2026

CERTIFICATE

To the Clerk of Kiowa County, State of Kansas

We, the undersigned, officers of

City of Greensburg

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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	1,131,235	521,659	
Special Highway		7	31,526		
Big Well		7	245,966		
Fire Equipment Reserve		8	66,611		
Tourism & Conv. Promotion		8	129,393		
City Tax Infrastructure		9	650,000		
Incubator		9	56,000		
Parks & Rec/Alcohol		10	18,170		
Electric Utility		11	2,006,008		
Water Utility		12	379,954		
Sewage Disposal		13	103,450		
Sanitation		14	160,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Totals		xxxxxx	4,978,313	521,659	66.713
Budget Hearing Notice		#REF!			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			7,819,478
RNR Hearing Notice					
Neighborhood Revitalization		20			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	64.529
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: September 3, 2025

County Clerk

Governing Body

CPA Summary
No assurance is provided.

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	504,572	47,409	590	566	3,193	0
Debt Service						
Library						
TOTAL	504,572	47,409	590	566	3,193	0

County Treas Motor Vehicle Estimate	47,409
County Treas Recreational Vehicle Estimate	590
County Treas 16/20M Vehicle Estimate	566
County Treas Commercial Vehicle Tax Estimate	3,193
County Treas Watercraft Tax Estimate	0

Motor Vehicle Factor	0.09396
Recreational Vehicle Factor	0.00117
16/20M Vehicle Factor	0.00112
Commercial Vehicle Factor	0.00633
Watercraft Factor	0.00000

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	City Tax Infrastructure	30,000			
Electric Utility	General	150,000	100,000	70,000	12-825d
Electric Utility	Electric Reserve	100,000			12-825d
Electric Utility	Building Maintenance	5,000			Council approved
Water Utility	Water Princ. & Int.	90,871	90,871	90,871	12-825d
Water Utility	Water Reserve	35,000		18,000	12-825d
Water Utility	General	10,000	45,000	27,000	12-825d
Water Utility	Building Maintenance	2,500			Council approved
Sanitation	General	5,000	5,000	25,000	12-825d
Sewer Utility	Building Maintenance	2,500			Council approved
Sewer Utility	Sewer Replacement	18,000	10,000	10,000	12-825d
General	Economic Development	45,000	45,000		12-1,117
General	Equipment Reserve	40,000			12-1,117
General	Fire Equipment Reserve	13,242			12-1,117
General	Building Maintenance	5,000			Council approved
Big Well	Building Maintenance	2,500			Council approved
Incubator	Building Maintenance	2,500			Council approved
	Totals	557,113	295,871	240,871	
	Adjustments				
	Adjusted Totals	557,113	295,871	240,871	

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

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 2012B	9/27/2012	9/27/2052	2.75	2,188,000	1,758,429	9/27	9/27	48,357	42,514	47,187	43,684
Total G.O. Bonds					1,758,429			48,357	42,514	47,187	43,684
Revenue Bonds:											
Public Bldg. Commission	10/1/2019	9/1/2036	3.00	750,000	565,000	11/22	11/22	16,725	40,000	15,450	40,000
Total Revenue Bonds					565,000			16,725	40,000	15,450	40,000
Other:											
State of Kansas	7/24/2007	Unknown	Unknown	2,075,191	2,075,191						
Total Other					2,075,191			0	0	0	0
Total Indebtedness					4,398,620			65,082	82,514	62,637	83,684

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
None							
				Totals	0	0	0

