State of Kansas
City

2026

CERTIFICATE

To the Clerk of Labette County, State of Kansas
We, the undersigned, officers of
City of Chetopa
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)
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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	720,913	132,197	36.628
General Obligation Bond and Int	10-113	8	263,872		
Library	12-1220	8	12,600	11,179	3.097
Fire Fighting Equipment	21-1737	9	146,371		
Employee Benefits	12-16,102	9	337,729	120,117	33.281
Industrial Development	12-1617h	10	21,334		
Special Highway		11	141,100		
Special Law Enforcement		11	3,928		
Special Park		12	50,174		
Water Utility		13	680,266		
Sewer Utility		14	357,899		
Refuse Utility		15	210,661		
Electric Utility		16	1,425,081		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B					
Non-Budgeted Funds-C		19			
Totals		xxxxx	4,371,928	263,493	73.006
Budget Hearing Notice		20			
Combined Rate and Budget Hearing Notice		20			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
3,609,148
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	71.552
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Neil L. Phillips, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, Kansas 66720
Email:
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Attest: September 29, 2025
Lena Landis
County Clerk

SEAL OF LABETTE CO. KANSAS

Governing Body

CPA Summary

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	127,792	15,998	182	120	0	56
General Obligation Bond a						
Library	11,106	1,390	16	10	0	5
Fire Fighting Equipment						
Employee Benefits	119,366	14,942	171	112	0	52
Industrial Development						
TOTAL	258,264	32,330	369	242	0	113

County Treas Motor Vehicle Estimate 32,330
County Treas Recreational Vehicle Estimate 369
County Treas 16/20M Vehicle Estimate 242
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 113

Motor Vehicle Factor 0.12518
Recreational Vehicle Factor 0.00143
16/20M Vehicle Factor 0.00094
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00044

City of Chetopa

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
General	Special City and County Highway	28,225	33,766	33,776	K.S.A. 12-1,119
General	Special Park	18,934	13,581	13,581	K.S.A. 12-197
Electric Utility	Electric Utility Depreciation	6,000	10,000	10,000	K.S.A. 12-825d
Electric Utility	Water Utility	50,000	36,000	36,000	K.S.A. 12-825d
Electric Utility	Sewer Utility	120,000	120,000	73,000	K.S.A. 12-825d
Electric Utility	Employee Benefits	90,000	100,000	100,000	K.S.A. 12-825d
Electric Utility	General	175,000	150,000	150,000	K.S.A. 12-825d
Refuse Utility	Refuse Utility Depreciation	6,000	6,000	6,000	K.S.A 12-825d
Water Utility	Water System Debt Service	8,199	8,047	8,057	K.S.A 12-825d
Water Utility	G.O. Bond and Interest	139,052	139,277	139,277	K.S.A 12-825d
Water Utility	Water System Bond Reserve	816	816	816	K.S.A 12-825d
Water Utility	Water Reserve	4,500	3,750	3,750	K.S.A 12-825d
Water Utility	Water Utility Depreciation and Maintenanc	4,500	4,500	4,500	K.S.A 12-825d
Sewer Utility	G.O Bond and Interest	124,409	124,594	124,595	K.S.A 12-825d
Sewer Utility	Sewer Utility Depreciation and Maintenanc	1,500	1,500	1,500	K.S.A 12-825d
Sewer Utility	Sewer Reserve	1,500	1,500	1,500	K.S.A 12-631o
	Totals	778,635	753,331	706,352	
	Adjustments*		0	0	
	Adjusted Totals	778,635	753,331	706,352	

