State of Kansas
City

2025

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
City of Garfield
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	161,157	73,982	85.259
Debt Service	10-113				
Library	12-1220				
Special Highway		7	4,570		
Sewer		7	19,025		
Fire Department		8	20,000		
Park - Revolving		8	9,330		
Community Center		9	2,452		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	216,534	73,982	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					867,737
RNR Hearing Notice					
Neighborhood Revitalization		12			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	81.656
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Simmons and Simmons Inc

Address:
111 E 8th St
Larned, KS 67550
Email:
kzebro@ssaccountant.com

Date Attested: Aug 19th, 2024

County Clerk

Governing Body

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

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

THE TILLER AND TOILER

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

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

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 8 day of Aug, 2024 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 8 day of Aug, 2024.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 64.33

Additional copies $ _____

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

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, August 8, 2024) 1t

NOTICE OF BUDGET HEARING

The governing body of
City of Garfield
will meet on August 19, 2024 at 7:30 PM at Garfield City Building 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.
General budget information is available at Insurance and Economic Inc, Larned, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	99,619	86.000	118,790	83.341	161,157	73,982	81.859
Debt Service							
Library							
Special Highway	4,048		3,631		4,570		
Street	10,461		13,795		19,075		
Fire Department	16,589		14,808		20,000		
Park - Revolving	2,436		10,305		9,330		
Community Center	1,921		1,200		3,452		
Non-Budgeted Funds	4,309						
Totals	143,418	86.000	162,429	83.341	216,584	73,982	81.859
						Revenue Neutral Rate**	81.859
Less: Transfers	0		0		0		
Net Expenditure	143,418		162,429		216,584		
Total Tax Levied	73,984		73,982				
Assessed Valuation	860,276		887,891		906,891		

Outstanding Indebtedness, January 1,	2022	2023	2024
GO Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Pam Zimmerman
City Official Title: City Clerk

City of Garfield

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	73,983	8,245	128	133	43	61
Debt Service						
Library						
TOTAL	73,983	8,245	128	133	43	61

County Treas Motor Vehicle Estimate 8,245

County Treas Recreational Vehicle Estimate 128

County Treas 16/20M Vehicle Estimate 133

County Treas Commercial Vehicle Tax Estimate 43

County Treas Watercraft Tax Estimate 61

Motor Vehicle Factor 0.11144

Recreational Vehicle Factor 0.00173

16/20 Vehicle Factor 0.00180

Commercial Vehicle Factor 0.00058

Watercraft Factor 0.00082

City of Garfield

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Garfield

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Garfield

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 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 Garfield 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	86,531	75,584	57,178
Receipts:			
Ad Valorem Tax	71,408	73,983	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,848		
Motor Vehicle Tax	7,714	8,808	8,245
Recreational Vehicle Tax	120	205	128
16/20M Vehicle Tax		159	133
Commercial Vehicle Tax	40	0	43
Watercraft Tax		78	61
Gross Earning (Intangible) Tax		0	0
Insurance Refunds	2,514		
KS Gas Service	2,987	2,000	2,500
Midwest Energy	4,962	4,500	4,500
Golden Belt Telephone	98	100	100
State Sales Tax	14,031	12,000	12,000
Compensating Use Tax	3,890	3,000	3,500
Library Revenue	220		
Covid Relief - Correct to FEMA	-12,895		
In Lieu of Tax (IRB)			
Interest on Idle Funds	897		
Neighborhood Revitalization Rebate	-12,162	-4,449	-1,213
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**88,672**	**100,384**	**29,997**
Resources Available:	**175,203**	**175,968**	**87,175**
Expenditures:			
Repairs & Maint	2,263	30,000	46,417
Fuel	814	1,000	5,000
Equipment	7,042	5,000	5,000
Postage	226	250	250
Midwest Energy	4,807	6,000	7,000
KS Gas Service	4,200	5,000	6,000
Telephone	864	1,000	1,200
Mayor/Council Wages	941	1,000	1,000
Wages	33,151	35,000	45,000
SUTA	42	50	50
FICA	2,496	2,700	3,500
Insurance	18,923	20,000	25,000
Accounting	1,441	2,500	2,750
Office	376	400	500
Trash Service	588	600	800
Street Lights	5,131	5,500	8,500
Supplies		500	500
Publication Fees		150	150
Safe Box	40	40	40
Dues & Fees		1,400	1,500
Pest Control		700	1,000
Fire Department	12,035		
Cash Reserve (2025 column)			
Miscellaneous	4,239		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**99,619**	**118,790**	**161,157**
Unencumbered Cash Balance Dec 31	75,584	57,178	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	143,643	153,513	161,157
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	161,157
		Tax Required	73,982
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**73,982**

City of Garfield 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	96	51	0
Receipts:			
State of Kansas Gas Tax	4,003	4,580	4,570
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,003**	**4,580**	**4,570**
Resources Available:	**4,099**	**4,631**	**4,570**
Expenditures:			
Street Repair and Maint		331	270
Wages	3,760	4,000	4,000
Payroll Taxes	288	300	300
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,048**	**4,631**	**4,570**
Unencumbered Cash Balance Dec 31	51	0	0
2023/2024/2025 Budget Authority Amount:	4,700	5,000	4,570