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

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	171,034	71,843	134,698
Receipts:			
Ad Valorem Tax	449,776	504,572	xxxxxxxxxxxxxxx
Delinquent Tax	8,722	7,500	7,500
Motor Vehicle Tax	49,807	46,791	47,409
Recreational Vehicle Tax	632	588	590
16/20M Vehicle Tax	347	663	566
Commercial Vehicle Tax	2,940	3,553	3,193
Watercraft Tax		113	0
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	570	895	591
Compensating Use Tax			
Local Sales Tax	92,646	90,000	90,000
Franchise Fees	21,338	18,000	20,000
Licenses	11,515	7,000	10,000
Fines and Forfeitures	62,783	175,000	100,000
Penalties on Utility Bills	15,267	18,000	18,000
Swimming Pool	19,376	17,000	17,000
County Pool Aid	10,000	10,000	10,000
Airport Rent/Lease	3,700	1,000	1,000
Operating Transfers:			
From Electric Fund	150,000	100,000	70,000
From Water Fund	10,000	45,000	27,000
From Sanitation Fund	5,000	5,000	25,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,195	2,500	40,000
Neighborhood Revitalization Rebate	-12,590	-11,216	-14,971
Miscellaneous	734	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	904,758	1,043,959	474,878
Resources Available:	1,075,792	1,115,802	609,576

City of Greensburg

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,075,792	1,115,802	609,576
Expenditures:			
General Government	310,000	326,443	371,410
Police Department	206,785	225,036	226,900
Fire Department	17,304	19,000	30,000
Street Department	221,019	232,950	303,900
Park Department	19,734	21,325	24,425
Municipal Court	25,829	30,000	35,000
Swimming Pool	70,551	78,850	78,850
Airport	778	4,000	9,250
Industrial Park	2,684	3,500	7,500
Reimbursed Expense	-3,977	-5,000	-1,000
Transfers	133,242	45,000	45,000
Subtotal detail (Should agree with detail)	1,003,949	981,104	1,131,235
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,003,949**	**981,104**	**1,131,235**
Unencumbered Cash Balance Dec 31	71,843	134,698	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,160,075	1,118,404	1,131,235
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,131,235
		Tax Required	521,659
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	521,659

CPA Summary
No assurance is provided.

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	159,056	168,443	170,910
Contractual	138,276	145,000	159,250
Commodities	12,668	13,000	16,250
Capital Outlay			25,000
Total	**310,000**	**326,443**	**371,410**
Police Department			
Salaries	165,519	184,886	187,750
Contractual	27,445	24,150	23,150
Commodities	13,821	16,000	16,000
Capital Outlay			
Total	**206,785**	**225,036**	**226,900**
Fire Department			
Salaries	4,832	6,000	12,000
Contractual	6,033	7,000	12,000
Commodities	6,439	6,000	6,000
Capital Outlay			
Total	**17,304**	**19,000**	**30,000**
Street Department			
Salaries	157,709	160,000	197,450
Contractual	17,323	18,000	21,500
Commodities	45,929	54,950	54,950
Capital Outlay	58		30,000
Total	**221,019**	**232,950**	**303,900**
Park Department			
Salaries	4,786	5,525	5,525
Contractual	7,333	8,000	10,000
Commodities	7,615	7,800	8,900
Capital Outlay			
Total	**19,734**	**21,325**	**24,425**
Municipal Court			
Salaries			
Contractual	25,829	30,000	35,000
Commodities			
Capital Outlay			
Total	**25,829**	**30,000**	**35,000**
Swimming Pool			
Salaries	42,102	45,600	45,600
Contractual	14,277	15,500	15,500
Commodities	14,172	17,750	17,750
Capital Outlay			
Total	**70,551**	**78,850**	**78,850**
Airport			
Salaries			
Contractual	327	3,000	8,250
Commodities	451	1,000	1,000
Capital Outlay			
Total	**778**	**4,000**	**9,250**
Page 1 - Total	**872,000**	**937,604**	**1,079,735**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures.			
Industrial Park			
Contractual	2,430	2,500	5,000
Commodities	254	1,000	2,500
Total	2,684	3,500	7,500
Reimbursed Expense			
Reimbursed Expense	(3,977)	(5,000)	(1,000)
Total	(3,977)	(5,000)	(1,000)
Transfers			
Equipment Reserve	40,000		
Economic Development	45,000	45,000	45,000
Fire Equipment Reserve	13,242		
Building Maintenance	5,000		
City Tax Infrastructure	30,000		
Total	133,242	45,000	45,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page 2 -Total	131,949	43,500	51,500
Page 1 -Total	872,000	937,604	1,079,735
Grand Total	1,003,949	981,104	1,131,235

