State of Kansas
City

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of
City of Girard
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(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, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	7	1,186,550	442,865	26.140
Debt Service	10-113	7	513,095	47,640	2.812
Library	12-1220	7	265,000	199,564	11.779
Public Safety	12-137; Ord. 1295	8	1,262,204	293,808	17.342
		8			
Transportation		10	1,724,176		
		10			
Special Parks & Recreation		11	8,000		
Golf		11	301,776		
Business & Economic Development		12	20,000		
Raymond Community Home		12	20,000		
Equipment Reserve Fund		13	607,321		
Capital Improvement Reserve Fund		13	2,190,000		
Water		14	1,070,008		
Wastewater		15	493,685		
Electric		16	4,426,700		
Non-Budgeted Funds-A		17			
Totals		xxxxxx	14,088,515	983,876	58.073
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			16942,082
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 54.191

Assisted by:

Address:

Email:

Attest: 9/12/24 2024
County Clerk

Governing Body
1st Ward
2nd WARD
3rd ward
4th ward
Mayor

City of Girard

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	449,006	56,477	1,022	0	4,664	123
Debt Service	56,810	7,146	129	0	590	16
Library	172,164	21,655	392	0	1,788	48
Public Safety	239,224	30,091	545	0	2,484	66
TOTAL	917,204	115,369	2,088	0	9,526	253

County Treas Motor Vehicle Estimate 115,369
County Treas Recreational Vehicle Estimate 2,088
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 9,526
County Treas Watercraft Tax Estimate 253

Motor Vehicle Factor 0.12578
Recreational Vehicle Factor 0.00228
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.01039
Watercraft Factor 0.00028

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City of Girard

2025

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
General	Capital Improvement Fund	22,186	40,000	50,000	12-1, 118
General	Equipment Reserve Fund	60,943	53,500	50,000	12-1, 117
Library	Capital Improvement Fund	0	0	15,000	12,1, 118
Golf Fund	Capital Improvement Fund	40,000	10,000	5,000	12-1, 118
Golf Fund	Equipment Reserve Fund	15,000	10,000	5,000	12-1, 117
Public Safety Fund	Capital Improvement Fund	8,667	9,000	19,000	12-1, 118
Public Safety Fund	Equipment Reserve Fund	24,667	26,000	21,000	12-1, 117
Transportation Fund	Debt Service Fund	91,000	91,000	84,176	Note 3
Electric Utility	Library	135,000	25,403	0	12-825d
Electric Utility	Public Safety Fund	600,000	600,000	600,000	12-825d
Electric Utility	Business Development	3,000	19,000	19,000	12-825d
Electric Utility	Golf Fund	115,000	110,000	110,000	12-825d
Electric Utility	Raymond Community Hom	1,500	20,000	20,000	12-825d
Electric Utility	Capital Improvement Fund	217,500	500,000	500,000	12-825d
Electric Utility	Equipment Reserve Fund	35,000	50,000	50,000	12-825d
Electric Utility	Land Bank	0	0	0	12-825d
Electric Utility	Debt Service Fund	0	0	0	12-825d
Wastewater Utility	Debt Service Fund	188,919	188,919	186,119	12-825d
Wastewater Utility	Capital Improvement Fund	125,000	25,000	80,000	12-1, 118
Wastewater Utility	Equipment Reserve Fund	130,000	80,000	25,000	12-1, 117
Water Utility	Debt Service Fund	177,900	177,900	176,950	12-825d
Water Utility	Capital Improvement Fund	65,000	65,000	150,000	12-1, 118
Water Utility	Equipment Reserve Fund	54,000	54,000	50,000	12-1, 117
	Totals	2,110,282	2,154,722	2,216,245	
	Adjustments*				
	Adjusted Totals	2,110,282	2,154,722	2,216,245	

City of Girard

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 Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
Series 2015 (Downtown)	1/1/2015	12/1/2030	2.5 - 3.3	735,000	465,000	2/1 & 8/1	8/1	16,014	70,000	14,176	70,000
Series 2021 (refi KDHE Water)	6/3/2013	2/1/2035	3.00	3,228,900	1,565,000	3/1 &9/1	9/1	50,700	125,000	46,950	130,000
Series 2021 (refi Skate Park)	4/11/2011	11/1/2026	3.00	587,000	95,000	3/1 &9/1	9/1	4,350	50,000	2,850	45,000
Series 2021 (refi Sewer Lines)	9/29/2013	9/26/2053	3.00	4,523,000	3,570,000	3/1 &9/1	9/1	98,819	90,000	96,119	90,000
Total G.O. Bonds					5,587,205			169,882	335,000	160,095	335,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Interim Financing USDA	1/1/2024	10/1/2026	6.8%-7.2%	13,300,000	1,796,064		1/0	0	0	0	0
Total Other					1,796,064			38,000	0	76,000	0
Total Indebtedness					7,383,269			207,882	335,000	236,095	335,000

