2026

CERTIFICATE

To the Clerk of Clark County, State of Kansas

We, the undersigned, officers of

City of Minneola

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	535,000	157,462	40.168
Bond and Interest	10-113	8	27,298	-	
Library	12-1220	8	25,500	23,525	6.002
Library Employee Benefits		9	2,750	2,498	0.638
Employee Benefits		9	35,000	20,403	5.205
Special Highway		10	56,500		
Water Utility		10	594,342		
Sewer Utility		11	125,000		
Trash Utility		11	65,000		
RHID Norton		12	35,635		
RHID Cottonwood		12	48,971		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxx	1,550,996	203,888	52.013
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			3,920,088
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		16			

Revenue Neutral Rate	45.837
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:
pfriess@kmc-cpa.com

Attest: October 14, 2025

County Clerk

Governing Body

Marvin F. Jensen
Dusty Lavdik
Wesley Orr
Debbie Buckley
Debbie Buckley

CPA Summary
No assurance is provided.

City of Minneola

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	135,108	19,275	324	249	328	266
Bond and Interest						
Library	20,738	2,959	50	38	50	41
Library Employee Benefits	2,407	343	6	4	6	5
Employee Benefits	21,471	3,063	51	40	52	42
TOTAL	179,724	25,640	431	331	436	354

County Treas Motor Vehicle Estimate 25,640
County Treas Recreational Vehicle Estimate 431
County Treas 16/20M Vehicle Estimate 331
County Treas Commercial Vehicle Tax Estimate 436
County Treas Watercraft Tax Estimate 354

Motor Vehicle Factor 0.14266
Recreational Vehicle Factor 0.00240
16/20M Vehicle Factor 0.00184
Commercial Vehicle Factor 0.00243
Watercraft Factor 0.00197

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Equipment Reserve	51,000	25,000	50,000	KSA 12-1,117
General	Capital Improvements	42,687	55,650	50,000	KSA 12-1,118
General	Special Highway	-	30,000	30,000	KSA 12-1,119
General	Bond and Interest	26,200	26,500	26,500	Resolution
General	RHID Norton	10,000	412	-	Resolution
General	RHID Cottonwood	32,000	32,000	32,000	Resolution
General	CCLIP Grant	38,804	-	-	Resolution
Sewer Utility	Capital Improvements	40,000	-	-	KSA 12-825d
Trash Utility	Equipment Reserve	-	-	-	KSA 12-825d
	Totals	240,691	169,562	188,500	
	Adjustments*		-		
	Adjusted Totals	240,691	169,562	188,500	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021 Streetscape	5/6/2021	10/1/2041	0.50 - 2.25	425,000	370,000	4/1, 10/1	10/1	6,278	20,000	6,118	20,000
Series 2021-B Waterline	12/2/2021	12/2/2061	1.75	2,697,000	2,553,202	12/2	12/2	44,681	49,661	43,812	50,530
Series 2022 RHID Norton	6/1/2022	10/1/2042	3.50 - 6.20	415,000	395,000	4/1, 10/1	10/1	21,265	15,000	20,635	15,000
Series 2022-B RHID Cottonwood	9/15/2022	10/1/2029	3.65 - 4.80	185,000	133,000	4/1, 10/1	4/1, 10/1	5,558	26,000	4,505	26,000
Total G.O. Bonds					**3,451,202**			**77,782**	**110,661**	**75,070**	**111,530**
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
None											
Total Other					-			-	-	-	-
Total Indebtedness					**3,451,202**			**77,782**	**110,661**	**75,070**	**111,530**

