2026

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Cassoday
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Rec'd Clerk's Office
SEP 10 2025

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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	82,550	18,641	18.896
Debt Service	10-113				
Library	12-1220				
Special Highway			12,284		
Water			92,500		
Gas			258,828		
Sewer			91,309		
Totals		x	537,471	18,641	18.896
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					986,515
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	18.137
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
[redacted]
Address:
[redacted]
Email:
[redacted]

Jay Nelson
Billy Jackson
Joe Pauly

Date Attested: 11-24 2025

County Clerk

SEAL — COUNTY CLERK — BUTLER COUNTY, KANSAS

Governing Body

City of Cassoday

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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,843	2,658	63	11	184	47
Debt Service						
Library						
TOTAL	17,843	2,658	63	11	184	47

County Treas Motor Vehicle Estimate 2,658

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 184

County Treas Watercraft Tax Estimate 47

Motor Vehicle Factor 0.14897

Recreational Vehicle Factor 0.00353

16/20 Vehicle Factor 0.00062

Commercial Vehicle Factor 0.01031

Watercraft Factor 0.00263

City of Cassoday 2026

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
Gas	Capital Improvement		30,000	40,000	K.S.A. 12-1,118
Sewer	Capital Improvement			10,000	K.S.A. 12-1,118
	Totals	0	30,000	50,000	
	Adjustments*				
	Adjusted Totals	0	30,000	50,000	

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

City of Cassoday

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
State of Kansas	7/1/2021	3/1/2031	2.81	181,272	61,166	1/1	1/1	2,505	14,942	2,100	15,347
Total G.O. Bonds					61,166			2,505	14,942	2,100	15,347
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					61,166			2,505	14,942	2,100	15,347

City of Cassoday 2026

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 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

City of Cassoday 2026

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	15,463	11,165	10,823
Receipts:			
Ad Valorem Tax	11,106	17,843	x
Delinquent Tax	644	1,000	1,500
Motor Vehicle Tax	2,578	2,600	2,658
Recreational Vehicle Tax	34	50	63
16/20M Vehicle Tax	13	15	11
Commercial Vehicle Tax	148	175	184
Watercraft Tax			47
Gross Earning (Intangible) Tax			0
Evergy Franchise	6,508	7,500	8,000
Trash Income	17,056	18,000	20,000
Building Rent	5,005	5,100	5,200
Insurance Dividend	118	500	700
Lot Rent	1,960	3,600	3,800
Dog Tags	70	400	450
Building Permits	25	75	100
State of Kansas			
Cereal Malt Beverage/Butler County Specia	50	50	50
Vendor/NSF Fees/Letter Fees	493	700	900
Fundraiser/Donations	6,276	10,500	11,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**52,084**	**68,108**	**54,663**
Resources Available:	**67,547**	**79,273**	**65,486**
Expenditures:			
Payroll/Taxes	7,508	8,000	10,500
Trash Pickup	10,833	11,000	12,000
Electric	2,858	3,500	4,500
Street Lights	5,885	6,500	7,000
Telephone	377	400	500
Insurance	3,910	4,500	5,000
Equipment Repair	1,040	4,000	6,500
Building/HVAC Repair	155	3,500	4,500
Fuel	870	2,500	3,500
Office Supplies	5,484	5,500	6,500
Legal/Municipal Court	8,271	9,000	10,000
Dues	751	1,000	1,500
Cereal Malt Beverage (to State)		50	50
Festival	8,440	9,000	10,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**56,382**	**68,450**	**82,550**
Unencumbered Cash Balance Dec 31	11,165	10,823	x
2024/2025/2026 Budget Authority Amoun	81,200	76,950	82,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	82,550
		Tax Required	17,064
	Delinquent Comp Rate:	9.2%	1,577
		Amount of 2025 Ad Valorem Tax	18,641

CPA Summary

Desired Carryover Into 2027	
Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	$0
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027	
$10,823	2025 Ending Cash Balance (est.)
$54,663	2026 Non-AV Receipts (est.)
$17,064	2026 Ad Valorem Tax (est.)
$82,550	Total 2026 Resources Available
$59,201	Less 2024 Expenditures + 5%
$23,349	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison	
18.947	2026 Estimated Fund Mill Rate
18.785	2025 Fund Mill Rate
18.137	**Revenue Neutral Rate (KSA 79-2988)**
18.947	2026 Estimated Total Mill Rate
18.785	2025 Total Mill Rate
Is a rate hearing/resolution required:	**Yes**

City of Cassoday 2026

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	12,311	15,784	8,434
Receipts:			
State of Kansas Gas Tax	3,017	3,330	3,330
County Transfers Gas	456	520	520
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,473**	**3,850**	**3,850**
Resources Available:	**15,784**	**19,634**	**12,284**
Expenditures:			
Street Repair and Maint		7,000	8,284
Salary		700	1,500
Taxes		500	1,000
Truck Repair		3,000	1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**11,200**	**12,284**
Unencumbered Cash Balance Dec 31	15,784	8,434	0
2024/2025/2026 Budget Authority Amoun	10,356	12,011	12,284

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,366	11,077	16,700
Receipts:			
Reconnect Fees/Deposit	160	500	1,000
Charges to Customers	53,765	68,000	75,000
Water Meter Tamper		150	500
Outside Water Sales	1,391	2,000	2,500
Insurance Dividend/Refunds	190	350	500
Butler County Specials		350	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**55,506**	**71,350**	**79,900**
Resources Available:	**69,872**	**82,427**	**96,600**
Expenditures:			
Fuel/Mileage	1,385	2,000	3,000
Salary/Taxes	14,524	19,000	26,000
RWD #3	25,540	26,000	30,000
Miscellaneous Support/Maintenance	6,686	11,727	20,000
Insurance	3,910	fgh	4,500
Water Sample/Testing	2,556	2,700	3,000
Telephone/Electric	1,238	1,600	2,100
Annual Dues/Bank Charges	1,866	1,400	2,000
Office Overhead	1,090	1,300	1,900
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**58,795**	**65,727**	**92,500**
Unencumbered Cash Balance Dec 31	11,077	16,700	4,100
2024/2025/2026 Budget Authority Amoun	104,270	98,816	92,500

CPA Summary

City of Cassoday 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	79,366	49,528	37,428
Receipts:			
Insurance Dividens/Refunds	550	500	750
Charges to Customers	120,905	210,000	220,000
Butler County Specials		150	250
Deposits/Reconnect Fees	150	250	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**121,605**	**210,900**	**221,400**
Resources Available:	**200,971**	**260,428**	**258,828**
Expenditures:			
Legal/Annual Dues/Insurance	7,443	8,500	9,000
Fuel/Telephone/Mileage	3,394	5,500	6,000
Salary/Payroll Taxes	24,198	30,000	35,000
KMGA/USDI/State of KS/Black Hills	98,774	125,000	133,000
Repairs/Maintenance	14,692	20,000	30,000
Office Overhead	2,211	3,000	4,328
Drug Tests/Locates/Bank	731	1,000	1,500
Capital Improvement		30,000	40,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**151,443**	**223,000**	**258,828**
Unencumbered Cash Balance Dec 31	49,528	37,428	0
2024/2025/2026 Budget Authority Amount	281,787	231,966	258,828

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	60,593	56,259	50,609
Receipts:			
Returns	72	150	200
Charges to Customers	32,279	35,000	39,000
Insurance Dividend	355	400	500
Butler County		17,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**32,706**	**52,550**	**40,700**
Resources Available:	**93,299**	**108,809**	**91,309**
Expenditures:			
Fuel/Telephone/Electric/Bank/Mileage	2,884	5,000	8,809
Salary/Payroll Taxes	22,877	30,000	35,000
Insurance	3,910	4,500	5,500
Annual Dues/Legal	251	1,200	2,000
Repairs/Maintenance	5,211	15,000	25,000
Office Overhead	1,907	2,500	5,000
Capital Improvement			10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,040**	**58,200**	**91,309**
Unencumbered Cash Balance Dec 31	56,259	50,609	0
2024/2025/2026 Budget Authority Amount	124,593	108,943	91,309

CPA Summary

City of Cassoday

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,992	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		6,992
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Security First	4,000									
Total Receipts	4,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,000
Resources Available:	10,992	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,992
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	10,992	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,992 **
										10,992 **

** Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Cassoday

will meet on 9/8/25 at 6:30p.m. at City Building 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 Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	56,382	68800.000	68,450	18.785	82,550	18,641	18.947
Debt Service							
Library							
Special Highway			11,200		12,284		
Water	58,795		65,727		92,500		
Gas	151,443		223,000		258,828		
Sewer	37,040		58,200		91,309		
Totals	303,660	68800.000	426,577	18.785	537,471	18,641	18.947
						*Revenue Neutral Rate***	*18.137*
Less: Transfers	0		30,000		50,000		
Net Expenditure	303,660		396,577		487,471		
Total Tax Levied	12,636		17,843		x		
Assessed Valuation	875,273		949,872		983,855		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	0	0	61,166
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	61,166

*Tax rates are expressed in mills

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

Nicole Downard

City Official Title: City Treasurer

Estimated Value Of One Mill For 2026

The estimated value of one mill would be:	$984.00

Want The Mill Rate The Same As For 2025?

2025 Mill Rate Was:	18.785
2026 Tax Levy Fund Expenditures Must Be	$18,482
Reduced By:	$0

Impact On Keeping The Same Mill Rate As For 2025

2026 Ad Valorem Tax Revenue:	$18,641
2025 Ad Valorem Tax Revenue:	$18,482
Change in Ad Valorem Tax Revenue:	$159

What Mill Rate Would Be Desired?

Revenue Neutral Rate	**18.137**
Current 2026 Estimated Mill Rate:	18.947
Desired 2026 Mill Rate:	
2026 Ad Valorem Tax:	$0
2026 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	**Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate

City of Cassoday

Published in the Butler County Times-Gazette
Aug 2, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Cassoday

will meet on 9/8/25 at 6:30p.m. at City Building 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 Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	56,382	68800.000	68,450	18.785	72,050	18,641	18.947
Debt Service							
Library							
Special Highway			11,200		12,284		
Water	58,795		69,827		102,500		
Gas	151,443		223,000		258,828		
Sewer	37,040		54,200		111,309		
Totals	303,660	68800.000	426,677	18.785	556,971	18,641	18.947
						*Revenue Neutral Rate**	*18.137*
Less: Transfers	0		30,000		50,000		
Net Expenditure	303,660		396,677		506,971		
Total Tax Levied	12,636		17,843		x		
Assessed Valuation	875,273		949,872		983,855		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	61,166
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	61,166

*Tax rates are expressed in mills

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

Nicole Downard

City Official Title: City Treasurer

3705450

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the City of Cassoday was calculated as 18.137 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/8/2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cassoday, 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 CASSODAY:

The City of Cassoday shall levy a property tax rate exceeding the Revenue Neutral Rate of 18.137 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 8th day of September, 2025 and **SIGNED** by the Mayor.

David Hinde, Mayor

Attested:

Raye Vaught, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Cassoday To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 8, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Jay Nelson	✓		
Billy Jackson	✓		
Joe L. Pauley	✓		
TOTAL			

Certified:
Kayla Taylor, Clerk