State of Kansas
City

City of Girard

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Tasers/BodyCams	43782	60	0.00	62,179	10,728	10,728	12,212
Totals					**10,728**	**10,728**	**12,212**

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

City of Girard 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	103,159	197,004	124,055
Receipts:			
Ad Valorem Tax	416,136	448,332	xxxxxxxxxxxxxxx
Delinquent Tax	10,409	4,500	
Motor Vehicle Tax	46,340	48,416	56,477
Recreational Vehicle Tax	913	736	1,022
16/20M Vehicle Tax	7,416	277	0
Commercial Vehicle Tax	4,243	4,845	4,664
Watercraft Tax		94	123
Gross Earning (Intangible) Tax		0	0
Special Assessments Tax	3,000	2,000	2,500
Elderly Fund Distribution	5,000	5,000	5,000
Sales Tax (From County Levy)	411,930	305,417	349,970
Natural Gas Utility Franchise Fee	74,492	94,930	85,000
Telephone Franchise Fee	19,187	20,000	19,000
Liquor Tax	2,590	1,509	2,484
Alcohol and Cereal Malt Beverage Licenses	225	1,500	300
Pet Licenses	473	400	300
Other Licenses	650	500	500
Permits	848	500	600
Swimming Pool Daily Fees	2,574	3,800	2,500
Swimming Pool Season Passes	3,995	4,000	3,900
Swimming Pool Lessons	1,835	1,800	1,800
Swimming Pool Concessions		0	
Cemetery Fees	9,900	7,000	9,000
Court Fines and Forfeitures	42,263	33,000	37,000
Sales of Cemetery Lots	11,000	6,000	8,000
Animal Control Fees	850	1,000	850
Civic Center Rental Fees	3,235	2,000	2,800
Fire Protection Fees	1,080	1,000	1,000
Copying Fees	150	100	100
Other fees/2022 CDL fees	25	0	0
Reimbursed Expense	20,688	10,000	10,000
Grant Monies			
Operating Transfers From Other Funds			
Transfer From Electric Utility Fund			
Ag Lease	1,819	800	1,500
Sale City Real Estate	575		
KS EFF Loan			
Interest on Idle Funds	101,834	30,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,064		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,209,740**	**1,039,456**	**626,390**
Resources Available:	**1,312,899**	**1,236,459**	**750,445**

City of Girard

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,312,899	1,236,459	750,445
Expenditures:			
Government Administration	569,497	588,441	604,000
Public Works	346,377	344,808	388,000
Parks and Cemetery	200,020	179,155	194,550
Sub-Total detail page	1,115,895	1,112,404	1,186,550
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,115,895**	**1,112,404**	**1,186,550**
Unencumbered Cash Balance Dec 31	197,004	124,055	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,095,397	1,145,904	1,186,550
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,186,550
		Tax Required	436,105
	Delinquent Comp Rate:	1.6%	6,760
		Amount of 2024 Ad Valorem Tax	442,865

CPA Summary

City of Girard 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Government Administration			
Salaries	363,878	375,259	375,000
Contractual	180,813	162,282	180,000
Commodities	22,555	27,900	25,000
Capital Outlay		0	
Transfer To Equipment Reserve	2,250	13,000	12,000
Transfer to Capital Improvement Fund	0	10,000	12,000
Reimbursed Expense			
Miscellaneous			
Total	**569,497**	**588,441**	**604,000**
Public Works			
Salaries	206,906	219,808	246,000
Contractual	21,186	25,000	25,000
Commodities	60,240	60,000	61,000
Capital Outlay		0	
Transfer To Equipment Reserve	44,598	25,000	28,000
Transfer to Capital Improvement Fund	13,447	15,000	28,000
Miscellaneous			
Total	**346,377**	**344,808**	**388,000**
Parks and Cemetery			
Salaries	88,205	85,655	89,550
Contractual	58,964	35,000	45,000
Commodities	30,018	28,000	30,000
Capital Outlay			
Transfer To Equipment Reserve	14,095	15,500	10,000
Transfer to Capital Improvement Fund	8,739	15,000	10,000
Miscellaneous			
Cash Forward			10,000
Total	**200,020**	**179,155**	**194,550**