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

City of Chetopa

2026

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 2012 (Sewer)	7/24/2012	7/24/2052	2.75	3,000,000	2,411,687	7/24	7/24	66,321	58,273	64,719	59,876
Series 2014A (Water)	3/20/2014	3/24/2054	3.00	2,148,000	1,821,975	3/27	3/27	54,659	38,269	53,511	39,417
Series 2014B (Water)	3/20/2014	3/27/2054	2.75	1,116,000	938,802	3/27	3/27	25,817	20,532	25,252	21,097
Total G.O. Bonds					**5,172,464**			**146,797**	**117,074**	**143,483**	**120,390**
Revenue Bonds:											
Series 1998 (Water)	12/21/1998	12/21/2039	4.75	143,500	82,200	6/21 & 12/21	12/21	4,047	4,000	3,857	4,200
Total Revenue Bonds					**82,200**			**4,047**	**4,000**	**3,857**	**4,200**
Other:											
Kansas Water Pollution Contr	2/1/2021	9/1/2042	1.30	2,341,300	88,705	3/1, 9/1	3/1, 9/1	315	88,734	0	0
Total Other					**88,705**			**315**	**88,734**	**0**	**0**
Total Indebtedness					**5,343,369**			**151,159**	**209,808**	**147,340**	**124,590**

City of Chetopa

2026

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
Water Intake Improvements	12/29/2016	111	3.00	125,942	19,059	15,912	3,701
Storm Shelter	12/19/2016	111	3.00	37,488	5,645	4,736	1,117
Police Equipment	4/7/2020	60	2.75	17,959	1,264	1,271	0
Dump Truck	4/7/2020	60	2.75	25,809	1,826	1,837	0
First Responders Truck	7/21/2020	60	2.50	24,629	3,007	3,031	0
Fire Trucks	3/19/2019	72	4.50	54,583	3,249	3,261	0
F150 Police Truck	8/15/2023	48	3.85	57,515	32,272	12,652	12,652
F800 Boom Truck	9/17/2024	36	6.50	16,827	15,500	6,188	6,188
Totals					**81,822**	**48,889**	**23,658**

***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 Chetopa
Labette 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	$10,106	$11,179
Delinquent Tax	$83	$828
Motor Vehicle Tax	$1,415	$1,390
Recreational Vehicle Tax	$16	$16
16/20M Vehicle Tax	$13	$10
TOTAL TAXES	$11,633	$13,423
Difference in Total Taxes:	$1,790	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,586,989	$3,609,479
Did Assessed Valuation Decrease?	No	
Levy Rate	3.096	3.097
Difference in Levy Rate:	0.001	
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

City of Chetopa 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	90,925	67,099	65,215
Receipts:			
Ad Valorem Tax	125,205	116,291	xxxxxxxxxxxxxxxxxx
Delinquent Tax	16,232	949	9,792
Motor Vehicle Tax	19,583	19,470	15,998
Recreational Vehicle Tax	227	219	182
16/20M Vehicle Tax	253	174	120
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	34	56
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	272,888	284,684	284,684
Franchise Tax	12,221	12,403	12,403
Special Assessments	365	365	365
Licenses and Fees	535	1,200	750
Fines	38,196	42,956	42,956
Reimbursed Expense	10,593	10,441	10,500
Donations	10	0	0
Operating Transfers from:			
Electric Utility Fund	175,000	150,000	150,000
Interest on Idle Funds	3,065	5,487	5,487
Neighborhood Revitalization Rebate	-100	0	0
Miscellaneous	801	1,300	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**675,073**	**645,973**	**533,293**
Resources Available:	**765,998**	**713,072**	**598,508**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	765,998	713,072	598,508
Expenditures:			
General Government	208,021	202,632	252,254
Police	368,625	352,335	358,595
Fire	48,033	30,328	27,587
First Responders	5,724	4,312	4,316
Swimming Pool	495	0	0
Parks	9,932	7,128	7,155
Museum	3,865	3,775	9,893
Municipal Court	0	0	10,000
Street	7,046	0	3,766
Sub-Total detail page	651,741	600,510	673,566
Operating Transfer to:			
Special City and County Highway Fund	28,225	33,766	33,766
Special Park Fund	18,934	13,581	13,581
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**698,900**	**647,857**	**720,913**
Unencumbered Cash Balance Dec 31	67,099	65,215	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	953,186	671,709	720,913
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	720,913
		Tax Required	122,405
	Delinquent Comp Rate:	8.0%	9,792
		Amount of 2025 Ad Valorem Tax	132,197

