State of Kansas
City

2025

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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	1,118,404	504,572	66.716
Special Highway		7	25,622		
Big Well		7	237,856		
Fire Equipment Reserve		8	55,574		
Tourism & Convention Promotion		8	90,661		
City Tax Infrastructure		9	590,000		
Incubator		9	56,000		
Parks & Rec/Alcohol		10	17,903		
Electric Utility		11	2,018,180		
Water Utility		12	379,980		
Sewage Disposal		13	102,000		
Sanitation		14	140,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Totals		xxxxx	4,832,180	504,572	66.716
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			7,563,051
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		20			

Revenue Neutral Rate	63.681
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: Sept 5th, 2024

County Clerk

Governing Body

CPA Summary
No assurance is provided.

City of Greensburg

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	481,472	46,791	588	613	3,553	113
Debt Service						
Library						
TOTAL	481,472	46,791	588	613	3,553	113

County Treas Motor Vehicle Estimate	46,791				
County Treas Recreational Vehicle Estimate		588			
County Treas 16/20M Vehicle Estimate			613		
County Treas Commercial Vehicle Tax Estimate				3,553	
County Treas Watercraft Tax Estimate					113

Motor Vehicle Factor	0.09718				
Recreational Vehicle Factor		0.00122			
16/20M Vehicle Factor			0.00127		
Commercial Vehicle Factor				0.00738	
Watercraft Factor					0.00023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Electric Utility	General		100,000	100,000	12-825d
Electric Utility	Electric Reserve	100,000	50,000	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	25,000	35,000	35,000	12-825d
Water Utility	General	10,000	10,000	10,000	12-825d
Water Utility	Building Maintenance	2,500			Council approved
Sanitation	General	4,500	5,000	5,000	12-825d
Sewer Utility	Building Maintenance	2,500			Council approved
Sewer Utility	Sewer Replacement	30,000	10,000	10,000	12-825d
General	Economic Development	56,250	25,000	45,000	12-1,117
General	Equipment Reserve	40,000			12-1,117
General	Fire Equipment Reserve	3,687			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	380,308	325,871	395,871	
	Adjustments				
	Adjusted Totals	380,308	325,871	395,871	

*Note. Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Greensburg

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012B	9/27/2012	9/27/2052	2.75	2,188,000	1,799,805	9/27	9/27	49,495	41,376	48,357	42,514
Total G.O. Bonds					1,799,805			49,495	41,376	48,357	42,514
Revenue Bonds:											
Public Bldg. Commission	10/1/2019	9/1/2036	3.00	750,000	605,000	11/22	11/22	17,850	40,000	16,725	40,000
Total Revenue Bonds					605,000			17,850	40,000	16,725	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					4,479,996			67,345	81,376	65,082	82,514

City of Greensburg

2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	0	0	0

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

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	334,507	171,034	97,389
Receipts:			
Ad Valorem Tax	454,364	471,843	xxxxxxxxxxxxxxx
Delinquent Tax	9,937	7,500	7,500
Motor Vehicle Tax	54,479	44,997	46,791
Recreational Vehicle Tax		722	588
16/20M Vehicle Tax		601	613
Commercial Vehicle Tax		899	3,553
Watercraft Tax			113
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	1,002	1,436	895
Compensating Use Tax			
Local Sales Tax	89,761	85,000	80,000
Franchise Fees	27,139	25,000	25,000
Licenses	9,611	7,000	7,000
Fines and Forfeitures	159,660	200,000	200,000
Penalties on Utility Bills	14,497	18,000	18,000
Swimming Pool	23,057	17,000	17,000
County Pool Aid	10,000	10,000	10,000
Airport Rent/Lease	1,800	800	1,000
Operating Transfers:			
From Electric Fund		100,000	100,000
From Water Fund	10,000	10,000	10,000
From Sanitation Fund	4,500	5,000	5,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,225	4,000	2,500
Neighborhood Revitalization Rebate	-13,275	-12,168	-11,216
Miscellaneous	17	800	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**858,774**	**998,430**	**526,337**
Resources Available:	**1,193,281**	**1,169,464**	**623,726**