Page Total	**1,115,895**	**1,112,404**	**1,186,550**

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

City of Girard 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,224	4,942	11,056
Receipts:			
Ad Valorem Tax	18,999	56,724	xxxxxxxxxxxxxxxx
Delinquent Tax	828	334	
Motor Vehicle Tax	3,379	3,039	7,146
Recreational Vehicle Tax	55	46	129
16/20M Vehicle Tax	480	17	0
Commercial Vehicle Tax	290	304	590
Watercraft Tax		0	16
Operating Transfers from other funds			
Transportation	91,000	86,014	84,176
Wastewater	188,919	188,819	186,119
Water	177,900	175,700	176,950
Electric			
Bond Refunding Money			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	481,850	510,996	455,126
Resources Available:	504,074	515,938	466,182
Expenditures:			
Sports Complex - G.O. Bond Series 2011 (	45,000	50,000	45,000
Sports Complex - G.O. Bond Series 2011 (	5,700	4,350	2,850
Sewer - G.O. Bond Series 2013 (principal)	85,000	90,000	90,000
Sewer - G.O. Bond Series 2013 (interest)	101,708	98,819	96,119
Geo&Downtown- G.O. Bond Series 2015	70,000	70,000	70,000
Geo&Downtown - G.O. Bond Series 2015	17,425	16,014	14,176
Bond Issuance Costs			
Water Towers - KDHE (principal)	120,000	125,000	130,000
Water Towers - KDHE (interest)	54,300	50,700	46,950
Reimbursed Refunding Money			
Cash Basis Reserve (2025 column)			18,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	499,133	504,882	513,095
Unencumbered Cash Balance Dec 31	4,942	11,056	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	502,394	511,882	513,095
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	513,095
		Tax Required	46,913
	Delinquent Comp Rate:	1.6%	727
		Amount of 2024 Ad Valorem Tax	47,640

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,481	86,249	44,599
Receipts:			
Ad Valorem Tax	157,757	171,906	xxxxxxxxxxxxxxxx
Delinquent Tax	4,046		
Motor Vehicle Tax	19,455	9,000	21,655
Recreational Vehicle Tax	324	127	392
16/20M Vehicle Tax	3,339	72	0
Commercial Vehicle Tax	1,848	1,800	1,788
Watercraft Tax		43	48
Operating Transfer from Electric Fund	135,000	25,403	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	321,770	208,351	23,883
Resources Available:	326,250	294,599	68,482
Expenditures:			
Appropriation to Girard Public Library	239,270	250,000	250,000
Transfer to Capital Improvement Reserve Fund			15,000
Maintenance	732		
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	240,002	250,000	265,000
Unencumbered Cash Balance Dec 31	86,249	44,599	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	250,000	250,000	265,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	265,000

City of Girard 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Safety	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	42,838	29,410	95,895
Receipts:			
Ad Valorem Tax	211,878	238,865	xxxxxxxxxxxxxxx
Delinquent Tax	6,293	1,800	1,800
Motor Vehicle Tax	35,046	46,000	30,091
Recreational Vehicle Tax	731	350	545
16/20M Vehicle Tax	6,771	148	0
Commercial Vehicle Tax	3,570	4,600	2,484
Watercraft Tax		40	66
SRO Reimbursed Expenses		39,300	40,000
Sales Tax Revenue		80,000	200,000
Operating Transfers from Other Funds			
Electric Fund	600,000	600,000	600,000
Grants			
Reimbursed Expenses	81,240	3,150	2,000
Interest on Idle Funds	60		
Neighborhood Revitalization Rebate			0
Miscellaneous	38,162	11,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	983,750	1,025,254	876,986
Resources Available	1,026,588	1,054,664	972,881
Expenditures:			
Fire Department:			
Personnel Costs	203,362	177,000	192,282
Contractual Costs	34,635	36,401	40,000
Commodities Costs	31,832	27,800	25,000
Capital Outlay	24,000		
Transfer to Capital Improvement Fund	5,000	5,000	8,000
Transfer to Equipment Reserve Fund	10,000	10,000	11,000
Police Department:			
Personnel Costs	592,504	582,671	599,000
Contractual Costs	36,287	48,519	39,710
Commodities Costs	37,532	40,650	39,000
Capital Outlay		0	
Transfer to Capital Improvement Fund	3,667	4,000	11,000
Transfer to Equipment Reserve Fund	14,667	16,000	10,000
Lease purchase	3,652	10,728	12,212
Cash Forward (2025 column)			275,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	997,179	958,769	1,262,204
Unencumbered Cash Balance Dec 31	29,410	95,895	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	945,493	958,805	1,262,204
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,262,204
		Tax Required	289,323
	Delinquent Comp Rate:	1.6%	4,485
		Amount of 2024 Ad Valorem Tax	293,808