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,153	40,270	34,975
Receipts:			
Charges to Customers	10,706	8,500	8,500
Pawnee County	3,284		
Interest on Idle Funds	83		
Miscellaneous	1,527		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,600**	**8,500**	**8,500**
Resources Available:	**50,753**	**48,770**	**43,475**
Expenditures:			
Repairs & Maint	620	2,000	5,000
Fuel	193	300	500
Equipment		1,500	2,500
Postage	126	125	200
Midwest Energy	1,043	1,500	2,000
Telephone	620	650	750
Wages	6,418	6,750	7,500
Payroll Taxes	491	520	575
Dues & Fees	410	450	
Cash Reserve (2025 column)			
Miscellaneous	562		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,483**	**13,795**	**19,025**
Unencumbered Cash Balance Dec 31	40,270	34,975	24,450
2023/2024/2025 Budget Authority Amount:	15,025	15,550	19,025

City of Garfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fire Department**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,491	902	0
Receipts:			
Township Fire Reimbursements	16,000	16,000	20,000
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,000**	**16,000**	**20,000**
Resources Available:	**17,491**	**16,902**	**20,000**
Expenditures:			
Repairs & Maint.	5,851	6,000	6,000
Fuel, Supplies, & Equipment	1,121	1,402	3,000
Equipment	1,654	2,000	3,500
Telephone	767	800	1,000
Wages	4,935	5,000	5,500
Payroll Taxes	378	400	425
Supplies	1,248	1,300	575
Cash Reserve (2025 column)			
Miscellaneous	635		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,589**	**16,902**	**20,000**
Unencumbered Cash Balance Dec 31	902	0	0
2023/2024/2025 Budget Authority Amount:	16,200	17,291	20,000

See Tab A

Adopted Budget **Park - Revolving**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,647	4,490	1,830
Receipts:			
Natural Resources			
Farm Income	4,964	7,500	7,500
Interest on Idle Funds			
Miscellaneous	535		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,499**	**7,500**	**7,500**
Resources Available:	**10,146**	**11,990**	**9,330**
Expenditures:			
Repairs & Maint.		1,210	1,480
Fuel	183	300	500
Midwest Energy	2,751	3,000	3,000
Wages		1,500	1,500
Payroll Tax		150	150
Farm Expense	1,280	2,000	1,200
Property Tax	735	750	750
Supplies	707	1,250	750
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,656**	**10,160**	**9,330**
Unencumbered Cash Balance Dec 31	4,490	1,830	0
2023/2024/2025 Budget Authority Amount:	15,160	10,160	9,330

City of Garfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	202	727
Receipts:			
User Fees	1,725	1,725	1,725
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,725**	**1,725**	**1,725**
Resources Available:	**1,725**	**1,927**	**2,452**
Expenditures:			
Repairs & Maint.	1,511	650	1,000
Wages		500	1,000
FICA		50	100
Supplies	12		352
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,523**	**1,200**	**2,452**
Unencumbered Cash Balance Dec 31	202	727	0
2023/2024/2025 Budget Authority Amount:	5,033	1,200	2,452

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

City of Garfield

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fulhage Trust		**FEMA - Drainage**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,401	Cash Balance Jan 1	12,933	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		14,334
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	10	Interest Income	177							
		FEMA - Drainage	12,895							
Total Receipts	10	Total Receipts	13,072	Total Receipts	0	Total Receipts	0	Total Receipts	0	13,082
Resources Available:	1,411	Resources Available:	26,005	Resources Available:	0	Resources Available:	0	Resources Available:	0	27,416
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Repairs & Maintenance	4,500							
Total Expenditures	0	Total Expenditures	4,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	4,500
Cash Balance Dec 31	1,411	Cash Balance Dec 31	21,505	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	22,916 **
										22,916 **

** Note: These two block figures should agree.

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Garfield
will meet on August 19, 2024 at 7:30 PM at Garfield City Building 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.
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BUDGET SUMMARY

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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General	99,619	86.000	118,790	83.361	161,157	73,982	81.655
Debt Service							
Library							
Special Highway	4,048		4,631		4,570		
Sewer	10,483		13,795		19,025		
Fire Department	16,589		16,902		20,000		
Park - Revolving	5,656		10,160		9,330		
Community Center	1,523		1,200		2,452		
Non-Budgeted Funds	4,500						
Totals	142,418	86.000	165,478	83.361	216,534	73,982	81.655
						*Revenue Neutral Rate***	*81.656*
Less: Transfers	0		0		0		
Net Expenditure	142,418		165,478		216,534		
Total Tax Levied	73,984		73,983		xxxxxxxxxxxxxxxxx		
Assessed Valuation	860,276		887,491		906,031		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Pam Zimmerman
City Official Title: City Clerk