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, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Minneola
Clark 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 2025	Proposed Year 2026
Ad Valorem Tax	$20,738	$23,525
Delinquent Tax	$0	$0
Motor Vehicle Tax	$3,277	$2,959
Recreational Vehicle Tax	$51	$50
16/20M Vehicle Tax	$45	$38
TOTAL TAXES	$24,111	$26,572
Difference in Total Taxes:	$2,461	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,456,611	$3,920,965
Did Assessed Valuation Decrease?	No	
Levy Rate	6.000	6.000
Difference in Levy Rate:	0.000	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	207,446	222,441	126,240
Receipts:			
Ad Valorem Tax	130,860	135,108	xxxxxxxxxxxxxxxx
Delinquent Tax	1,865	-	-
Motor Vehicle Tax	24,172	22,955	19,275
Recreational Vehicle Tax	375	359	324
16/20M Vehicle Tax	295	317	249
Commercial Vehicle Tax	-	336	328
Watercraft Tax	-	288	266
Gross Earning (Intangible) Tax	1,368	3,347	2,230
Special Assessments	-	-	-
State and Federal Aid	2,125	-	-
Local Sales Tax	93,511	85,000	80,000
Franchise Tax	42,689	37,500	37,500
Amounts from Clark County	6,674	-	-
Windfarm Allocation (Clark County)	114,982	112,000	112,000
Licenses, Permits, and Fees	20	1,200	-
Animal Control	580	-	-
Fines, Forfeitures, and Penalties	8,273	2,428	-
Charges for Services	13,712	10,000	10,000
Reimbursements	25,836	10,980	-
Interest on Idle Funds	3,714	2,000	2,000
Neighborhood Revitalization Rebate	(2,482)	(5,099)	(5,376)
Miscellaneous	11,308	42	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**479,877**	**418,761**	**258,796**
Resources Available:	**687,323**	**641,202**	**385,036**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	687,323	641,202	385,036
Expenditures:			
General Government	152,851	196,400	204,500
Public Safety	48	12,000	12,000
Police	-	-	-
Municipal Court	7,101	15,000	15,000
Culture and Recreation	104,191	122,000	115,000
Public Works	-	-	-
0	-	-	-
0	-	-	-
Sub-Total detail page	264,191	345,400	346,500
Transfer to Equipment Reserve	51,000	25,000	50,000
Transfer to Capital Improvement	42,687	55,650	50,000
Transfer to Special Highway	-	30,000	30,000
Transfer to Bond and Interest	26,200	26,500	26,500
Transfer to RHID Norton	10,000	412	-
Transfer to RHID Cottonwood	32,000	32,000	32,000
Transfer to CCLIP	38,804	-	-
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**464,882**	**514,962**	**535,000**
Unencumbered Cash Balance Dec 31	222,441	126,240	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	475,500	521,400	535,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	535,000
		Tax Required	149,964
	Delinquent Comp Rate:	5.0%	7,498
		Amount of 2025 Ad Valorem Tax	157,462

CPA Summary

No assurance is provided.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Personal Services	32,441	76,400	82,000
Contractual	106,869	90,000	95,000
Commodities	13,541	20,000	17,500
Capital Outlay	-	10,000	10,000
Total	**152,851**	**196,400**	**204,500**
Public Safety			
Fire Department	48	12,000	12,000
Law Enforcement	-	-	-
Total	**48**	**12,000**	**12,000**
Police			
Personal Services	-	-	-
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Total	-	-	-
Municipal Court			
Personal Services	2,600	5,000	5,000
Contractual	4,501	10,000	10,000
Commodities	-	-	-
Capital Outlay	-	-	-
Total	**7,101**	**15,000**	**15,000**
Culture and Recreation			
Personal Services	53,539	62,000	65,000
Contractual	30,458	25,000	30,000
Commodities	20,194	35,000	20,000
Capital Outlay	-	-	-
Total	**104,191**	**122,000**	**115,000**
Public Works			
Highway Materials	-	-	-
Capital Outlay	-	-	-
Total	-	-	-
Total	-	-	-
Total	-	-	-
Page Total	**264,191**	**345,400**	**346,500**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,271	27,076	27,298
Receipts:			
Ad Valorem Tax	-	-	xxxxxxxxxxxxxxxx
Delinquent Tax	22	-	-
Motor Vehicle Tax	-	-	
Recreational Vehicle Tax	-	-	
16/20M Vehicle Tax	-	-	
Commercial Vehicle Tax	-	-	
Watercraft Tax	-	-	
Transfer from General	26,200	26,500	26,500
Transfer from Water	-	-	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,222**	**26,500**	**26,500**
Resources Available:	**53,493**	**53,576**	**53,798**
Expenditures:			
Principal	20,000	20,000	20,000
Interest	6,417	6,278	6,118
Commissions	-	-	1,180
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**26,417**	**26,278**	**27,298**
Unencumbered Cash Balance Dec 31	27,076	27,298	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	27,681	27,353	27,298
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,298
		Tax Required	-
	Delinquent Comp Rate:	5.0%	-
		Amount of 2025 Ad Valorem Tax	-