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.6%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Girard 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transportation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,729,541	2,185,852	2,412,182
Receipts:			
State of Kansas Gas Tax	17,131	72,330	72,270
County Transfers Gas	11,405	9,050	9,040
KDOT Connecting Links	95,270	81,950	81,340
Sales Tax (From City Levy)	297,403	240,000	275,000
Compensating Use Tax (From City Levy)	156,121	14,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**577,329**	**417,330**	**487,650**
Resources Available:	**2,306,870**	**2,603,182**	**2,899,832**
Expenditures:			
Capital Outlay	21,948	100,000	1,000,000
Commodities	6,570		20,000
Sidewalk Expenses			600,000
Alley Expenses			20,000
Lease Payments (Roller, Sweeper, BoMag)	0	0	0
Contractual Costs	1,500		
Transfer to Debt Service	91,000	91,000	84,176
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**121,018**	**191,000**	**1,724,176**
Unencumbered Cash Balance Dec 31	2,185,852	2,412,182	1,175,656
2023/2024/2025 Budget Authority Amoun	2,166,000	1,726,014	1,724,176

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1			
Receipts:			
Reimbursed Expense		0	
Operating Transfers From Other Funds			
Transfer From Electric Utility Fund		0	0
Sale of property			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Abstract Costs			
Contractual Costs			
Capital Outlay			
Commodities			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0.00**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	40,000	0	0

CPA Summary

City of Girard 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,569	4,399	5,979
Receipts:			
Liquor Tax - State	2,590	1,340	2,484
Liquor Tax - County	240	240	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,830	1,580	2,484
Resources Available:	21,399	5,979	8,462
Expenditures:			
Capital Outlay Programs	17,000	0	8,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,000	0	8,000
Unencumbered Cash Balance Dec 31	4,399	5,979	462
2023/2024/2025 Budget Authority Amoun	21,300	3,000	8,000

Adopted Budget

Golf	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	127,884	76,571	36,222
Receipts:			
Golf Daily Fees	61,262	50,064	67,943
Golf Season Passes	26,142	23,128	18,469
Golf Trail Fees	3,185	6,867	2,520
Golf Tournament Fees	4,910	3,500	4,950
Golf Cart Rental Fees	50,990	38,263	44,554
Golf Retail Revenue	44,123	22,336	41,893
Golf League Revenue		0	
Golf Cart Shed Rental Fees	7,090	7,490	7,490
Clubhouse Rent			150
Gift Card Sales		500	292
Reimbursed Expenses	2,127	2,632	742
Operating Transfers From Other Funds			
Transfer From Electric Utility Fund	115,000	115,000	110,000
Interest on Idle Funds	225	0	
Cash Long			
Misc Income Revenue		100	
Miscellaneous	217		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	315,271	269,879	299,002
Resources Available:	443,155	346,449	335,225
Expenditures:			
Personnel Costs	126,336	113,227	114,776
Contractual Costs	96,682	92,000	95,000
Commodities Costs	88,566	80,000	80,000
Lease Payments (Chemical Sprayer)		0	
Transfer to Capital Improvement Fund	40,000	10,000	5,000
Transfer to Equipment Reserve Fund	15,000	10,000	5,000
Capital Outlay	0	5,000	2,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	366,584	310,227	301,776
Unencumbered Cash Balance Dec 31	76,571	36,222	33,448
2023/2024/2025 Budget Authority Amoun	379,477	311,428	301,776

CPA Summary

City of Girard 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Business & Economic Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,488	5,488	4,488
Receipts:			
Reimbursed Expense			
Operating Transfers From Other Funds			
Transfer From Electric Utility Fund	3,000	19,000	19,000
Sale of City Real Estate			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,000**	**19,000**	**19,000**
Resources Available:	**25,488**	**24,488**	**23,488**
Expenditures:			
Economic Development	20,000	20,000	20,000
Contractual Services			
Capital Outlay			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,000**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	5,488	4,488	3,488
2023/2024/2025 Budget Authority Amoun	22,000	20,000	20,000