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

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	5,622	14,888	10,396
Receipts:			
State of Kansas Gas Tax	19,266	21,130	21,130
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,266**	**21,130**	**21,130**
Resources Available:	**24,888**	**36,018**	**31,526**
Expenditures:			
Commodities	10,000	25,622	31,526
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,000**	**25,622**	**31,526**
Unencumbered Cash Balance Dec 31	14,888	10,396	0
2024/2025/2026 Budget Authority Amoun	26,050	25,622	31,526

Adopted Budget

Big Well	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	162,483	200,559	142,703
Receipts:			
Local Sales Tax	112,449	80,000	80,000
Merchandise Sales	47,169	40,000	40,000
Sales Tax Collections	8,983	10,000	5,000
Admissions	56,911	50,000	55,000
Interest on Idle Funds			
Miscellaneous	1,767		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**227,279**	**180,000**	**180,000**
Resources Available:	**389,762**	**380,559**	**322,703**
Expenditures:			
Personal Services	58,486	81,131	81,516
Contractual Services	40,885	39,500	48,500
Commodities	33,212	58,000	58,000
Lease Purchase Agreement	54,120	56,725	55,450
Capital Outlay		2,500	2,500
Transfer to Building Maintenance	2,500		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**189,203**	**237,856**	**245,966**
Unencumbered Cash Balance Dec 31	200,559	142,703	76,737
2024/2025/2026 Budget Authority Amoun	238,300	237,856	245,966

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fire Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	55,574	68,832	68,832
Receipts:			
Transfer from General Fund	13,242		
Interest on Idle Funds			
Miscellaneous	16		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,258**	**0**	**0**
Resources Available:	**68,832**	**68,832**	**68,832**
Expenditures:			
Capital Outlay			66,611
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**66,611**
Unencumbered Cash Balance Dec 31	68,832	68,832	2,221
2024/2025/2026 Budget Authority Amoun	58,306	55,574	66,611

Adopted Budget

Tourism & Conv. Promotion	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	188,731	215,427	189,766
Receipts:			
Transient Guest Tax	91,833	65,000	65,000
Interest on Idle Funds			
Miscellaneous	125		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,958**	**65,000**	**65,000**
Resources Available:	**280,689**	**280,427**	**254,766**
Expenditures:			
Personal Services	26,495	40,661	41,393
Contractual Services	30,769	50,000	88,000
Commodities	7,998		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**65,262**	**90,661**	**129,393**
Unencumbered Cash Balance Dec 31	215,427	189,766	125,373
2024/2025/2026 Budget Authority Amoun	79,950	90,661	129,393

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget City Tax Infrastructure	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	543,588	616,517	606,517
Receipts:			
Sales Tax	112,449	80,000	80,000
Transfer from General Fund	30,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**142,449**	**80,000**	**80,000**
Resources Available:	**686,037**	**696,517**	**686,517**
Expenditures:			
Contractual Services	69,520	90,000	650,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,520**	**90,000**	**650,000**
Unencumbered Cash Balance Dec 31	616,517	606,517	36,517
2024/2025/2026 Budget Authority Amount	590,000	590,000	650,000

Adopted Budget

Incubator	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	167,026	164,911	128,911
Receipts:			
Rents	34,399	20,000	20,000
Reimbursed Expense	747		
Revitalization Rebate			
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,146**	**20,000**	**20,000**
Resources Available:	**202,172**	**184,911**	**148,911**
Expenditures:			
General Government:			
Contractual Services	34,315	28,000	28,000
Commodities	446	25,500	25,500
Capital Outlay		2,500	2,500
Transfer to Building Maintenance	2,500		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,261**	**56,000**	**56,000**
Unencumbered Cash Balance Dec 31	164,911	128,911	92,911
2024/2025/2026 Budget Authority Amount	56,000	56,000	56,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Rec/Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,113	16,684	17,579
Receipts:			
Local Alcohol Liquor	571	895	591
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	571	895	591
Resources Available:	16,684	17,579	18,170
Expenditures:			
Contractual			18,170
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	18,170
Unencumbered Cash Balance Dec 31	16,684	17,579	0
2024/2025/2026 Budget Authority Amount	15,950	17,903	18,170