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,348	-	793
Receipts:			
Ad Valorem Tax	18,685	20,738	xxxxxxxxxxxxxxxx
Delinquent Tax	288	-	-
Motor Vehicle Tax	3,575	3,277	2,959
Recreational Vehicle Tax	55	51	50
16/20M Vehicle Tax	45	45	38
Commercial Vehicle Tax	-	48	50
Watercraft Tax	-	41	41
Neighborhood Revitalization Rebate	(354)	(782)	(836)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,294**	**23,418**	**2,302**
Resources Available:	**23,642**	**23,418**	**3,095**
Expenditures:			
Transfer to Related Municipal Entity	23,642	22,625	25,500
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**23,642**	**22,625**	**25,500**
Unencumbered Cash Balance Dec 31	-	793	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	24,305	22,625	25,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,500
		Tax Required	22,405
	Delinquent Comp Rate:	5.0%	1,120
		Amount of 2025 Ad Valorem Tax	23,525

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	185	-	93
Receipts:			
Ad Valorem Tax	2,037	2,407	xxxxxxxxxxxxxxx
Delinquent Tax	32	-	-
Motor Vehicle Tax	401	357	343
Recreational Vehicle Tax	6	6	6
16/20M Vehicle Tax	5	5	4
Commercial Vehicle Tax	-	5	6
Watercraft Tax	-	4	5
Neighborhood Revitalization Rebate	(39)	(91)	(86)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,442**	**2,693**	**278**
Resources Available:	2,627	2,693	371
Expenditures:			
Transfer to Related Municipal Entity	2,627	2,600	2,750
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,627**	**2,600**	**2,750**
Unencumbered Cash Balance Dec 31	-	93	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,700	2,600	2,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,750
		Tax Required	2,379
		Delinquent Comp Rate: 5.0%	119
		Amount of 2025 Ad Valorem Tax	2,498

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,862	22,942	13,023
Receipts:			
Ad Valorem Tax	10,370	21,471	xxxxxxxxxxxxxxx
Delinquent Tax	277	-	-
Motor Vehicle Tax	2,876	1,817	3,063
Recreational Vehicle Tax	40	28	51
16/20M Vehicle Tax	48	25	40
Commercial Vehicle Tax	-	27	52
Watercraft Tax	-	23	42
Neighborhood Revitalization Rebate	(197)	(810)	(702)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,414**	**22,581**	**2,546**
Resources Available:	**43,276**	**45,523**	**15,569**
Expenditures:			
General Government:			
Contractual Services	20,334	32,500	35,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,334**	**32,500**	**35,000**
Unencumbered Cash Balance Dec 31	22,942	13,023	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	32,500	32,500	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	19,431
		Delinquent Comp Rate: 5.0%	972
		Amount of 2025 Ad Valorem Tax	20,403

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34,486	43,286	8,060
Receipts:			
State of Kansas Gas Tax	19,212	18,440	18,440
County Transfers Gas	-	-	-
Transfer from General	-	30,000	30,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,212**	**48,440**	**48,440**
Resources Available:	**53,698**	**91,726**	**56,500**
Expenditures:			
Public Works:			
Personal Services	2,100	7,500	7,500
Contractual Services	4,000	5,000	5,000
Commodities	4,312	71,166	44,000
Capital Outlay	-	-	-
Cash Reserve (2026 column)	-		-
Miscellaneous	-		-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,412**	**83,666**	**56,500**
Unencumbered Cash Balance Dec 31	43,286	8,060	-
2024/2025/2026 Budget Authority Amount:	66,947	84,299	56,500