City of Chetopa

2026

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	5,398	5,308	5,494
Contractual	172,225	177,584	177,584
Commodities	25,766	15,004	33,718
Capital Outlay	0	0	34,341
Finance Lease - Storm Shelter	4,632	4,736	1,117
Total	**208,021**	**202,632**	**252,254**
Police			
Personal Services	279,161	281,577	290,077
Contractual Services	34,140	18,258	18,258
Commodities	38,823	38,577	37,608
Finance Lease - Police Equipment	3,849	1,271	0
Finance Lease - F150 Truck	12,652	12,652	12,652
Total	**368,625**	**352,335**	**358,595**
Fire			
Personal Services	579	480	1,000
Contractual Services	20,014	15,903	15,903
Commodities	17,164	10,684	10,684
Finance Lease - Fire Trucks	10,276	3,261	0
Total	**48,033**	**30,328**	**27,587**
First Responders			
Personal Services	0	103	107
Contractual Services	4,793	3,470	3,470
Commodities	931	739	739
Total	**5,724**	**4,312**	**4,316**
Swimming Pool			
Commodities	495	0	0
Total	**495**	**0**	**0**
Parks			
Personal Services	5,006	783	810
Contractual Services	3,061	5,163	5,163
Commodities	1,865	1,182	1,182
Total	**9,932**	**7,128**	**7,155**
Museum			
Contractual Services	2,881	3,636	9,754
Commodities	984	139	139
Total	**3,865**	**3,775**	**9,893**
Municipal Court			
Commodities	0	0	10,000
Total	**0**	**0**	**10,000**
Street			
Personal Services	6,981	0	1,766
Contractual Services	117	0	1,000
Commodities	(52)	0	1,000
Total	**7,046**	**0**	**3,766**
Page Total	**651,741**	**600,510**	**673,566**

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

City of Chetopa 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General Obligation Bond and Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Operating Transfer from:			
Water Utility Fund	139,052	139,277	139,277
Sewer Utility Fund	124,409	124,594	124,595
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**263,461**	**263,871**	**263,872**
Resources Available:	**263,461**	**263,871**	**263,872**
Expenditures:			
Debt Service:			
Principal	113,451	117,074	120,390
Interest	150,010	146,797	143,482
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**263,461**	**263,871**	**263,872**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	263,461	263,872	263,872
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	263,872
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	9,098	10,106	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,295	83	828
Motor Vehicle Tax	1,394	1,415	1,390
Recreational Vehicle Tax	16	16	16
16/20M Vehicle Tax	21	13	10
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	3	5
Reimbursed Expenses	46	0	0
Neighborhood Revitalization Rebate	(7)	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,863**	**11,636**	**2,249**
Resources Available:	**11,863**	**11,636**	**2,249**
Expenditures:			
Apppropiation to Library Board	11,817	11,636	12,600
Commodities	46	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,863**	**11,636**	**12,600**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	11,912	12,553	12,600
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	12,600
		Tax Required	10,351
	Delinquent Comp Rate:	8.0%	828
		Amount of 2025 Ad Valorem Tax	11,179