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	316,481	114,228	150,228
Receipts:			
Sales	1,616,814	1,750,000	1,850,000
Security Lights	6,696	6,000	6,000
Interest on Idle Funds			
Miscellaneous	510		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,624,020**	**1,756,000**	**1,856,000**
Resources Available:	**1,940,501**	**1,870,228**	**2,006,228**
Expenditures:			
Production:			
Electricity	1,077,923	1,100,000	1,300,000
Transmission and Distribution			
Personal Services	374,886	380,000	417,008
Contractual Services	63,621	70,000	123,000
Commodities	63,946	70,000	91,000
Capital Outlay			5,000
Transfer to General Fund	150,000	100,000	70,000
Transfer to Electric Reserve	100,000		
Transfer to Building Maintenance	5,000		
Reimbursed expenditures	-9,103		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,826,273**	**1,720,000**	**2,006,008**
Unencumbered Cash Balance Dec 31	114,228	150,228	220
2024/2025/2026 Budget Authority Amount	1,828,400	2,018,180	2,006,008

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	200,986	145,064	80,084
Receipts:			
Water Sales	300,866	300,000	300,000
Interest on Idle Funds			
Miscellaneous	14,333	15,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	315,199	315,000	300,000
Resources Available:	516,185	460,064	380,084
Expenditures:			
Personal Services	66,321	66,159	68,633
Contractual Services	81,620	80,500	85,000
Commodities	83,863	94,950	87,950
Capital Outlay	946	2,500	2,500
Transfer to Water Principle & Interest	90,871	90,871	90,871
Transfer to Water Reserve	35,000		18,000
Transfer to General Fund	10,000	45,000	27,000
Transfer to Building Maintenance	2,500		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	371,121	379,980	379,954
Unencumbered Cash Balance Dec 31	145,064	80,084	130
2024/2025/2026 Budget Authority Amount	377,771	379,980	379,954

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewage Disposal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	78,132	82,623	80,623
Receipts:			
Sewer Service Charge	100,794	100,000	100,000
Interest on Idle Funds			
Miscellaneous	703		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	101,497	100,000	100,000
Resources Available:	179,629	182,623	180,623
Expenditures:			
Personal Services	65,858	74,750	76,100
Contractual Services	7,236	7,500	7,600
Commodities	3,412	7,250	7,250
Capital Outlay		2,500	2,500
Transfer to Sewer Replacement	18,000	10,000	10,000
Transfer to Building Maintenance	2,500		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	97,006	102,000	103,450
Unencumbered Cash Balance Dec 31	82,623	80,623	77,173
2024/2025/2026 Budget Authority Amount	99,950	102,000	103,450

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	159,350	159,099	139,099
Receipts:			
Sanitation Service Charges	136,105	120,000	120,000
Interest on Idle Funds			
Miscellaneous	1,595		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**137,700**	**120,000**	**120,000**
Resources Available:	**297,050**	**279,099**	**259,099**
Expenditures:			
Contractual Services	132,951	135,000	135,000
Commodities			
Transfer to General Fund	5,000	5,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**137,951**	**140,000**	**160,000**
Unencumbered Cash Balance Dec 31	159,099	139,099	99,099
2024/2025/2026 Budget Authority Amount	140,000	140,000	160,000

CPA Summary
No assurance is provided.