City of Greensburg

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,193,281	1,169,464	623,726
Expenditures:			
General Government	333,036	338,850	344,193
Police Department	173,208	243,900	225,036
Fire Department	16,313	30,000	30,000
Street Department	258,041	261,350	301,900
Park Department	23,693	19,925	24,425
Municipal Court	46,852	52,000	52,000
Swimming Pool	67,379	84,050	78,850
Airport	2,502	14,500	14,500
Industrial Park	2,377	7,500	7,500
Reimbursed Expense	-6,091	-5,000	-5,000
Transfers	104,937	25,000	45,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,022,247	1,072,075	1,118,404
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,022,247	1,072,075	1,118,404
Unencumbered Cash Balance Dec 31	171,034	97,389	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,112,975	1,160,075	1,118,404
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,118,404
		Tax Required	494,678
	Delinquent Comp Rate:	2.0%	9,894
		Amount of 2024 Ad Valorem Tax	504,572

CPA Summary
No assurance is provided.

City of Greensburg 2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	155,795	165,350	168,443
Contractual	160,697	156,000	158,250
Commodities	16,544	17,500	17,500
Capital Outlay			
Total	333,036	338,850	344,193
Police Department			
Salaries	126,841	205,750	184,886
Contractual	31,422	22,150	24,150
Commodities	14,945	16,000	16,000
Capital Outlay			
Total	173,208	243,900	225,036
Fire Department			
Salaries	5,878	12,000	12,000
Contractual	5,074	12,000	12,000
Commodities	5,361	6,000	6,000
Capital Outlay			
Total	16,313	30,000	30,000
Street Department			
Salaries	192,375	196,900	197,450
Contractual	13,451	21,500	21,500
Commodities	52,215	42,950	54,950
Capital Outlay			28,000
Total	258,041	261,350	301,900
Park Department			
Salaries	3,317	5,525	5,525
Contractual	9,105	5,500	10,000
Commodities	11,271	8,900	8,900
Capital Outlay			
Total	23,693	19,925	24,425
Municipal Court			
Salaries			
Contractual	46,629	52,000	52,000
Commodities	223		
Capital Outlay			
Total	46,852	52,000	52,000
Swimming Pool			
Salaries	39,540	48,800	45,600
Contractual	17,298	15,500	15,500
Commodities	10,541	19,750	17,750
Capital Outlay			
Total	67,379	84,050	78,850
Airport			
Salaries			
Contractual	1,540	8,500	8,500
Commodities	962	6,000	6,000
Capital Outlay			
Total	2,502	14,500	14,500
Page 1 - Total	921,024	1,044,575	1,070,904

City of Greensburg 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Industrial Park			
Salaries			
Contractual	2,377	5,000	5,000
Commodities		2,500	2,500
Total	2,377	7,500	7,500
Reimbursed Expense			
Reimbursed Expense	(6,091)	(5,000)	(5,000)
Total	(6,091)	(5,000)	(5,000)
Transfers			
Equipment Reserve Fund	40,000		
Economic Development	56,250	25,000	45,000
Fire Equipment Reserve	3,687		
Building Maintenance	5,000		
Total	104,937	25,000	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	101,223	27,500	47,500
Page 1 -Total	921,024	1,044,575	1,070,904
Grand Total	1,022,247	1,072,075	1,118,404

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

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,200	5,622	4,572
Receipts:			
State of Kansas Gas Tax	19,309	21,050	21,050
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,309	21,050	21,050
Resources Available:	21,509	26,672	25,622
Expenditures:			
Commodities	15,887	22,100	25,622
Contractual Services			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,887	22,100	25,622
Unencumbered Cash Balance Dec 31	5,622	4,572	0
2023/2024/2025 Budget Authority Amount:	46,630	26,050	25,622

Adopted Budget

Big Well	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	183,016	162,482	104,182
Receipts:			
Local Sales Tax	98,581	80,000	80,000
Merchandise Sales	43,904	40,000	40,000
Sales Tax Collections	8,483	10,000	10,000
Admissions	55,649	50,000	50,000
Credit Card Charges	-486		
Interest on Idle Funds			
Miscellaneous	1,370		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	207,501	180,000	180,000
Resources Available:	390,517	342,482	284,182
Expenditures:			
Personal Services	57,083	80,450	81,131
Contractual Services	41,170	39,500	39,500
Commodities	68,028	58,000	58,000
Lease Purchase Agreement	58,900	57,850	56,725
Capital Outlay	354	2,500	2,500
Operating Transfers	2,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	228,035	238,300	237,856
Unencumbered Cash Balance Dec 31	162,482	104,182	46,326
2023/2024/2025 Budget Authority Amount:	238,050	238,300	237,856

CPA Summary
No assurance is provided.