City of Chetopa 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Fighting Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	111,654	125,661	133,816
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Rural Fire Contracts	16,603	12,000	12,000
Interest on Idle Funds	1,521	555	555
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,132**	**12,555**	**12,555**
Resources Available:	129,786	138,216	146,371
Expenditures:			
Contractual Services	1,509	1,650	2,000
Commodities	2,615	2,750	144,371
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,124**	**4,400**	**146,371**
Unencumbered Cash Balance Dec 31	125,661	133,816	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	118,804	135,965	146,371
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	146,371
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	62,147	39,272	53,445
Receipts:			
Ad Valorem Tax	66,510	108,623	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,698	887	8,897
Motor Vehicle Tax	10,273	10,343	14,942
Recreational Vehicle Tax	117	117	171
16/20M Vehicle Tax	175	92	112
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	19	52
Reimbursed Expense	51,686	48,891	48,891
Operating Transfers from:			
Electric Utility Fund	90,000	100,000	100,000
Neighborhood Revitalization Rebate	-53	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**228,406**	**268,972**	**173,065**
Resources Available:	**290,553**	**308,244**	**226,510**
Expenditures:			
General Government			
Personal Service	250,097	254,547	267,274
Contractual Service	1,183	252	70,455
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**251,281**	**254,799**	**337,729**
Unencumbered Cash Balance Dec 31	39,272	53,445	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	290,785	290,003	337,729
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	337,729
		Tax Required	111,219
	Delinquent Comp Rate:	8.0%	8,898
		Amount of 2025 Ad Valorem Tax	120,117

City of Chetopa 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,197	21,334	21,334
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	136	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**136**	**0**	**0**
Resources Available:	**21,333**	**21,334**	**21,334**
Expenditures:			
Contractual Services	0	0	21,334
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**21,334**
Unencumbered Cash Balance Dec 31	21,334	21,334	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	21,171	21,197	21,334
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	21,334
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2025 Ad Valorem Tax	0

City of Chetopa 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	65,026	64,699	79,684
Receipts:			
State of Kansas Gas Tax	24,827	27,640	27,640
County Transfers Gas	0	0	0
Operating Transfer from:			
General Fund	28,225	33,776	33,776
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,052**	**61,416**	**61,416**
Resources Available:	**118,078**	**126,115**	**141,100**
Expenditures:			
Personal Service	12,738	24,502	26,582
Contractual Service	5,429	2,602	20,000
Commodities	29,672	17,490	94,518
Finance Lease	5,542	1,837	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,380**	**46,431**	**141,100**
Unencumbered Cash Balance Dec 31	64,699	79,684	0
2024/2025/2026 Budget Authority Amount:	183,441	108,471	141,100

Adopted Budget

Special Law Enforcement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,953	4,082	3,408
Receipts:			
VIN Inspection Fees	420	520	520
Donations	-395	710	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25**	**1,230**	**520**
Resources Available:	**6,978**	**5,312**	**3,928**
Expenditures:			
Commodities	2,896	1,904	3,928
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,896**	**1,904**	**3,928**
Unencumbered Cash Balance Dec 31	4,082	3,408	0
2024/2025/2026 Budget Authority Amount:	10,287	6,555	3,928

City of Chetopa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,322	5,563	24,953
Receipts:			
Intergovernmental State Grant	7,842	0	0
Camper Fees	11,555	11,640	11,640
Operating Transfer from:			
General Fund	18,934	13,581	13,581
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,331**	**25,221**	**25,221**
Resources Available:	**43,653**	**30,784**	**50,174**
Expenditures:			
Personal Service	2,005	0	2,327
Contractual Service	4,086	2,414	2,414
Commodities	31,999	3,417	45,433
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,090**	**5,831**	**50,174**
Unencumbered Cash Balance Dec 31	5,563	24,953	0
2024/2025/2026 Budget Authority Amount:	54,482	27,582	50,174

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Intergovernmental State Grant	0		
Camper Fees	0		
Operating Transfer from:	0		
General Fund	0		
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
General Government			
Personal Service	0		
Contractual Service	0		
Commodities	0		
Cash Reserve (2026 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:		0	0