City of Greensburg

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Equipment Reserve		(2) Fund Name: Tornado Donation		(3) Fund Name: Tornado Insurance		(4) Fund Name: Meter Deposits		(5) Fund Name: Police Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	169,008	Cash Balance Jan 1	141,923	Cash Balance Jan 1	774,683	Cash Balance Jan 1	21,328	Cash Balance Jan 1	8,226	1,115,168
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfer	40,000	Interest Income	46	Interest Income	4,943	Utility Deposits	3,604			
Equip. Sales	33,722	Other	379							
		Donations	51,000							
Total Receipts	73,722	Total Receipts	51,425	Total Receipts	4,943	Total Receipts	3,604	Total Receipts	0	133,694
Resources Available	242,730	Resources Available	193,348	Resources Available	779,626	Resources Available	24,932	Resources Available	8,226	1,248,862
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	62,564	Contractual Services	6,220	Contractual Services	4,330	Deposits Refunded	5,101	Commodities	720	
		Commodities	2,998							
Total Expenditures	62,564	Total Expenditures	9,218	Total Expenditures	4,330	Total Expenditures	5,101	Total Expenditures	720	81,933
Cash Balance Dec 31	180,166	Cash Balance Dec 31	184,130	Cash Balance Dec 31	775,296	Cash Balance Dec 31	19,831	Cash Balance Dec 31	7,506	1,166,929 **
										1,166,929 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Electric Reserve		(2) Fund Name: Water Reserve		(3) Fund Name: Water Princ. & Int.		(4) Fund Name: Sewer Replacement		(5) Fund Name: Sanitation Cap Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	490,312	Cash Balance Jan 1	91,135	Cash Balance Jan 1	33,476	Cash Balance Jan 1	108,267	Cash Balance Jan 1	57,970	781,160
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfer	100,000	Operating Transfer	35,000	Operating Transfer	90,871	Operating Transfer	18,000			
Total Receipts	100,000	Total Receipts	35,000	Total Receipts	90,871	Total Receipts	18,000	Total Receipts	0	243,871
Resources Available	590,312	Resources Available	126,135	Resources Available	124,347	Resources Available	126,267	Resources Available:	57,970	1,025,031
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	25,576	Contractual Services	25,000	Bond Principal	41,376					
		Capital Outlay	23,375	Bond Interest	49,495					
Total Expenditures	25,576	Total Expenditures	48,375	Total Expenditures	90,871	Total Expenditures	0	Total Expenditures	0	164,822
Cash Balance Dec 31	564,736	Cash Balance Dec 31	77,760	Cash Balance Dec 31	33,476	Cash Balance Dec 31	126,267	Cash Balance Dec 31	57,970	860,209 **
										860,209 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

City of Greensburg

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Public Bldg Debt Servic		**Court Amendment**		**Grant Funds**		**Economic Development**		**Asset Forfeiture**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	71,309	Cash Balance Jan 1	6,184	Cash Balance Jan 1	54,270	Cash Balance Jan 1	151,250	Cash Balance Jan 1	0	283,013
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Rent	54,120	Amendment Fee	10,022	Park Grant	3,153	Operating Transfer	45,000	Other	10,697	
				State Aid	5,000					
Total Receipts	54,120	Total Receipts	10,022	Total Receipts	8,153	Total Receipts	45,000	Total Receipts	10,697	127,992
Resources Available	125,429	Resources Available	16,206	Resources Available	62,423	Resources Available	196,250	Resources Available	10,697	411,005
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bond Principal	40,000	Contractual Services	1,270	Commodities	8,440	Contractual Services		Contractual Services	5,628	
Bond Interest	17,850	Commodities	3,975							
Total Expenditures	57,850	Total Expenditures	5,245	Total Expenditures	8,440	Total Expenditures	0	Total Expenditures	5,628	77,163
Cash Balance Dec 31	67,579	Cash Balance Dec 31	10,961	Cash Balance Dec 31	53,983	Cash Balance Dec 31	196,250	Cash Balance Dec 31	5,069	333,842 **
										333,842 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Building Maintenance		**Housing**								
Unencumbered Cash Balance Jan 1	20,000	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 20,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers	20,000	State aid	17,699							
Total Receipts	20,000	Total Receipts	17,699	Total Receipts	0	Total Receipts	0	Total Receipts	0	37,699
Resources Available	40,000	Resources Available	17,699	Resources Available:	0	Resources Available:	0	Resources Available:	0	57,699
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	27,650	Contractual Services	17,699							
Total Expenditures	27,650	Total Expenditures	17,699	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	45,349
Cash Balance Dec 31	12,350	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,350 **
										12,350 **