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fire Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	58,306	55,574	55,574
Receipts:			
Operating Transfers In	3,687		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,687	0	0
Resources Available:	61,993	55,574	55,574
Expenditures:			
Capital Outlay	6,419		55,574
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,419	0	55,574
Unencumbered Cash Balance Dec 31	55,574	55,574	0
2023/2024/2025 Budget Authority Amount:	54,118	58,306	55,574

Adopted Budget

Tourism & Convention Promotion	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	162,643	188,731	173,781
Receipts:			
Transient Guest Tax	97,160	65,000	65,000
Interest on Idle Funds			
Miscellaneous	10		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	97,170	65,000	65,000
Resources Available:	259,813	253,731	238,781
Expenditures:			
Personal Services	24,813	39,950	40,661
Contractual Services	41,232	40,000	50,000
Commodities	5,037		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	71,082	79,950	90,661
Unencumbered Cash Balance Dec 31	188,731	173,781	148,120
2023/2024/2025 Budget Authority Amount:	76,750	79,950	90,661

CPA Summary
No assurance is provided.

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Tax Infrastructure**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	510,633	543,588	558,588
Receipts:			
Sales Tax	98,581	80,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	98,581	80,000	80,000
Resources Available:	609,214	623,588	638,588
Expenditures:			
Contractual Services	65,626	65,000	590,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	65,626	65,000	590,000
Unencumbered Cash Balance Dec 31	543,588	558,588	48,588
2023/2024/2025 Budget Authority Amount:	560,000	590,000	590,000

Adopted Budget

Incubator	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	163,978	167,026	131,026
Receipts:			
Rents	34,891	20,000	20,000
Reimbursed Expense	1,309		
Revitalization Rebate			
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,200	20,000	20,000
Resources Available:	200,178	187,026	151,026
Expenditures:			
General Government:			
Personal Services			
Contractual Services	27,485	28,000	28,000
Commodities	3,167	25,500	25,500
Capital Outlay		2,500	2,500
Operating Transfers	2,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	33,152	56,000	56,000
Unencumbered Cash Balance Dec 31	167,026	131,026	95,026
2023/2024/2025 Budget Authority Amount:	49,500	56,000	56,000

CPA Summary
No assurance is provided.

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Rec/Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,305	16,113	17,008
Receipts:			
Local Alcohol Liquor	1,002	1,436	895
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,002**	**1,436**	**895**
Resources Available:	**18,307**	**17,549**	**17,903**
Expenditures:			
Commodities	2,194	541	17,903
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,194**	**541**	**17,903**
Unencumbered Cash Balance Dec 31	16,113	17,008	0
2023/2024/2025 Budget Authority Amount:	18,846	15,950	17,903

Adopted Budget

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

CPA Summary
No assurance is provided.

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	191,873	316,480	284,080
Receipts:			
Sales	1,636,149	1,740,000	1,740,000
Security Lights	6,692	6,000	6,000
Interest on Idle Funds			
Miscellaneous	1,746		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,644,587**	**1,746,000**	**1,746,000**
Resources Available:	**1,836,460**	**2,062,480**	**2,030,080**
Expenditures:			
Production:			
Electricity	933,679	1,000,000	1,200,000
Transmission and Distribution			
Personal Services	374,733	399,900	407,680
Contractual Services	56,470	141,000	123,000
Commodities	52,375	82,500	82,500
Capital Outlay	24	5,000	5,000
Transfer to General Fund		100,000	100,000
Transfer to Electric Reserve	100,000	50,000	100,000
Transfer to Building Maintenance	5,000		
Reimbursed expenditures	-2,301		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,519,980**	**1,778,400**	**2,018,180**
Unencumbered Cash Balance Dec 31	316,480	284,080	11,900
2023/2024/2025 Budget Authority Amount:	2,058,900	1,828,400	2,018,180

CPA Summary
No assurance is provided.