City of Chetopa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	68,030	94,491	76,575
Receipts:			
Water Sales	494,890	535,634	562,416
Penalties	5,896	3,128	3,386
Grant Proceeds	37,500	0	
Interest Income	2,097	1,889	1,889
Operating Transfer from			
Electric Utility Fund	50,000	36,000	36,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**590,383**	**576,651**	**603,691**
Resources Available:	**658,413**	**671,142**	**680,266**
Expenditures:			
Production			
Personal Service	137,675	138,975	145,215
Contractual Service	92,322	50,000	50,000
Commodities	71,629	78,453	78,453
Capital Outlay	46,419	110,000	50,688
Distribution			
Contractual Service	6,240	4,914	4,914
Commodities	981	1,288	1,288
Capital Outlay	0	0	158,147
General Administrative			
Personal Service	24,442	29,307	25,163
Contractual Service	3,570	3,553	3,553
Non-Operating			
Contractual Service	2,744	2,744	2,744
Debt Service			
Finance Lease - Water Intake Imp	15,576	15,912	3,701
Finance Lease - First Responders Truck	5,257	3,031	0
Operating Transfer to:			
Water System Debt Service Fund	8,199	8,047	8,057
Water Utility Depreciation and Maintenance	4,500	4,500	4,500
Water System Bond Reserve Fund	816	816	816
Water Reserve Fund	4,500	3,750	3,750
G.O. Bond and Interest Fund	139,052	139,277	139,277
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**563,923**	**594,567**	**680,266**
Unencumbered Cash Balance Dec 31	94,491	76,575	0
2024/2025/2026 Budget Authority Amount:	717,170	574,789	680,266

See Tab C

City of Chetopa

2026

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	60,313	42,445	77,957
Receipts:			
Sewer Collections	189,839	200,034	206,035
Revolving Loan Proceeds	17,075	0	0
Interest Income	1,022	907	907
Operating Transfer from:			
Electric Utility Fund	120,000	120,000	73,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**327,935**	**320,941**	**279,942**
Resources Available:	**388,248**	**363,386**	**357,899**
Expenditures:			
Operating Expenditures			
Personal Services	40,316	46,061	52,611
Contractual Service	22,765	17,338	17,338
Commodities	4,918	5,387	5,387
Capital Outlay	17,075	0	154,968
Debt Service			
Principal	131,028	88,734	0
Interest	2,292	315	0
Operating Transfer to:			
G.O. Bond and Interest Fund	124,409	124,594	124,595
Sewer Utility Depreciation and Maintenance	1,500	1,500	1,500
Sewer Reserve Fund	1,500	1,500	1,500
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**345,803**	**285,429**	**357,899**
Unencumbered Cash Balance Dec 31	42,445	77,957	0
2024/2025/2026 Budget Authority Amount:	383,186	285,429	357,899

City of Chetopa

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	95,878	73,298	61,250
Receipts:			
Refuse Collections	131,276	139,087	143,259
Penalties	1,600	1,668	1,668
Interest Income	4,586	4,484	4,484
Miscellaneous	90	60	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**137,552**	**145,299**	**149,411**
Resources Available:	**233,430**	**218,597**	**210,661**
Expenditures:			
Personal Services	101,202	99,720	103,880
Contractual Services	36,399	32,526	40,000
Commodities	16,531	19,101	20,000
Capital Outlay	0	0	40,781
Operating Transfer to:			
Refuse Utility Depreciation Fund	6,000	6,000	6,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**160,132**	**157,347**	**210,661**
Unencumbered Cash Balance Dec 31	73,298	61,250	0
2024/2025/2026 Budget Authority Amount:	229,954	241,309	210,661