Adopted Budget

Raymond Community Home	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,523	69	69
Receipts:			
Reimbursed Expense (insurance claim)	192		
Operating Transfers From Other Funds			
Transfer From Electric Utility Fund	1,500	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,692**	**20,000**	**20,000**
Resources Available:	**15,215**	**20,069**	**20,069**
Expenditures:			
Appropriation to RCH Maintenance	13,632	18,000	18,000
Appropriation to RCH Contractual Expens	1,514	2,000	2,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,146**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	69	69	69
2023/2024/2025 Budget Authority Amoun	20,000	20,000	20,000

CPA Summary

City of Girard 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment Reserve Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	355,194	594,070	626,268
Receipts:			
Transfer From General Fund	2,250	11,000	12,000
Transfer from Parks/Cemetery	14,095	15,000	10,000
Transfer from Public Works	44,598	45,000	28,000
Transfer from Police	14,667	16,000	10,000
Transfer from Fire	10,000	10,000	11,000
Transfer From Wastewater Utility Fund	130,000	130,000	25,000
Transfer From Water Utility Fund	54,000	54,000	50,000
Transfer From Electric Utility Fund	35,000	35,000	50,000
Transfer From Golf Fund	15,000	15,000	5,000
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	319,610	331,000	201,000
Resources Available:	674,804	925,070	827,268
Expenditures:			
City Hall	53,810	29,065	58,267
Parks and Cemetery	32	7,112	32,152
Public Works	12,126		10,029
Fire Department	5,628	1,905	54,631
Police Department	867	3,224	2,000
Golf Course	0		36,400
Wastewater Utility	8,272		110,000
Water Utility		12,095	173,842
Electric Utility		245,402	130,000
Lease Purchase Payments (RC mower 2020)			
Equipment Reserve Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	80,735	298,802	607,321
Unencumbered Cash Balance Dec 31	594,070	626,268	219,947
2023/2024/2025 Budget Authority Amoun	435,159	608,321	607,321

Adopted Budget

Capital Improvement Reserve Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	902,206	805,031	1,376,399
Receipts:			
Transfer From General Fund	0	16,000	12,000
Transfer From Police	3,667	4,000	11,000
Transfer from Fire	5,000	5,000	8,000
Transfer From Wastewater Utility Fund	125,000	125,000	80,000
Transfer From Water Utility Fund	65,000	65,000	150,000
Transfer From Electric Utility Fund	217,500	300,000	500,000
Transfer From Golf Fund	40,000	40,000	5,000
Transfer from Public Works	13,447	15,000	28,000
Transfer from Parks/Cemetery	8,739	30,000	10,000
Transfer from Library			15,000
Reimbursed Expenses			
Grant Monies			
Interest on Idle Funds			
Sale of City Real Estate			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	478,353	600,000	819,000
Resources Available:	1,380,559	1,405,031	2,195,399
Expenditures:			
City Hall	56,146		175,000
Parks and Cemetery	28,528		170,000
Public Works		23,668	41,000
Fire Department	10,234		23,000
Police Department	3,224		0
Golf Course			40,000
Wastewater Utility	6,212	4,963	86,000
Water Utility			440,000
Electric Utility	455,184		1,200,000
Library			15,000
Grant Expenditures			
Cem Perpetual Care	16,000		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	575,528	28,632	2,190,000
Unencumbered Cash Balance Dec 31	805,031	1,376,399	5,399
2023/2024/2025 Budget Authority Amoun	1,603,362	2,121,000	2,190,000