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	220,397	200,986	103,215
Receipts:			
Water Sales	315,193	280,000	280,000
Interest on Idle Funds			
Miscellaneous	2,230		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**317,423**	**280,000**	**280,000**
Resources Available:	**537,820**	**480,986**	**383,215**
Expenditures:			
Personal Services	66,727	63,950	66,159
Contractual Services	84,847	80,500	80,500
Commodities	54,885	94,950	94,950
Capital Outlay	2,004	2,500	2,500
Transfer to Water Principle & Interest	90,871	90,871	90,871
Transfer to Water Reserve	25,000	35,000	35,000
Transfer to General Fund	10,000	10,000	10,000
Transfer to Building Maintenance	2,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**336,834**	**377,771**	**379,980**
Unencumbered Cash Balance Dec 31	200,986	103,215	3,235
2023/2024/2025 Budget Authority Amount:	344,471	377,771	379,980

CPA Summary
No assurance is provided.

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewage Disposal**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	67,518	78,132	48,182
Receipts:			
Sewer Service Charge	93,207	70,000	65,000
Interest on Idle Funds			
Miscellaneous	443		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,650**	**70,000**	**65,000**
Resources Available:	**161,168**	**148,132**	**113,182**
Expenditures:			
Personal Services	35,323	72,700	74,750
Contractual Services	11,359	7,500	7,500
Commodities	3,854	7,250	7,250
Capital Outlay		2,500	2,500
Transfer to Sewer Replacement	30,000	10,000	10,000
Transfer to Building Maintenance	2,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**83,036**	**99,950**	**102,000**
Unencumbered Cash Balance Dec 31	78,132	48,182	11,182
2023/2024/2025 Budget Authority Amount:	97,850	99,950	102,000

CPA Summary
No assurance is provided.

City of Greensburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	158,103	159,350	151,350
Receipts:			
Sanitation Service Charges	134,319	132,000	120,000
Interest on Idle Funds			
Miscellaneous	1,738		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**136,057**	**132,000**	**120,000**
Resources Available:	**294,160**	**291,350**	**271,350**
Expenditures:			
Contractual Services	130,310	135,000	135,000
Commodities	0		
Transfer to General Fund	4,500	5,000	5,000
Reimbursed expenditures			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**134,810**	**140,000**	**140,000**
Unencumbered Cash Balance Dec 31	159,350	151,350	131,350
2023/2024/2025 Budget Authority Amount:	135,000	140,000	140,000

CPA Summary
No assurance is provided.

City of Greensburg

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Tornado Donation**		**Tornado Insurance**		**Meter Deposits**		**Police Equipment Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	129,008	Cash Balance Jan 1	189,925	Cash Balance Jan 1	847,391	Cash Balance Jan 1	21,342	Cash Balance Jan 1	837	1,188,503
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfer In	40,000	Interest on Idle Funds	45	Interest on Idle Funds	3,938	Utility Deposits	6,926	Miscellaneous	7,389	
	-	State Aid		Insurance	7,990					
		Donations	64,066							
Total Receipts	40,000	Total Receipts	64,111	Total Receipts	11,928	Total Receipts	6,926	Total Receipts	7,389	130,354
Resources Available:	169,008	Resources Available:	254,036	Resources Available:	859,319	Resources Available:	28,268	Resources Available:	8,226	1,318,857
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay		Contractual Services		Contractual Services	8,475	Refunds on Deposits	6,939	Contractual Services		
		Commodities	8,517	Commodities	14,169			Capital Outlay		
		Reimbursed	-471	Capital Outlay	61,992					
		Capital Outlay	104,066							
Total Expenditures	0	Total Expenditures	112,112	Total Expenditures	84,636	Total Expenditures	6,939	Total Expenditures	0	203,687
Cash Balance Dec 31	169,008	Cash Balance Dec 31	141,924	Cash Balance Dec 31	774,683	Cash Balance Dec 31	21,329	Cash Balance Dec 31	8,226	1,115,170 **
										1,115,170 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