City of Chetopa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	517,407	310,276	208,471
Receipts:			
Electric Sales	1,111,574	1,188,663	1,188,663
Penalties	13,304	13,534	13,534
Reimbursed Expense	1,577	965	0
Interest Income	13,388	12,853	12,853
Lease Proceeds	16,801	0	0
Miscellaneous	2,040	1,560	1,560
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,158,685**	**1,217,575**	**1,216,610**
Resources Available:	**1,676,092**	**1,527,851**	**1,425,081**
Expenditures:			
Production			
Contractual Services	889	374	374
Commodities	472,545	504,779	504,779
Transmission			
Personal Services	37,528	24,515	26,595
Contractual Services	40,218	40,000	47,000
Commodities	40,276	24,296	24,296
Capital Outlay	16,801	0	135,811
General Administration			
Personal Services	260,710	260,783	267,023
Contractual Services	9,459	4,584	4,584
Commodities	7,013	0	1,570
Non-Operating			
Contractual Services	37,829	37,861	37,861
Debt Service			
Finance Lease- Pole Truck	1,547	6,188	6,188
Operating Transfers to:			
General Fund	175,000	150,000	150,000
Employee Benefit Fund	90,000	100,000	100,000
Electric Utility Depreciation Fund	6,000	10,000	10,000
Water Utility Fund	50,000	36,000	36,000
Sewer Utility Fund	120,000	120,000	73,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,365,816**	**1,319,380**	**1,425,081**
Unencumbered Cash Balance Dec 31	310,276	208,471	0
2024/2025/2026 Budget Authority Amount:	1,933,400	1,698,420	1,425,081

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
City Building		**Sewer Project**		**Water System Debt Service**		**Water Utility Depreciation and Maintenance**		**Water System Bond Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,008	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	76,437	Cash Balance Jan 1	20,400	98,845
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	1200	Federal Grant	198,595	Operating Transfer from		Interest Income	1,841	Operating Transfer from		
		State Grant	20,236	Water Utility Fund	8,199	Operating Transfer from		Water Utility Fund	816	
						Water Utility Fund	4,500			
Total Receipts	1,200	Total Receipts	218831	Total Receipts	8199	Total Receipts	6341	Total Receipts	816	235,387
Resources Available:	3,208	Resources Available:	218,831	Resources Available:	8,199	Resources Available:	82,778	Resources Available:	21,216	334,232
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	796,517	Principal	4,100	Contractual Services	2,575			
				Interest	4,099	Commodities	6,100			
Total Expenditures	0	Total Expenditures	796,517	Total Expenditures	8,199	Total Expenditures	8,675	Total Expenditures	0	813,391
Cash Balance Dec 31	3,208	Cash Balance Dec 31	-577,686	Cash Balance Dec 31	0	Cash Balance Dec 31	74,103	Cash Balance Dec 31	21,216	**-479,159**
			See Tab B							**-479,159**

**Note: These two block figures should agree.

0

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 Reserve		**Sewer Utility Depreciation and Maintenance**		**Sewer Reserve**		**Refuse Utility Depreciation**		**Electric Utility Depreciation**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	53,379	Cash Balance Dec 31	40,843	Cash Balance Dec 31	74,125	Cash Balance Dec 31	69,411	Cash Balance Dec 31	209,156	446,914
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	608	Interest Income	608	Interest Income	1,521	Operating Transfer from:		Interest Income	7,692	
Operating Transfer from		Operating Transfer from		Operating Transfer from		Refuse Utility Fund	6,000	Operating Transfer from		
Water Utility Fund	4,500	Sewer Utility Fund	1,500	Sewer Utility Fund	1,500			Electric Utility Fund	6,000	
Total Receipts	5,108	Total Receipts	2108	Total Receipts	3021	Total Receipts	6000	Total Receipts	13692	29,929
Resources Available:	58,487	Resources Available:	42,951	Resources Available:	77,146	Resources Available:	75,411	Resources Available:	222,848	476,843
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	58,487	Cash Balance Dec 31	42,951	Cash Balance Dec 31	77,146	Cash Balance Dec 31	75,411	Cash Balance Dec 31	222,848	**476,843**
										476,843