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	503,316	527,271	324,342
Receipts:			
Charges for Services	274,522	250,000	265,000
Bulk Sales	-	5,000	5,000
Reimbursements	-	-	-
Utility Start Up	4,100	-	-
Miscellaneous	3,273	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**281,895**	**255,000**	**270,000**
Resources Available:	**785,211**	**782,271**	**594,342**
Expenditures:			
Public Services:			
Personal Services	63,174	65,000	90,000
Contractual Services	75,881	80,000	85,000
Commodities	15,720	20,000	25,000
Capital Outlay	8,823	198,587	300,000
Debt Service:			
Principal	48,684	49,661	50,530
Interest and Commissions	45,658	44,681	43,812
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**257,940**	**457,929**	**594,342**
Unencumbered Cash Balance Dec 31	527,271	324,342	-
2024/2025/2026 Budget Authority Amount:	513,339	529,977	594,342

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	88,004	53,612	45,000
Receipts:			
Charges for Services	81,790	80,000	80,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,790**	**80,000**	**80,000**
Resources Available:	**169,794**	**133,612**	**125,000**
Expenditures:			
Public Works:			
Personal Services	40,637	50,000	50,000
Contractual Services	30,330	25,000	25,000
Commodities	5,215	10,000	10,000
Capital Outlay	-	3,612	40,000
Transfer to Capital Improvements	40,000	-	-
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**116,182**	**88,612**	**125,000**
Unencumbered Cash Balance Dec 31	53,612	45,000	-
2024/2025/2026 Budget Authority Amount:	125,000	125,000	125,000

Adopted Budget **Trash Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,009	11,363	13,000
Receipts:			
Charges for Services	48,105	52,000	52,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,105**	**52,000**	**52,000**
Resources Available:	**58,114**	**63,363**	**65,000**
Expenditures:			
Public Works:			
Contractual Services	46,751	50,363	65,000
Transfer to Equipment Reserve	-	-	-
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,751**	**50,363**	**65,000**
Unencumbered Cash Balance Dec 31	11,363	13,000	-
2024/2025/2026 Budget Authority Amount:	63,000	65,000	65,000

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **RHID Norton**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,355	11,488	5,635
Receipts:			
Bond proceeds	-	-	-
Transfer from General	10,000	412	-
From Appleton Twp for RHID	-	30,000	30,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,000**	**30,412**	**30,000**
Resources Available:	**48,355**	**41,900**	**35,635**
Expenditures:			
Land Improvements	-	-	-
Debt Service:			
Principal	15,000	15,000	15,000
Interest	21,865	21,265	20,635
Commissions	2	-	
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,867**	**36,265**	**35,635**
Unencumbered Cash Balance Dec 31	11,488	5,635	-
2024/2025/2026 Budget Authority Amount:	60,955	61,485	35,635

Adopted Budget **RHID Cottonwood**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,262	16,665	16,971
Receipts:			
Transfer from General	32,000	32,000	32,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,000**	**32,000**	**32,000**
Resources Available:	**49,262**	**48,665**	**48,971**
Expenditures:			
Land Improvements	-	-	18,316
Debt Service:			
Principal	26,000	26,000	26,000
Interest	6,562	5,558	4,505
Commissions	35	136	150
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,597**	**31,694**	**48,971**
Unencumbered Cash Balance Dec 31	16,665	16,971	-
2024/2025/2026 Budget Authority Amount:	32,668	48,694	48,971

CPA Summary
No assurance is provided.

City of Minneola

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvements**		**ENEL Donation**		**ARPA Grant Fund**		**Housing Authority**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	66,607	Cash Balance Jan 1	110,210	Cash Balance Jan 1	21,134	Cash Balance Jan 1	32,405	Cash Balance Jan 1		230,356
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	51,000	Transfer from General	42,687	Donation	-	Federal Grant	-	KHRC Grant	10,000	
Transfer from Trash	-	Transfer from Sewer	40,000							
		Donations	15,000							
Total Receipts	51,000	Total Receipts	97,687	Total Receipts	-	Total Receipts	-	Total Receipts	10,000	158,687
Resources Available:	117,607	Resources Available:	207,897	Resources Available:	21,134	Resources Available:	32,405	Resources Available:	10,000	389,043
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	12,544	Capital Outlay	47,168	Minneola Bucks	1,134	Expenditures	31,655	Housing Authority	10,000	
Debt Service:				Grants	20,000					
Principal	-									
Interest	-									
Total Expenditures	12,544	Total Expenditures	47,168	Total Expenditures	21,134	Total Expenditures	31,655	Total Expenditures	10,000	122,501
Cash Balance Dec 31	105,063	Cash Balance Dec 31	160,729	Cash Balance Dec 31	-	Cash Balance Dec 31	750	Cash Balance Dec 31	-	**266,542** **
										266,542 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