City of Greensburg

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Electric Reserve		**Water Reserve**		**Water Princ. & Int.**		**Sewer Replacement**		**Sanitation Cap Reserve**		
Unencumbered Cash Balance Jan 1	443,528	Unencumbered Cash Balance Jan 1	66,135	Unencumbered Cash Balance Jan 1	33,476	Unencumbered Cash Balance Jan 1	78,267	Unencumbered Cash Balance Jan 1	57,970	679,376
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfer In	100,000	Operating Transfer In	25,000	Operating Transfer In	90,871	Operating Transfer In	30,000			
Total Receipts	100,000	Total Receipts	25,000	Total Receipts	90,871	Total Receipts	30,000	Total Receipts	0	245,871
Resources Available:	543,528	Resources Available:	91,135	Resources Available:	124,347	Resources Available:	108,267	Resources Available:	57,970	925,247
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	53,216	Contractual Services		Bond Principal	40,269					
		Capital Outlay		Bond Interest	50,602					
Total Expenditures	53,216	Total Expenditures	0	Total Expenditures	90,871	Total Expenditures	0	Total Expenditures	0	144,087
Cash Balance Dec 31	490,312	Cash Balance Dec 31	91,135	Cash Balance Dec 31	33,476	Cash Balance Dec 31	108,267	Cash Balance Dec 31	57,970	781,160 **
										781,160 **

**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 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Public Building Debt Servic		**Court Amendment**		**Grant Funds**		**Economic Development**		**ARPA**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	71,414	Cash Balance Jan 1	6,338	Cash Balance Jan 1	47,088	Cash Balance Jan 1	100,000	Cash Balance Jan 1	118,730	343,570
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous		Amendment Fee	44,333	Other	1,000	Operating Transfer In	56,250			
Rent	58,945	Miscellaneous	258	State Aid	68,174					
Total Receipts	58,945	Total Receipts	44,591	Total Receipts	69,174	Total Receipts	56,250	Total Receipts	0	228,960
Resources Available:	130,359	Resources Available:	50,929	Resources Available:	116,262	Resources Available:	156,250	Resources Available:	118,730	572,530
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bond Principal	40,000	Contractual Services	252	Capital Outlay	61,992	Contractual Services	5,000	Contractual Services	118,730	
Bond Interest	19,050	Commodities	44,493							
		Capital Outlay								
Total Expenditures	59,050	Total Expenditures	44,745	Total Expenditures	61,992	Total Expenditures	5,000	Total Expenditures	118,730	289,517
Cash Balance Dec 31	71,309	Cash Balance Dec 31	6,184	Cash Balance Dec 31	54,270	Cash Balance Dec 31	151,250	Cash Balance Dec 31	0	283,013 **
										283,013 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

City of Greensburg

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

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		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total
										0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers In	20,000	State aid	502,302							
Total Receipts	20,000	Total Receipts	502,302	Total Receipts	0	Total Receipts	0	Total Receipts	0	522,302
Resources Available:	20,000	Resources Available:	502,302	Resources Available:	0	Resources Available:	0	Resources Available:	0	522,302
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	502,302							
Total Expenditures	0	Total Expenditures	502,302	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	502,302
Cash Balance Dec 31	20,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	20,000 **
										20,000 **

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

CPA Summary
No assurance is provided.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Greensburg

will meet on September 3rd, 2024 at 6 p.m. 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,022,247	66.054	1,072,075	66.888	1,118,404	504,572	66.735
Special Highway	15,887		22,100		25,622		
Big Well	228,035		238,300		237,856		
Fire Equipment Reserve	6,419				55,574		
Tourism & Convention Pron	71,082		79,950		90,661		
City Tax Infrastructure	65,626		65,000		590,000		
Incubator	33,152		56,000		56,000		
Parks & Rec/Alcohol	2,194		541		17,903		
Electric Utility	1,519,980		1,778,400		2,018,180		
Water Utility	336,834		377,771		379,980		
Sewage Disposal	83,036		99,950		102,000		
Sanitation	134,810		140,000		140,000		
Non-Budgeted Funds-A	203,687						
Non-Budgeted Funds-B	144,087						
Non-Budgeted Funds-C	289,517						
Non-Budgeted Funds-D	502,302						
Totals	4,658,895	66.054	3,930,087	66.888	4,832,180	504,572	66.735
						*Revenue Neutral Rate***	*63.681*
Less: Transfers	380,308		325,871		395,871		
Net Expenditure	4,278,587		3,604,216		4,436,309		
Total Tax Levied	466,169		481,472		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,057,421		7,198,226		7,560,819		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,879,265	1,840,074	1,799,805
Revenue Bonds	680,000	645,000	605,000
Other	2,075,191	2,075,191	2,075,191
Lease Purchase Principal	0	0	0
Total	4,634,456	4,560,265	4,479,996