CPA Summary

City of Girard 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	592,763	716,036	672,782
Receipts:			
Residential Revenues	523,321	515,000	536,014
Total Electric Revenues	49,564	40,000	49,798
Commercial Revenues	109,283	135,000	107,354
Large Commercial Revenues	27,964	24,000	30,831
Government Revenues	125,701	122,000	133,930
City Usage Revenue	86,368	62,000	78,665
Penalty Revenue	11,606	10,000	11,164
Residential Outside City Limits Revenues	71,743	62,000	73,387
Total Electric Outside City Limits Revenu	9,470	6,000	10,597
Commercial Outside City Limits Revenues	3,566	3,000	3,810
Large Commercial Outside City Limits Re	2,790	1,200	1,713
Penalty Outside City Limits Revenue	752	500	722
Water Fee Collection	3,879	3,500	4,135
Reimbursed Expenses	4,219	4,000	
Interest on Idle Funds		1,000	
Miscellaneous	4,792	2,000	3,800
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,035,019**	**991,200**	**1,045,920**
Resources Available:	**1,627,782**	**1,707,236**	**1,718,702**
Expenditures:			
Personnel Costs	157,127	151,752	188,058
Contractual Costs	123,234	395,502	360,000
Commodities Costs	334,484	133,800	100,000
Capital Outlay Costs		56,500	45,000
Operating Transfers To Other Funds			
Transfer To Debt Service Fund (series 2	177,900	177,900	176,950
Transfer to Debt Service Fund (interim financing)			
Transfer To Capital Improvements Fun	65,000	65,000	150,000
Transfer To Equipment Reserve Fund	54,000	54,000	50,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**911,746**	**1,034,454**	**1,070,008**
Unencumbered Cash Balance Dec 31	716,036	672,782	648,694
2023/2024/2025 Budget Authority Amoun	1,034,454	1,051,399	1,070,008

CPA Summary

City of Girard 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	228,809	113,434	147,580
Receipts:			
Residential Revenues	364,515	375,000	382,369
Total Electric Revenues	31,237	28,000	32,306
Small Commercial Revenues	54,512	57,000	56,674
Commercial Revenues	8,355	8,000	9,184
Large Commercial Revenues	38,541	35,000	41,899
Utility Collection/SW91	1,426	1,500	3,947
Residential Outside City Limits Revenues	3,849	3,250	1,422
Penalty Inside City Limits	6,993	6,200	6,760
Sewer Tap Fee	450		
Penalty Outside City Limits	3		
Reimbursed Expenses	1,399	535	
Interest on Idle Funds			
Miscellaneous	800	800	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**512,078**	**515,285**	**534,561**
Resources Available:	**740,887**	**628,719**	**682,141**
Expenditures:			
Personnel Costs	85,587	89,212	98,566
Contractual Costs	49,486	54,258	60,000
Commodities Costs	48,460	42,000	42,000
Lease Purchase Payment Backhoe			
Capital Outlay		1,750	2,000
Interest on Sewer Revolving Loan			
Operating Transfers To Other Funds			
Transfer To Debt Service Fund	188,919	188,919	186,119
Transfer To Capital Improvements Fund	125,000	25,000	80,000
Transfer To Equipment Reserve Fund	130,000	80,000	25,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**627,453**	**481,139**	**493,685**
Unencumbered Cash Balance Dec 31	113,434	147,580	188,456
2023/2024/2025 Budget Authority Amount	689,694	496,385	493,685

CPA Summary

City of Girard 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,518,658	1,647,441	997,008
Receipts:			
Residential Revenue	1,405,689	1,290,000	1,515,000
Total Electric Residential Revenue	174,453	150,000	178,000
Small Commercial Revenue	226,558	206,000	242,000
Commercial Revenue	332,948	330,000	350,000
Large Commercial Revenue	446,908	404,000	500,000
City Usage Revenue	177,360	195,000	223,000
Penalty Revenue	35,953	25,000	35,000
Energy Assistance Revenue	105,480	24,000	76,000
Government Revenues	767,205	640,000	820,000
Residential Outside City Limits Revenue	438,489	390,000	470,000
Total Electric Residential Outside City Lim	75,490	70,000	80,000
Small Commercial Revenue	33,293	35,000	36,000
Commercial Outside City Limits Revenue	20,945	10,000	22,000
Large Commercial Outside City Limits Rev	64,785	62,000	75,000
Penalty Outside City Limits Revenue	4,368	3,000	4,500
Reimbursed Expenses	97,104	120,000	100,000
KMEA Power Plant Production			
Cash long			
Interest on Idle Funds	5,412	1,000	
Miscellaneous	8,491	5,510	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,420,931**	**3,960,510**	**4,726,500**
Resources Available:	**5,939,589**	**5,607,951**	**5,723,508**
Expenditures:			
Personnel Costs	521,325	507,743	597,700
Contractual Costs	272,874	204,200	250,000
Commodities Costs	2,285,685	2,500,000	2,200,000
Capital Outlay Costs	95,263	75,000	80,000
Operating Transfers to Other Funds			
Transfer To Library Fund	135,000	25,000	0
Transfer To Business Development Fun	3,000	19,000	19,000
Transfer To Golf Fund	115,000	110,000	110,000
Transfer To Capital Improvements Func	217,500	500,000	500,000
Transfer To Equipment Reserve Fund	35,000	50,000	50,000
Transfer To Raymond Community Hom	1,500	20,000	20,000
Transfer To Public Safety Fund	600,000	600,000	600,000
Transfer To Debt Service Fund			
Transfer to Land Bank	10,000	0	0
Meter Deposit Refund			
Lease Payment ('18 Power Plant, '19 DiggerD)			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,292,147**	**4,610,943**	**4,426,700**
Unencumbered Cash Balance Dec 31	1,647,441	997,008	1,296,809
2023/2024/2025 Budget Authority Amoun	4,402,443	4,618,410	4,426,700

