87.466
Less: Transfers	0		0		0		
Net Expenditure	140,976		155,415		132,715		
Total Tax Levied	73,983		73,982				
Assessed Valuation	0		867,727		997,569		

Outstanding Indebtedness, January 1:	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rate is expressed in mills

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

City Official Title: City Clerk