*Tax rates are expressed in mills

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

Stacy Barnes
City Official Title: City Administrator

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	493,131	65.222	11,216
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	493,131	65.222	11,216

2024 July 1 Valuation: 7,560,819

Valuation Factor: 7,560.819

Neighborhood Revitalization Subj to Rebate: 171,971

Neighborhood Revitalization factor: 171.971

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Greensburg **, HEREBY NOTIFIES THE** Kiowa **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 66.735. The date of our hearing is September 3rd, 2024 at 6 pm AM/PM and will be held at City Hall Council Chamber in Greensburg, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 15, 2024.

(Seal)

CITY OF GREENSBURG SEAL GREENSBURG, KS

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 2024-06

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 ___63.681____ 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 September 3rd, 2024 at 6 p.m. to be held at Greensburg City Hall, 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 __66.735__ 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 _3rd_ day of _September_, 2024__ and **SIGNED** by the Mayor.

Mayor, Matt Christenson

Attested:

City Clerk, Christy Gibson

Roll Call Vote

A Roll Call Vote of the ___Greensburg City Council___ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __September 3rd, 2024__
Resolution No. __2024-06___

Governing Body Member	Yes	No	No Vote
Nathan Charlton			absent
Wayne Keeton	X		
Haley Kern	X		
Pam Reves	X		
Mark Trummel	X		
TOTAL	4	0	1

Certified:
Christy Gibson
Christy Gibson, City Clerk

TRI-COUNTY

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The State of Kansas
S.S
County of Kiowa / Pratt / Stafford

I, Lori Sibley, being of lawful age, make oath and say that:
I am Newspaper Operations Manager for Cherry Road Media in the state of Kansas.

Tri-County Tribune (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:
Jul. 25, 2024

Notice ID: Oamdn8hs9qvOoUJbNHY5
Publisher ID: 2494760
Notice Name: Greensburg 2025 Budget Hearing

PUBLICATION FEE: $108.90

Lori Sibley

Lori Sibley, Newspaper Operations Manager, Cherry Road Media

VERIFICATION

STATE OF KANSAS
COUNTIES OF PRATT, KIOWA, STAFFORD

Signed or attested before me on this

25 day of July, A.D. 2024

Rhonda Zinn

Rhonda, Zinn / Notary Public
My Commission Expires: HOLD FOR DATE

STATE OF KANSAS NOTARY PUBLIC

RHONDA ZINN
My Appointment Expires
June 2, 2026

Published in
The Tri-County Tribune
Jul 25, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Tourism & Convention Prom	71,082		79,950		90,651		
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Incubator	33,152		56,000		56,000		
Parks & Rec/Alcohol	7,194		541		17,903		
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Water Utility	316,814		377,771		379,980		
Sewage Disposal	83,036		99,950		102,000		
Sanitation	134,810		140,000		140,000		
Non-Budgeted Funds-A	203,687						
Non-Budgeted Funds-B	144,087						
Non-Budgeted Funds-C	289,517						
Non-Budgeted Funds-D	902,302						
Totals	4,658,895	66.054	3,930,087	66.288	4,832,180	504,572	66.735
						Revenue Neutral Rate**	63.681
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G.O. Bonds	1,879,265		1,840,074		1,799,803		
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Lease Purchase Principal	0		0		0		
Total	4,634,456		4,560,265		4,479,995		

*Tax rates are expressed in mills

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

Stacy Barnes
City Official Title: City Administrator