CPA Summary

Raymond Memorial Par		Fire Insurance Proceeds		Grants		Land Bank		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,328	Cash Balance Jan 1	0	Cash Balance Jan 1	403,710	Cash Balance Jan 1	5,029	Cash Balance Jan 1		415,067
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	8	Insurance proceeds	33,099	Grant proceeds	1,141,425	Reimbursed expense	13,634			
						Transfer Electric	10,000			
						Sale of Property	19,987			
Total Receipts	8	Total Receipts	33098.82	Total Receipts	1141424.69	Total Receipts	43621	Total Receipts	0	1,218,153
Resources Available:	6,336	Resources Available:	33,099	Resources Available:	1,545,135	Resources Available:	48,650	Resources Available:	0	1,633,219
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Clean-up	33,099	Grant disbursements	1,194,784	Contractual	587			
						Capital Outlay	4,500			
						Commodities	725			
Total Expenditures	0	Total Expenditures	33,099	Total Expenditures	1,194,784	Total Expenditures	5,812	Total Expenditures	0	1,233,695
Cash Balance Dec 31	6,336	Cash Balance Dec 31	0	Cash Balance Dec 31	350,350	Cash Balance Dec 31	42,838	Cash Balance Dec 31	0	399,524
										399,524

**Note: These two block figures should agree.

CPA Summary

REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Girard
Crawford County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$171,906	$199,564
Delinquent Tax	$0	$0
Motor Vehicle Tax	$9,000	$21,655
Recreational Vehicle Tax	$127	$392
16/20M Vehicle Tax	$72	$0
	$0	$0
TOTAL TAXES	$181,105	$221,611
Difference in Total Taxes:	$40,506	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,785,363	$16,926,288
Did Assessed Valuation Decrease?	No	
Levy Rate	10.906559	11.790
Difference in Levy Rate:	0.883	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Girard
will meet on September 9, 2024 at 5:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

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 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	1,115,895	30.049	1,112,404	28.444	1,186,550	442,865	26.164
Debt Service	499,133	1.372	504,882	3.599	513,095	47,640	2.815
Library	240,002	11.392	250,000	10.907	265,000	199,564	11.790
Public Safety	997,179	15.302	958,769	15.155	1,262,204	293,808	17.358
Transportation	121,018		191,000		1,724,176		
Special Parks & Recreation	17,000				8,000		
Golf	366,584		310,227		301,776		
Business & Economic Devel	20,000		20,000		20,000		
Raymond Community Home	15,146		20,000		20,000		
Equipment Reserve Fund	80,735		298,802		607,321		
Capital Improvement Reserv	575,528		28,632		2,190,000		
Water	911,746		1,034,454		1,070,008		
Wastewater	627,453		481,139		493,685		
Electric	4,292,147		4,610,943		4,426,700		
Non-Budgeted Funds-A	1,233,695						
Totals	11,113,259	58.115	9,821,252	58.105	14,088,515	983,876	58.127
						*Revenue Neutral Rate***	*54.191*
Less: Transfers	2,110,282		2,154,722		2,216,245		
Net Expenditure	9,002,977		7,666,530		11,872,270		
Total Tax Levied	879,700		917,204		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,137,606		15,785,363		16,926,288		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	6,678,343	6,030,000	5,587,205
Revenue Bonds	0	0	0
Other	0	0	1,796,064
Lease Purchase Principal	0	0	10,728
Total	6,678,343	6,030,000	7,393,997

*Tax rates are expressed in mills

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

Johanna O'Brien
Official Title: City Administrator

AFFIDAVIT OF PUBLICATION

County of Crawford, State of Kansas

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

City of Girard,
Public Notice – Resolution
2024-13

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

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

PUBLICATION DATES:
September 12, 2024

Philip Stevens, Publisher

Signed and sworn to before me
on this 17 day of September, 2024.

Notary Public

My Commission expires: July 3, 2028.