** Note: These two block figures should agree.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Chetopa

will meet on September 2, 2025 at 7:00 PM at Chetopa 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 Chetopa 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	698,900	42.620	647,857	35.627	720,913	132,197	36.625
General Obligation Bond and	263,461		263,871		263,872		
Library	11,863	3.097	11,636	3.096	12,600	11,179	3.097
Fire Fighting Equipment	4,124		4,400		146,371		
Employee Benefits	251,281	22.640	254,799	33.277	337,729	120,117	33.278
Industrial Development					21,334		
Special Highway	53,380		46,431		141,100		
Special Law Enforcement	2,896		1,904		3,928		
Special Park	38,090		5,831		50,174		
Water Utility	563,923		594,567		680,266		
Sewer Utility	345,803		285,429		357,899		
Refuse Utility	160,132		157,347		210,661		
Electric Utility	1,365,816		1,319,380		1,425,081		
Non-Budgeted Funds-A	813,391						
Non-Budgeted Funds-C							
Totals	4,573,060	68.357	3,593,452	72.000	4,371,928	263,493	73.000
						*Revenue Neutral Rate***	*71.552*
Less: Transfers	778,635		753,331		706,352		
Net Expenditure	3,794,424		2,840,121		3,665,576		
Total Tax Levied	228,264		258,264		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,339,297		3,586,989		3,609,479		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,396,641		5,285,915		5,172,464		
Revenue Bonds	90,200		86,300		82,200		
Other	525,577		202,658		88,705		
Lease Purchase Principal	121,314		120,795		81,822		
Total	6,133,732		5,695,668		5,425,191		

*Tax rates are expressed in mills

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

Amy Wilkinson
Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CHETOPA, KANSAS, HEREBY NOTIFIES THE LABETTE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 73.00. The date of our hearing is September 2, 2025 at 7:00 PM and will be held at 618 N 11th St. inChetopa, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 16, 2025.

(Seal)

Amy Wilkinson
Clerk or Officer of Governing Body

Resolution No. 2025-2

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

WHEREAS, the Revenue Neutral Rate for the City of CHETOPA was calculated as 71.552 mills by the Labette County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Chetopa, 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 CHETOPA:

The City of Chetopa shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.552 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 2nd day of September 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City Council of Chetopa, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025

Resolution No. 2025-2

Governing Body Member	Yes	No	No Vote
Robert C. Boyd	✓		
Linda Seaman	✓		
Justin Nading	✓		
Chuck Bentley	✓		
Betsy Koontz	✓		
Ernie Wulf	✓		
Council Seat Vacancy			
TOTAL			

Certified:

Amy Wilkinson, City Clerk
City of Chetopa

Labette Avenue

620-795-2550
labetteavenue@taylornews.org

AFFIDAVIT OF PUBLICATION

Rudy Taylor
of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

See attached

LABETTE AVENUE
P.O. BOX 269
Oswego, KS 67356

weekly newspapers in the City of Oswego, Chetopa, Altamont and Edna, County of Labette, State of Kansas, and of general circulation in said county, and which has been admitted to the mail at second class matter in said county during the period of one year immediately prior to the first publication of the notice hereinafter attached, was published in the regular and entire issue of each number of said newspapers for **one (1) Thursday.**

The first publication was made on **August 7, 2025,** knowledge of the statements above set forth, and that they are true.

State of Kansas, Labette County

Subscribed and sworn to before me this **7th day of August, 2025.**

Rena Russell
(Notary Public)

My appointment expires **September 1, 2027**
Printer's fee **$191.25**

RENA RUSSELL
Notary Public - State of Kansas
My Appt. 09/01/2027

PUBLIC NOTICE

(First published in the Labette Avenue, Thursday, August 7, 2025)

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City of Chetopa

will meet on September 2, 2025 at 7:00 PM at Chetopa 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 Chetopa City Hall and will be available at this hearing.

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Fire Fighting Equipment	4,124		4,400		146,371		
Employee Benefits	251,281	22.640	254,799	33.277	337,729	120,117	33.278
Industrial Development					21,334		
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Non-Budgeted Funds-C							
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Amy Wilkinson

Official Title: City Clerk