City of Minneola

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Line Project		**CCLIP Grant**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	-	Cash Balance Dec 31	(8,500)	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		(8,500)
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Aid	-	State of KS Grant	-							
Interest	-	Transfer from General	38,804							
Total Receipts	-	Total Receipts	38,804	Total Receipts	-	Total Receipts	-	Total Receipts	-	38,804
Resources Available:	-	Resources Available:	30,304	Resources Available:	-	Resources Available:	-	Resources Available:	-	30,304
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	-	Capital Outlay	30,304							
Total Expenditures	-	Total Expenditures	30,304	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	30,304
Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	- **
										- **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Minneola

will meet on September 15, 2025 at 7:00 PM at The Civic Connection 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	464,882	42.024	514,962	39.087	535,000	157,462	40.159
Bond and Interest	26,417		26,278		27,298		
Library	23,642	6.000	22,625	6.000	25,500	23,525	6.000
Library Employee Benefits	2,627	0.654	2,600	0.696	2,750	2,498	0.637
Employee Benefits	20,334	3.328	32,500	6.212	35,000	20,403	5.204
Special Highway	10,412		83,666		56,500		
Water Utility	257,940		457,929		594,342		
Sewer Utility	116,182		88,612		125,000		
Trash Utility	46,751		50,363		65,000		
RHID Norton	36,867		36,265		35,635		
RHID Cottonwood	32,597		31,694		48,971		
Non-Budgeted Funds-A	122,501						
Non-Budgeted Funds-B	30,304						
Totals	1,191,456	52.006	1,347,494	51.995	1,550,996	203,888	52.000
						*Revenue Neutral Rate***	*45.837*
Less: Transfers	240,691		169,562		188,500		
Net Expenditures	950,765		1,177,932		1,362,496		
Total Tax Levied	169,328		179,724		xxxxxxxxxxxxxxx		
Assessed Valuation	3,256,055		3,456,611		3,920,965		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	3,659,856		3,560,886		3,451,202		
Revenue Bonds	-		-		-		
Other	-		-		-		
Lease Purchase Principal	-		-		-		
Total	3,659,856		3,560,886		3,451,202		

*Tax rates are expressed in mills

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

Brenda Stewart

Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	150,654	38.423	5,376
Bond and Interest			
Library	23,435	5.977	836
Library Employee Benefits	2,408	0.614	86
Employee Benefits	19,665	5.015	702
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	196,162	50.029	7,000

2025 July 1 Valuation: 3,920,965

Valuation Factor: 3,920.965

Neighborhood Revitalization Subj to Rebate: 139,915

Neighborhood Revitalization factor: 139.915

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

Resolution No. 2025-R05

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

WHEREAS, the Revenue Neutral Rate for the City of Minneola was calculated as 45.837 mills by the Clark County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 15, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Minneola, 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 MINNEOLA:

The City of Minneola shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.000 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 15th day of September, 2025, and **SIGNED** by the Mayor and Governing Body.

	Yes	No	Absent
Harold F. Jensen	X		
Dusty Landrum	X		
Wesley Orr	X		
Debbie Buckley	X		
Chad Kirk			X

Mayor

Attested:

City Clerk

Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 31st of July, 2025 being on the 31st day of July, 2025.

Subscribed and sworn to before me this 31st day of July, 2025.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

My Appointment Expires: 7/16/27

Publication Fee: $72.00

2026

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City of Minneola
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Revenue Bonds	-		-		-		
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Lease Purchase Principal	-		-		-		
Total	3,659,856		3,560,886		3,451,202		

*Tax rates are expressed in mills

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

Brenda Stewart
Official Title: City Clerk