NOTARY PUBLIC - State of Kansas
LILY C GRONAU
My Appt. Exp. 7-3-28

PUBLICATION FEE: $ $65.88
Calculation measurement: Column Inches (7.75)

Additional Copies Requested: _____

CITY OF GIRARD - RESOLUTION NO. 2024-13

Published September 12, 2024.

Resolution No. 2024-13

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

WHEREAS, the Revenue Neutral Rate for the City of Girard was calculated as 54.191 mills by the Crawford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Girard shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.191 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 9th day of September 2024 and **SIGNED** by the Mayor, Mickey J. Pyle. Attested by City Clerk, Karen E. Buck, MMC, CPM.

Resolution No. 2024-13

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

WHEREAS, the Revenue Neutral Rate for the City of Girard was calculated as 54.191 mills by the Crawford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Girard shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.191 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 9th day of September 2024 and **SIGNED** by the Mayor.

Mickey J. Pyle, Mayor

Attest:

Karen E. Buck, MMC, CPM, City Clerk

ROLL CALL VOTE

A roll call vote of the City of Girard to levy a property tax exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 09, 2024

Resolution 2024-13

Governing Body Member	Yes	No	No Vote
Lanessa Arthur-Ward 1	X		
Lucas Stansbury-Ward 2	X		
Bill Huston-Ward 3	X		
Darrell Westhoff	X		
Mickey Pyle-Mayor	X		
TOTAL	5		

Certified: Karen E Buck

Resolution No. 2024-06

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

WHEREAS, the Revenue Neutral Rate for the City of Girard was calculated as 54.191 mills by the Crawford County Clerk; and

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

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

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

Section 1. The Governing Body of the City of Girard hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 9, 2024 at 5 pm to be held at Girard City Hall, 120 N Ozark, Girard, KS 66743 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Girard expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 58.127 mills.

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

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 15th day of July (month and year) and **SIGNED** by the Mayor.

Mickey J Pyle

Mickey Pyle, Mayor

Attested:

Karen E Buck

Karen E. Buck, MMC, CPM, City Clerk

AFFIDAVIT OF PUBLICATION

County of Crawford, State of Kansas

See attachment for sample copy.

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

City of Girard,
Notice of Hearing to Exceed
Revenue Neutral Rate and
Budget Hearing, 2025

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

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

PUBLICATION DATES:
August 29, 2024

Philip Stevens, Publisher

Signed and sworn to before me
on this 29 day of August, 2024.

Notary Public

My Commission expires: March 22, 2028.

NOTARY PUBLIC - State of Kansas
ANNA M GRONAU
My Appt. Expires 3-22-2028

PUBLICATION FEE: $ $300.00
Calculation measurement: Column Inches (30)

Additional Copies Requested: _____

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of the **City of Girard** will meet on September 9, 2024 at 5:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

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 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	1,115,895	30.049	1,112,404	28.444	1,186,550	442,865	26.164
Debt Service	499,133	1.372	504,882	3.599	513,095	47,640	2.815
Library	240,002	11.392	250,000	10.907	265,000	199,564	11.79
Public Safety	997,179	15.302	958,769	15.155	1,262,204	293,808	17.358
Transportation	121,018		191,000		1,724,176		
Special Parks & Recreation	17,000				8,000		
Golf	366,584		310,227		301,776		
Business & Economic Development	20,000		20,000		20,000		
Raymond Community Home	15,146		20,000		20,000		
Equipment Reserve Fund	80,735		298,802		607,321		
Capital Improvement Reserve Fund	575,528		28,632		2,175,000		
Water	911,746		1,034,454		1,070,008		
Wastewater	627,453		481,139		493,685		
Electric	4,292,147		4,610,943		4,426,700		
Non-Budgeted Funds-A	1,233,695						
Totals	11,113,259	58.115	9,821,252	58.105	14,073,515	983,876	58.127
					*Revenue Neutral Rate***		*54.191*
Less: Transfers	2,110,282		2,154,722		2,201,245		
Net Expenditure	9,002,977		7,666,530		11,872,270		
Total Tax Levied	879,700		917,204		xxxxxxxxxxxx		
Assessed Valuation	15,137,606		15,785,363		16,926,288		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	6,678,343	6,030,000	5,587,205
Revenue Bonds	0	0	0
Other	0	0	1,796,064
Lease Purchase Principal	0	0	10,728
Total	6,678,343	6,030,000	7,393,997

*Tax rates are expressed in mills

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

Johanna O'Brien
Official Title: City Administrator