**Note: The two bold yellow figures should agree.

CPA Summary
No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Greensburg

will meet on September 2, 2025 at 6:00 PM at City Hall, Greensburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, Greensburg, KS 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 change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year 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	1,003,949	66.888	981,104	66.716	1,131,235	521,659	66.714
Special Highway	10,000		25,622		31,526		
Big Well	189,203		237,856		245,966		
Fire Equipment Reserve					66,611		
Tourism & Conv. Promotion	65,262		90,661		129,393		
City Tax Infrastructure	69,520		90,000		650,000		
Incubator	37,261		56,000		56,000		
Parks & Rec/Alcohol					18,170		
Electric Utility	1,826,273		1,720,000		2,006,008		
Water Utility	371,121		379,980		379,954		
Sewage Disposal	97,006		102,000		103,450		
Sanitation	137,951		140,000		160,000		
Non-Budgeted Funds-A	81,933						
Non-Budgeted Funds-B	164,822						
Non-Budgeted Funds-C	77,163						
Non-Budgeted Funds-D	45,349						
Totals	4,176,813	66.888	3,823,223	66.716	4,978,313	521,659	66.714
						*Revenue Neutral Rate***	*64.529*
Less: Transfers	557,113		295,871		240,871		
Net Expenditure	3,619,700		3,527,352		4,737,442		
Total Tax Levied	481,472		504,572		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,198,226		7,563,051		7,819,349		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	1,840,074		1,799,805		1,758,429		
Revenue Bonds	645,000		605,000		565,000		
Other	2,075,191		2,075,191		2,075,191		
Lease Purchase Principal	0		0		0		
Total	4,560,265		4,479,996		4,398,620		

*Tax rates are expressed in mills

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

Stacy Barnes

City Official Title: City Administrator

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	506,688	64.799	14,971
Debt Service			0
Library			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	506.688	64.799	14,971

2025 July 1 Valuation: 7,819,349

Valuation Factor: 7,819.349

Neighborhood Revitalization Subj to Rebate: 231,038

Neighborhood Revitalization factor: 231.038

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

TRI-COUNTY

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Tri-County Tribune - KS (formerly Pratt Tribune) is a publication that is a "legal newspaper" as that phrase is defined for the Cities and Counties of Kiowa, Pratt, and Stafford, in the State of Kansas. This affidavit is page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Aug 14, 2025

Notice ID: 7atCe6C800WZmdFGiGW2
Notice Name: City of Greensburg 2026 Budget Hearing Notice
Publication Fee: $113.85

Edmar Corachia

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/14/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Published in
The Tri-County Tribune
Aug 14, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

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City of Greensburg

will meet on September 2, 2025 at 6:00 PM at City Hall, Greensburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

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Non-Budgeted Funds-B	164,822						
Non-Budgeted Funds-C	77,163						
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Revenue Bonds	615,000		605,000		565,000		
Other	2,075,191		2,075,191		2,075,191		
Lease Purchase Principal	0		0		0		
Total	4,560,265		4,479,996		4,398,620		

*Tax rates are expressed in mills

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

Stacy Barnes

City Official Title: City Administrator

3738610

Roll Call Vote

A Roll Call Vote of the City of Greensburg, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025

Resolution No. 2025-06

Governing Body Member	Yes	No	No Vote
Mark Trummel	X		
Haley Kern	X		
Pam Reves	X		
Absent:			
Nathan Charlton			X
Wayne Keeton			X
TOTAL	3	0	2

Certified: Christy Gibson

Resolution No. _2025-06_

A RESOLUTION OF THE CITY OF GREENSBURG, 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 Greensburg was calculated as _64.529000_ mills by the Kiowa County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Greensburg 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 GREENSBURG:

Section 1. The Governing Body of the City of Greensburg hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for Tuesday, September 2nd, 2025 at 6 pm to be held at Greensburg City Hall, Council Chambers, 300 S. Main Street and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Greensburg expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of __66.716___ mills.

Section 3. The Governing Body of the City of Greensburg directs the City Clerk to provide this resolution to the Kiowa 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 7th day of July, 2025 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk