State of Kansas
City

2026

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
City of Paradise
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.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	76,769	14,941	55.000
Debt Service	10-113				
Library	12-1220				
Special Highway		7	2,600		
Water Utility		7	46,658		
City Park		8			
Noxious Weed		8			
Totals		xxxxxx	126,027	14,941	
Budget Hearing Notice		9			
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice		10			
Neighborhood Revitalization					

Yes

County Clerk's Use Only
271,657
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	42.282
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Angel & Cook, LLC
Public Accountants
Address:
432 Elm Street - PO Box 250
Natoma, KS 67651
Email:
heather@angelcook.net

COUNTY CLERK Seal RUSSELL CO. KANSAS

Date Attested: October 8, 2025

County Clerk

Governing Body

Kim M Mead
Robert L Loss
Tobi Schneider
Bonnie Thompson
Debbie Mead

State of Kansas
City

2026

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Date Attested: , 2025

County Clerk

Governing Body

Kim M Mead
Robert L Ross
Todd A Schneider
Bonnie Thompson
Debbie Mead

City of Paradise

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	11,486	2,699	52	499	0	0
Debt Service						
Library						
TOTAL	11,486	2,699	52	499	0	0

County Treas Motor Vehicle Estimate 2,699

County Treas Recreational Vehicle Estimate 52

County Treas 16/20M Vehicle Estimate 499

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.23498

Recreational Vehicle Factor 0.00453

16/20 Vehicle Factor 0.04344

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Paradise 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Paradise 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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Southwind Bank	2/10/2025	4/1/2030	6.00	14,000	14,000	4/1	4/1			780	2,530
Total Other					**14,000**			**0**	**0**	**780**	**2,530**
Total Indebtedness					**14,000**			**0**	**0**	**780**	**2,530**

City of Paradise

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
JD TRACTOR	2/10/2025	2/29/1900	6.00	14,000	14,000		3,310
				Totals	**14,000**	**0**	**3,310**

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

City of Paradise 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	13,413	24,876	23,940
Receipts:			
Ad Valorem Tax	6,682	11,486	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,733	2,666	2,699
Recreational Vehicle Tax	41	19	52
16/20M Vehicle Tax	682	663	499
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Personal Property Tax	1,265		
St Assessed Utilities	1,038	1,000	1,000
Compensating Use Tax	937	930	950
Local Sales Tax	8,003	8,000	8,000
Franchise Tax	3,679	3,600	3,600
Licenses			
Building Permits			
Paradise Pride Committee	2,200		
Special Events Income	17,684	18,000	18,000
RV Rents	3,225	3,000	3,000
General Income	105		
Capital Outlay	21,000		
Interest on Idle Funds	185	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**69,459**	**49,464**	**37,900**
Resources Available:	**82,872**	**74,340**	**61,840**
Expenditures:			
Salaries & Wages			
Fees	1,635	1,600	1,600
Facilities & Park Expense	10,178	11,000	11,000
Insurance Expense	6,414	6,500	6,500
Office & Publishing Expense	2,782	2,800	2,800
Capital Outlay	8,377		23,359
Supplies Expense	699	800	800
Utilities	7,016	7,100	7,100
Special Events Expense	12,426	12,500	12,500
Water Maintenance	1,023	1,800	1,800
Contract Labor	2,228	3,000	3,000
RV Rent Expense	3,131	3,300	3,300
Equipment Expense	87		
SWB Note			3,010
Cash Reserve (2026 column)			
Miscellaneous	2,000		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,996**	**50,400**	**76,769**
Unencumbered Cash Balance Dec 31	24,876	23,940	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	58,542	64,405	76,769
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,769
		Tax Required	14,929
	Delinquent Comp Rate:	0.1%	12
		Amount of 2025 Ad Valorem Tax	**14,941**

CPA Summary

City of Paradise 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	27,766	0	1,300
Receipts:			
State of Kansas Gas Tax	897	1,300	1,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**897**	**1,300**	**1,300**
Resources Available:	**28,663**	**1,300**	**2,600**
Expenditures:			
Street Repair and Maint	28,663	0	2,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,663**	**0**	**2,600**
Unencumbered Cash Balance Dec 31	0	1,300	0
2024/2025/2026 Budget Authority Amount:	29,470	30,366	2,600

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,425	5,902	7,428
Receipts:			
Charges to Customers	38,778	39,000	39,000
Interest on Idle Funds	226	230	230
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**39,004**	**39,230**	**39,230**
Resources Available:	**45,429**	**45,132**	**46,658**
Expenditures:			
Salaries & Wages & Contract Labor	14,635	14,700	14,700
Cost of Water	11,120	12,000	12,000
KDHE Fees	2,262	2,290	2,300
Trash Services	6,912	7,000	7,000
Vehicle/Equipment Expense			
Maintenance	3,884	1,000	1,000
Payroll Taxes	714	714	714
Capital Outlay & Exploration/Development			8,944
Utilites			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**39,527**	**37,704**	**46,658**
Unencumbered Cash Balance Dec 31	5,902	7,428	0
2024/2025/2026 Budget Authority Amount:	44,621	46,875	46,658

CPA Summary

City of Paradise 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Park**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34	34	34
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**34**	**34**	**34**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	34	34	34
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Paradise
will meet on at at The City Building, 112 Main, Paradise, KS 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 The City Building, 112 Main, Paradise, KS 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	57,996	42.923	50,400	45.754	76,769	14,941	55.000
Debt Service							
Library							
Special Highway	28,663				2,600		
Water Utility	39,527		37,704		46,658		
City Park							
Noxious Weed							
Totals	126,186	42.923	88,104	45.754	126,027	14,941	55.000
						*Revenue Neutral Rate***	*42.282*
Less: Transfers	0		0		0		
Net Expenditure	126,186		88,104		126,027		
Total Tax Levied	11,485		11,486		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	267,575		251,036		271,657		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	14,000
Lease Purchase Principal	0	0	14,000
Total	0	0	28,000

*Tax rates are expressed in mills

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

Brynae Thompson
City Official Title: City Clerk

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Russell County News***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Russell, Kansas, 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 week, the first publication thereof being made as aforesaid on the 28 day of Aug, 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 28 day of August, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

[signature]
Notary Public's Signature

Publication Fee $ 111.19

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @___ $ _____

Total Publication Fee $ 112.19

Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Paradise
will meet on September 8, 2025 at 7:15 PM at The City Building, 112 Main, Paradise, KS 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 The City Building, 112 Main, Paradise, KS and will be available at this hearing.

BUDGET SUMMARY

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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 Estimate Tax Rate
General	57,996	42.923	50,400	45.754	78,127	16,300	60.002
Debt Service							
Library							
Special Highway	28,663				2,600		
Water Utility	39,527		37,704		46,658		
City Park							
Noxious Weed							
Totals	126,186	42.923	88,104	45.754	127,385	16,300	60.002
							Revenue Neutral Rate** 42.282
Less: Transfers	0		0		0		
Net Expenditure	126,186		88,104		127,385		
Total Tax Levied	11,485		11,486		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	267,575		251,036		271,657		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	14,000
Lease Purchase Principal	0	0	14,000
Total	0	0	28,000

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

Brynae Thompson
City Official Title: City Clerk

Aug. 2

Resolution No. 25-01

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

WHEREAS, The Revenue Neutral Rate for the City of Paradise was calculated as 42.282 mills by the Russell County Clerk; and

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

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

WHEREAS, the Governing Body of the City of Paradise, 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 PARADISE, KANSAS:

The City of Paradise shall levy a property tax rate exceeding the Revenue Neutral Rate of 60.002 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.

Brett Thompson

Brett Thompson, Mayor

Attest:

Brynae Thompson

Brynae Thompson, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Paradise To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 25-01

Governing Body Member	Yes	No	No Vote
Robert Ross	X		
Todd Schneider	X		
Bonnie Thompson	X		
Kim Mead	X		
Debbra Mead	X		
TOTAL			

Certified:

Brynae Thompson, City Clerk